

# City of Columbia



## **Ten Year Financial Trend Manual FY 2002 - FY 2011**



# Ten Year Trend Manual

## Table of Contents

	<u>Page</u>
Transmittal Letter . . . . .	I
 <b>Overall Summary</b>	
General Fund Revenues: . . . . .	1
Total Property Taxes . . . . .	2
General Fund Sales Taxes . . . . .	3
Gross Receipts Taxes . . . . .	4
Other Local Taxes . . . . .	5
Other Local Revenues . . . . .	6
Interest Revenues . . . . .	7
Intragovernmental Revenues . . . . .	8
Grant Revenues . . . . .	9
Transfers . . . . .	10
Appropriated Fund Balance . . . . .	11
 <b>Administrative Departments</b>	
Summary . . . . .	13
City Council . . . . .	15
City Clerk . . . . .	16
City Manager . . . . .	17
Finance Department . . . . .	18
Human Resources . . . . .	19
Law Department . . . . .	20
City General . . . . .	21
Public Works Administration . . . . .	22
Other General Government Capital Projects . . . . .	23
General Government Debt . . . . .	24
 <b>Health and Environment Departments</b>	
Summary . . . . .	26
Health and Human Services . . . . .	27
Economic Development . . . . .	28
Cultural Affairs . . . . .	29
Community Development . . . . .	30
CDBG Fund . . . . .	31
Convention and Visitors Bureau Fund . . . . .	37
Office of Sustainability Fund . . . . .	43
Contributions Fund . . . . .	49
 <b>Parks and Recreation Departments</b>	
Summary . . . . .	55
General Fund . . . . .	57
Recreation Services Fund . . . . .	59
Parks and Recreation Capital Projects . . . . .	65
Parks Sales Tax Fund . . . . .	67
 <b>Public Safety Departments</b>	
Summary . . . . .	73
Police Department . . . . .	75
Fire Department . . . . .	76
Public Safety Joint Communications . . . . .	77
Emergency Management . . . . .	78
Public Safety Capital Projects . . . . .	79
Municipal Court . . . . .	80

# Ten Year Trend Manual

## Table of Contents

	<u>Page</u>
<b>Supporting Activity Departments</b>	
Summary . . . . .	81
Employee Benefit Fund . . . . .	83
Self Insurance Fund . . . . .	89
Custodial and Building Maintenance I. . . . .	95
Fleet Operations Fund . . . . .	101
Geospatial Information Services (GIS) Fund . . . . .	107
Information Technologies Fund . . . . .	113
Public Communications Fund . . . . .	119
Utility Customer Services Fund . . . . .	125
 <b>Transportation Departments</b>	
Summary . . . . .	131
Engineering . . . . .	133
Non Motorized Grant . . . . .	134
Streets and Sidewalks . . . . .	135
Streets and Sidewalks Capital Projects . . . . .	136
Parking Enforcement . . . . .	137
Transit Fund . . . . .	139
Airport Fund . . . . .	145
Parking Fund . . . . .	151
Railroad Fund . . . . .	157
Capital Quarter Cent Sales Tax Fund . . . . .	163
Transportation One Half Cent Sales Tax Fund . . . . .	169
Public Improvement Fund . . . . .	175
Special Road District Tax Fund . . . . .	181
Stadium TDD Fund . . . . .	187
 <b>Utility Departments</b>	
Summary . . . . .	194
Water and Electric Fund . . . . .	195
Sanitary Sewer Fund . . . . .	201
Solid Waste Fund . . . . .	207
Storm Water Fund . . . . .	213
 <b>Financial Trend Monitoring System</b>	
Introduction to Columbia Financial Trend Monitoring System . . . . .	219
Columbia Financial Trend Monitoring System - Chart A . . . . .	220
Columbia Financial Trend Monitoring System - At A Glance . . . . .	221
 <b>Revenue Indicators</b>	
Revenues Per Capita: General Fund . . . . .	224
Restricted Revenues: General Fund . . . . .	225
Elastic Tax Revenues: General Fund . . . . .	226
Temporary Revenues: General Fund . . . . .	227
Tax Revenues: General Fund . . . . .	228
Uncollected Property Taxes: General Fund . . . . .	229
Service Charge Coverage: General Fund Building and Site Development . . . . .	230
Revenue Surpluses/ (Shortfalls): Estimated Revenues vs Actual Revenues- General Fund . . . . .	231

# Ten Year Trend Manual

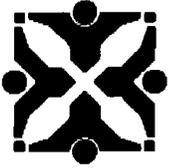
## Table of Contents

	<u>Page</u>
<b>Financial Trend Monitoring System (continued)</b>	
<b>Expenditure Indicators</b>	233
Expenditures Per Capita: General Fund	234
Expenses per Capita: Utilities	235
Expenditures by Function: General Fund	236
Employees Per Thousand Population: General Fund	237
Employees Per Thousand Population: Utilities	238
Fixed Costs: General Funds	239
Fixed Costs: Utility Funds	240
Fringe Benefits: General Fund	241
Fringe Benefits: Utility Fund	242
Expenditures (Over)/Under Budget: General Fund	243
 <b>Operating Position Indicators</b>	 245
Excess of Revenues Over Expenditures: General Fund	246
Enterprise Operating Position: Recreation Services	247
Enterprise Operating Position: Transit	248
Enterprise Operating Position: Airport	249
Enterprise Operating Position: Parking	250
Enterprise Operating Position: Railroad	251
Enterprise Operating Position: Water and Electric	252
Enterprise Operating Position: Sewer	253
Enterprise Operating Position: Solid Waste	254
Enterprise Operating Position: Storm Water	255
Fund Balance: General Fund	256
Liquidity: General Fund	257
Liquidity: Water and Electric	258
Liquidity: Sewer	259
Liquidity: Solid Waste	260
Liquidity: Storm Water	261
Liquidity: Parking	262
 <b>Debt Structure Indicators</b>	 263
Current Liabilities: General Fund	264
Current Liabilities: Water and Electric	265
Current Liabilities: Sewer	266
Current Liabilities: Storm Water	267
Current Liabilities: Solid Waste	268
Current Liabilities: Parking	269
Debt Service: Water and Electric	270
Debt Service: Sewer	271
Debt Service: Parking	272
 <b>Unfunded Liability Indicators</b>	 273
Pension Obligations: Fire (General Fund)	274
Pension Obligations: Police (General Fund)	275
Pension Obligations: LAGERS	276
Pension Assets: Fire	277
Pension Assets: Police	278
Pension Assets: LAGERS	279
Post Employment Benefits: General Fund	280
Post Employment Benefits: All Other Funds	281

# Ten Year Trend Manual

## Table of Contents

	<u>Page</u>
<b>Financial Trend Monitoring System (continued)</b>	
<b>Condition of Capital Plant Indicators</b>	283
Maintenance Effort: Streets and Sidewalks	284
Maintenance Effort: Electric Utility	285
Maintenance Effort: Water Utility	286
Capital Outlay: General Fund	287
Capital Outlay: Water and Electric	288
Capital Outlay: Sewer	289
Capital Outlay: Solid Waste	290
Capital Outlay: Storm Water	291
<b>Community Needs and Resources Indicators</b>	293
Population	294
Population Density	295
Population: Over 65 and under 17	296
Personal Income per Capita	297
Poverty Rate	298
Property Value	299
Violent Crime Rate	300
Employment Base	301
Business Activity: Retail Sales and Business Licenses	302



# CITY OF COLUMBIA, MISSOURI

## TRANSMITTAL LETTER

FINANCE DEPARTMENT  
ADMINISTRATION

January 7, 2013

Mr. Mike Matthes  
City Manager  
City of Columbia  
Columbia, Missouri 65201

The City of Columbia Ten Year Trend manual has been prepared for the period FY 2002 to FY 2011. I am pleased to report that the manual has been completely reformatted this year to organize the departmental information the same way the Budget Document is organized and to provide additional graphs that will aid the reader in assessing the financial condition of city departments.

### Detailed Departmental Information

The first section provides detailed financial information about each department and fund. This section is further divided between General Fund Revenues and the seven departmental functional groups of administrative, health and environment, parks and recreation, public safety, supporting activities, transportation, and utilities. Readers will see ten years of expenditure data as well as the breakdown of dedicated and general source funding used to support each department. For each fund, there is additional information which includes a ten year net income statement, funding sources and uses statement, and debt information. Numerous graphs have been included to more easily interpret the trends in the data.

### Financial Trend Monitoring System

The second section is the Financial Trend Monitoring System. This system was developed by the International City/County Management Association (ICMA), under a grant from the National Science Foundation in FY 1980. The City of Columbia was designated one of 24 test cities and has produced this document every year since then.

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

On page 221 – 222 we have provided an FY 2011 Columbia Financial Trend Monitoring System at a glance which includes each single indicator used in the monitoring system and applies a rating which reflects the trend for the past ten years. A green light represents a positive trend, a yellow light represents a trend to watch or monitor and a red light represents a negative trend that needs attention in the next budget planning process.

### Revenue Indicators:

During the last ten fiscal years, inflation has not completely eroded revenues per capita stated in constant dollars. However this is a trend that city staff needs to keep an eye on. When examining the percentage relationship of elastic tax revenues to total operating revenues and transfers of the general fund, elastic tax revenues have experienced a fairly positive trend during the past ten years. Starting in FY 2008 the City's General Fund became more vulnerable to inflation due to expenditures being forced upward while some revenues were stagnating or declining. The City's revenue base had remained fairly stable prior to FY 2008. Although the economic downturn impacted city revenues, the city operations were maintained and citizens experienced only minimal reductions in services. The city continues to take proactive measures to weather the current economic conditions that are prevalent across the country. All revenues continue to be examined very carefully, and future funding strategies have been implemented in an effort to deal with constraints.

### Expenditure Indicators:

City staff decided to focus on the general fund expenses and the utility fund expenses when assessing the various expenditure trends. General fund expenditures have consistently been under budget each fiscal year for the ten year period. The utility fund expenses have remained extremely favorable when comparing to population growth and evaluating constant dollar calculations. Fixed costs for the general fund as a percent of operating expenditures and transfers have slowly increased over

the ten year period which is a negative trend for the City. The City's pension plans make up the bulk of the fixed cost expenses. In FY 2010 a task force was formed to develop a plan to reduce these rising costs. A plan was implemented in FY 2013 that places new employees (hired on or after October 1, 2012) in different pension plans that will require increased years of service. This change will help to reduce the rising costs of fully funding pensions for city employees.

**Operating Position Indicators:**

Again, City staff decided to focus on the general fund and the utility fund operations when monitoring operating positions because of the significant resources used in these areas. When examining all indicators in this category, the City's operating positions for the general fund, water, electric, sewer and solid waste has been relatively favorable during the last ten years. The City has been able to balance its budget on a current basis, maintain reserves for emergencies, and maintain sufficient cash to pay bills on a timely basis. Transit, airport and storm water have experienced negative trends when evaluating their operating positions. Management has been working to create additional partnerships and identify new revenue sources for these operations.

**Debt Structure Indicators:**

When examining all indicators for this category, the City's debt has remained well below what would normally be considered proportionate to a city of this size and tax base. The City's debt practices have not extended past the useful life of the capital facilities it finances. The City has not used debt as an instrument to balance the operating budgets, and the City requirements for repaying its debt have not been an excessive burden on operating expenditures for the City's operations who utilize debt. Most of the city's debt service to operating revenue percentages fall well below the industry standard of acceptable levels of debt. Sewer and parking's debt service percentages are above industry standard which means this is a trend this city will monitor to determine if future rate increases are needed to cover operating increases as well as debt.

**Unfunded Liability Indicators:**

This indicator looks at the future liability that has been incurred by the city and will need to be paid at a later date. The City has been experiencing decreases in value of pension assets as a percent of benefits paid due to market conditions and benefit enhancements. The City has met its annual required contribution; however, future costs of benefits have been increasing at a greater rate and the unfunded liability has been increasing. In the area of post-employment benefit liabilities, a GASB change in FY 2008 required cities to account for the liability of retiree health insurance which caused the city's liabilities to increase. However, in FY 2014, the City will no longer subsidize retiree health insurance, so the retiree health subsidy liability will be eliminated.

**Condition of Capital Plant Indicators:**

These indicators measure the physical assets of the city, such as streets, buildings, utility networks, vehicles etc. If they are not properly maintained or if replacement of a capital item is deferred beyond its practical life span, the city could be facing large capital expenditures beyond funding capabilities. The indicators in this category show some negative trends and trends the city needs to monitor in the area of rolling stock (vehicles and equipment). There has not been a steady long-term decline, but rather an under funding that needs to be addressed. City management has been and will continue to monitor needs for capital outlay. As the City comes out of the economic downturn and personnel issues of pension and health insurance costs are addressed, additional funding will be available to adequately fund capital outlay needs.

**Community Needs and Resources Indicators:**

Average annual unemployment continues to be less than the national average and growth in the population is increasing gradually. The level of business activity has fluctuated slightly in terms of new businesses and retail sales for from FY 2008 – FY 2011. Several of the indicators are ones that management will be closely monitoring; personal income per capital, poverty levels, crime rates, employment and business activity. Sales tax is a major revenue source for the general fund operations so the City's business activity must be carefully monitored. Retail sales in constant dollars decreased in FY 2009 and then increased slightly for FY 2010. The city has been taking steps to reduce expenditures. The fluctuating growth rate over the past ten years listed has caused the City to continue to closely monitor this major revenue resource.

**Conclusion:**

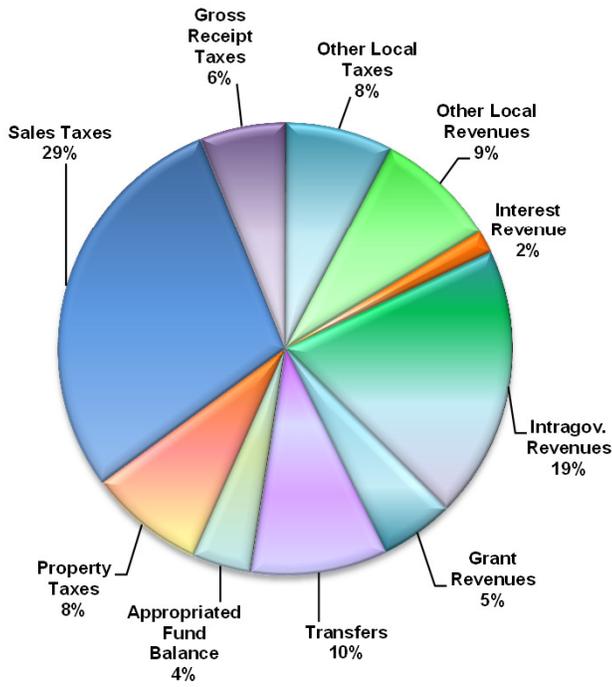
It is hopeful that the financial information contained in this manual will provide a more efficient and better tool in analyzing the current financial and economic trends within the city organization.

Respectfully Submitted,

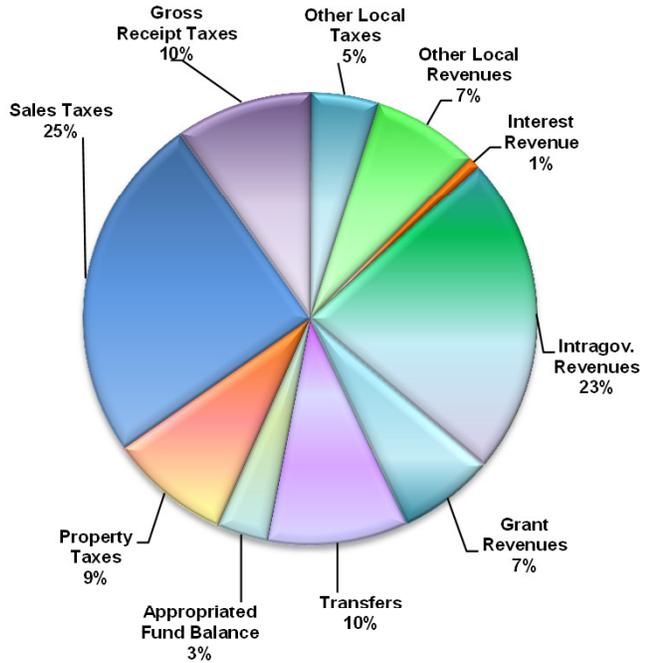
  
John Blattel  
Director of Finance

# General Fund Revenues

## FY 2002 Actual Revenues



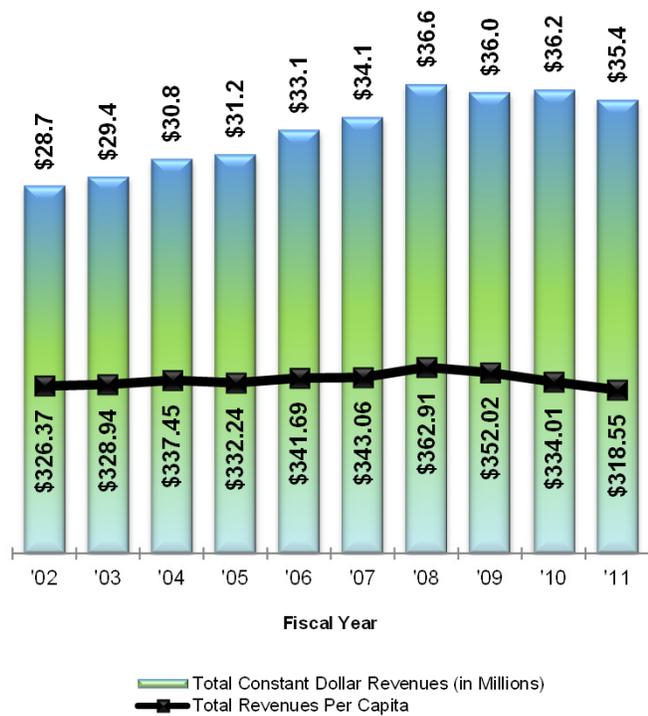
## FY 2011 Actual Revenues



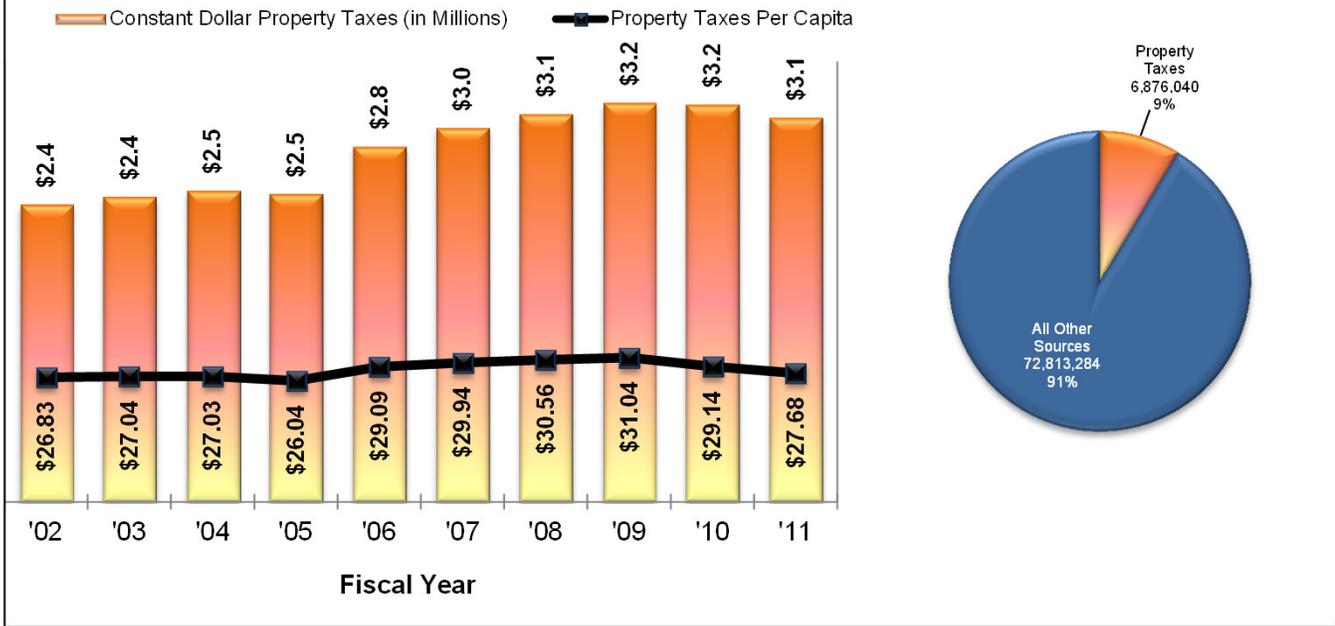
## Funding Sources



## Total General Fund Revenues



# Total Property Taxes



Source: Financial Management Information Supplement

Fiscal Year	General Property Tax Rate Per \$100 Assessed Value	Actual Property Taxes	Property Taxes (Constant Dollars)	Population	Property Taxes per Per Capita (Constant Dollars)	Per Capita Percent Change Over Previous Year
2002	\$0.41	\$4,263,326	\$2,369,831	88,328	\$26.83	(22.26%)
2003	\$0.41	\$4,473,073	\$2,431,018	89,913	\$27.04	0.77%
2004	\$0.41	\$4,683,536	\$2,479,373	91,712	\$27.03	(0.01%)
2005	\$0.41	\$4,790,935	\$2,453,116	94,211	\$26.04	(3.68%)
2006	\$0.41	\$5,699,585	\$2,827,175	97,202	\$29.09	11.70%
2007	\$0.41	\$6,168,905	\$2,975,835	99,405	\$29.94	2.93%
2008	\$0.41	\$6,644,677	\$3,086,198	100,976	\$30.56	2.10%
2009	\$0.41	\$6,812,948	\$3,175,652	102,324	\$31.04	1.54%
2010	\$0.41	\$6,893,193	\$3,161,203	108,500	\$29.14	(6.12%)
2011	<b>\$0.41</b>	<b>\$6,876,040</b>	<b>\$3,056,847</b>	<b>110,438</b>	<b>\$27.68</b>	<b>(5.00%)</b>

### Description:

General Property taxes include the following: real property taxes, individual property taxes, railroad and utility property taxes, financial institutions property taxes, and penalties and interest. Property tax payments are due in full on December 31st. Delinquent taxpayers are penalized by 4% if payment is received in January, and the penalty is increased 2% for each succeeding month until reaching a maximum of 20% (the October subsequent to the due date). Further, the property can be sold if payment is not made within 18 months.

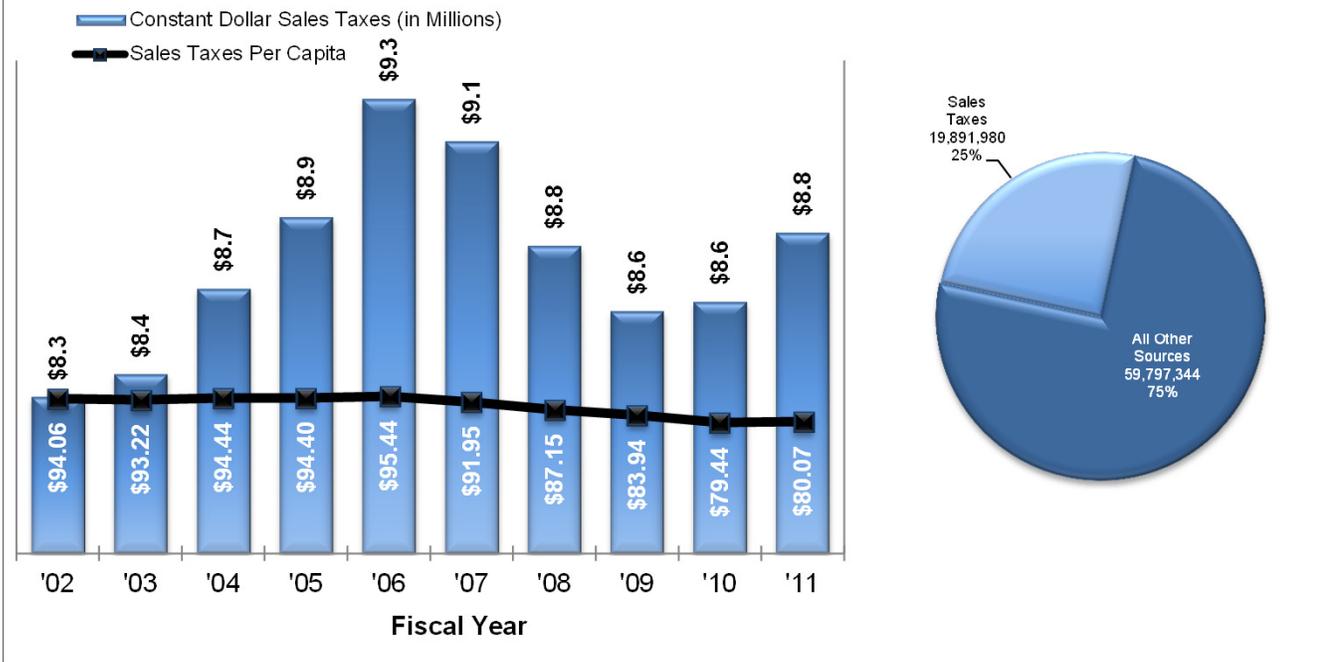
### Analysis:

The general property tax rate has remained constant at \$0.41 per \$100 assessed valuation for the ten year period, and there has been no general obligation property tax levy. There has been an increase in both total general fund property taxes and in the property taxes per capita therefore this revenue source has had an overall positive trend in constant dollars. The slight decrease in property taxes from 2010 to 2011 is due to a decline in personal property taxes. Property taxes are approximately 9% of the total General Fund revenue sources.

### Legal Authorizations:

Real and Personal Property: RSMo 137.100; City Ordinance Chapter 26 Section 2, current rate - Ordinance 012714  
 Railroad and Utility: Missouri Constitution 1945; RSMo 151.100-151.340 and RSMo 153.010-153.060  
 Financial Institutions: Missouri Constitution 1945; RSMo 148.010-148.540  
 Penalties and Interest: City Code of Ordinance Chapter 26 Sections 26-27; RSMo 137.100

# General Fund Sales Taxes



Source: Financial Management Information Supplement

Fiscal Year	General Sales Tax Rate	Portion of General Sales Tax Allocated to General Fund *	Actual Sales Tax Revenue - General Fund	Sales Taxes (Constant Dollars)	Sales Taxes per Per Capita (Constant Dollars)	Per Capita Percent Change Over Previous Year
2002	2.00%	92.50%	\$14,946,467	\$8,308,208	\$94.06	(0.15%)
2003	2.00%	92.50%	\$15,421,714	\$8,381,366	\$93.22	(0.90%)
2004	2.00%	92.50%	\$16,360,968	\$8,661,179	\$94.44	1.31%
2005	2.00%	92.50%	\$17,368,625	\$8,893,305	\$94.40	(0.04%)
2006	2.00%	92.50%	\$18,701,474	\$9,276,525	\$95.44	1.10%
2007	2.00%	92.50%	\$18,947,028	\$9,139,907	\$91.95	(3.66%)
2008	2.00%	92.50%	\$18,947,469	\$8,800,374	\$87.15	(5.21%)
2009	2.00%	92.50%	\$18,427,197	\$8,589,286	\$83.94	(3.68%)
2010	2.00%	92.50%	\$18,794,534	\$8,619,132	\$79.44	(5.36%)
<b>2011</b>	<b>2.00%</b>	<b>92.50%</b>	<b>\$19,891,980</b>	<b>\$8,843,278</b>	<b>\$80.07</b>	<b>0.80%</b>

\* The remainder of the general sales tax is allocated to capital projects.

### Description:

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

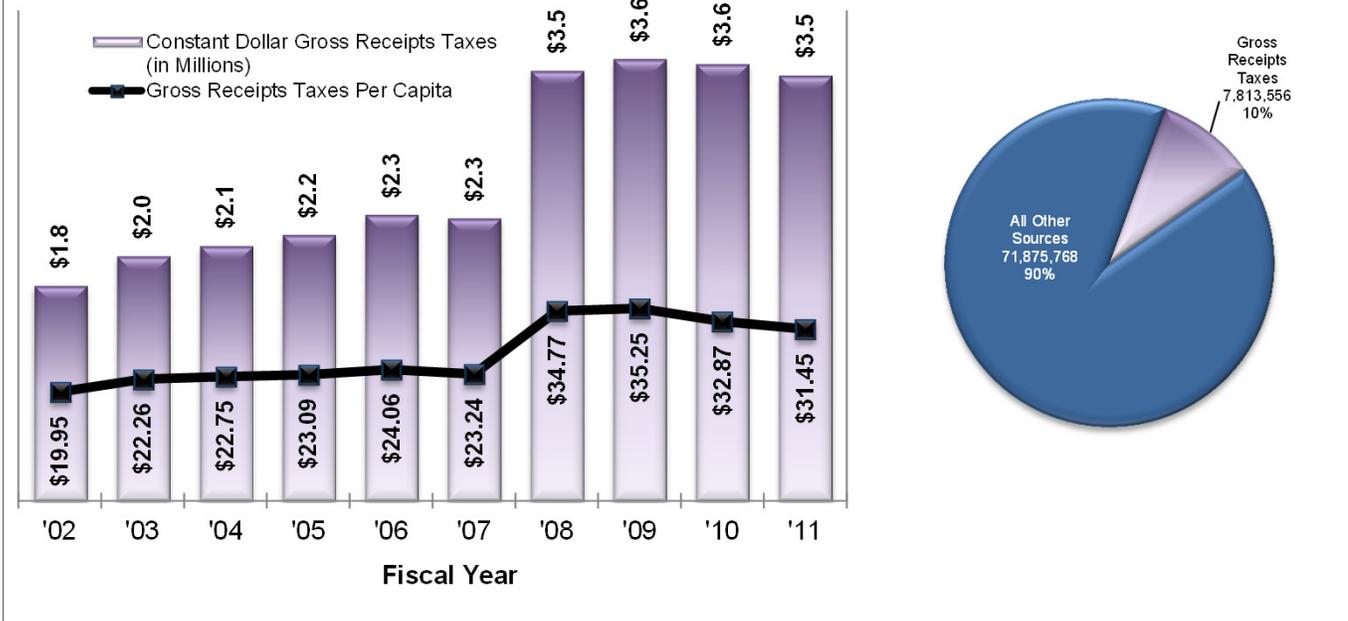
### Analysis:

Sales tax revenues in actual dollars have experienced an overall positive trend for the ten year period shown; however, sales taxes per capita have decreased nearly 16%. Decreases are reflected in FY 2007 - FY 2010 as a result of the economic downturn as well as increases in the consumer price index and population. Sales taxes account for 25% of the general fund revenues which makes this a major revenue source. Close monitoring of this revenue source is merited. Management has addressed the decrease in this major revenue source for the past few years by a combination of utilizing excess fund balance to make up some of the difference as well as making expenditure cuts in general fund budgets. Management is working to close the gap between revenues and expenses by the FY 2014 budget. FY 2011 does reflect a slight increase which indicates the economy is beginning to recover.

### Legal Authorizations:

Local election: December 15, 1970  
 Ordinance 5276 (1970); pursuant to RSMo 144.010-144.510  
 Ordinance 9478 RSMo 94.600 et. Seq.

# Gross Receipts Taxes



Source: Financial Management Information Supplement

Fiscal Year	Actual Gross Receipts Taxes	C.P.I.	Gross Receipt Tax Revenues (Constant Dollars)	Population	Gross Receipts Taxes per Capita (Constant Dollars)	Per Capita Percent Change Over Previous Year
2002	\$3,169,609	179.9	\$1,761,873	88,328	\$19.95	(9.57%)
2003	\$3,681,970	184.0	\$2,001,071	89,913	\$22.26	11.57%
2004	\$3,940,563	188.9	\$2,086,058	91,712	\$22.75	2.20%
2005	\$4,248,592	195.3	\$2,175,418	94,211	\$23.09	1.52%
2006	\$4,714,058	201.6	\$2,338,322	97,202	\$24.06	4.18%
2007	\$4,789,100	207.3	\$2,310,227	99,405	\$23.24	(3.39%)
2008	\$7,558,607	215.3	\$3,510,684	100,976	\$34.77	49.60%
2009	\$7,737,824	214.5	\$3,606,755	102,324	\$35.25	1.38%
2010	\$7,776,443	218.1	\$3,566,260	108,500	\$32.87	(6.75%)
2011	<b>\$7,813,556</b>	<b>224.9</b>	<b>\$3,473,633</b>	<b>110,438</b>	<b>\$31.45</b>	<b>(4.31%)</b>

## Description:

Gross receipts taxes are collected from telephone, natural gas, electric, and cable television. The gross receipts tax rate is 7% for persons engaged in the business of supplying telephone service, natural gas service, or electric service. Video service providers are imposed a 5% gross receipts tax. All of the telephone, natural gas, and electric gross receipts tax support General Fund operations while approximately 30% of the video service providers gross receipts tax goes to the General Fund and the remainder is allocated to the Public Communications Fund. While telephone and video service provider gross receipts tax growth are best predicted by population growth and the year-to-year relative cost of the service, natural gas and electric gross receipts taxes are more closely correlated to the weather, population growth, and the year-to-year relative cost of service.

## Analysis:

Gross receipts taxes have experienced a positive trend for the period shown. The significant increase in 2008 was due to the City receiving a settlement agreement with major mobile phone carriers which required them to pay a business license tax on wireless communications as they do for land line services.

## Legal Authorizations:

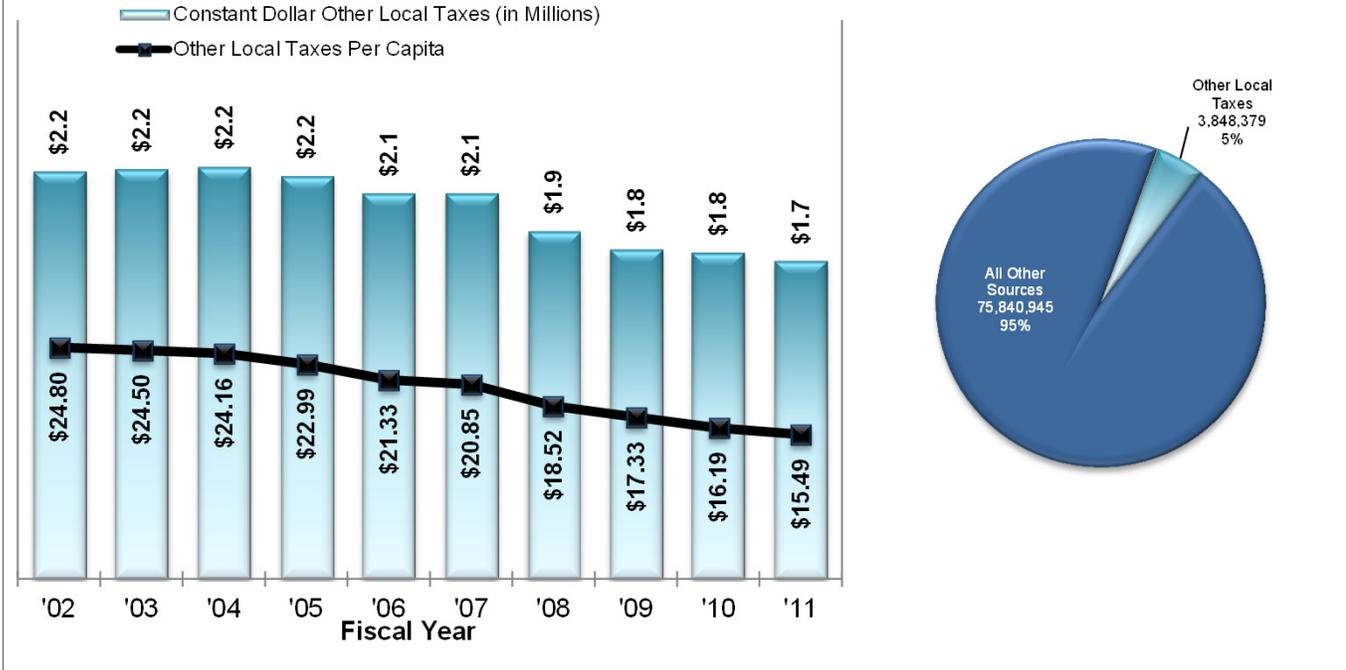
Telephone: City Code of Ordinances Chapter 26, Article V, Division 3

Natural Gas: City Code of Ordinances Chapter 26, Article V, Division 2; current rate is in Ordinance 6455

Electric: City Code of Ordinances Chapter 26, Article V, Division 4

Video Service Provider Fee: City Code of Ordinances Chapter 10, Section 10-2

# Other Local Taxes



Source: Financial Management Information Supplement

Fiscal Year	Actual Other Local Taxes	C.P.I.	Other Local Tax Revenues (Constant Dollars)	Population	Other Local Taxes per Capita (Constant Dollars)	Per Capita Percent Change Over Previous Year
2002	\$3,940,930	179.9	\$2,190,623	88,328	\$24.80	8.64%
2003	\$4,052,665	184.0	\$2,202,535	89,913	\$24.50	(1.23%)
2004	\$4,185,746	188.9	\$2,215,853	91,712	\$24.16	(1.37%)
2005	\$4,230,168	195.3	\$2,165,985	94,211	\$22.99	(4.84%)
2006	\$4,180,577	201.6	\$2,073,699	97,202	\$21.33	(7.21%)
2007	\$4,296,580	207.3	\$2,072,639	99,405	\$20.85	(2.27%)
2008	\$4,027,044	215.3	\$1,870,408	100,976	\$18.52	(11.16%)
2009	\$3,803,358	214.5	\$1,772,821	102,324	\$17.33	(6.47%)
2010	\$3,829,765	218.1	\$1,756,322	108,500	\$16.19	(6.57%)
<b>2011</b>	<b>\$3,848,379</b>	<b>224.9</b>	<b>\$1,710,854</b>	<b>110,438</b>	<b>\$15.49</b>	<b>(4.30%)</b>

### Description:

Other local taxes include gasoline, cigarette, and motor vehicle taxes. Gasoline tax provides funding for the construction and maintenance of highways. The City's portion is funneled through the state and has been seventeen cents per gallon for the period shown. Cigarette taxes are paid by every person selling, offering, or displaying cigarettes for sale within the City and the tax is ten cents per package. The motor vehicle tax has two components, a sales tax component and a license plate fee component. The motor vehicle sales tax is assessed on the cost of the vehicle and the City's portion is 1.5% or 1 1/2 cents per \$1.00. The license plate fee component varies depending on the total license plate fee, but the City's share is approximately \$12.50 per license plate.

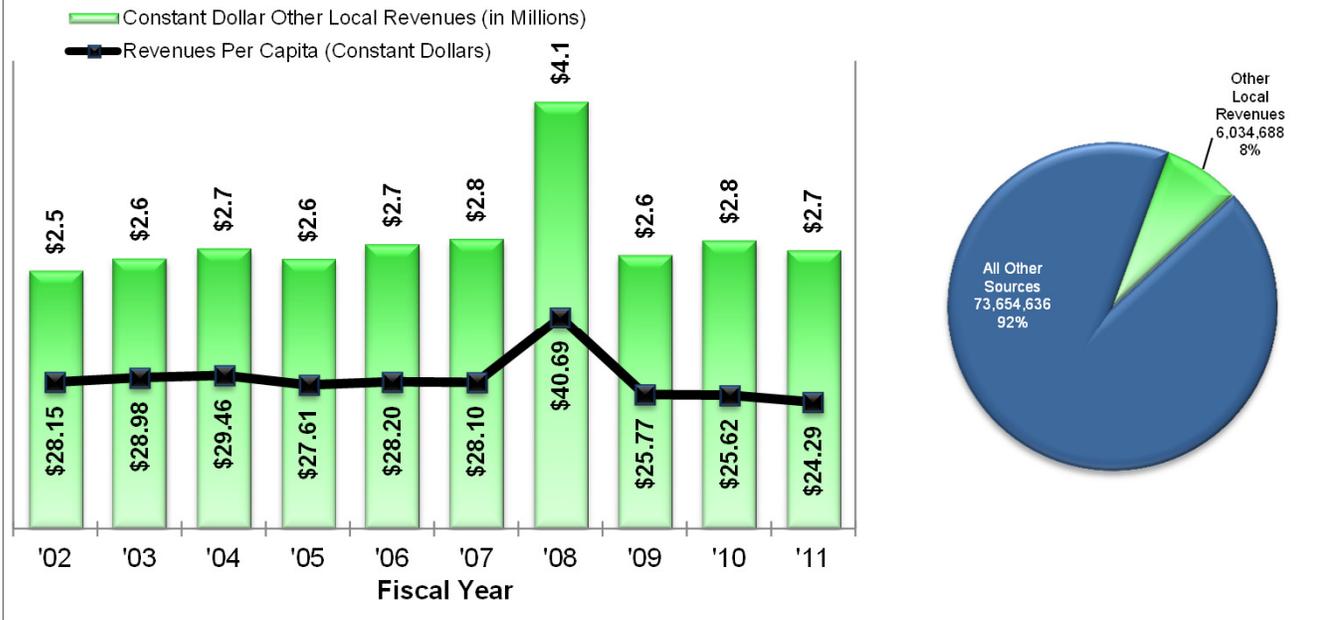
### Analysis:

There has been an overall decrease in other local taxes in actual dollars, constant dollars, and per capita for the period shown. Beginning in FY 2008, gasoline, cigarette, and motor vehicle all experienced a significant decrease due to the economic downturn. In FY 2011, cigarette and motor vehicle taxes show slight increases. This revenue trend is considered negative for the period shown. However, other local taxes account for only 5% of the general fund revenue sources.

### Legal Authorizations:

Gasoline: Missouri Constitution, 1945; RSMo 142.009 & 142.803  
 Cigarette: City Code of Ordinances Chapter 26, Article III pursuant to RSMo 94.110;  
 Current rate Ordinance 6135 State 149.192 RSMo  
 Motor Vehicle: Missouri Constitution Article IV Section 30(a)

## Other Local Revenues



Source: Financial Management Information Supplement

Fiscal Year	Actual Other Local Revenues	C.P.I.	Other Local Tax Revenues (Constant Dollars)	Population	Other Local Revenues Per Capita (Constant Dollars)	Per Capita Percent Change Over Previous Year
2002	\$4,473,720	179.9	\$2,486,782	88,328	\$28.15	11.74%
2003	\$4,794,198	184.0	\$2,605,542	89,913	\$28.98	2.93%
2004	\$5,104,297	188.9	\$2,702,116	91,712	\$29.46	1.67%
2005	\$5,080,581	195.3	\$2,601,424	94,211	\$27.61	(6.28%)
2006	\$5,525,716	201.6	\$2,740,931	97,202	\$28.20	2.12%
2007	\$5,790,233	207.3	\$2,793,166	99,405	\$28.10	(0.35%)
2008	\$8,846,361	215.3	\$4,108,796	100,976	\$40.69	44.81%
2009	\$5,657,355	214.5	\$2,637,007	102,324	\$25.77	(36.67%)
2010	\$6,061,670	218.1	\$2,779,868	108,500	\$25.62	(0.58%)
2011	<b>\$6,034,688</b>	<b>224.9</b>	<b>\$2,682,811</b>	<b>110,438</b>	<b>\$24.29</b>	<b>(5.18%)</b>

**Description:**

Other local revenues include the following: fines and court fees, licenses and permits, fees and service charges and miscellaneous revenues. Fines and court fees includes costs associated with and penalties assessed for violation of any City ordinance. Fines include corporation court fines, uniform ticket fines, meter fines, and alarm violations. Fees include warrant fees, court fees, and impoundment fees. License and permit charges are assessed for various business activities and animal ownership, such as business licenses, animal licenses, and liquor licenses. Fees and service charges are charged for the City's performance of construction inspections, street and sidewalk resurfacing (due to a person excavating them), animal control and health services. Miscellaneous Revenue include property sales, photocopies, and Housing Authority Payment-In-Lieu of Taxes as well as other miscellaneous sources of revenue.

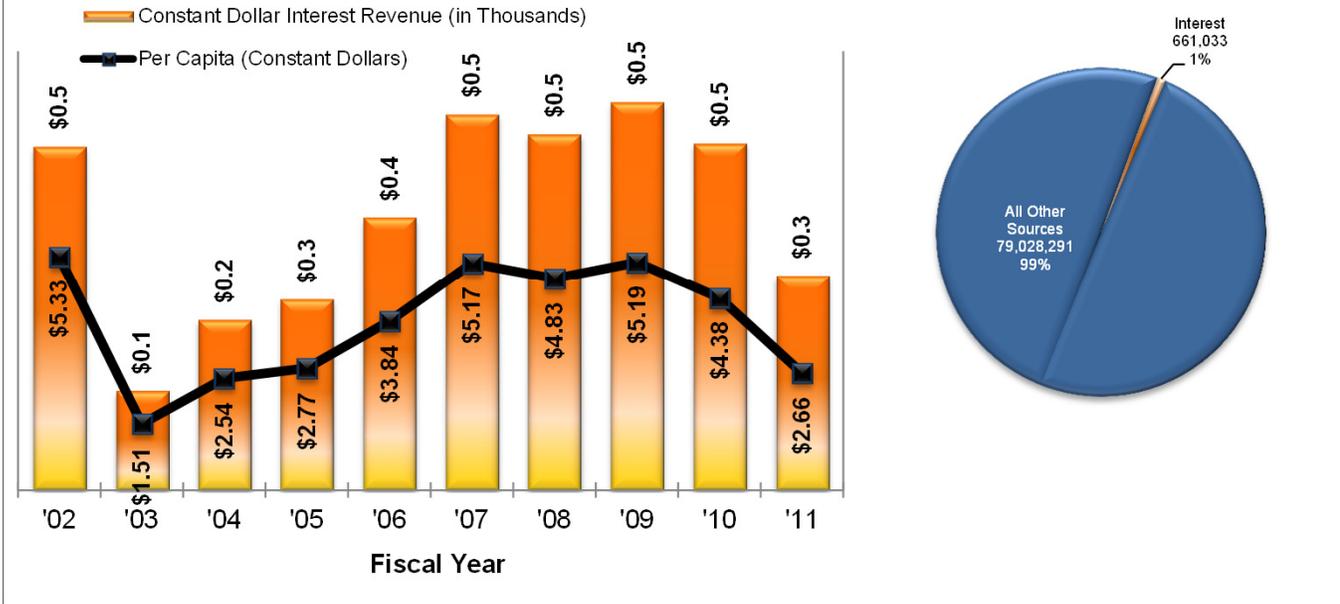
**Analysis:**

Over the past ten years other local revenues in constant dollar revenues have increased, however, per capita revenues have decreased. In FY 2008 miscellaneous revenues increased based on a one-time settlement agreement that was reached with major mobile phone carriers which now requires them to pay a "business license tax" on wireless communications. Construction inspection fees have not been increased during this time and have not kept pace with the cost to provide this service. Building and Site permit fees will be increased in the FY 2013 budget. Other local revenues account for 8% of the general fund revenues.

**Legal Authorizations:**

City Ordinance Chapter 14 Section 420 and Section 463  
 City Ordinance Chapter 16 Article II Division 5 and Article XV Section 114 and Section 116

# Interest Revenues



Source: Financial Management Information Supplement

Fiscal Year	Actual Interest Revenue	C.P.I.	Interest Revenue (Constant Dollars)	Population	Interest Revenues Per Capita (Constant Dollars)	Per Capita Percent Change Over Previous Year
2002	\$846,240	179.9	\$470,395	88,328	\$5.33	(40.78%)
2003	\$249,677	184.0	\$135,694	89,913	\$1.51	(71.66%)
2004	\$440,216	188.9	\$233,042	91,712	\$2.54	68.37%
2005	\$509,712	195.3	\$260,989	94,211	\$2.77	9.02%
2006	\$753,357	201.6	\$373,689	97,202	\$3.84	38.78%
2007	\$1,066,281	207.3	\$514,366	99,405	\$5.17	34.59%
2008	\$1,049,409	215.3	\$487,410	100,976	\$4.83	(6.71%)
2009	\$1,139,560	214.5	\$531,172	102,324	\$5.19	7.54%
2010	\$1,035,128	218.1	\$474,707	108,500	\$4.38	(15.72%)
<b>2011</b>	<b>\$661,033</b>	<b>224.9</b>	<b>\$293,872</b>	<b>110,438</b>	<b>\$2.66</b>	<b>(39.18%)</b>

### Description:

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

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

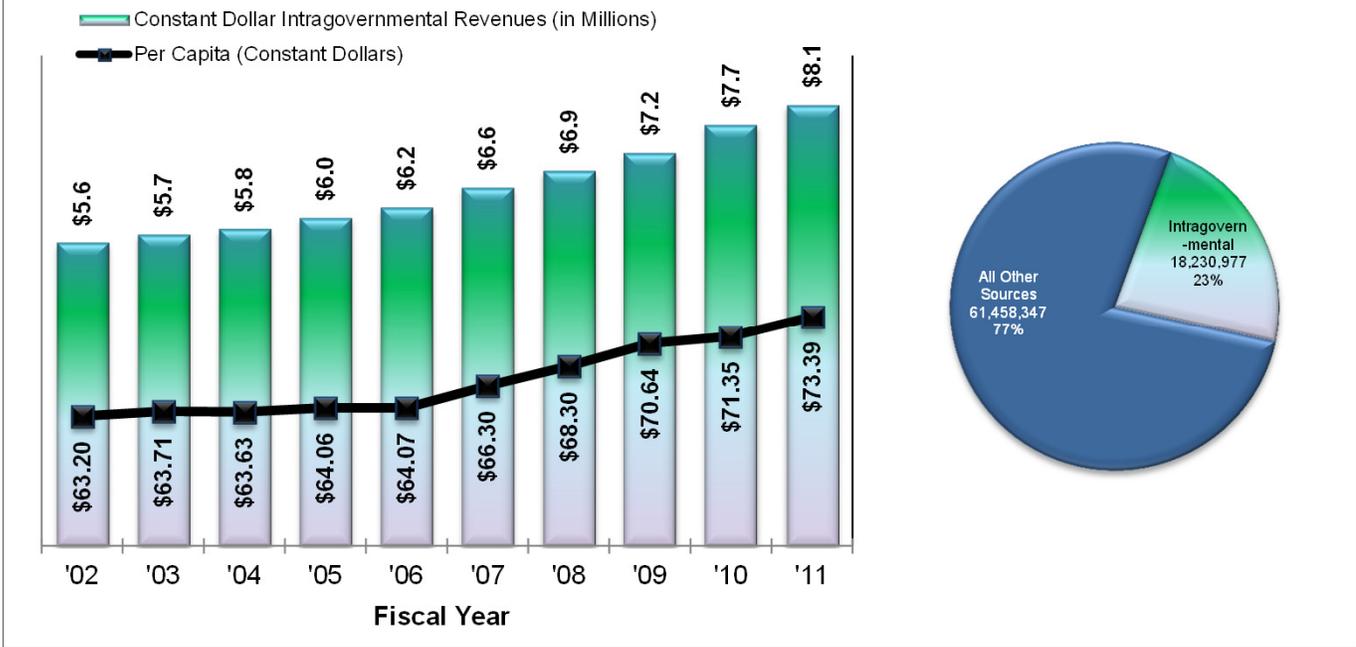
### Analysis:

Decreases in investment revenues are due to lower rate of return on investments which decreases market value. Increases are due to increases in rates of return on investments and an increase in market values. While there has been a decrease in each of the past two years, this trend is not of serious concern as the revenue source makes up approximately one percent of the general fund's total revenues.

### Legal Authorizations:

Policy Resolution Council Bill #PR84-83 Section 4

# Intragovernmental Revenues



Source: Financial Management Information Supplement

Fiscal Year	Intragovernmental Revenues	C.P.I.	Actual Intragov. Revenue (Constant Dollars)	Population	Intragovernmental Revenues Per Capita (Constant Dollars)	Per Capita Percent Change Over Previous Year
2002	\$10,042,397	179.9	\$5,582,211	88,328	\$63.20	(1.89%)
2003	\$10,539,788	184.0	\$5,728,146	89,913	\$63.71	0.81%
2004	\$11,023,118	188.9	\$5,835,425	91,712	\$63.63	(0.13%)
2005	\$11,787,400	195.3	\$6,035,535	94,211	\$64.06	0.69%
2006	\$12,555,382	201.6	\$6,227,868	97,202	\$64.07	0.01%
2007	\$13,662,448	207.3	\$6,590,665	99,405	\$66.30	3.48%
2008	\$14,849,683	215.3	\$6,897,109	100,976	\$68.30	3.02%
2009	\$15,506,487	214.5	\$7,227,885	102,324	\$70.64	3.42%
2010	\$16,880,859	218.1	\$7,741,525	108,500	\$71.35	1.01%
2011	<b>\$18,230,977</b>	<b>224.9</b>	<b>\$8,104,854</b>	<b>110,438</b>	<b>\$73.39</b>	<b>2.86%</b>

### Description:

Intragovernmental Charges come from two different sources. First, the Water and Electric Utility Fund pays the General Fund a payment-in-lieu-of-taxes (P.I.L.O.T.) annually which is an amount substantially equivalent to the sum which would be paid in gross receipt taxes if the utilities were owned privately. The tax is equal to 7% of gross receipts and there is a property tax component equivalent equal to 33.33% of net fixed assets multiplied by the total City tax rate. The second source is General and Administrative Charges which are charges for services performed by general fund departments (such as payroll, accounting, human resources, etc.) to departments outside of the general fund. The charges are computed on the basis of an estimated percentage of time the various general fund departments spend providing these services to the other funds.

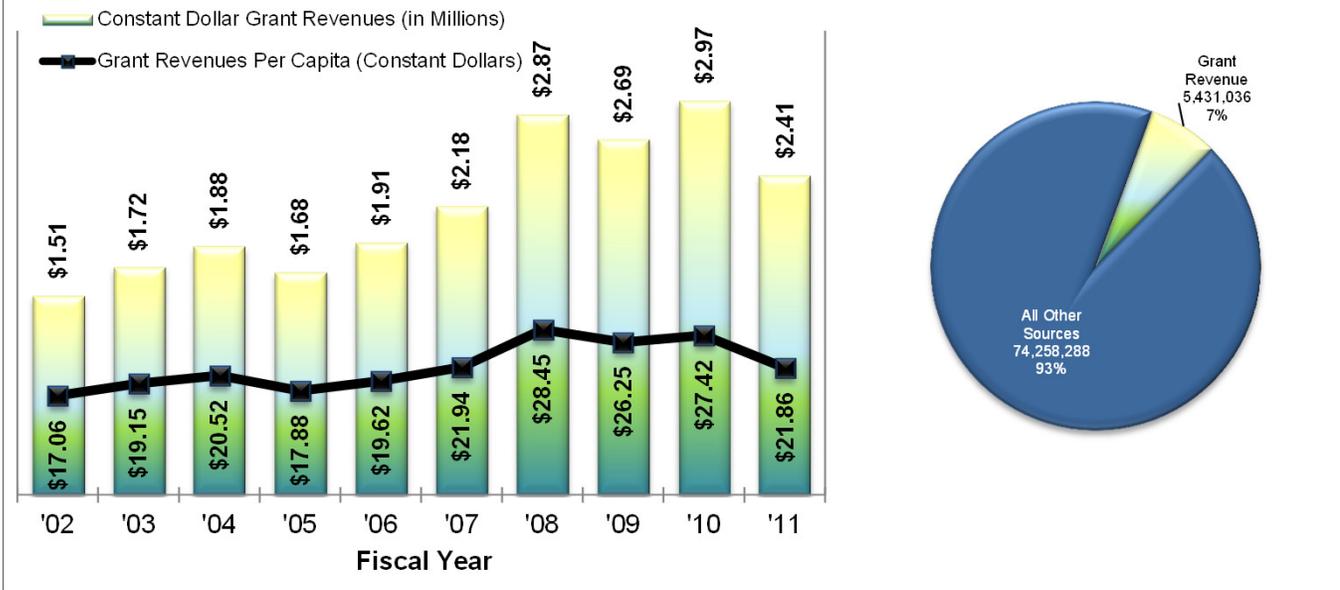
### Analysis:

Intragovernmental revenues have shown a steady increase in actual dollars, constant dollars, and per capita for the ten years shown. P.I.L.O.T. is the primary source of intragovernmental revenues (78%). P.I.L.O.T. increases are generally due to major capital projects or expansions in the water and electric utilities which can increase the value of the funds' fixed assets and thus impact the property component of the P.I.L.O.T. payment. As rates for water and electric increase, there are corresponding increases in the P.I.L.O.T. payment as well. There have been small increases in general and administrative charges over the years due to increases in the cost to provide the services to the other departments. Intragovernmental revenues account for 23% of general fund revenues and are considered to be a major revenue source. This revenue source has experienced a positive trend for the past ten years.

### Legal Authorizations:

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

# Grant Revenues



Source: Financial Management Information Supplement

Fiscal Year	Actual Grant Revenues	C.P.I.	Grant Revenue (Constant Dollars)	Population	Grant Revenues Per Capita (Constant Dollars)	Per Capita Percent Change Over Previous Year
2002	\$2,710,326	179.9	\$1,506,574	88,328	\$17.06	2.39%
2003	\$3,168,318	184.0	\$1,721,912	89,913	\$19.15	12.28%
2004	\$3,554,465	188.9	\$1,881,665	91,712	\$20.52	7.13%
2005	\$3,290,519	195.3	\$1,684,854	94,211	\$17.88	(12.83%)
2006	\$3,844,978	201.6	\$1,907,231	97,202	\$19.62	9.72%
2007	\$4,521,170	207.3	\$2,180,979	99,405	\$21.94	11.82%
2008	\$6,184,221	215.3	\$2,872,334	100,976	\$28.45	29.65%
2009	\$5,761,569	214.5	\$2,685,583	102,324	\$26.25	(7.73%)
2010	\$6,486,581	218.1	\$2,974,732	108,500	\$27.42	4.46%
2011	\$5,431,036	224.9	\$2,414,448	110,438	\$21.86	(20.26%)

## Description:

Grant revenues includes the following: federal grants, state grants and county grants. Federal grants consist of mass transit grants from the Department of Transportation, non-motorized grants, police grants, and stimulus grants. State grants cover diverse local service needs and provide funding for health, transportation, conservation, and police needs. County grants have a purpose of providing basic community services and are a reimbursement to the city for a portion of the functions performed by city employees/operations that also benefit the county which include Joint Communication (911), Public Health, Animal Control and notifications of county nuisance abatements.

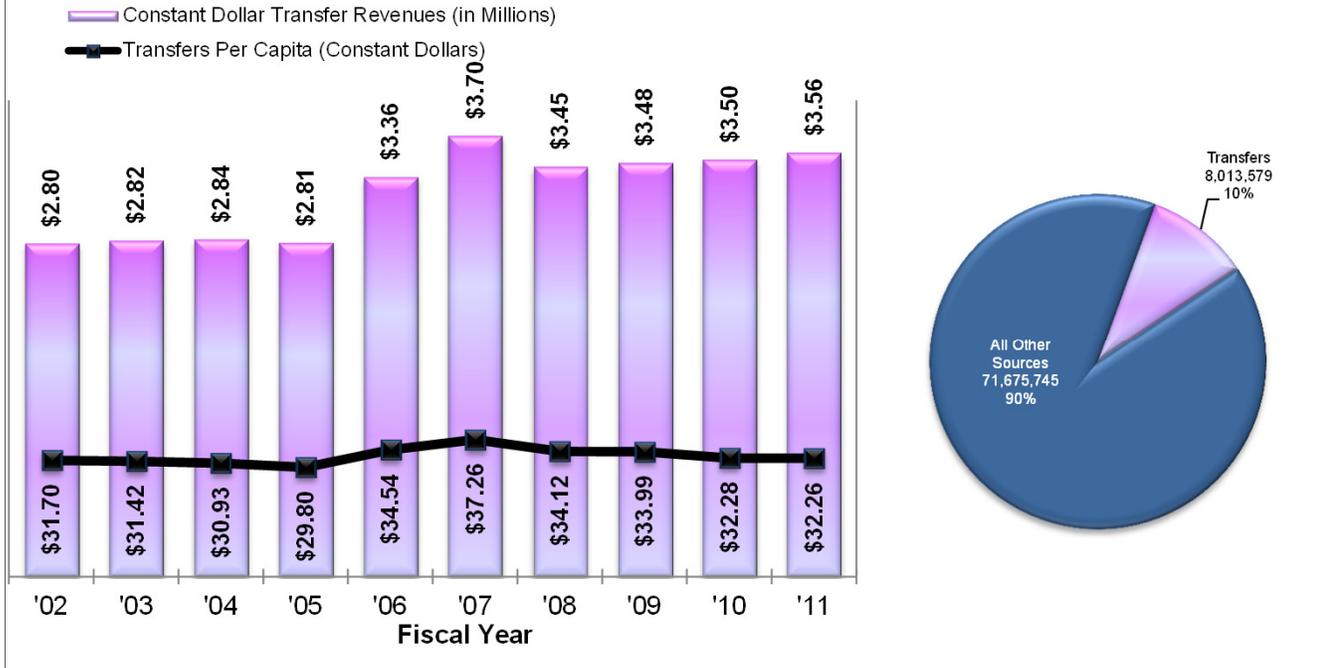
## Analysis:

Grant (intergovernmental) revenues has increased in actual dollars, constant dollars, and per capita for the period shown. The fluctuations in FY 2008 - FY 2011 are primarily due to the City receiving the non-motorized federal grant. This grant allowed the City to build a number of sidewalks, pedways, and trails with the goal to increase non-motorized activity within the community. There were also funds included to increase education and for promotion. In addition, the increase in FY 2010 was due to an increase in WIC caseloads, immunizations, a large DWI enforcement grant and stimulus money for the prevention of homelessness and a re-housing grant. Federal and state grants are often received for a one to three year period with the City having to absorb the costs after the grant timeframe has expired. While the ten year trend indicates a growth in this revenue source, the City must be careful to monitor how big of a revenue source this becomes as the revenues are temporary in nature and subject annually to federal, state, and county funding availability. Grant revenues currently account for 7% of general fund revenue sources.

## Legal Authorizations:

Federal UMTA Act of 1964, Section 9  
City Ordinance 11221

# Transfers



Source: Financial Management Information Supplement

Fiscal Year	Transfers	C.P.I.	Transfers (Constant Dollars)	Population	Transfers Per Capita (Constant Dollars)	Per Capita Percent Change Over Previous Year
2002	\$5,037,599	179.9	\$2,800,222	88,328	\$31.70	(10.16%)
2003	\$5,197,570	184.0	\$2,824,766	89,913	\$31.42	(0.90%)
2004	\$5,357,995	188.9	\$2,836,419	91,712	\$30.93	(1.56%)
2005	\$5,482,308	195.3	\$2,807,121	94,211	\$29.80	(3.66%)
2006	\$6,768,973	201.6	\$3,357,625	97,202	\$34.54	15.93%
2007	\$7,679,050	207.3	\$3,704,317	99,405	\$37.26	7.88%
2008	\$7,417,392	215.3	\$3,445,095	100,976	\$34.12	(8.44%)
2009	\$7,460,498	214.5	\$3,477,488	102,324	\$33.99	(0.39%)
2010	\$7,637,245	218.1	\$3,502,424	108,500	\$32.28	(5.02%)
2011	<b>\$8,013,579</b>	<b>224.9</b>	<b>\$3,562,557</b>	<b>110,438</b>	<b>\$32.26</b>	<b>(0.07%)</b>

### Description:

The City utilizes transfers as a mechanism to move funding from other funds into the general fund. Primarily these transfers are from special revenue funds such as the Transportation Sales Tax Fund and the Parks Sales Tax Fund to fund streets, engineering, and park operations in the general fund. These transfers are on-going transfers which are adjusted annually during the budget process. Other types of transfers include one time transfers such as funds donated into the contributions fund to fund specific general fund requests.

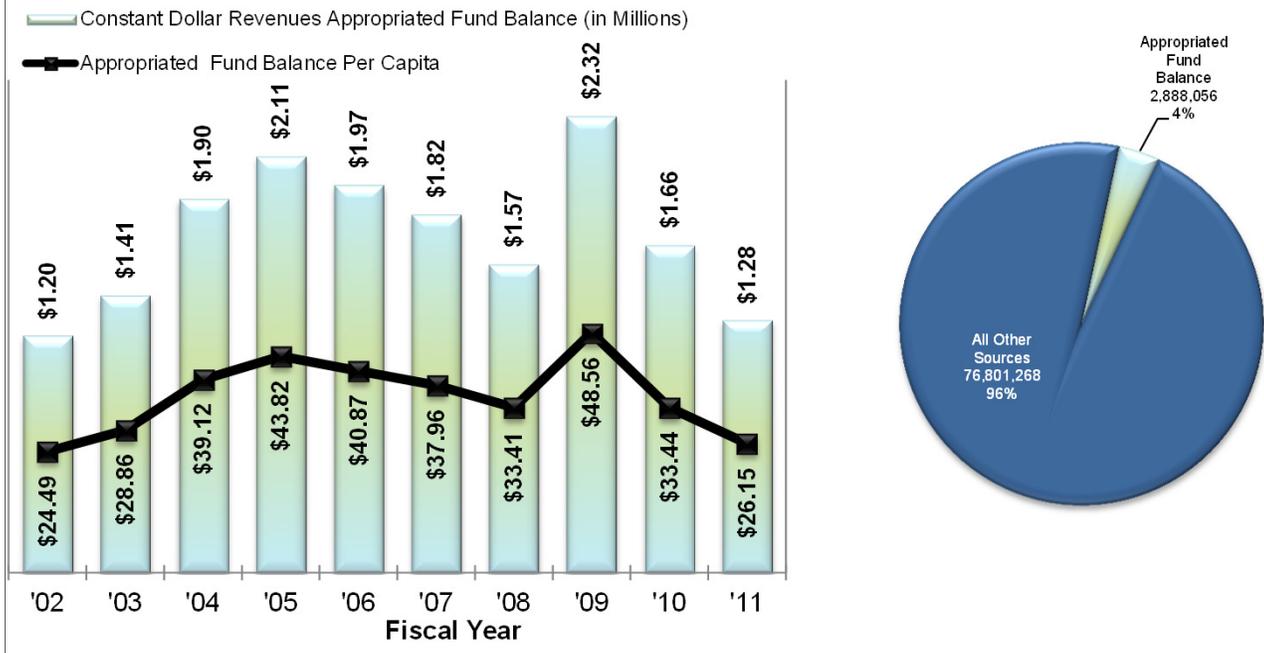
### Analysis:

Transfers have increased in actual dollars, constant dollars and per capita for the ten year period shown. The increases from FY 2005 - FY 2007 are due to increases in transfers from Parks Sales Tax and Transportation Sales Tax to fund a larger percentage of the parks and street operations. This revenue source has a positive trend for the period shown. It should be noted however that funding received in the parks sales tax fund and the transportation sales tax fund can be used either for operations or capital for parks and transportation needs, respectively. There has been adequate funding to increase the amounts to the general fund during the past ten years; however, further increases will decrease the availability of funding for additional capital projects. In addition, transportation sales tax funds are also used to subsidize the transit and airport operations and provide match funding for transit and airport capital projects. Therefore, there is concern that future increases into the general fund may not be possible with the fierce competition of the funding for transit and airport. Management will need to annually evaluate the availability of these special revenue sources for funding and adjust expenditures accordingly. These transfers are dedicated to the specific operations of parks and transportation and cannot be used for other general fund functions. Transfers make up 10% of general fund revenue sources.

### Legal Authorizations:

Annual Budget  
Ordinance 016160 for FY 2000

# Appropriated Fund Balance



Source: Financial Management Information Supplement

Fiscal Year	Actual Appropriated Fund Balance Budgeted	C.P.I.	Appropriated Fund Balance (Constant Dollars)	Population	Appropriated Fund Balance Per Capita (Constant Dollars)	Per Capita Percent Change Over Previous Year
2002	\$2,163,003	179.9	\$1,202,336	88,328	\$24.49	102.76%
2003	\$2,595,029	184.0	\$1,410,342	89,913	\$28.86	17.86%
2004	\$3,587,694	188.9	\$1,899,256	91,712	\$39.12	35.54%
2005	\$4,128,270	195.3	\$2,113,810	94,211	\$43.82	12.02%
2006	\$3,972,195	201.6	\$1,970,335	97,202	\$40.87	(6.74%)
2007	\$3,773,196	207.3	\$1,820,162	99,405	\$37.96	(7.11%)
2008	\$3,373,205	215.3	\$1,566,725	100,976	\$33.41	(11.99%)
2009	\$4,969,180	214.5	\$2,316,234	102,324	\$48.56	45.37%
2010	\$3,627,974	218.1	\$1,663,781	108,500	\$33.44	(31.15%)
2011	\$2,888,056	224.9	\$1,283,929	110,438	\$26.15	(21.79%)

## Description:

Legal authorization is granted through adoption of the budget to appropriate a portion of excess fund balance to partially finance General Fund expenditures. Appropriated fund balance is the revenue source that has been used to close the gap between revenues and expenditures so the General Fund budget is balanced. For budgeting purposes, the City of Columbia has appropriated fund balance as a source in each of the last ten fiscal years.

## Analysis:

The City has a policy of maintaining at least 20% of general fund expenditures as an emergency fund. However, amounts in excess of that level can be appropriated into the budget. These excess funds are like a savings or rainy day account for the City and they can be used to fund one-time expenditures or on-going operational costs when revenues are lower than expenses. However, the City must be cautious in using these funds for on-going operations as these funds can be depleted over time. The City is able to increase the amount in the rainy day account when revenues come in over budget and expenditures come in under budget. Due to prudent management by department directors, the City has increased the amount of excess fund balance in all but two (FY 2005 and FY 2009) of the past ten years even though appropriated fund balance budgeted as a revenue source in all ten years. The economic downturn in FY 2009 resulted in the largest budgeted amount of appropriated fund balance. For the period of FY 2010 to FY 2011, management has been reducing the reliance on appropriated fund balance as a general fund revenue source. This has primarily been accomplished through expenditure reductions. Management has a plan to completely eliminate the use of appropriated fund balance as a revenue source by the FY 2014 budget. Appropriated Fund Balance makes up 4% of general fund revenue sources.

## Legal Authorizations:

Annual Budget

(THIS PAGE INTENTIONALLY LEFT BLANK)



# 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, 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.

## 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, 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.

## Finance Department

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, risk management, and utility customer services. With the exception of Utility Customer Services and Self Insurance, which are budgeted in other funds, all Finance Divisions are budgeted and accounted for in the General Fund.

## 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 Department

Law is charged with managing all litigation in which the City is a party and advising the Council, the City boards and commissions, the City Manager, and department directors on legal matters. The Department is composed of two divisions: the City Counselor and staff manage the civil law of the City, and the City Prosecutor prosecutes ordinance violations.

## 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. Street Lighting is accounted for in this department.

## Public Works Administration

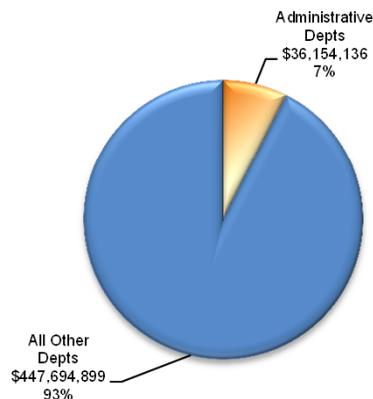
The Administration section provides management of all divisions and functions of the Department including Transit, Airport, Sewer, Parking, Solid Waste, Storm Water, Custodial and Maintenance Services, Fleet Operations, GIS, Public Improvements, and Right-of-Way acquisition.

## Other General Capital Projects

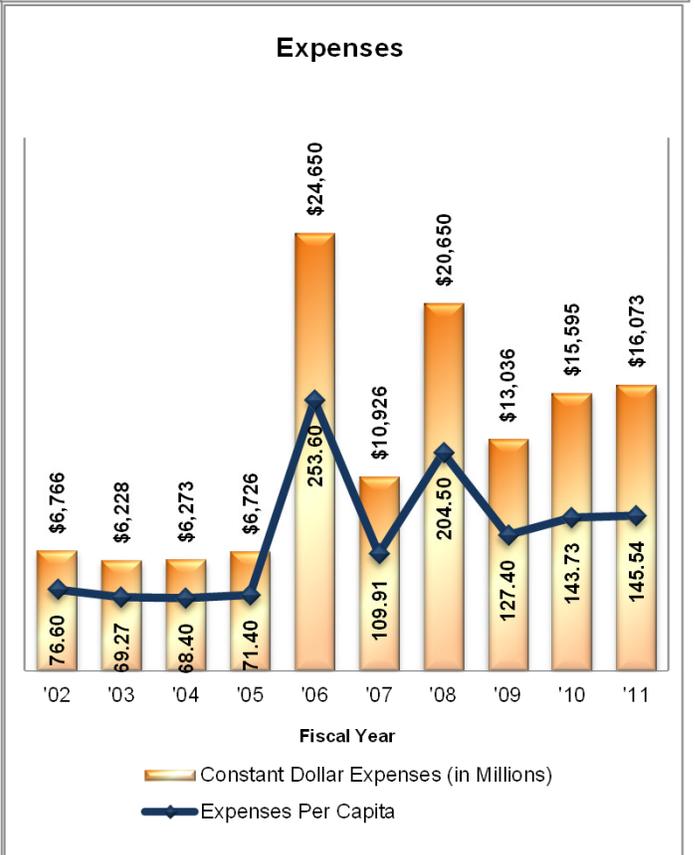
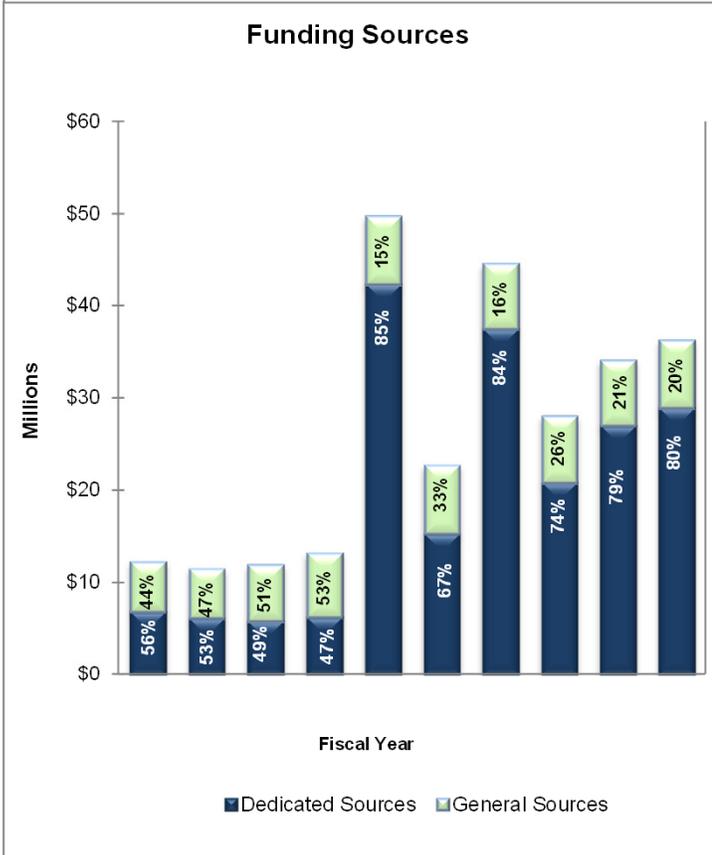
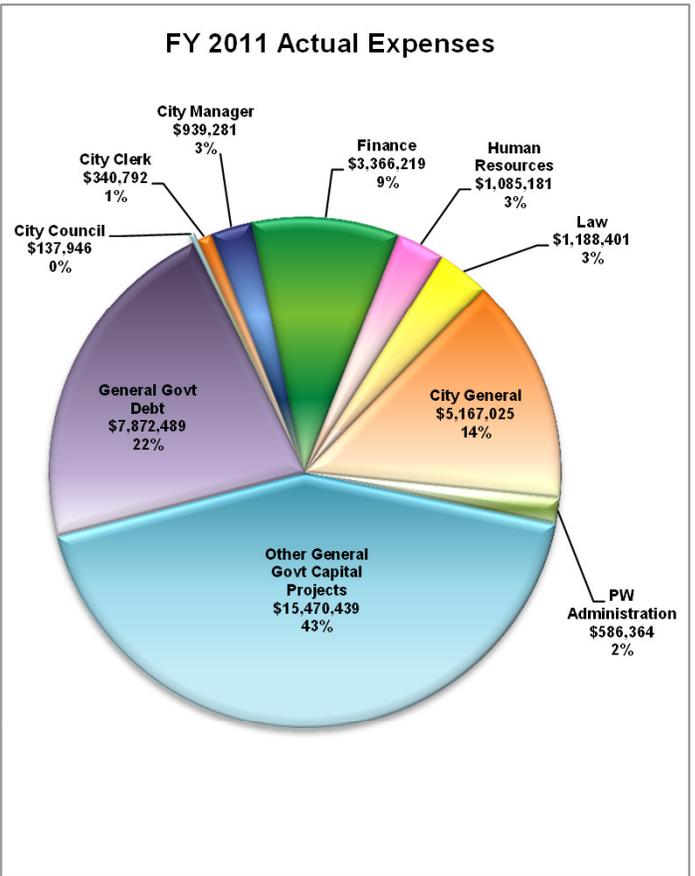
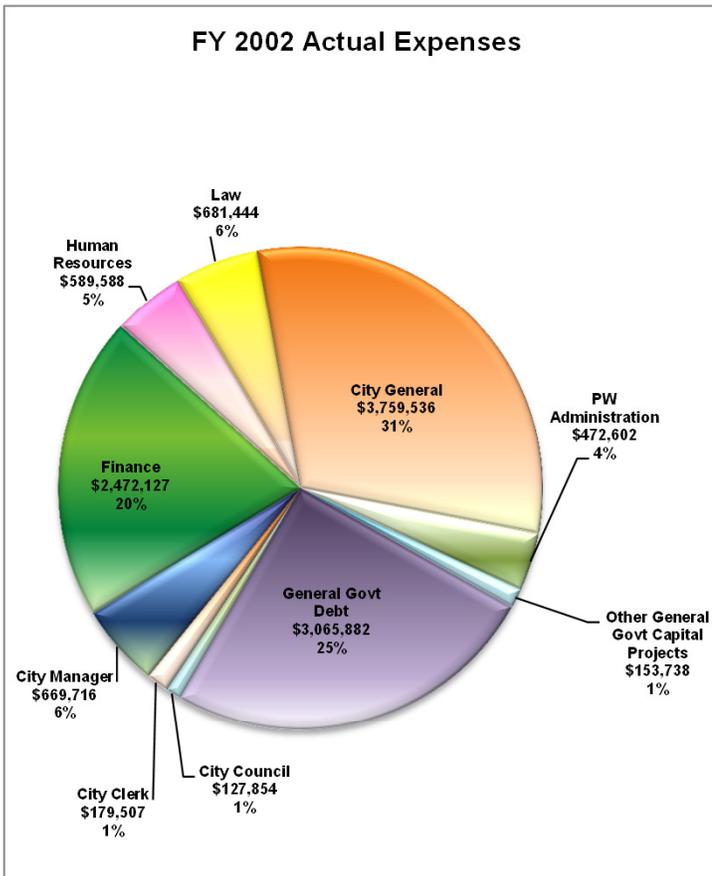
General government projects that are not associated with Streets and Sidewalks, Parks and Recreation, or Public Safety, are included in Other General Government Projects.

## 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.

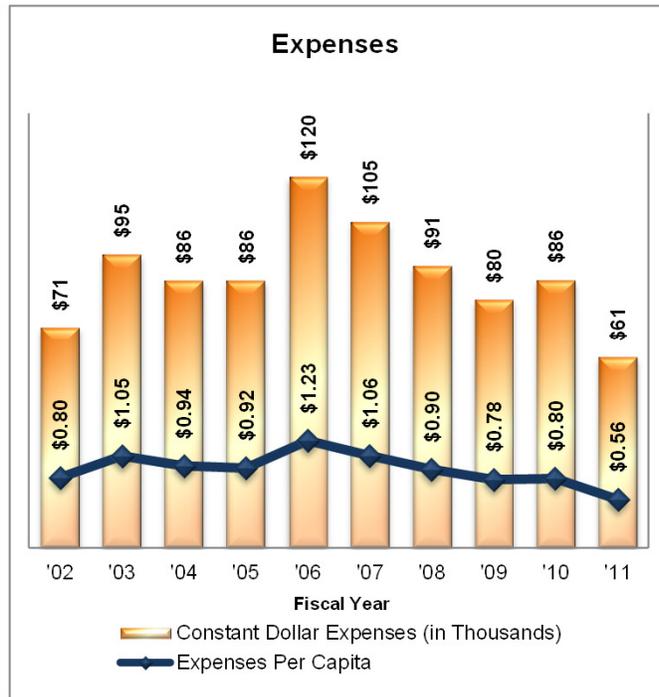
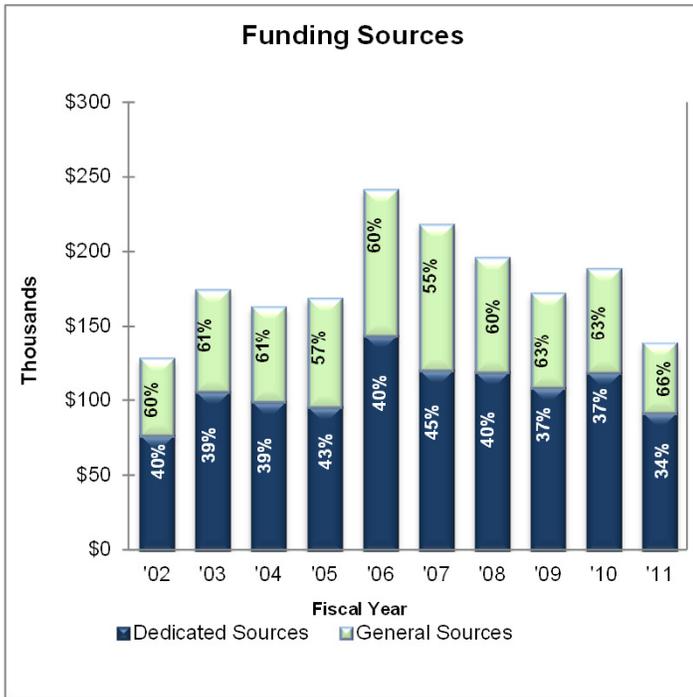


# Administrative Departments - Summary



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

# Administrative - City Council



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Actual Expenses	C.P.I.	Actual Expenses in Constant Dollars	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$76,322	\$51,532	\$127,854	179.9	\$71,070	88,328	\$0.80	0.64%
2003	\$105,503	\$68,732	\$174,235	184.0	\$94,693	89,913	\$1.05	30.89%
2004	\$98,697	\$64,303	\$163,000	188.9	\$86,289	91,712	\$0.94	(10.66%)
2005	\$95,416	\$73,116	\$168,532	195.3	\$86,294	94,211	\$0.92	(2.65%)
2006	\$143,637	\$97,552	\$241,189	201.6	\$119,637	97,202	\$1.23	34.37%
2007	\$119,795	\$98,211	\$218,006	207.3	\$105,164	99,405	\$1.06	(14.05%)
2008	\$118,502	\$77,376	\$195,878	215.3	\$90,978	100,976	\$0.90	(14.84%)
2009	\$108,292	\$63,651	\$171,943	214.5	\$80,146	102,324	\$0.78	(13.07%)
2010	\$118,328	\$70,020	\$188,348	218.1	\$86,376	108,500	\$0.80	1.64%
2011	\$91,424	\$46,522	\$137,946	224.9	\$61,326	110,438	\$0.56	(30.25%)

### Description:

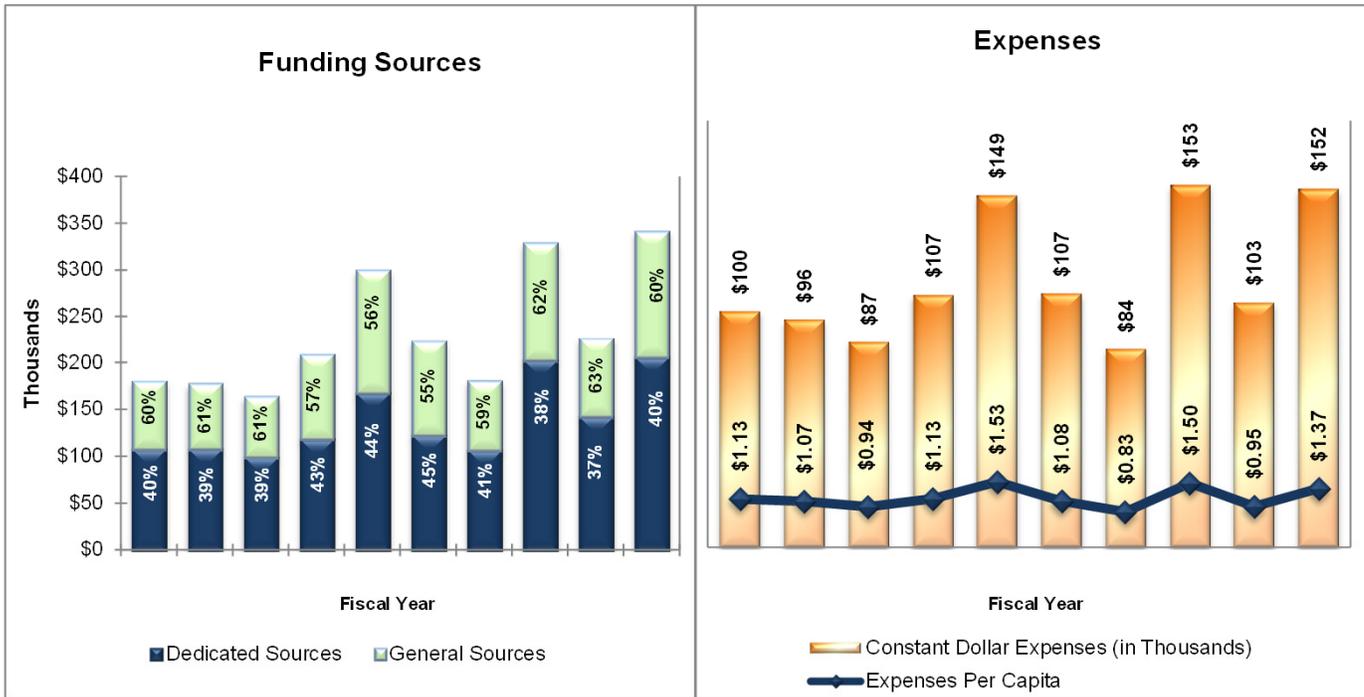
The City Council is a general fund department. Expenses related to the City Council as well as various Boards and Commissions are included in this budget. There are no permanent full-time positions allocated.

### Analysis:

For the ten year period, total expenses have increased while constant dollar expenses and expenses per capita have decreased. Dedicated sources for this department include general and administrative charges, grant revenues, and miscellaneous revenue. A warning trend would be an increase in per capita expenses in constant dollars as this would indicate the costs are outstripping the City's ability to pay especially if spending is increasing faster than the City's major revenue sources. Therefore, there is no warning warranted for this department.

The increase in expenses for FY 2006 was due to a one-time joint project with the Columbia Housing Authority. There has been an overall decrease in expenses from FY 2007 to FY 2011. The Council moved to electronic agenda information which greatly reduced printing costs. In FY 2011, the Council reduced all departmental budgets for travel and training by one half.

# Administrative - City Clerk



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Actual Expenses	C.P.I.	Actual Expenses in Constant Dollars	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$107,156	\$72,351	\$179,507	179.9	\$99,782	88,328	\$1.13	0.50%
2003	\$107,295	\$69,900	\$177,195	184.0	\$96,302	89,913	\$1.07	(5.19%)
2004	\$99,003	\$64,503	\$163,506	188.9	\$86,557	91,712	\$0.94	(11.88%)
2005	\$117,996	\$90,419	\$208,415	195.3	\$106,715	94,211	\$1.13	20.02%
2006	\$166,910	\$132,762	\$299,672	201.6	\$148,647	97,202	\$1.53	35.01%
2007	\$122,234	\$100,210	\$222,444	207.3	\$107,305	99,405	\$1.08	(29.41%)
2008	\$106,097	\$73,886	\$179,983	215.3	\$83,595	100,976	\$0.83	(23.31%)
2009	\$202,128	\$126,261	\$328,389	214.5	\$153,069	102,324	\$1.50	80.70%
2010	\$141,906	\$83,737	\$225,643	218.1	\$103,479	108,500	\$0.95	(36.25%)
2011	\$205,100	\$135,692	\$340,792	224.9	\$151,504	110,438	\$1.37	43.84%

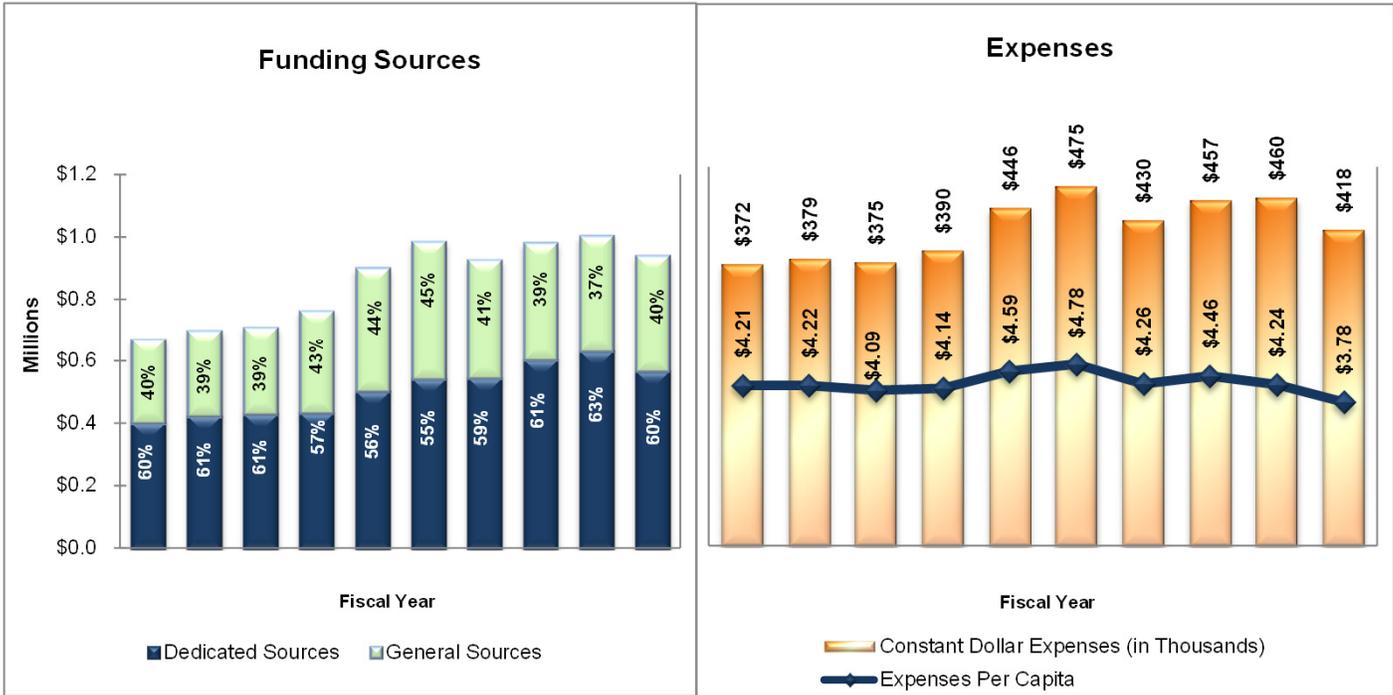
**Description:**

The City Clerk is a general fund department. Expenses include the city's cost of elections as well as staff costs for the City Clerk's office. Dedicated funding for this department comes from a general and administrative fee that is allocated to funds outside of the general fund for the services this department provides.

**Analysis:**

The costs have remained relatively stable for the period shown with the exception of FY 2006, FY 2009, and FY 2011. In these years, there were additional costs for elections. The costs for elections depends on the number of elections for City issues and the number of entities that have issues on those ballots as the election costs are divided among all of the entities with issues on the ballot. The costs are highest when the City is the only entity on the ballot or when the City has an issue on a ballot that will have high voter turnout, such as in election years. The per capita costs have remained stable during this time period. There are no warning trends for this department.

# Administrative - City Manager



Source: Financial Management Information Supplement: Exhibit B-4  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Actual Expenses	C.P.I.	Actual Expenses in Constant Dollars	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$399,785	\$269,931	\$669,716	179.9	\$372,271	88,328	\$4.21	1.01%
2003	\$422,655	\$275,348	\$698,003	184.0	\$379,349	89,913	\$4.22	0.10%
2004	\$428,805	\$279,375	\$708,180	188.9	\$374,897	91,712	\$4.09	(3.11%)
2005	\$431,470	\$330,599	\$762,069	195.3	\$390,204	94,211	\$4.14	1.32%
2006	\$501,215	\$398,671	\$899,886	201.6	\$446,372	97,202	\$4.59	10.87%
2007	\$541,068	\$443,583	\$984,651	207.3	\$474,988	99,405	\$4.78	4.05%
2008	\$544,171	\$381,979	\$926,150	215.3	\$430,161	100,976	\$4.26	(10.85%)
2009	\$602,537	\$377,474	\$980,011	214.5	\$456,803	102,324	\$4.46	4.79%
2010	\$630,159	\$372,825	\$1,002,984	218.1	\$459,966	108,500	\$4.24	(5.04%)
2011	\$565,006	\$374,275	\$939,281	224.9	\$417,571	110,438	\$3.78	(10.81%)

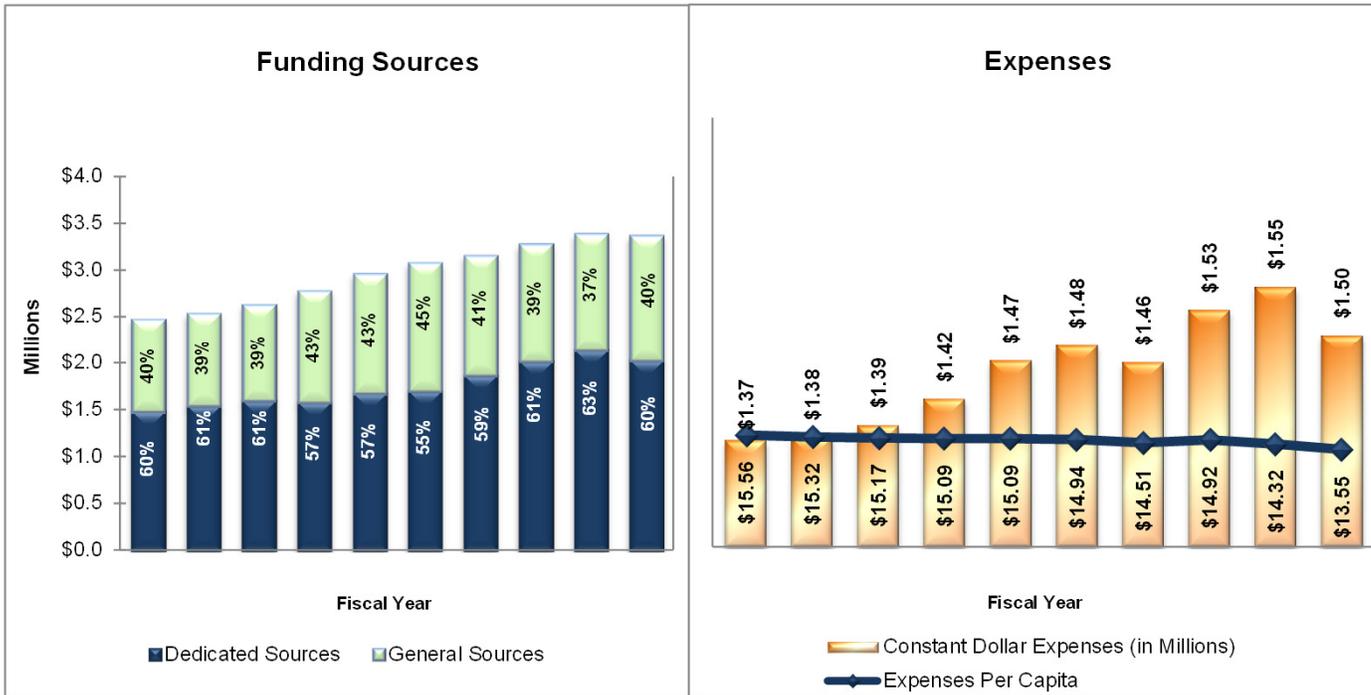
### Description:

The City Manager is a general fund department. The dedicated sources of funding come from general and administrative fees which are charged to funds outside of the general fund for services provided by this department.

### Analysis:

There was a modest growth trend for the period FY 2002 - FY 2005 in constant dollars and per capita expenses decreased slightly. Beginning in FY 2006, forty percent of one of the Assistant City Manager's positions, previously split between the Human Resources and Information Technology budgets, was included in this budget. In FY 2007, the City's GIS operation began and was not included within the City Manager's budget until mid FY 2011. During FY 2011, a new internal service fund was set up and the GIS operations were transferred to that fund. There are no warning trends observed for this department during the period shown.

# Administrative - Finance Department



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Actual Expenses	C.P.I.	Actual Expenses in Constant Dollars	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$1,475,892	\$996,235	\$2,472,127	179.9	\$1,374,167	88,328	\$15.56	1.65%
2003	\$1,537,193	\$997,834	\$2,535,027	184.0	\$1,377,732	89,913	\$15.32	(1.51%)
2004	\$1,592,621	\$1,035,619	\$2,628,240	188.9	\$1,391,339	91,712	\$15.17	(0.99%)
2005	\$1,574,347	\$1,202,713	\$2,777,060	195.3	\$1,421,946	94,211	\$15.09	(0.51%)
2006	\$1,672,047	\$1,284,898	\$2,956,945	201.6	\$1,466,739	97,202	\$15.09	(0.02%)
2007	\$1,693,002	\$1,385,026	\$3,078,028	207.3	\$1,484,818	99,405	\$14.94	(1.01%)
2008	\$1,861,723	\$1,291,913	\$3,153,636	215.3	\$1,464,743	100,976	\$14.51	(2.89%)
2009	\$2,011,679	\$1,263,223	\$3,274,902	214.5	\$1,526,498	102,324	\$14.92	2.84%
2010	\$2,132,003	\$1,255,076	\$3,387,079	218.1	\$1,553,307	108,500	\$14.32	(4.04%)
2011	\$2,022,371	\$1,343,848	\$3,366,219	224.9	\$1,496,503	110,438	\$13.55	(5.35%)

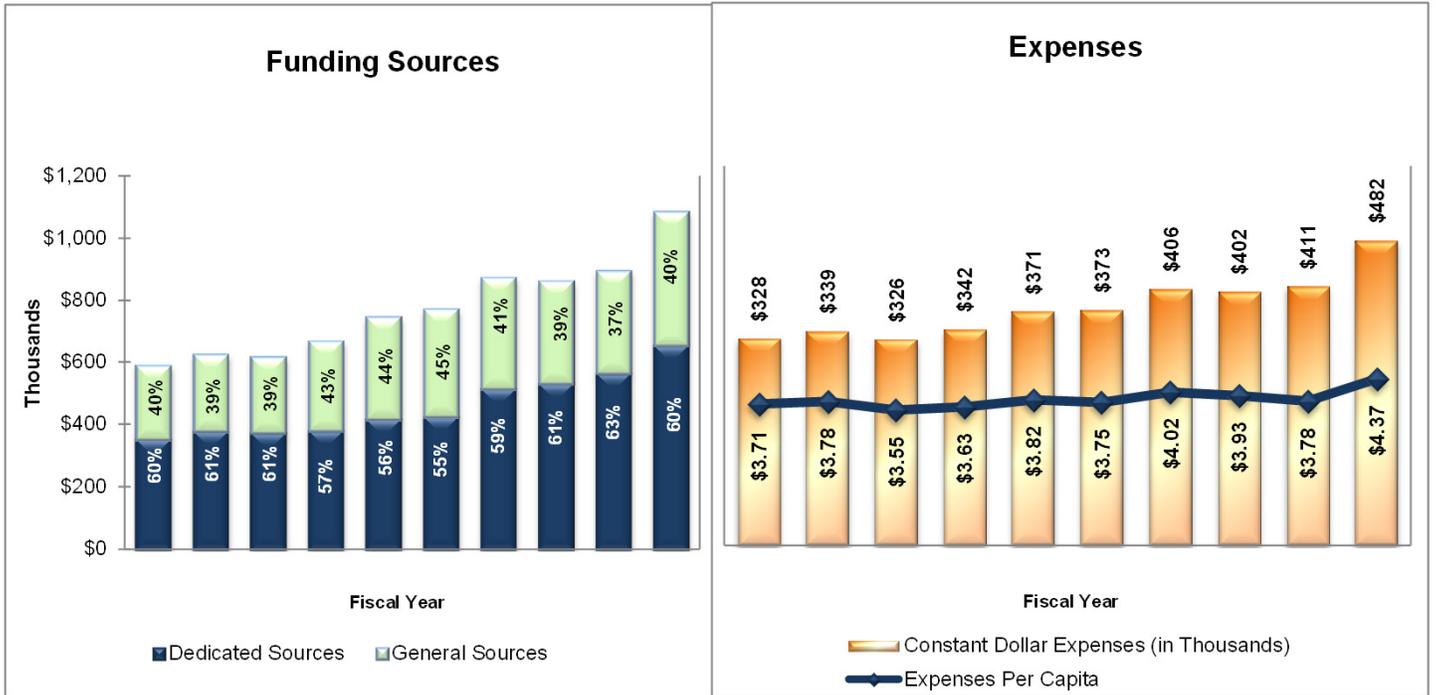
### Description:

The Finance Department is a general fund department. The areas of operation include administration and budgeting, accounting, purchasing, treasury management, and business license. The primary dedicated funding source is general and administrative charges which are charged to departments outside the General Fund for services the Finance Department provides to the other funds.

### Analysis:

Total expenses and expenses in constant dollars show an overall increase, while per capita expenses show a decrease for the ten year period shown. FY 2006 - FY 2010 include increases for rental space while the Daniel Boone Building was being remodeled as well as positions that were added in FY 2006, FY 2007, and FY 2008. The FY 2011 amount reflects decreases in rental costs as the department moved back to the Daniel Boone Building during FY 2010 and reduced printing costs as the Budget Document, Capital Improvement Plan, Ten Year Trend Manual, and the Combined Annual Financial Report were converted from paper to digital copies. While there were increases in constant dollar expenses for FY 2009 - FY 2010, there is a decrease in expenses for FY 2011. Therefore, there are no warning trends for this department.

# Administrative - Human Resources



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Actual Expenses	C.P.I.	Actual Expenses in Constant Dollars	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$351,953	\$237,635	\$589,588	179.9	\$327,731	88,328	\$3.71	(0.49%)
2003	\$378,237	\$246,411	\$624,648	184.0	\$339,483	89,913	\$3.78	1.76%
2004	\$372,873	\$242,934	\$615,807	188.9	\$325,996	91,712	\$3.55	(5.86%)
2005	\$378,552	\$290,078	\$668,630	195.3	\$342,361	94,211	\$3.63	2.23%
2006	\$416,476	\$331,268	\$747,744	201.6	\$370,905	97,202	\$3.82	5.00%
2007	\$424,955	\$348,389	\$773,344	207.3	\$373,055	99,405	\$3.75	(1.65%)
2008	\$513,868	\$360,708	\$874,576	215.3	\$406,207	100,976	\$4.02	7.19%
2009	\$530,637	\$332,500	\$863,137	214.5	\$402,325	102,324	\$3.93	(2.26%)
2010	\$562,475	\$332,830	\$895,305	218.1	\$410,585	108,500	\$3.78	(3.76%)
2011	\$652,688	\$432,493	\$1,085,181	224.9	\$482,433	110,438	\$4.37	15.44%

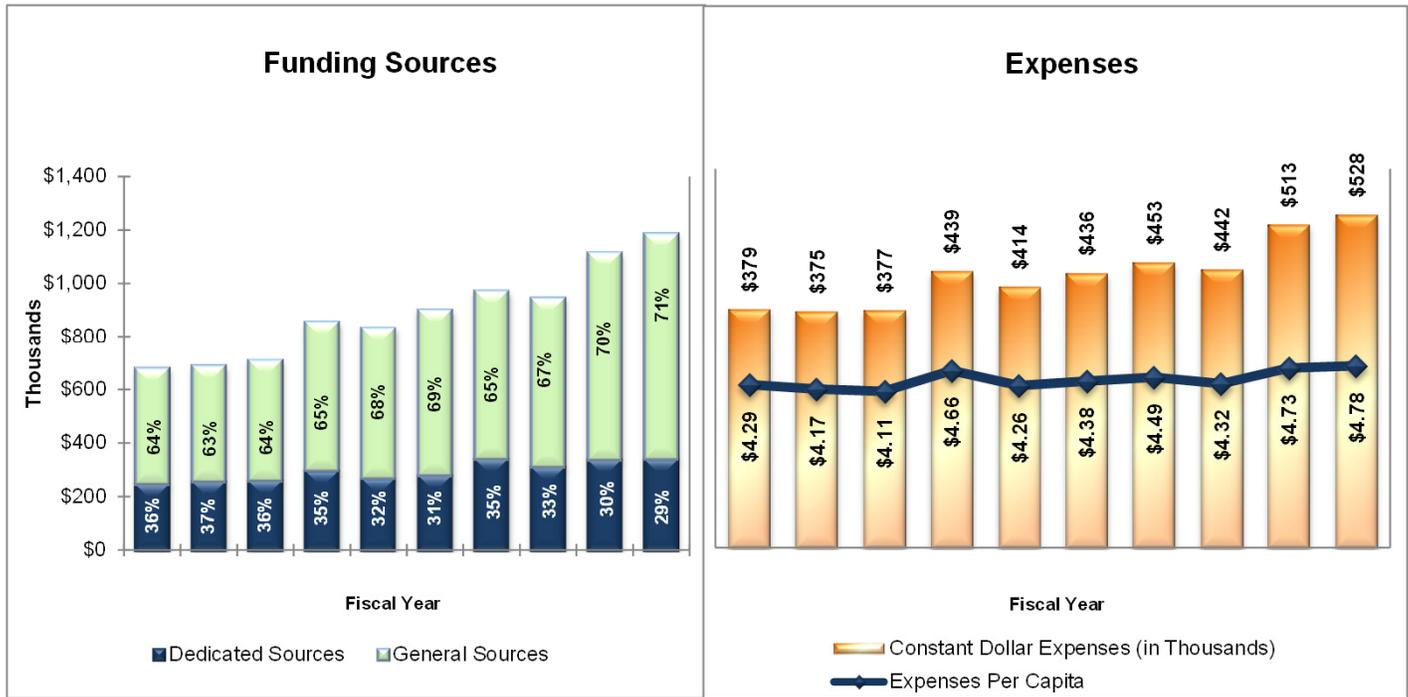
**Description:**

Human Resources is a general fund department. Dedicated funding comes from general and administrative fees which are charged to departments outside of the General Fund for services provided by the Human Resources Department.

**Analysis:**

Expenses per capita were relatively stable from FY 2002 - FY 2010. The increase in FY 2011 is due to contractual services to develop a workforce training program. Once the training is developed, a group of employees will be identified and will take over the role of providing the training on an on-going basis. The significant expenses was a one-time expense, and therefore there are no warning trends for this department.

# Administrative - Law Department



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Actual Expenses	C.P.I.	Actual Expenses in Constant Dollars	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$246,794	\$434,650	\$681,444	179.9	\$378,790	88,328	\$4.29	1.92%
2003	\$256,170	\$434,299	\$690,469	184.0	\$375,255	89,913	\$4.17	(2.68%)
2004	\$259,951	\$452,432	\$712,383	188.9	\$377,122	91,712	\$4.11	(1.47%)
2005	\$296,854	\$560,440	\$857,294	195.3	\$438,963	94,211	\$4.66	13.31%
2006	\$269,235	\$566,381	\$835,616	201.6	\$414,492	97,202	\$4.26	(8.48%)
2007	\$279,378	\$623,831	\$903,209	207.3	\$435,701	99,405	\$4.38	2.79%
2008	\$341,450	\$633,637	\$975,087	215.3	\$452,891	100,976	\$4.49	2.33%
2009	\$312,053	\$635,418	\$947,471	214.5	\$441,635	102,324	\$4.32	(3.77%)
2010	\$337,575	\$780,589	\$1,118,164	218.1	\$512,788	108,500	\$4.73	9.50%
2011	\$340,103	\$848,298	\$1,188,401	224.9	\$528,321	110,438	\$4.78	1.22%

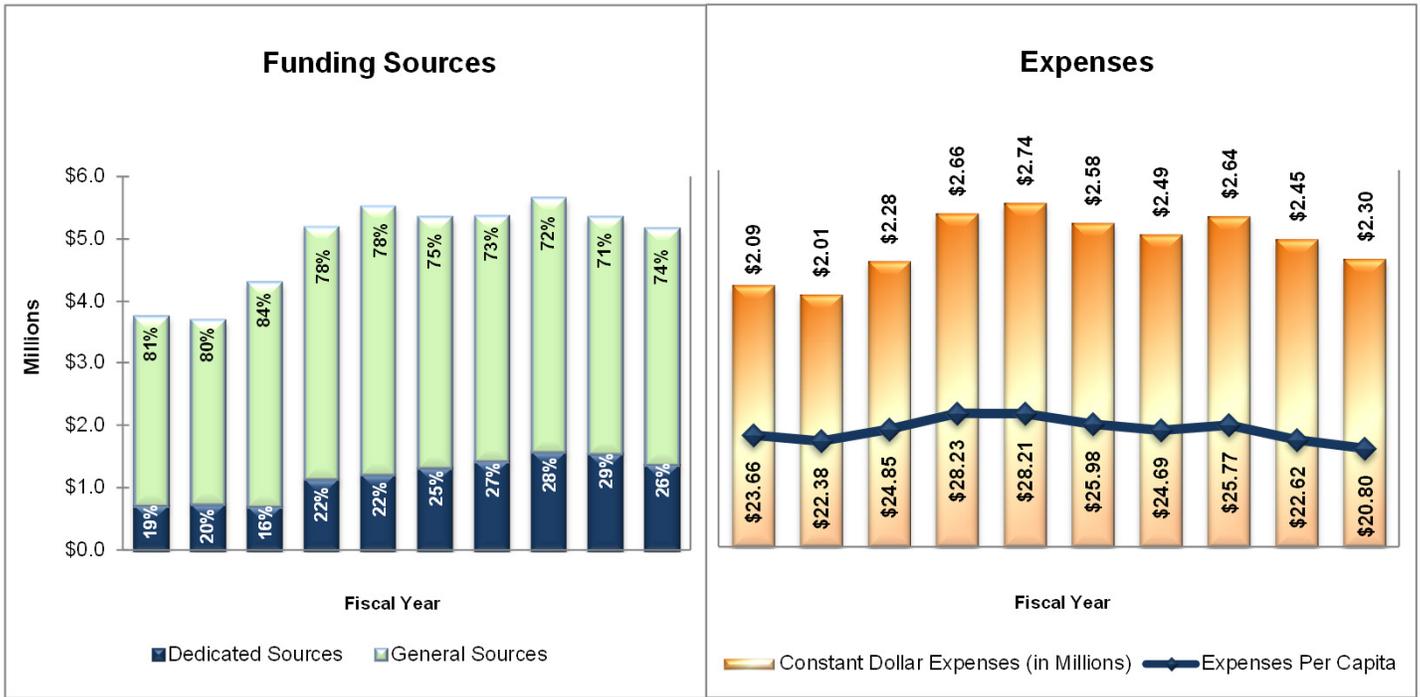
### Description:

The Law Department is a general fund department with two divisions: City Counselor and City Prosecutor. The City Counselor division costs are partially offset by dedicated funding from general and administrative charges which are charged to departments outside of the General Fund.

### Analysis:

Total expenses in actual dollars, constant dollars, and per capita have increased over the ten year period shown. A total of 3.50 FTE positions have been added to this department to handle the increasing caseload and the red light camera program. Positions were added in FY 2005, FY 2008, and FY 2010. FY 2010 and FY 2011 reflect increases in constant dollar and per capita expenses. As this budget is funded 71% from general revenue sources, management will need to monitor future growth in this department to ensure expenditures do not increase at a faster rate than the growth of general revenue sources.

# Administrative - City General



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Actual Expenses	C.P.I.	Actual Expenses in Constant Dollars	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$710,955	\$3,048,581	\$3,759,536	179.9	\$2,089,792	88,328	\$23.66	30.42%
2003	\$731,119	\$2,971,875	\$3,702,994	184.0	\$2,012,497	89,913	\$22.38	(5.40%)
2004	\$698,050	\$3,607,836	\$4,305,886	188.9	\$2,279,453	91,712	\$24.85	11.04%
2005	\$1,136,569	\$4,056,800	\$5,193,369	195.3	\$2,659,175	94,211	\$28.23	13.56%
2006	\$1,209,260	\$4,318,159	\$5,527,419	201.6	\$2,741,775	97,202	\$28.21	(0.07%)
2007	\$1,314,054	\$4,038,718	\$5,352,772	207.3	\$2,582,138	99,405	\$25.98	(7.91%)
2008	\$1,423,969	\$3,942,838	\$5,366,807	215.3	\$2,492,676	100,976	\$24.69	(4.97%)
2009	\$1,568,578	\$4,087,486	\$5,656,064	214.5	\$2,636,405	102,324	\$25.77	4.37%
2010	\$1,537,281	\$3,813,357	\$5,350,638	218.1	\$2,453,791	108,500	\$22.62	(12.22%)
2011	\$1,367,382	\$3,799,643	\$5,167,025	224.9	\$2,297,078	110,438	\$20.80	(8.03%)

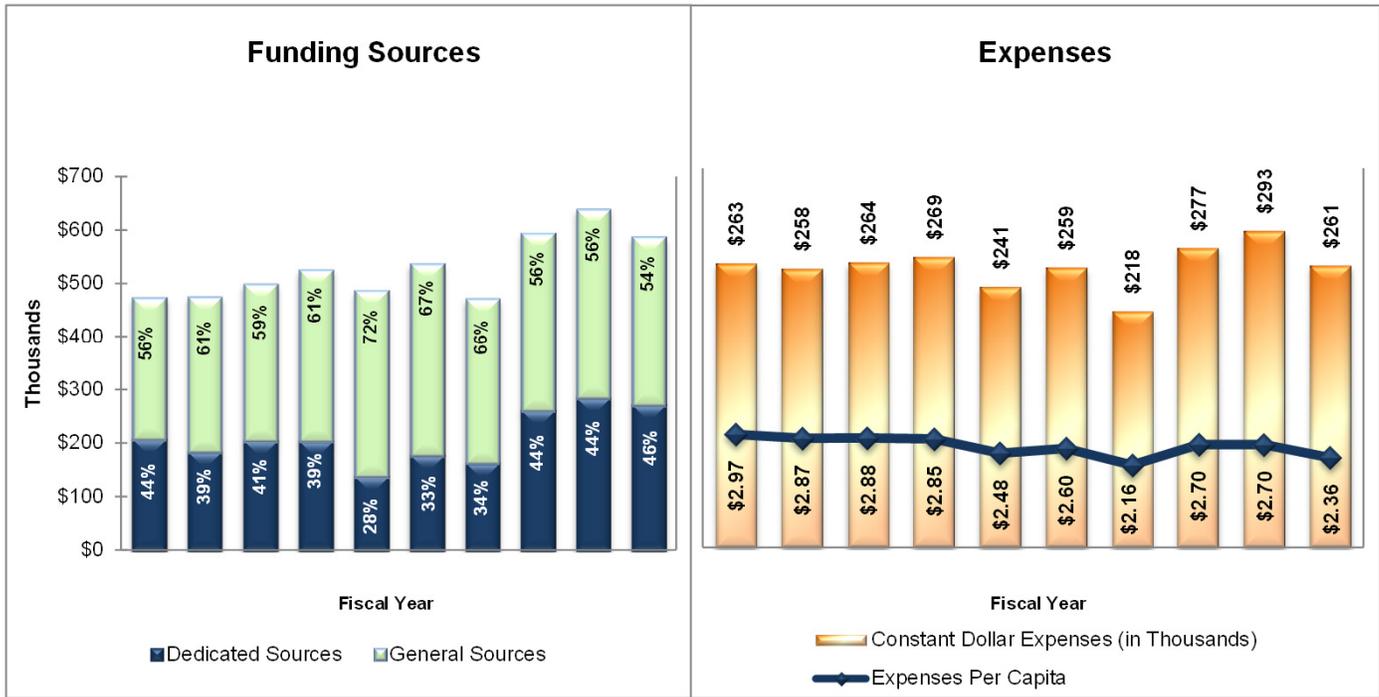
## Description:

City General is a general fund department. This budget includes non-departmental expenses such as subsidies and transfers, street lighting, TIFF fees, Council Reserve, contingency, and other miscellaneous non-programmed expenses. Dedicated sources of funding include TIFF fee revenues and transfers from the transportation sales tax to pay for street lighting. Beginning in FY 2012, street lighting costs will no longer be offset by a transfer from the transportation sales tax.

## Analysis:

City General expenses in constant dollars have increased while expenses per capita have decreased. Most of this increase is due to debt payments. Special obligation bonds were issued in 2006 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. These bonds will be paid off in FY 2016. Special obligation bonds were issued in 2008 to finance the construction, expansion, renovation, and equipping of the City's downtown government center. These bonds will be paid off in FY 2028. The amount in the City General department represents the lease payments being charged to General Fund departments that utilize the renovated space. The past two years reflect decreases in expenses; therefore, there is no warning trend with this department. It should be noted that this budget is funded 74% with general revenue sources so management will need to continue to monitor future growth of this budget to insure it does not grow faster than general revenue sources.

# Administrative - Public Works Administration



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Actual Expenses	C.P.I.	Actual Expenses in Constant Dollars	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$266,428	\$206,174	\$472,602	179.9	\$262,703	88,328	\$2.97	(0.18%)
2003	\$291,540	\$182,797	\$474,337	184.0	\$257,792	89,913	\$2.87	(3.60%)
2004	\$294,367	\$203,781	\$498,148	188.9	\$263,710	91,712	\$2.88	0.29%
2005	\$321,614	\$202,969	\$524,583	195.3	\$268,604	94,211	\$2.85	(0.85%)
2006	\$349,085	\$136,700	\$485,785	201.6	\$240,965	97,202	\$2.48	(13.05%)
2007	\$360,430	\$176,006	\$536,436	207.3	\$258,773	99,405	\$2.60	5.01%
2008	\$308,780	\$161,640	\$470,420	215.3	\$218,492	100,976	\$2.16	(16.88%)
2009	\$333,735	\$259,830	\$593,565	214.5	\$276,673	102,324	\$2.70	24.96%
2010	\$354,806	\$283,509	\$638,315	218.1	\$292,730	108,500	\$2.70	(0.22%)
2011	\$316,314	\$270,050	\$586,364	224.9	\$260,677	110,438	\$2.36	(12.51%)

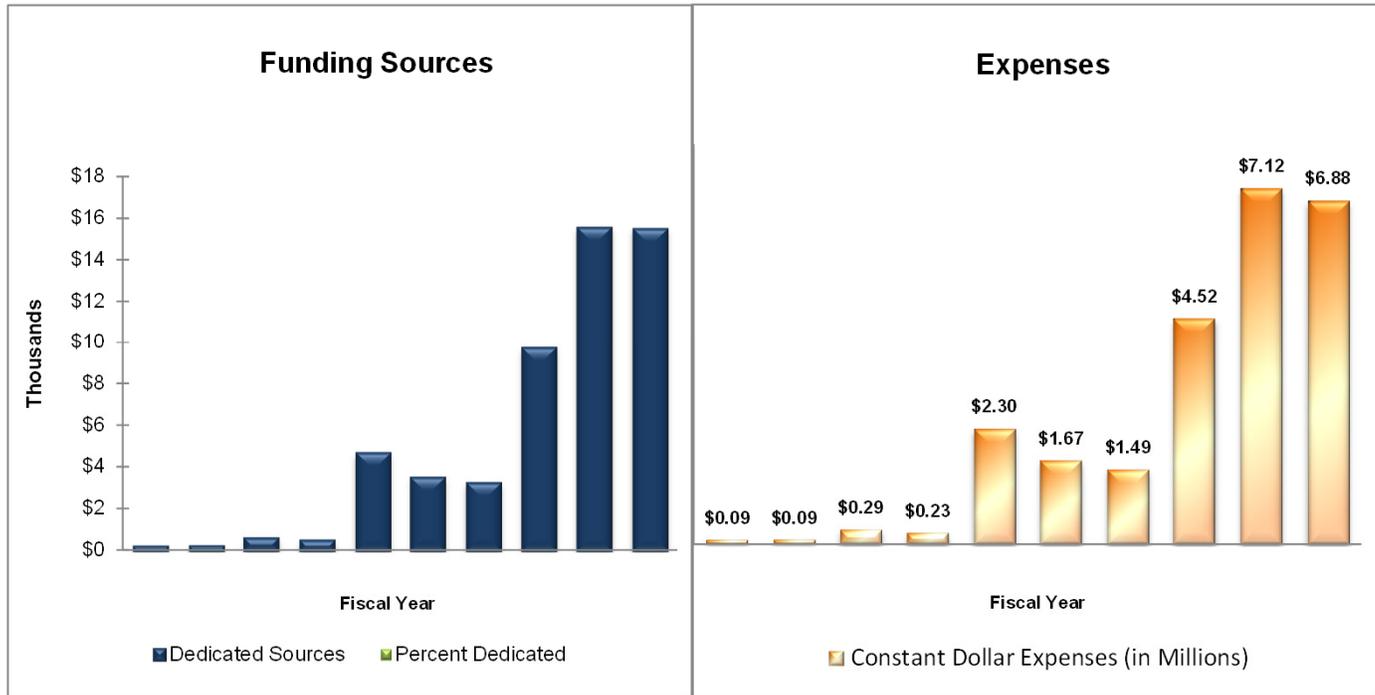
### Description:

Public Works Administration is a general fund department. This budget provides the management for all of the divisions and functions of the Public Works Department including Transit, Airport, Sewer, Parking Solid Waste, Custodial and Maintenance Services, Fleet Operations, Public Improvements, and right-of-way acquisition. Dedicated funding comes from general and administrative fees which are charged to departments outside the General Fund.

### Analysis:

Total dollar expenses have increased while constant dollar expenses and expenses per capita have decreased during the past ten years. There is no warning trend for this department.

# Administrative - Other General Government Capital Projects



Source: Financial Management Information Supplement:  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Actual Expenses	C.P.I.	Actual Expenses in Constant Dollars	Actual Percent Change Over Previous Year
2002	\$153,738	\$0	\$153,738	179.9	\$85,458	(76.89%)
2003	\$169,245	\$0	\$169,245	184.0	\$91,981	7.63%
2004	\$551,978	\$0	\$551,978	188.9	\$292,206	217.68%
2005	\$446,176	\$0	\$446,176	195.3	\$228,457	(21.82%)
2006	\$4,643,034	\$0	\$4,643,034	201.6	\$2,303,092	908.11%
2007	\$3,463,697	\$0	\$3,463,697	207.3	\$1,670,862	(27.45%)
2008	\$3,201,632	\$0	\$3,201,632	215.3	\$1,487,035	(11.00%)
2009	\$9,702,616	\$0	\$9,702,616	214.5	\$4,522,584	204.13%
2010	\$15,536,370	\$0	\$15,536,370	218.1	\$7,124,945	57.54%
2011	\$15,470,439	\$0	\$15,470,439	224.9	\$6,877,615	(3.47%)

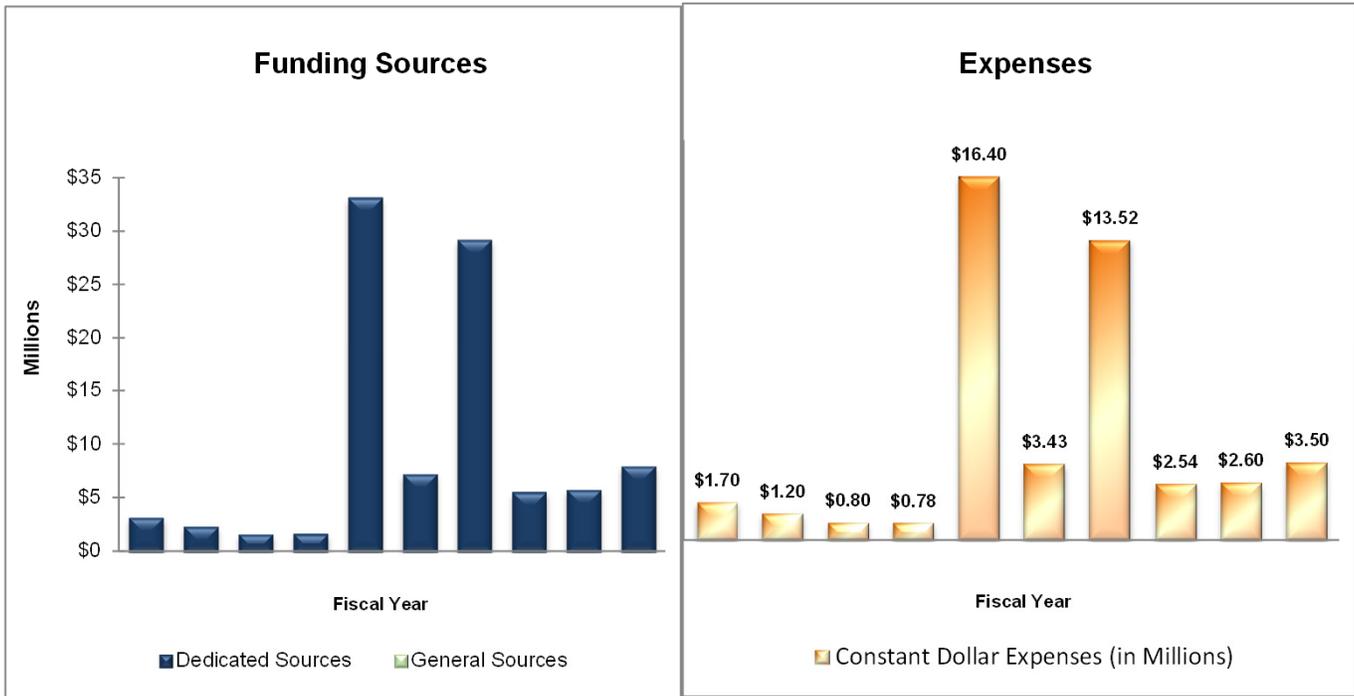
## Description:

Other general government projects include those general government projects that are not associated with Streets and Sidewalks, Parks and Recreation, or Public Safety. These projects are completely funded by dedicated funding source transfers from special revenue sources such as the Public Improvement Fund.

## Analysis:

FY 2006 includes funding to renovate the Howard and Gentry Buildings used by City departments as well as purchase the land under the Daniel Boone Building. FY 2009 - FY 2011 include funding for the renovation and expansion of the Daniel Boone Building. The number and size of projects included in this area is dependent upon the amount of dedicated funding available to complete these projects. It is customary for funds to be accumulated for a number of years in special funds such as the Public Improvement Fund and then transfer the funds in the Capital Projects Fund to fund specific projects. There are currently no warning trends associated with this budget.

# Administrative - General Government Debt



Source: Financial Management Information Supplement: Exhibit B-4  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Actual Expenses	C.P.I.	Actual Expenses in Constant Dollars
2002	\$3,065,882	\$0	\$3,065,882	179.9	\$1,704,215
2003	\$2,213,628	\$0	\$2,213,628	184.0	\$1,203,058
2004	\$1,502,575	\$0	\$1,502,575	188.9	\$795,434
2005	\$1,530,253	\$0	\$1,530,253	195.3	\$783,539
2006	\$33,057,327	\$0	\$33,057,327	201.6	\$16,397,484
2007	\$7,116,432	\$0	\$7,116,432	207.3	\$3,432,915
2008	\$29,115,076	\$0	\$29,115,076	215.3	\$13,522,838
2009	\$5,448,567	\$0	\$5,448,567	214.5	\$2,539,687
2010	\$5,662,392	\$0	\$5,662,392	218.1	\$2,596,760
2011	<b>\$7,872,489</b>	<b>\$0</b>	<b>\$7,872,489</b>	<b>224.9</b>	<b>\$3,499,833</b>

### 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.

### Analysis:

In FY 2006, Special obligation bonds were issued to finance a portion of the projects approved in November 2005 Capital Improvement Sales Tax ballot. As the capital improvement sales tax funds are received, a portion of these funds are set aside in the debt service fund to pay off the debt. In FY 2008, special obligation bonds were issued to finance construction of City's downtown government center. Financing is to be provided by property tax and lease payments from departments who utilize the renovated and expanded space. There are no warning trends associated with these funds.



# 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. These departments account for 3% of the total City budget.

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

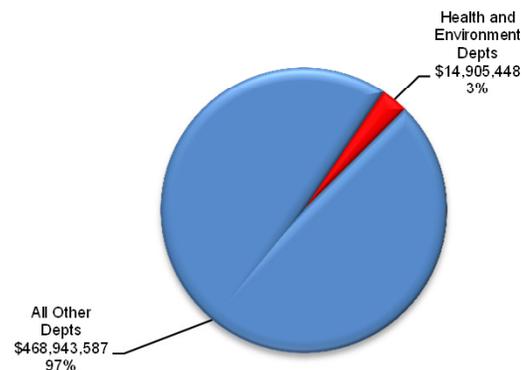
Convention and Visitors Bureau (CVB) promotes Columbia as a meeting, leisure and group tour destination through direct solicitations, tradeshow attendance, advertising and marketing.

## Sustainability Fund

Sustainability Fund spearheads sustainability and energy efficiency efforts in the community.

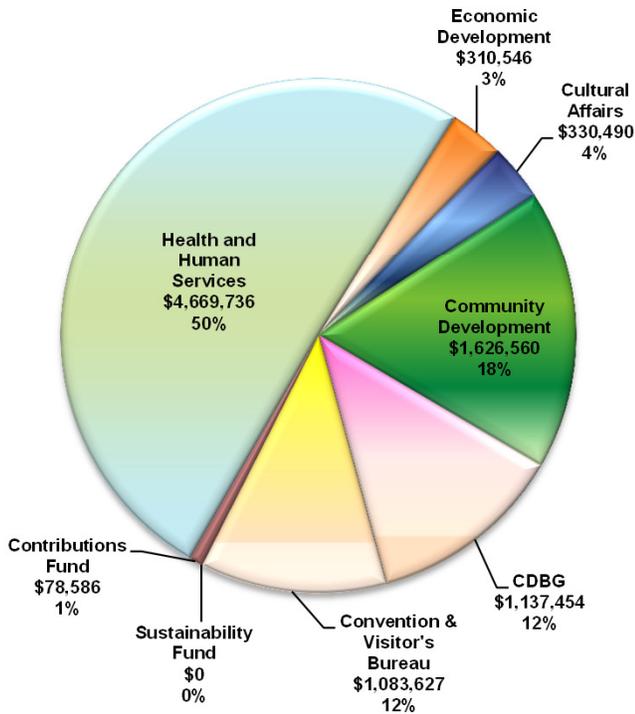
## Contributions Fund

Contributions Fund manages donations to support and improve our community.

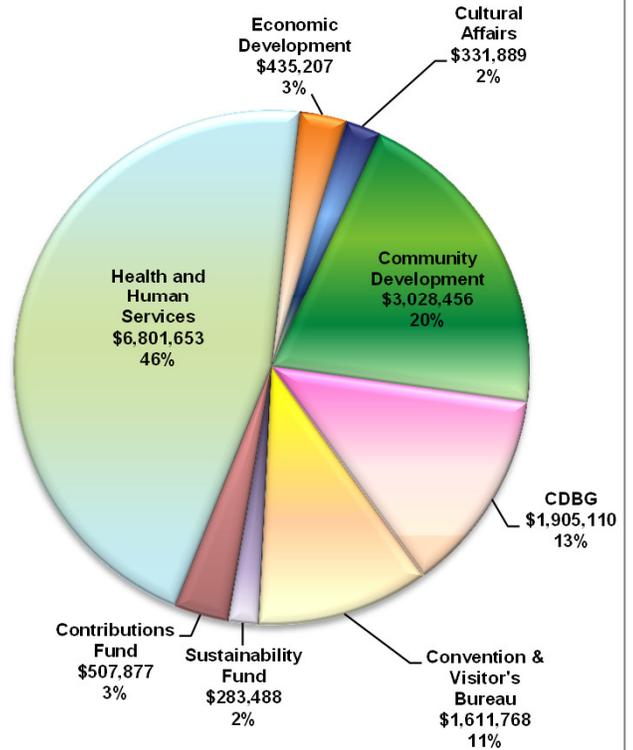


# Health and Environment Departments - Summary

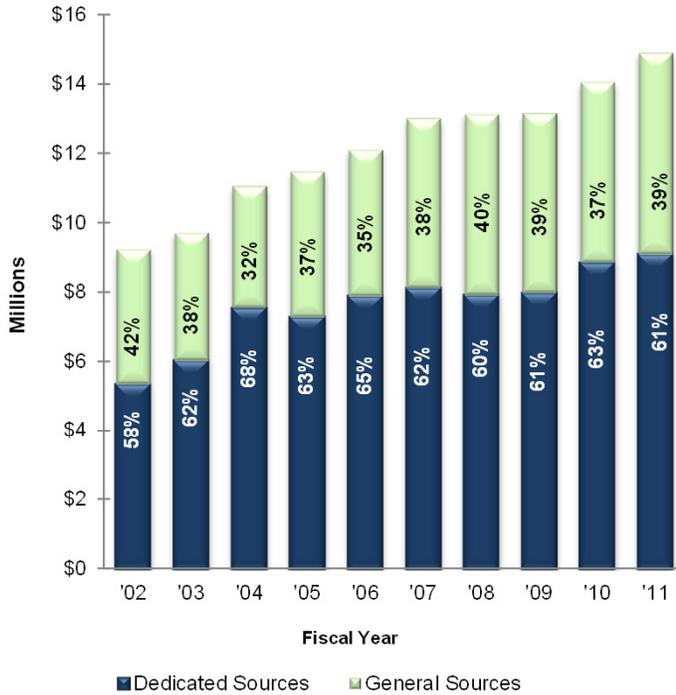
FY 2002 Actual Expenses



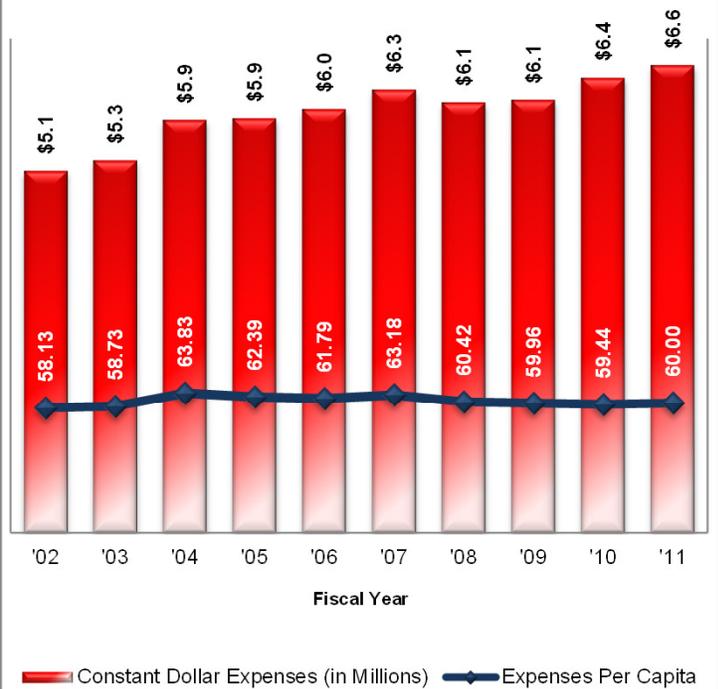
FY 2011 Actual Expenses



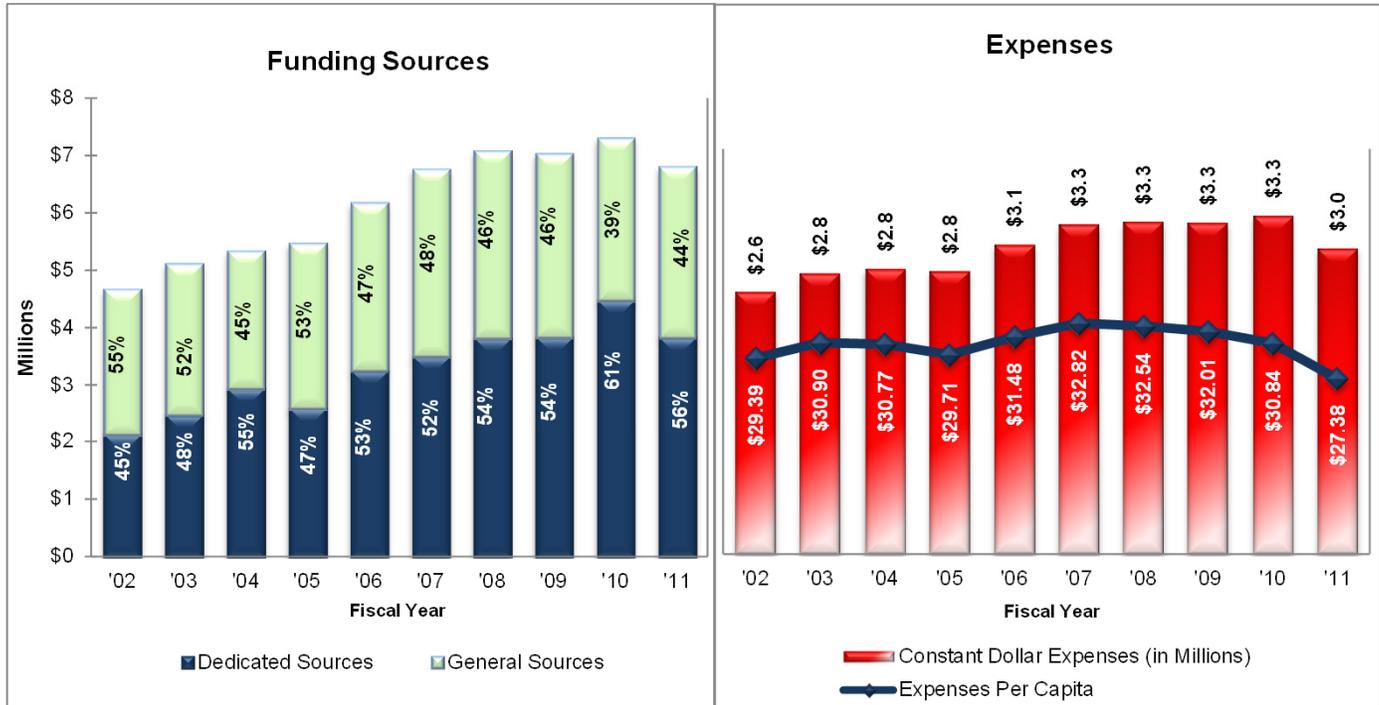
Funding Sources



Expenses



# Health and Environment - Health and Human Services



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$2,118,285	\$2,551,451	\$4,669,736	179.9	\$2,595,740	88,328	\$29.39	1.76%
2003	\$2,476,015	\$2,636,845	\$5,112,860	184.0	\$2,778,728	89,913	\$30.90	5.16%
2004	\$2,935,980	\$2,394,600	\$5,330,580	188.9	\$2,821,906	91,712	\$30.77	(0.44%)
2005	\$2,591,017	\$2,875,850	\$5,466,867	195.3	\$2,799,215	94,211	\$29.71	(3.44%)
2006	\$3,245,687	\$2,923,529	\$6,169,216	201.6	\$3,060,127	97,202	\$31.48	5.96%
2007	\$3,498,340	\$3,263,959	\$6,762,299	207.3	\$3,262,083	99,405	\$32.82	4.24%
2008	\$3,812,219	\$3,262,215	\$7,074,434	215.3	\$3,285,804	100,976	\$32.54	(0.84%)
2009	\$3,828,986	\$3,197,980	\$7,026,966	214.5	\$3,275,410	102,324	\$32.01	(1.63%)
2010	\$4,472,716	\$2,823,192	\$7,295,908	218.1	\$3,345,887	108,500	\$30.84	(3.66%)
2011	<b>\$3,821,846</b>	<b>\$2,979,807</b>	<b>\$6,801,653</b>	<b>224.9</b>	<b>\$3,023,777</b>	<b>110,438</b>	<b>\$27.38</b>	<b>(11.21%)</b>

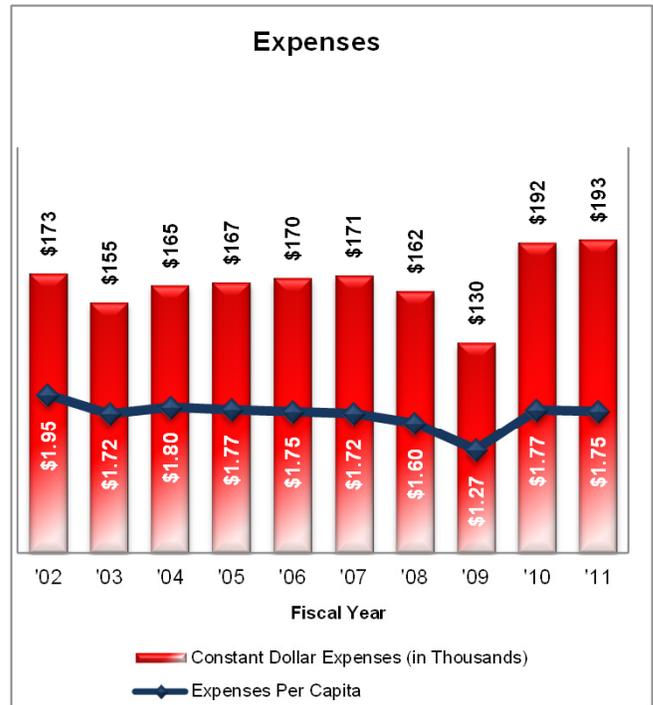
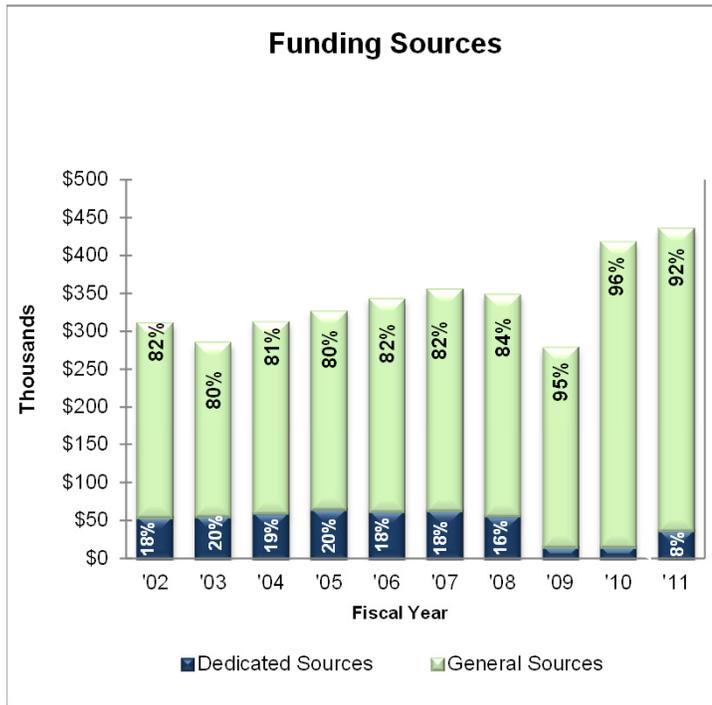
## Description:

The Columbia/Boone County Department of Public Health and Human Services is a part of the General Fund and includes the following divisions: administration, community health promotion, animal control, environmental public health, community health, WIC, social services, and human services. Dedicated sources include fees and service charges (animal control, inspections, birth and death certificates, and clinic fees); state and county grants; and other local revenues. Grants comprise over 70% of the dedicated funding sources.

## Analysis:

For the ten year period, there has been an overall increase in constant dollar expenses and a decrease in expenses per capita. As previously noted, grants are a substantial part of the dedicated revenues for this department with the life of most grants lasting one to three years. While the Health Department has been able to continue receiving new grants as old ones expire, there is substantial risk that federal and state budgets could cut these funding sources and the City could be left with the decision to either fund the services from general revenue sources or cut the services. In FY 2011, grants decreased \$399,000 and expenses decreased \$494,000. It should be noted that while the graphs show the actual expenses, they do not convey the demand for services. As the economic downturn hit in FY 2009, the need for public health services greatly increased. However, the City was not able to fund the increased need. Management will need to continue to balance the general revenue sources with the need for these services throughout the general fund functions. Fees and service charges are being adjusted annually to recover a portion of the costs of providing the clinic, animal control, and inspection services.

# Health and Environment - Economic Development



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$54,591	\$255,955	\$310,546	179.9	\$172,621	88,328	\$1.95	#REF!
2003	\$55,808	\$228,963	\$284,771	184.0	\$154,767	89,913	\$1.72	(11.92%)
2004	\$59,540	\$252,548	\$312,088	188.9	\$165,213	91,712	\$1.80	4.66%
2005	\$64,804	\$261,472	\$326,276	195.3	\$167,064	94,211	\$1.77	(1.56%)
2006	\$61,852	\$280,568	\$342,420	201.6	\$169,851	97,202	\$1.75	(1.46%)
2007	\$63,263	\$291,905	\$355,168	207.3	\$171,330	99,405	\$1.72	(1.36%)
2008	\$56,195	\$291,989	\$348,184	215.3	\$161,718	100,976	\$1.60	(7.08%)
2009	\$15,327	\$263,431	\$278,758	214.5	\$129,935	102,324	\$1.27	(20.71%)
2010	\$15,417	\$402,360	\$417,777	218.1	\$191,592	108,500	\$1.77	39.06%
2011	<b>\$36,749</b>	<b>\$398,458</b>	<b>\$435,207</b>	<b>224.9</b>	<b>\$193,478</b>	<b>110,438</b>	<b>\$1.75</b>	<b>(0.79%)</b>

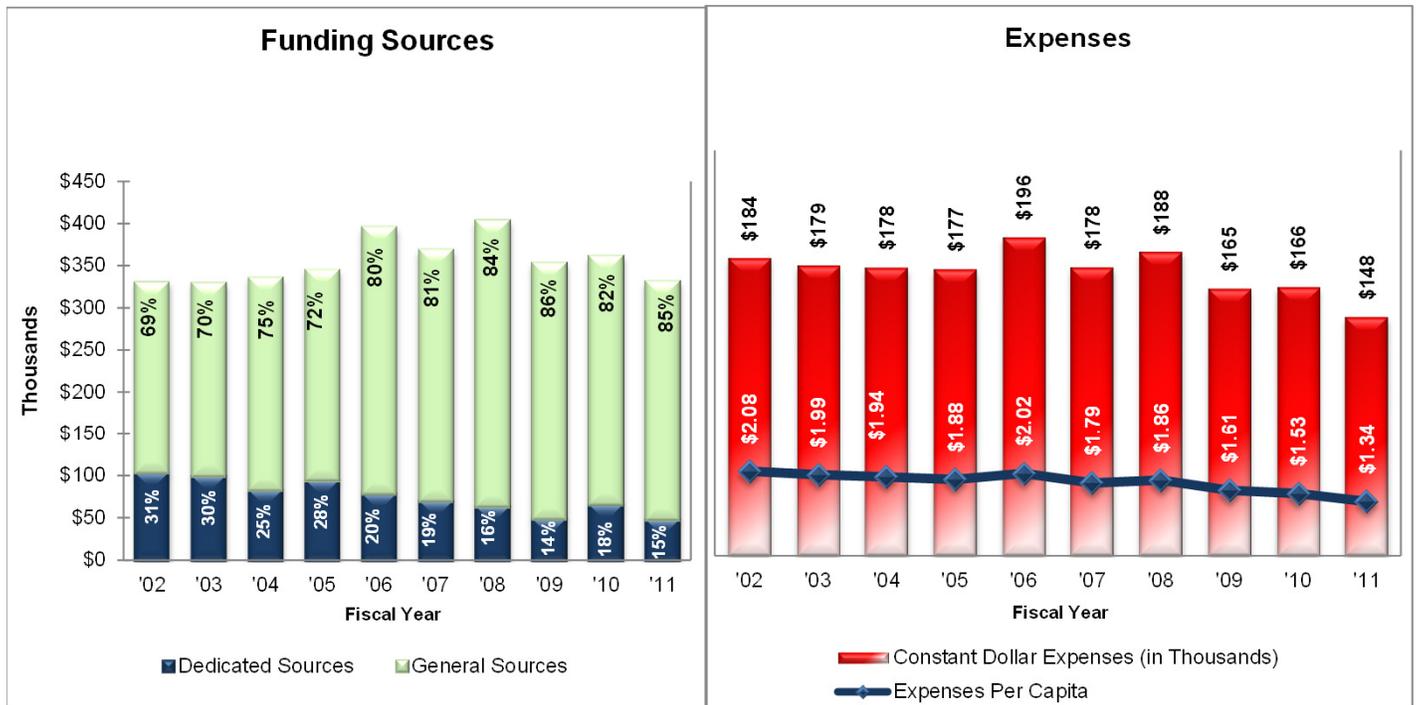
## Description:

Economic Development is a part of the general fund. It provides the necessary support to encourage and facilitate the growth of the economic base in Columbia and it staffs Regional Economic Development, Inc. (REDI), which provides other operating funds. Dedicated funding comes from a reimbursement from REDI for temporary staff costs.

## Analysis:

As this budget primarily consists of personnel costs, there has been a steady increase during the past ten years. There was a decrease in FY 2009 when the department was reorganized, a position was deleted, and the manager position was vacant for six months. This budget is primarily funded with general revenue sources. Management must balance between the need to increase funding for economic development with the availability of general revenue sources to fund this operation. Management is looking for alternative funding sources to fund this operation.

# Health and Environment - Cultural Affairs



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$103,751	\$226,739	\$330,490	179.9	\$183,708	88,328	\$2.08	(7.76%)
2003	\$99,943	\$229,969	\$329,912	184.0	\$179,300	89,913	\$1.99	(4.12%)
2004	\$83,458	\$252,716	\$336,174	188.9	\$177,964	91,712	\$1.94	(2.69%)
2005	\$95,040	\$250,521	\$345,561	195.3	\$176,939	94,211	\$1.88	(3.21%)
2006	\$78,745	\$317,377	\$396,122	201.6	\$196,489	97,202	\$2.02	7.63%
2007	\$70,694	\$298,594	\$369,288	207.3	\$178,142	99,405	\$1.79	(11.35%)
2008	\$64,162	\$339,706	\$403,868	215.3	\$187,581	100,976	\$1.86	3.66%
2009	\$49,571	\$304,192	\$353,763	214.5	\$164,896	102,324	\$1.61	(13.25%)
2010	\$66,269	\$295,457	\$361,726	218.1	\$165,887	108,500	\$1.53	(5.13%)
2011	<b>\$48,579</b>	<b>\$283,310</b>	<b>\$331,889</b>	<b>224.9</b>	<b>\$147,546</b>	<b>110,438</b>	<b>\$1.34</b>	<b>(12.62%)</b>

**Description:**

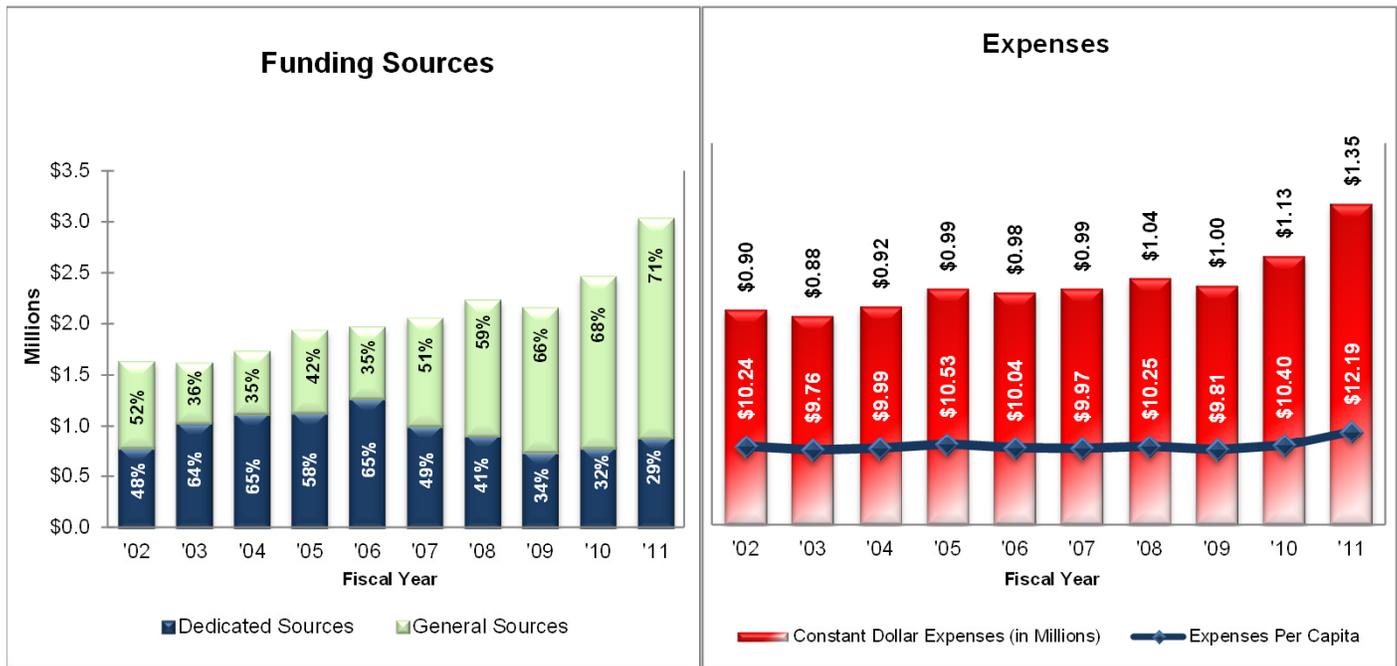
The Office of Cultural Affairs' mission is to enhance the vitality of the City and the quality of life for all citizens by creating an environment wherein artists and cultural organizations can thrive, by fostering opportunities for creative expression and the preservation and celebration of the City's artistic and multi-cultural heritage.

The Office of Cultural Affairs was a part of a special revenue fund for FY 2002 - FY 2006. During this time, it was subsidized by the General Fund for the amount of expenses above the grants and other local revenues it received. As the availability of grant funding decreased, this office was moved into the General Fund in FY 2007.

**Analysis:**

The FY 2011 total expenses are just slightly higher than the FY 2002 amount. Due to shrinking grants and greater demands for general revenue dollars, spending has decreased since FY 2008. Per capita expenses have decreased over 36% during the period shown. When the budget was moved from the special revenue fund into the general fund, there was a fund balance that was set aside to be used to supplement the funding for arts organizations. Using this approach, the City has not had to decrease the funding available for arts organizations during the economic downturn. However, this funding is projected to run out in FY 2013. General revenue sources for this office have increased from 69% to 85% during the past ten years. Management will focus efforts in future years to identify other funding sources to reduce the use of general resources to fund this department.

# Health and Environment - Community Development



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$776,930	\$849,630	\$1,626,560	179.9	\$904,147	88,328	\$10.24	18.66%
2003	\$1,029,409	\$585,039	\$1,614,448	184.0	\$877,417	89,913	\$9.76	(4.67%)
2004	\$1,121,380	\$610,045	\$1,731,425	188.9	\$916,583	91,712	\$9.99	2.41%
2005	\$1,130,980	\$806,391	\$1,937,371	195.3	\$991,997	94,211	\$10.53	5.36%
2006	\$1,269,920	\$697,388	\$1,967,308	201.6	\$975,847	97,202	\$10.04	(4.66%)
2007	\$1,004,110	\$1,051,057	\$2,055,167	207.3	\$991,397	99,405	\$9.97	(0.66%)
2008	\$903,651	\$1,325,332	\$2,228,983	215.3	\$1,035,277	100,976	\$10.25	2.80%
2009	\$737,366	\$1,417,112	\$2,154,478	214.5	\$1,004,245	102,324	\$9.81	(4.28%)
2010	\$776,395	\$1,683,836	\$2,460,231	218.1	\$1,128,257	108,500	\$10.40	5.95%
2011	\$880,841	\$2,147,615	\$3,028,456	224.9	\$1,346,345	110,438	\$12.19	17.24%

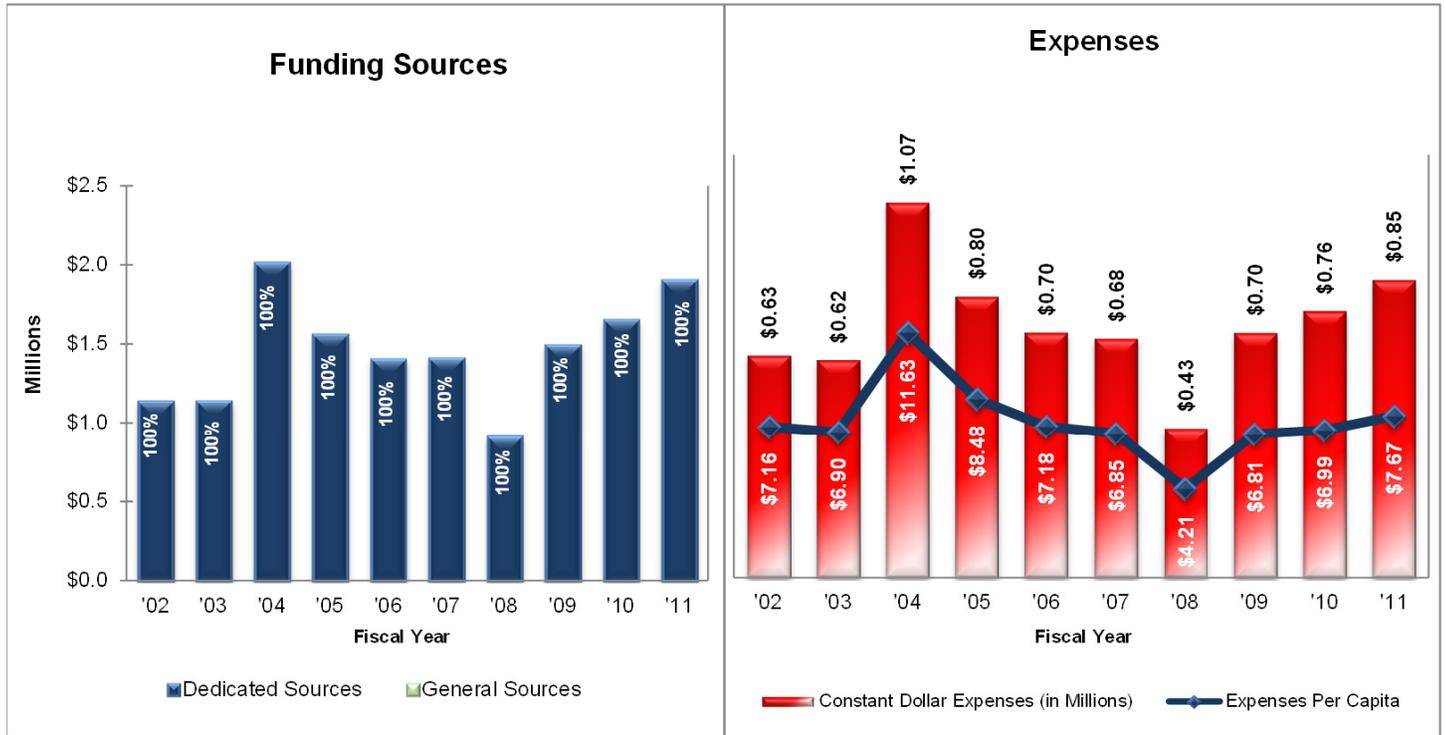
## Description:

The Community Development Department is a part of the general fund and includes the following divisions: planning, building and site development, volunteer programs, and neighborhood services. Dedicated sources include fees and service charges (permit, zoning, and inspection fees), federal and state planning grants, and other miscellaneous revenues.

## Analysis:

Total expenses in constant dollars have increased 49% for the period shown and per capita expenses have increased 18%. The primary source of dedicated revenues is building and site permit fees. The graph above shows that the percent of dedicated revenues grew from FY 2002 to FY 2006 due to a strong economy. The percent dedicated decreased from 65% in FY 2006 to 29% in FY 2011. The economic downturn greatly reduced the number of building and inspection permits issued. Expenses increased in FY 2011 due to the reallocation of employees from Public Works Engineering into Building and Site Development. Due to the economic downturn in the economy, fees and services charges for building permits have not been adjusted in the past few years. There is a 75% cost recovery goal for building and site development fees which is not currently being met. This result has been an increase in general revenue sources from 52% to 71% over the past 10 years. Management will increase fees in FY 2013 to reach the 75% cost recovery goal. Close monitoring of these fees is warranted.

# Health and Environment - CDBG Fund



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$1,137,454	\$0	\$1,137,454	179.9	\$632,270	88,328	\$7.16	(40.71%)
2003	\$1,141,138	\$0	\$1,141,138	184.0	\$620,184	89,913	\$6.90	(3.64%)
2004	\$2,014,440	\$0	\$2,014,440	188.9	\$1,066,406	91,712	\$11.63	68.58%
2005	\$1,560,967	\$0	\$1,560,967	195.3	\$799,266	94,211	\$8.48	(27.04%)
2006	\$1,406,592	\$0	\$1,406,592	201.6	\$697,714	97,202	\$7.18	(15.39%)
2007	\$1,410,965	\$0	\$1,410,965	207.3	\$680,639	99,405	\$6.85	(4.61%)
2008	\$915,073	\$0	\$915,073	215.3	\$425,016	100,976	\$4.21	(38.53%)
2009	\$1,494,730	\$0	\$1,494,730	214.5	\$696,724	102,324	\$6.81	61.77%
2010	\$1,654,260	\$0	\$1,654,260	218.1	\$758,640	108,500	\$6.99	2.69%
2011	\$1,905,110	\$0	\$1,905,110	224.9	\$846,945	110,438	\$7.67	9.68%

**Description:**

The Community Development Block Grant/HOME Program administers the Community Development Block Grant (CDBG) and HOME Investment Partnership programs by coordinating applications for the use of these funds with the Department of Housing and Urban Development (HUD), other city departments and outside organizations.

**Analysis:**

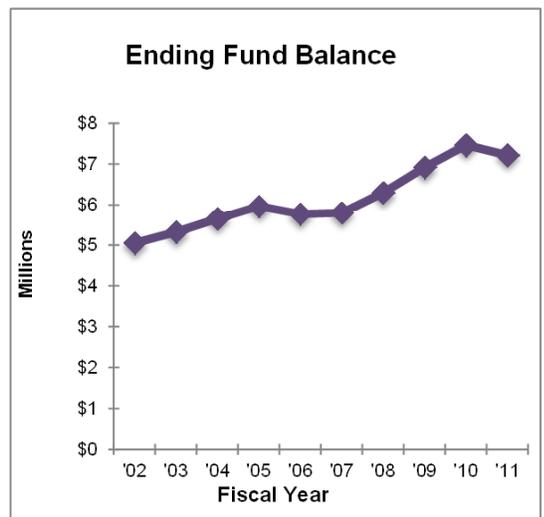
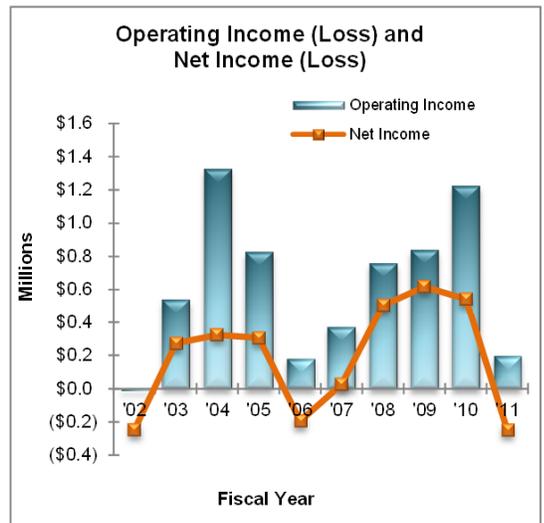
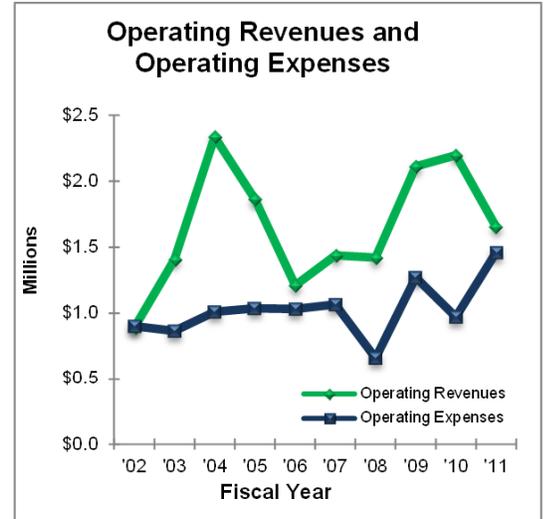
This fund is a special revenue fund which means that all of the expenses are tied directly to a dedicated revenue source. The amount available varies from year to year based on the funding allocated to the program by the federal government through a competitive process. A warning trend is warranted when the CDBG funding levels decrease as this will result in either personnel cuts or movement of costs to the General Fund.

# Community Development Block Grant (CDBG) Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Operating Revenues:</b>					
Grant Revenue	\$878,101	\$1,391,877	\$2,325,171	\$1,854,105	\$1,200,041
Investment Revenue	12,489	10,795	12,083	12,082	12,129
Miscellaneous Revenue	\$213	\$3,932	\$210	\$160	\$85
<b>Total Operating Revenues</b>	<b>\$890,803</b>	<b>\$1,406,604</b>	<b>\$2,337,464</b>	<b>\$1,866,347</b>	<b>\$1,212,255</b>
<b>Operating Expenses:</b>					
Personal Services	\$256,998	\$241,997	\$231,990	\$234,631	\$261,293
Materials and Supplies	\$4,066	\$4,926	\$5,762	\$10,137	\$8,703
Travel and Training	\$1,414	\$395	\$83	\$1,352	\$1,512
Intragovernmental	\$6,772	\$22,441	\$32,124	\$31,780	\$34,202
Utilities, Services and Miscellaneous	\$632,162	\$595,917	\$740,200	\$758,403	\$726,268
<b>Total Operating Expenses</b>	<b>\$901,412</b>	<b>\$865,676</b>	<b>\$1,010,159</b>	<b>\$1,036,303</b>	<b>\$1,031,978</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>					
	(\$10,609)	\$540,928	\$1,327,305	\$830,044	\$180,277
<b>Other Financing Sources (Uses):</b>					
Operating Transfer From Other Funds	\$0	\$0	\$0	\$0	\$0
Operating Transfer To Other Funds	(\$236,042)	(\$267,962)	(\$1,004,281)	(\$524,664)	(\$374,614)
<b>Total Other Financing Sources (Uses)</b>	<b>(\$236,042)</b>	<b>(\$267,962)</b>	<b>(\$1,004,281)</b>	<b>(\$524,664)</b>	<b>(\$374,614)</b>
<b>Excess (Deficiency) of Revenues And Other Financing Sources Over Expenditures and Other Financing Uses</b>					
	(\$246,651)	\$272,966	\$323,024	\$305,380	(\$194,337)
Fund Balance Beg of Year	\$5,299,899	\$5,053,249	\$5,326,216	\$5,658,238	\$5,963,618
<b>Fund Balance End of Year</b>	<b>\$5,053,248</b>	<b>\$5,326,215</b>	<b>\$5,649,240</b>	<b>\$5,963,618</b>	<b>\$5,769,281</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$1,425,777	\$1,409,404	\$2,101,208	\$2,186,039	\$1,640,042
11,735	11,152	12,394	12,066	14,787
\$10	\$100	\$50	\$100	\$700
<hr/> \$1,437,522	<hr/> \$1,420,656	<hr/> \$2,113,652	<hr/> \$2,198,205	<hr/> \$1,655,529
 \$273,025	 \$285,269	 \$277,214	 \$326,363	 \$329,735
\$8,018	\$5,921	\$8,190	\$8,876	\$3,808
\$247	-\$966	-\$335	\$1,558	\$261
\$35,839	\$36,708	\$38,539	\$42,466	\$66,061
\$748,793	\$333,349	\$948,920	\$593,606	\$1,059,458
<hr/> \$1,065,922	<hr/> \$660,281	<hr/> \$1,272,528	<hr/> \$972,869	<hr/> \$1,459,323
<hr/>				
\$371,600	\$760,375	\$841,124	\$1,225,336	\$196,206
 \$0	 \$0	 \$0	 \$0	 \$0
(\$345,043)	(\$254,792)	(\$222,202)	(\$681,391)	(\$445,787)
<hr/> (\$345,043)	<hr/> (\$254,792)	<hr/> (\$222,202)	<hr/> (\$681,391)	<hr/> (\$445,787)
<hr/>				
\$26,557	\$505,583	\$618,922	\$543,945	(\$249,581)
<hr/>				
\$5,769,282	\$5,795,839	\$6,301,422	\$6,920,345	\$7,464,290
<hr/>				
<b>\$5,795,839</b>	<b>\$6,301,422</b>	<b>\$6,920,344</b>	<b>\$7,464,290</b>	<b>\$7,214,709</b>



# Community Development Block Grant (CDBG) Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes					
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues					
Grants	\$878,101	\$1,391,877	\$2,325,171	\$1,854,105	\$1,200,041
Interest	\$12,489	\$10,795	\$12,083	\$12,082	\$12,129
Fees and Service Charges					
Other Local Revenues ++	\$213	\$3,932	\$210	\$160	\$85
	<b>\$890,803</b>	<b>\$1,406,604</b>	<b>\$2,337,464</b>	<b>\$1,866,347</b>	<b>\$1,212,255</b>
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0	\$0
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$890,803</b>	<b>\$1,406,604</b>	<b>\$2,337,464</b>	<b>\$1,866,347</b>	<b>\$1,212,255</b>
<b>Financial Uses</b>					
Operating Expenses	\$901,412	\$865,676	\$1,010,159	\$1,036,303	\$1,031,978
Operating Transfers to Other Funds	\$236,042	\$267,962	\$1,004,281	\$524,664	\$374,614
Interest and Other Non-Oper Cash Exp	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$7,500	\$0	\$0	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditure Uses</b>	<b>\$1,137,454</b>	<b>\$1,141,138</b>	<b>\$2,014,440</b>	<b>\$1,560,967</b>	<b>\$1,406,592</b>
<b>Increase/(Decrease) to Cash</b>	<b>(\$246,651)</b>	<b>\$265,466</b>	<b>\$323,024</b>	<b>\$305,380</b>	<b>(\$194,337)</b>
<b>Ending Cash and Other Resources #</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,606</b>	<b>\$0</b>	<b>\$58,675</b>

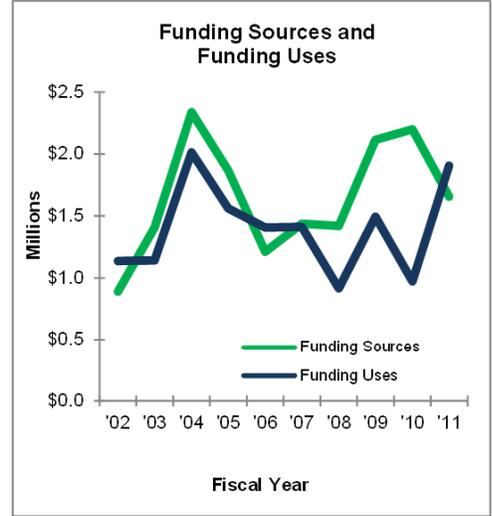
# Ending Cash and Other Resources is equal to cash and cash equivalents

++ Other Local Revenues include miscellaneous revenues.

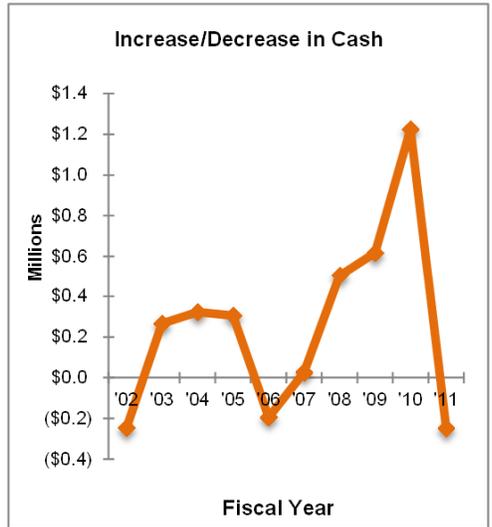
^ Other Funding Sources and Transfers do not include Capital Contributions.

# Financial Sources and Uses Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$1,425,777	\$1,409,404	\$2,101,208	\$2,186,039	\$1,640,042
\$11,735	\$11,152	\$12,394	\$12,066	\$14,787
\$10	\$100	\$50	\$100	\$700
<b>\$1,437,522</b>	<b>\$1,420,656</b>	<b>\$2,113,652</b>	<b>\$2,198,205</b>	<b>\$1,655,529</b>
\$0	\$0	\$0	\$0	\$0

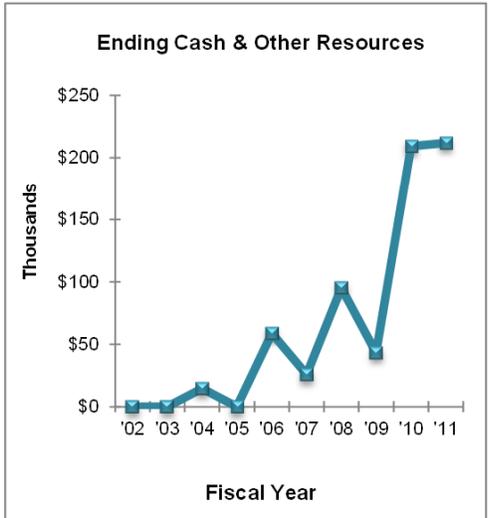


<b>\$1,437,522</b>	<b>\$1,420,656</b>	<b>\$2,113,652</b>	<b>\$2,198,205</b>	<b>\$1,655,529</b>
--------------------	--------------------	--------------------	--------------------	--------------------



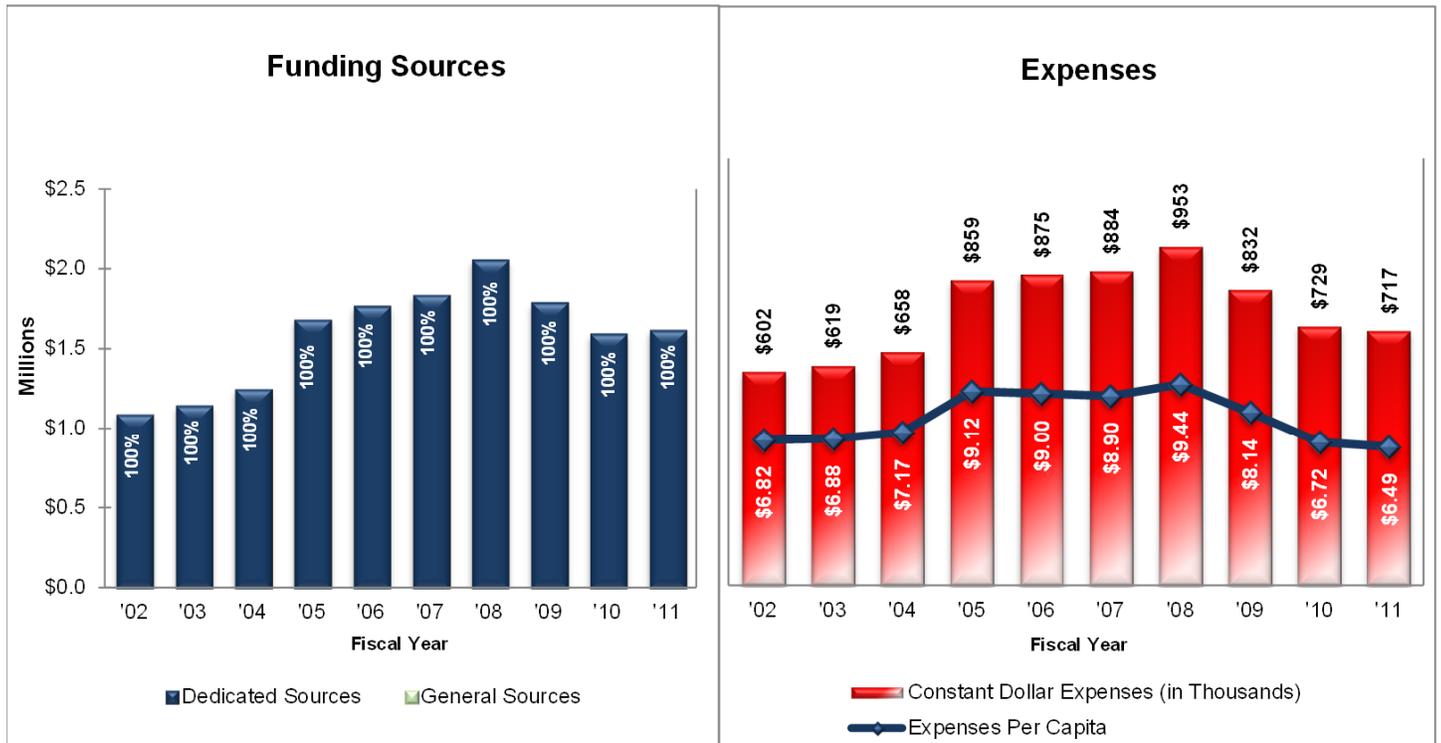
\$1,065,922	\$660,281	\$1,272,528	\$972,869	\$1,459,323
\$345,043	\$254,792	\$222,202	\$0	\$445,787
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$1,410,965</b>	<b>\$915,073</b>	<b>\$1,494,730</b>	<b>\$972,869</b>	<b>\$1,905,110</b>

<b>\$26,557</b>	<b>\$505,583</b>	<b>\$618,922</b>	<b>\$1,225,336</b>	<b>(\$249,581)</b>
<b>\$25,717</b>	<b>\$95,272</b>	<b>\$43,269</b>	<b>\$209,367</b>	<b>\$211,767</b>



(THIS PAGE INTENTIONALLY LEFT BLANK)

# Health and Environment - Convention & Visitors Bureau Fund



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$1,083,627	\$0	\$1,083,627	179.9	\$602,350	88,328	\$6.82	(4.93%)
2003	\$1,138,044	\$0	\$1,138,044	184.0	\$618,502	89,913	\$6.88	0.87%
2004	\$1,242,914	\$0	\$1,242,914	188.9	\$657,975	91,712	\$7.17	4.30%
2005	\$1,677,167	\$0	\$1,677,167	195.3	\$858,764	94,211	\$9.12	27.05%
2006	\$1,763,877	\$0	\$1,763,877	201.6	\$874,939	97,202	\$9.00	(1.25%)
2007	\$1,833,008	\$0	\$1,833,008	207.3	\$884,230	99,405	\$8.90	(1.18%)
2008	\$2,051,866	\$0	\$2,051,866	215.3	\$953,013	100,976	\$9.44	6.10%
2009	\$1,785,898	\$0	\$1,785,898	214.5	\$832,443	102,324	\$8.14	(13.80%)
2010	\$1,589,912	\$0	\$1,589,912	218.1	\$729,130	108,500	\$6.72	(17.40%)
2011	\$1,611,768	\$0	\$1,611,768	224.9	\$716,536	110,438	\$6.49	(3.45%)

## Description:

The Convention and Visitor's Bureau is a special revenue fund that promotes Columbia as a meeting, leisure and group tour destination through direct solicitations, tradeshow attendance, advertising and marketing. All of the funding sources are dedicated including a 4% hotel/motel tax, grants, interest and other local revenues. Two percent of the hotel/motel tax is designated for the enhancement or development of festivals, events and attractions.

## Analysis:

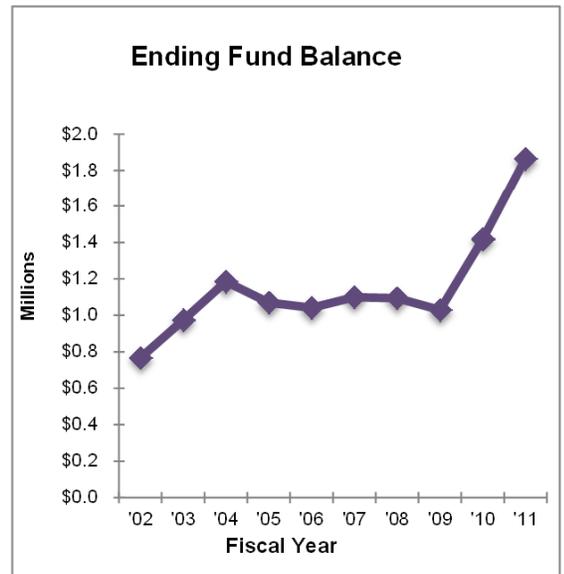
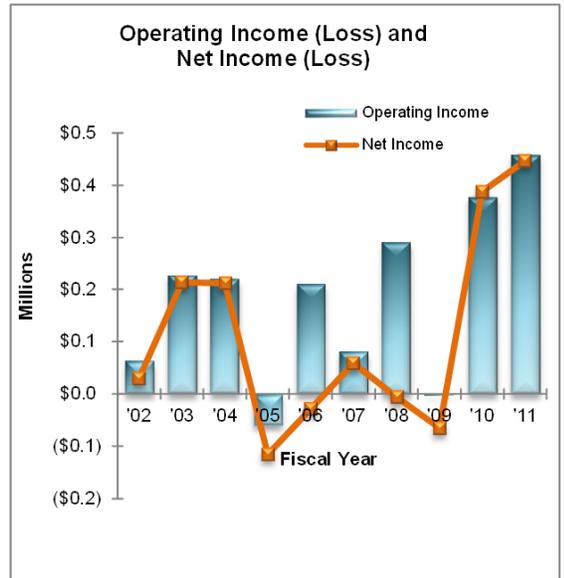
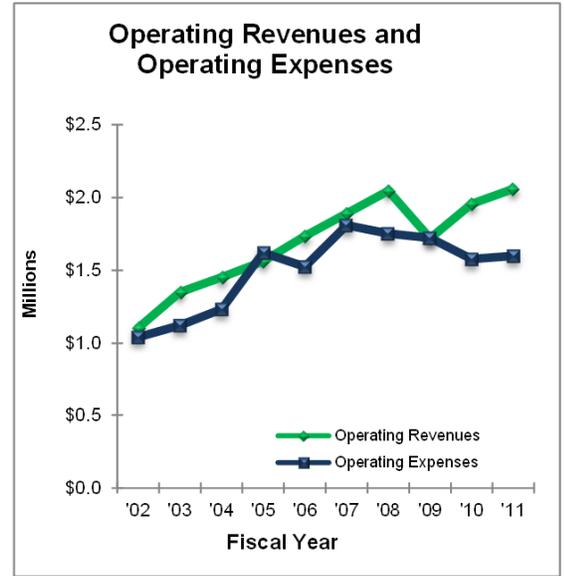
Total expenses in constant dollars have increased 19% for the period shown and per capita expenses have decreased 6%. The decrease that began in FY 2009 and continued through FY 2011 was due to the downturn in the economy. As revenues from the hotel/motel tax decreased, the department reduced their expenditures accordingly. Ending fund balance and cash and other resources have increased over the ten year period. Operating revenues have been above operating expenses. Ending cash and other resources have been above the 20% guideline. There are no warning trends observed for this fund.

## Convention and Visitors Bureau Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Operating Revenues:</b>					
Other Local Taxes	\$1,314,937	\$1,328,599	\$1,407,977	\$1,514,327	\$1,676,228
Grant Revenue	\$26,173	\$1,700	\$0	\$0	\$0
Investment Revenue	\$58,108	\$13,295	\$28,756	\$29,059	\$43,851
Restructure of Financing	-\$301,440				
Miscellaneous Revenue	\$8,211	\$7,898	\$17,650	\$18,430	\$15,428
<b>Total Operating Revenues</b>	<b>\$1,105,989</b>	<b>\$1,351,492</b>	<b>\$1,454,383</b>	<b>\$1,561,816</b>	<b>\$1,735,507</b>
<b>Operating Expenses:</b>					
Personal Services	\$370,773	\$397,688	\$407,632	\$424,063	\$452,303
Materials and Supplies	\$63,109	\$33,307	\$46,798	\$55,214	\$61,513
Travel and Training	\$3,746	\$6,078	\$6,554	\$6,967	\$6,536
Intragovernmental	\$56,419	\$57,383	\$56,275	\$56,152	\$59,509
Interest & Lease Payment	\$24,342	\$6,298	\$2,845	\$152	
Utilities, Services and Miscellaneous	\$523,743	\$622,490	\$714,263	\$1,079,014	\$945,070
<b>Total Operating Expenses</b>	<b>\$1,042,132</b>	<b>\$1,123,244</b>	<b>\$1,234,367</b>	<b>\$1,621,562</b>	<b>\$1,524,931</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$63,857</b>	<b>\$228,248</b>	<b>\$220,016</b>	<b>(\$59,746)</b>	<b>\$210,576</b>
<b>Other Financing Sources (Uses):</b>					
Operating Transfer From Other Funds	\$0	\$0	\$0	\$0	\$0
Operating Transfer To Other Funds	(\$34,500)	(\$14,800)	(\$8,547)	(\$55,605)	(\$238,946)
Sale of Land	\$0	\$0	\$0	\$0	\$0
<b>Total Otr. Financing Sources (Uses)</b>	<b>(\$34,500)</b>	<b>(\$14,800)</b>	<b>(\$8,547)</b>	<b>(\$55,605)</b>	<b>(\$238,946)</b>
<b>Excess (Deficiency) of Revenues &amp; Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>\$29,357</b>	<b>\$213,448</b>	<b>\$211,469</b>	<b>(\$115,351)</b>	<b>(\$28,370)</b>
Fund Balance Beg of Year	\$737,425	\$759,788	\$973,236	\$1,184,705	\$1,069,354
<b>Fund Balance End of Year</b>	<b>\$766,782</b>	<b>\$973,236</b>	<b>\$1,184,705</b>	<b>\$1,069,354</b>	<b>\$1,040,984</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$1,771,438	\$1,963,322	\$1,658,366	\$1,897,885	\$1,952,631
\$0	\$0	\$0	\$0	\$50,462
\$67,970	\$54,530	\$42,336	\$45,917	\$39,444
\$52,381	\$28,087	\$19,936	\$12,091	\$16,253
<u>\$1,891,789</u>	<u>\$2,045,939</u>	<u>\$1,720,638</u>	<u>\$1,955,893</u>	<u>\$2,058,790</u>
\$454,389	\$486,331	\$546,488	\$564,149	\$511,156
\$50,171	\$52,171	\$31,924	\$33,723	\$33,718
\$7,607	\$9,689	\$5,477	\$6,087	\$7,688
\$69,828	\$77,145	\$89,651	\$104,081	\$106,752
<u>\$1,228,613</u>	<u>\$1,128,509</u>	<u>\$1,049,262</u>	<u>\$869,872</u>	<u>\$940,454</u>
<u>\$1,810,608</u>	<u>\$1,753,845</u>	<u>\$1,722,802</u>	<u>\$1,577,912</u>	<u>\$1,599,768</u>
<u>\$81,181</u>	<u>\$292,094</u>	<u>(\$2,164)</u>	<u>\$377,981</u>	<u>\$459,022</u>
\$0	\$0	\$0	\$22,503	\$0
(\$22,400)	(\$298,021)	(\$63,096)	(\$12,000)	(\$12,000)
\$0	\$0	\$0	\$0	\$0
<u>(\$22,400)</u>	<u>(\$298,021)</u>	<u>(\$63,096)</u>	<u>\$10,503</u>	<u>(\$12,000)</u>
<u>\$58,781</u>	<u>(\$5,927)</u>	<u>(\$65,260)</u>	<u>\$388,484</u>	<u>\$447,022</u>
\$1,040,984	\$1,099,765	\$1,093,838	\$1,028,578	\$1,417,063
<u><b>\$1,099,765</b></u>	<u><b>\$1,093,838</b></u>	<u><b>\$1,028,578</b></u>	<u><b>\$1,417,062</b></u>	<u><b>\$1,864,085</b></u>



# Convention and Visitors Bureau Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes					
Property Taxes					
Gross Receipts & Other Local Taxes	\$1,314,937	\$1,328,599	\$1,407,977	\$1,514,327	\$1,676,228
Intragovernmental Revenues					
Grants	\$26,173	\$1,700	\$0	\$0	\$0
Interest	\$58,108	\$13,295	\$28,756	\$29,059	\$43,851
Fees and Service Charges					
Other Local Revenues ++	\$8,211	\$7,898	\$17,650	\$18,430	\$15,428
	<b>\$1,407,429</b>	<b>\$1,351,492</b>	<b>\$1,454,383</b>	<b>\$1,561,816</b>	<b>\$1,735,507</b>
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0	\$0
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$1,407,429</b>	<b>\$1,351,492</b>	<b>\$1,454,383</b>	<b>\$1,561,816</b>	<b>\$1,735,507</b>
<b>Financial Uses</b>					
Operating Expenses	\$1,042,132	\$1,123,244	\$1,234,367	\$1,621,562	\$1,524,931
Operating Transfers to Other Funds	\$34,500	\$14,800	\$8,547	\$55,605	\$238,946
Interest and Other Non-Oper Cash Exp	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$6,995	\$0	\$0	\$0	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditure Uses</b>	<b>\$1,083,627</b>	<b>\$1,138,044</b>	<b>\$1,242,914</b>	<b>\$1,677,167</b>	<b>\$1,763,877</b>
<b>Increase/(Decrease) to Cash</b>	<b>\$323,802</b>	<b>\$213,448</b>	<b>\$211,469</b>	<b>(\$115,351)</b>	<b>(\$28,370)</b>
<b>Ending Cash and Other Resources #</b>	<b>\$586,101</b>	<b>\$467,447</b>	<b>\$385,568</b>	<b>\$463,235</b>	<b>\$613,388</b>
<b>20% of Total Expenditures</b>	<b>\$216,725</b>	<b>\$227,609</b>	<b>\$248,583</b>	<b>\$335,433</b>	<b>\$352,775</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>\$369,376</b>	<b>\$239,838</b>	<b>\$136,985</b>	<b>\$127,802</b>	<b>\$260,613</b>

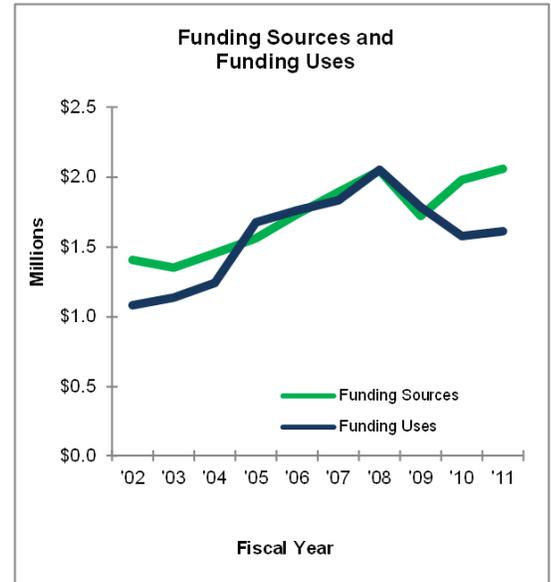
# Ending Cash and Other Resources is equal to unrestricted cash and cash equivalents

++ Other Local Revenues include miscellaneous revenues in all of the other funds.

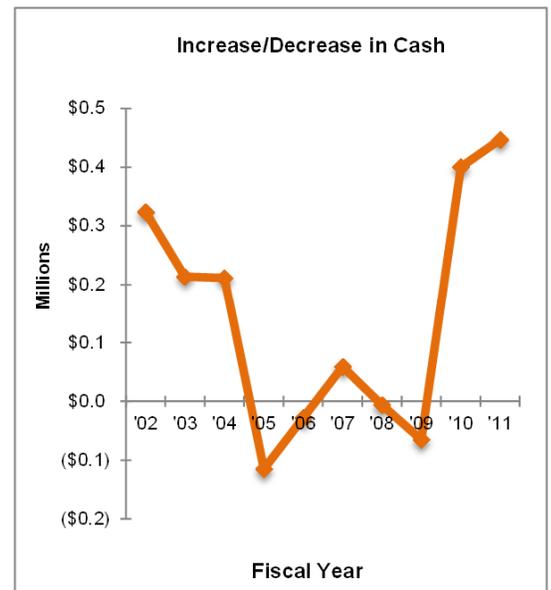
^ Other Funding Sources and Transfers do not include Capital Contributions.

# Financial Sources and Uses Statement

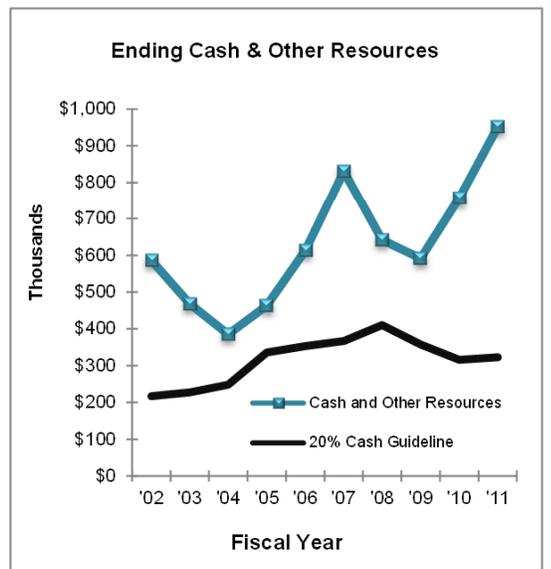
Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$1,771,438	\$1,963,322	\$1,658,366	\$1,897,885	\$1,952,631
\$0	\$0	\$0	\$0	\$50,462
\$67,970	\$54,530	\$42,336	\$45,917	\$39,444
\$52,381	\$28,087	\$19,936	\$12,091	\$16,253
<b>\$1,891,789</b>	<b>\$2,045,939</b>	<b>\$1,720,638</b>	<b>\$1,955,893</b>	<b>\$2,058,790</b>
\$0	\$0	\$0	\$22,503	\$0
<b>\$1,891,789</b>	<b>\$2,045,939</b>	<b>\$1,720,638</b>	<b>\$1,978,396</b>	<b>\$2,058,790</b>



\$1,810,608	\$1,753,845	\$1,722,802	\$1,577,912	\$1,599,768
\$22,400	\$298,021	\$63,096	\$0	\$12,000
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$1,833,008</b>	<b>\$2,051,866</b>	<b>\$1,785,898</b>	<b>\$1,577,912</b>	<b>\$1,611,768</b>

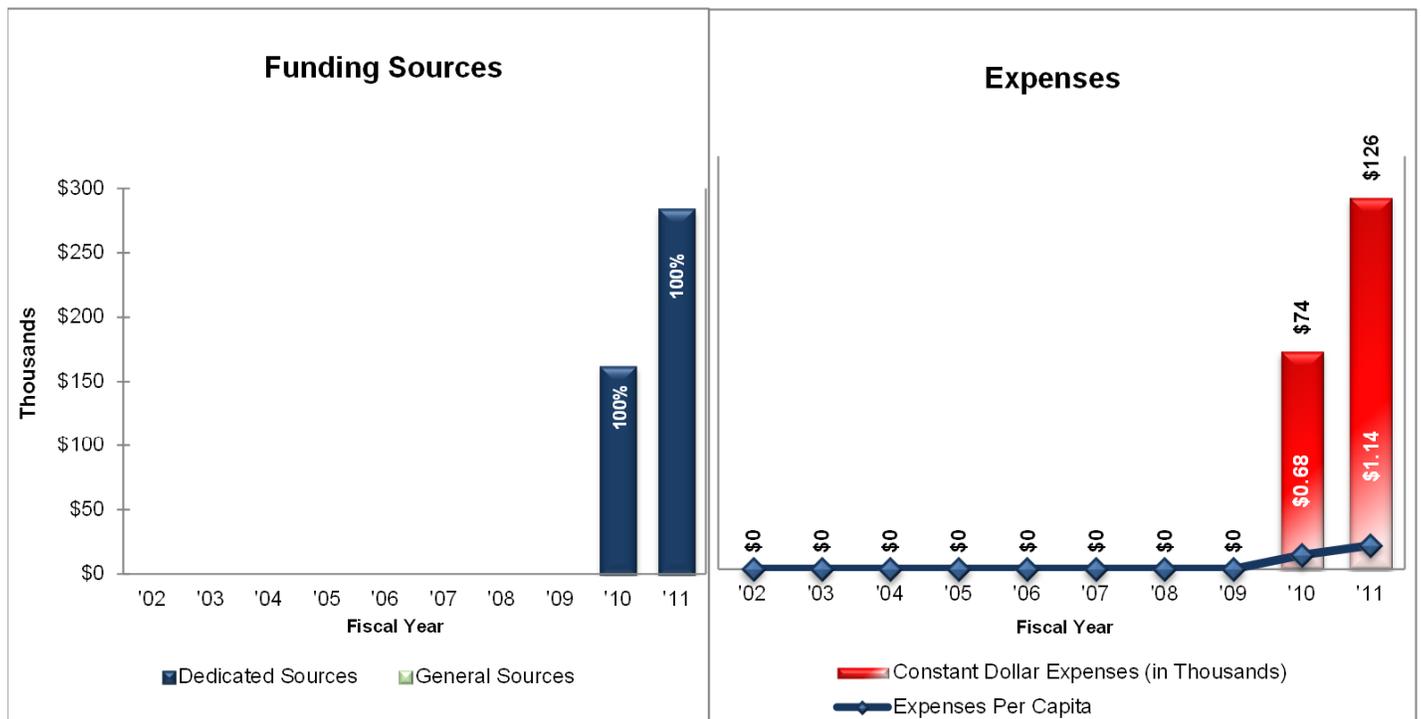


\$58,781	(\$5,927)	(\$65,260)	\$400,484	\$447,022
\$830,721	\$641,845	\$591,097	\$756,848	\$951,525
\$366,602	\$410,373	\$357,180	\$315,582	\$322,354
\$464,119	\$231,472	\$233,917	\$441,266	\$629,171



(THIS PAGE INTENTIONALLY LEFT BLANK)

# Health and Environment - Office of Sustainability Fund



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$0	\$0	\$0	179.9	\$0	88,328	\$0.00	
2003	\$0	\$0	\$0	184.0	\$0	89,913	\$0.00	
2004	\$0	\$0	\$0	188.9	\$0	91,712	\$0.00	
2005	\$0	\$0	\$0	195.3	\$0	94,211	\$0.00	
2006	\$0	\$0	\$0	201.6	\$0	97,202	\$0.00	
2007	\$0	\$0	\$0	207.3	\$0	99,405	\$0.00	
2008	\$0	\$0	\$0	215.3	\$0	100,976	\$0.00	
2009	\$0	\$0	\$0	214.5	\$0	102,324	\$0.00	
2010	\$161,363	\$0	\$161,363	218.1	\$74,001	108,500	\$0.68	
2011	\$283,488	\$0	\$283,488	224.9	\$126,029	110,438	\$1.14	67.32%

## Description:

The Office of Sustainability was established in FY 2010. Initial funding for the office came from the Energy Efficiency and Conservation Block Grant (EECBG) and a local match provided by the General Fund. Energy efficient projects have been planned and completed. The annual savings of these projects will be split between the departments that benefit from the projects and the Office of Sustainability. Once the four year grant ends, the office will be funded exclusively through the savings generated by sustainability projects.

## Analysis:

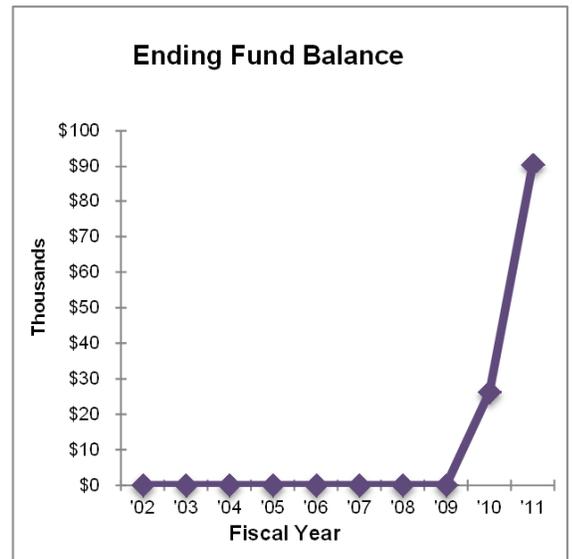
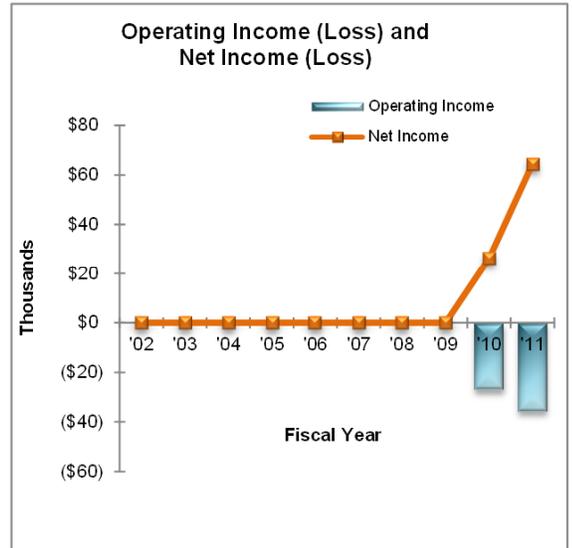
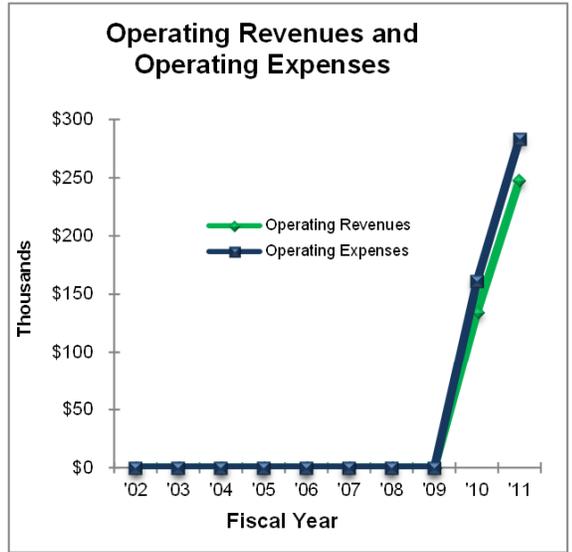
Staff was hired in FY 2010 and consultants were hired to assess the city facilities to identify potential for retrofitting to achieve green house gas, energy and other sustainable targeted reduction goals. Energy usage was gathered for all of the facilities so comparisons could be made after improvements. Savings from retrofit projects were estimated. In FY 2011, the projects began. It will be important to assess the sustainable savings from these projects to allow for future funding of this office.

# Office of Sustainability Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Operating Revenues:</b>					
Other Local Taxes	\$0	\$0	\$0	\$0	\$0
Grant Revenue	\$0	\$0	\$0	\$0	\$0
Investment Revenue	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
<b>Total Operating Revenues</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses:</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$0	\$0	\$0	\$0	\$0
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$0	\$0
<b>Total Operating Expenses</b>	\$0	\$0	\$0	\$0	\$0
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	\$0	\$0	\$0	\$0	\$0
<b>Other Financing Sources (Uses):</b>					
Operating Transfer From Other Funds	\$0	\$0	\$0	\$0	\$0
Operating Transfer To Other Funds	\$0	\$0	\$0	\$0	\$0
<b>Total Otr. Financing Sources (Uses)</b>	\$0	\$0	\$0	\$0	\$0
<b>Excess (Deficiency) of Revenues &amp; Other Financing Sources Over Expenditures and Other Financing Uses</b>	\$0	\$0	\$0	\$0	\$0
Fund Balance Beg of Year	\$0	\$0	\$0	\$0	\$0
<b>Fund Balance End of Year</b>	\$0	\$0	\$0	\$0	\$0

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$0	\$0	\$0	\$0	0
\$0	\$0	\$0	\$132,998	246,318
\$0	\$0	\$0	\$1,537	1,502
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$134,535	\$247,820
<hr/>				
\$0	\$0	\$0	\$41,546	\$64,326
\$0	\$0	\$0	\$1,310	\$18,820
\$0	\$0	\$0	\$1,889	\$376
\$0	\$0	\$0	\$25,300	\$14,189
\$0	\$0	\$0	\$91,318	\$185,777
\$0	\$0	\$0	\$161,363	\$283,488
<hr/>				
\$0	\$0	\$0	(\$26,828)	(\$35,668)
\$0	\$0	\$0	\$53,024	\$100,000
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$53,024	\$100,000
<hr/>				
\$0	\$0	\$0	\$26,196	\$64,332
<hr/>				
\$0	\$0	\$0	\$0	\$26,195
<hr/>				
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,196</b>	<b>\$90,527</b>



# Office of Sustainability Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes					
Property Taxes					
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0	\$0
Intragovernmental Revenues **					
Grants	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Fees and Service Charges					
Other Local Revenues ++	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0	\$0
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Financial Uses</b>					
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Operating Transfers to Other Funds	\$0	\$0	\$0	\$0	\$0
Interest and Other Non-Oper Cash Exp	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditure Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Increase/(Decrease) to Cash</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Cash and Other Resources #</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>20% of Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

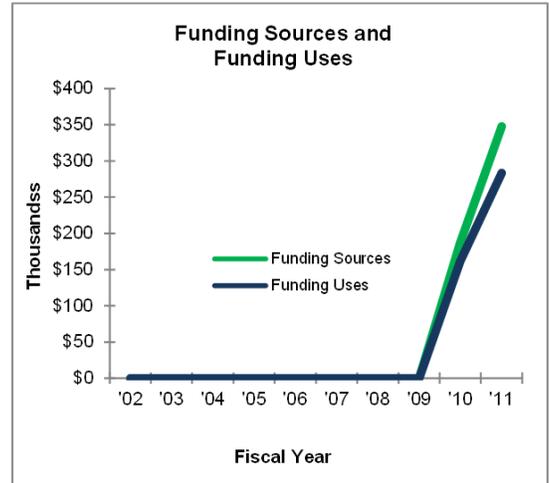
# Ending Cash and Other Resources is equal to cash and cash equivalents

++ Other Local Revenues include miscellaneous revenues in all of the other funds.

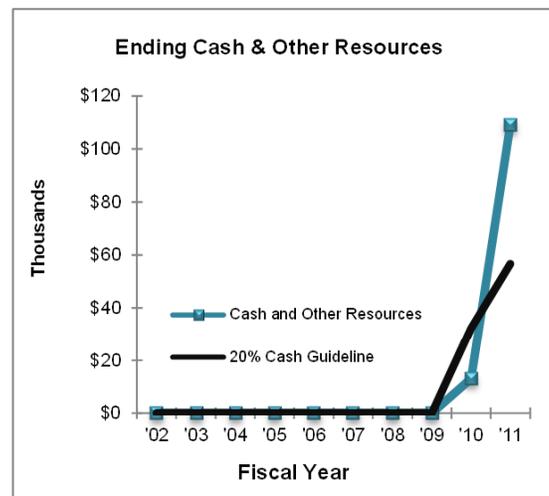
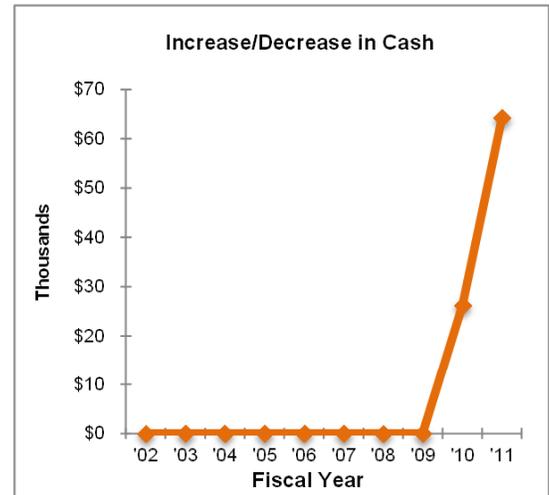
^ Other Funding Sources and Transfers do not include Capital Contributions.

# Financial Sources and Uses Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$132,998	\$246,318
\$0	\$0	\$0	\$1,537	\$1,502
\$0	\$0	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$134,535</b>	<b>\$247,820</b>
\$0	\$0	\$0	\$53,024	\$100,000
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$187,559</b>	<b>\$347,820</b>

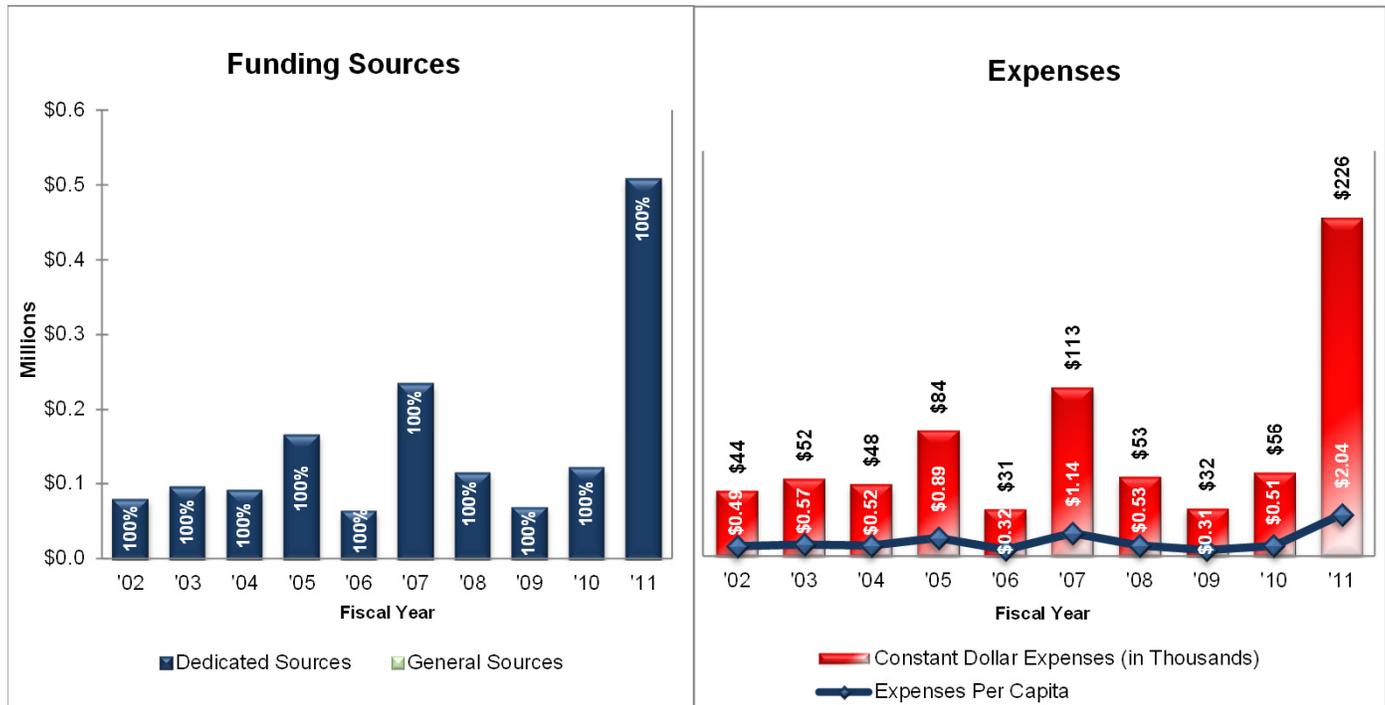


\$0	\$0	\$0	\$161,363	\$283,488
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$161,363</b>	<b>\$283,488</b>
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,196</b>	<b>\$64,332</b>
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,998</b>	<b>\$109,077</b>
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,273</b>	<b>\$56,698</b>
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$19,275)</b>	<b>\$52,379</b>



(THIS PAGE INTENTIONALLY LEFT BLANK)

# Health and Environment - Contributions Fund



Source: Financial Management Information Supplement: Exhibit B-4  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$78,586	\$0	\$78,586	179.9	\$43,683	88,328	\$0.49	(51.73%)
2003	\$95,021	\$0	\$95,021	184.0	\$51,642	89,913	\$0.57	16.14%
2004	\$90,816	\$0	\$90,816	188.9	\$48,076	91,712	\$0.52	(8.73%)
2005	\$164,531	\$0	\$164,531	195.3	\$84,245	94,211	\$0.89	70.58%
2006	\$63,369	\$0	\$63,369	201.6	\$31,433	97,202	\$0.32	(63.84%)
2007	\$234,233	\$0	\$234,233	207.3	\$112,992	99,405	\$1.14	251.50%
2008	\$114,149	\$0	\$114,149	215.3	\$53,018	100,976	\$0.53	(53.81%)
2009	\$68,020	\$0	\$68,020	214.5	\$31,705	102,324	\$0.31	(40.99%)
2010	\$121,301	\$0	\$121,301	218.1	\$55,628	108,500	\$0.51	65.47%
2011	<b>\$507,877</b>	<b>\$0</b>	<b>\$507,877</b>	<b>224.9</b>	<b>\$225,784</b>	<b>110,438</b>	<b>\$2.04</b>	<b>298.76%</b>

## Description:

The Contributions Fund is a trust fund. All funding placed in this fund is designated for a particular purpose. This fund has three components: The Columbia Trust which includes gifts given directly to the City, Share the Light which allows donations to a variety of programs through utility bill payments, and the New Century Fund, a separate 501c3 organization with a board appointed by City Council. Once funds are placed and accumulated in this fund, they are transferred to the designated fund or department to be spent.

## Analysis:

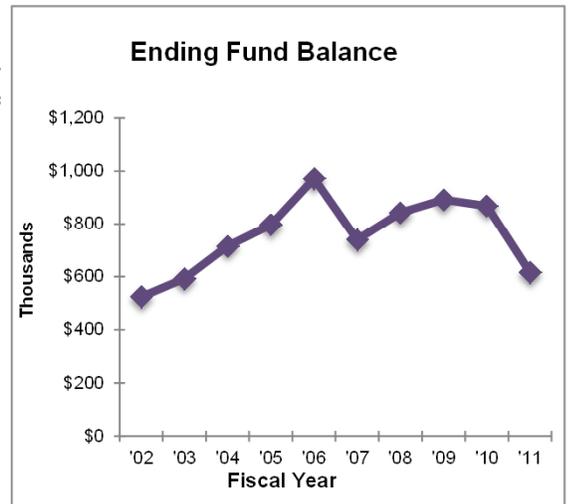
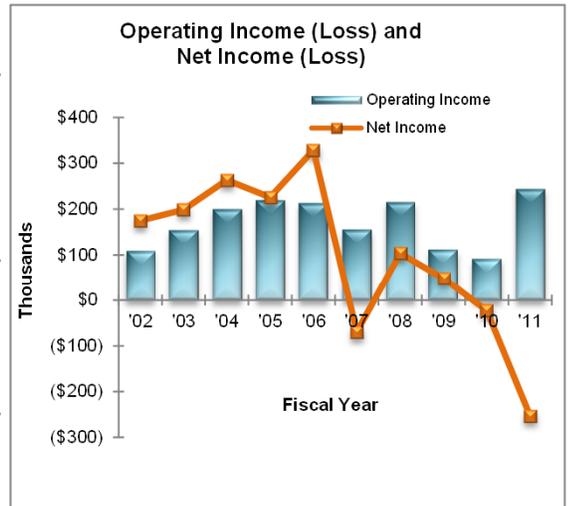
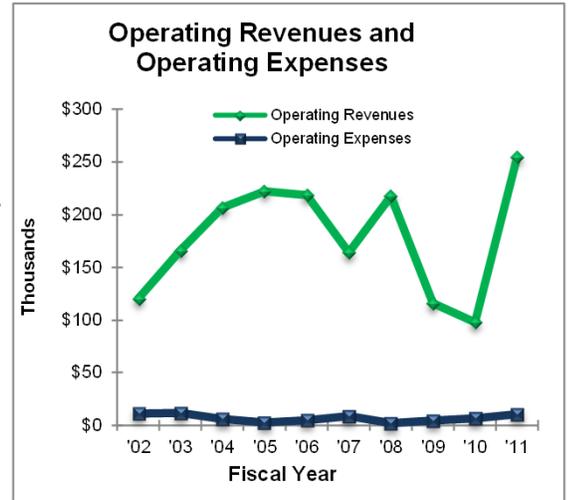
The majority of the expenses for this fund involve the transfer of donated funds to the specific fund or department designated by the donor. Thus, the expenses can greatly vary from year to year as they are based on the amount of donations. There are no warning trends for this fund.

# Contributions Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Operating Revenues:</b>					
Other Local Taxes	\$0	\$0	\$0	\$0	\$0
Revenue from other govt. units	\$0	\$500	\$0	\$0	\$2,855
Investment Revenue	\$24,285	\$6,595	\$13,759	\$18,099	\$31,767
Miscellaneous Revenue	\$96,263	\$158,958	\$192,904	\$204,205	\$184,012
<b>Total Operating Revenues</b>	<b>\$120,548</b>	<b>\$166,053</b>	<b>\$206,663</b>	<b>\$222,304</b>	<b>\$218,634</b>
<b>Operating Expenses:</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$4,336	\$6,403	\$4,582	\$2,104	\$2,951
Travel and Training	\$1,731	\$1,478	\$47	\$0	\$0
Intragovernmental	\$0	\$0	\$212	\$180	\$142
Utilities, Services and Miscellaneous	\$5,095	\$3,720	\$1,258	\$395	\$1,789
<b>Total Operating Expenses</b>	<b>\$11,162</b>	<b>\$11,601</b>	<b>\$6,099</b>	<b>\$2,679</b>	<b>\$4,882</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$109,386</b>	<b>\$154,452</b>	<b>\$200,564</b>	<b>\$219,625</b>	<b>\$213,752</b>
<b>Other Financing Sources (Uses):</b>					
Operating Transfer From Other Funds	\$133,078	\$128,000	\$147,192	\$168,017	\$173,480
Operating Transfer To Other Funds	(\$67,424)	(\$83,420)	(\$84,717)	(\$161,852)	(\$58,487)
<b>Total Otr. Financing Sources (Uses)</b>	<b>\$65,654</b>	<b>\$44,580</b>	<b>\$62,475</b>	<b>\$6,165</b>	<b>\$114,993</b>
<b>Excess (Deficiency) of Revenues &amp; Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>\$175,040</b>	<b>\$199,032</b>	<b>\$263,039</b>	<b>\$225,790</b>	<b>\$328,745</b>
Fund Balance Beg of Year	\$348,640	\$393,340	\$452,602	\$570,948	\$643,434
<b>Fund Balance End of Year</b>	<b>\$523,680</b>	<b>\$592,372</b>	<b>\$715,641</b>	<b>\$796,738</b>	<b>\$972,179</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$42,674	\$39,264	\$42,572	\$36,468	\$18,325
\$121,681	\$178,515	\$73,629	\$61,926	\$236,175
\$164,355	\$217,779	\$116,201	\$98,394	\$254,500
\$0	\$0	\$0	\$0	\$0
\$649	\$713	\$1,594	\$1,738	\$4,897
\$0	\$0	\$0	\$0	\$0
\$7,716	\$895	\$555	\$538	\$522
\$354	\$417	\$2,216	\$4,422	\$5,069
\$8,719	\$2,024	\$4,365	\$6,698	\$10,488
\$155,636	\$215,755	\$111,836	\$91,696	\$244,012
\$0	\$0	\$0	\$0	\$0
(\$225,514)	(\$112,125)	(\$63,655)	(\$114,603)	(\$497,389)
(\$225,514)	(\$112,125)	(\$63,655)	(\$114,603)	(\$497,389)
(\$69,878)	\$103,630	\$48,181	(\$22,907)	(\$253,377)
\$809,543	\$739,665	\$843,294	\$891,475	\$868,568
<b>\$739,665</b>	<b>\$843,295</b>	<b>\$891,475</b>	<b>\$868,568</b>	<b>\$615,191</b>



# Contributions Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes					
Property Taxes					
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0	\$0
Intragovernmental Revenues					
Revenue from other govt units	\$0	\$500	\$0	\$0	\$2,855
Interest	\$24,285	\$6,595	\$13,759	\$18,099	\$31,767
Fees and Service Charges					
Other Local Revenues ++	\$96,263	\$158,958	\$192,904	\$204,205	\$184,012
	<b>\$120,548</b>	<b>\$166,053</b>	<b>\$206,663</b>	<b>\$222,304</b>	<b>\$218,634</b>
Other Funding Sources/Transfers^	\$133,078	\$128,000	\$147,192	\$168,017	\$173,480
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$253,626</b>	<b>\$294,053</b>	<b>\$353,855</b>	<b>\$390,321</b>	<b>\$392,114</b>
<b>Financial Uses</b>					
Operating Expenses	\$11,162	\$11,601	\$6,099	\$2,679	\$4,882
Operating Transfers to Other Funds	\$67,424	\$83,420	\$84,717	\$161,852	\$58,487
Interest and Other Non-Oper Cash Exp	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditure Uses</b>	<b>\$78,586</b>	<b>\$95,021</b>	<b>\$90,816</b>	<b>\$164,531</b>	<b>\$63,369</b>
<b>Increase/(Decrease) to Cash</b>	<b>\$175,040</b>	<b>\$199,032</b>	<b>\$263,039</b>	<b>\$225,790</b>	<b>\$328,745</b>
<b>Ending Cash and Other Resources #</b>	<b>\$381,567</b>	<b>\$450,320</b>	<b>\$570,948</b>	<b>\$643,434</b>	<b>\$809,543</b>
<b>20% of Total Expenditures</b>	<b>\$15,717</b>	<b>\$19,004</b>	<b>\$18,163</b>	<b>\$32,906</b>	<b>\$12,674</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>\$365,850</b>	<b>\$431,316</b>	<b>\$552,785</b>	<b>\$610,528</b>	<b>\$796,869</b>

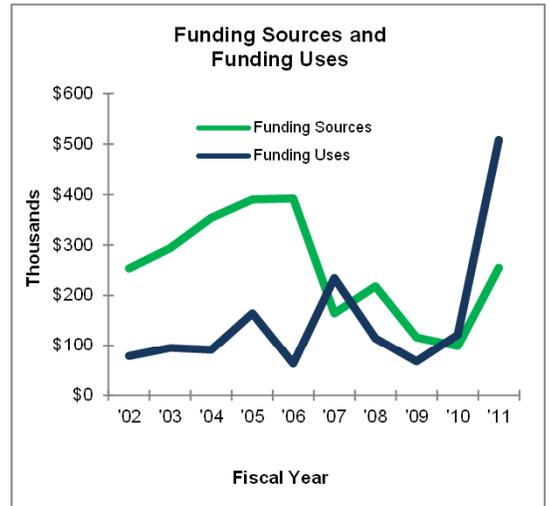
# Ending Cash and Other Resources is equal to Assigned Fund Balance

++ Other Local Revenues include miscellaneous revenues in all of the other funds.

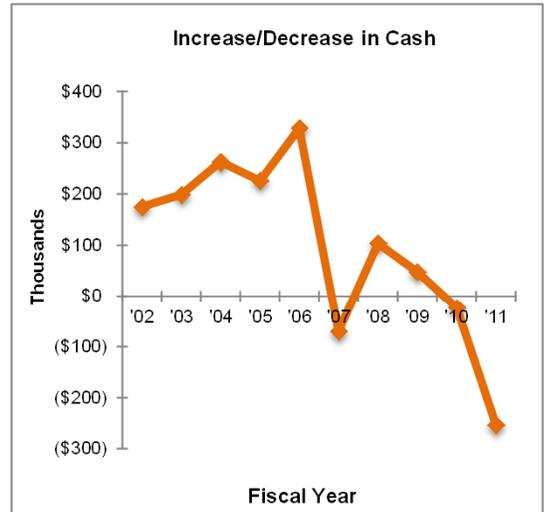
^ Other Funding Sources and Transfers do not include Capital Contributions.

# Financial Sources and Uses Statement

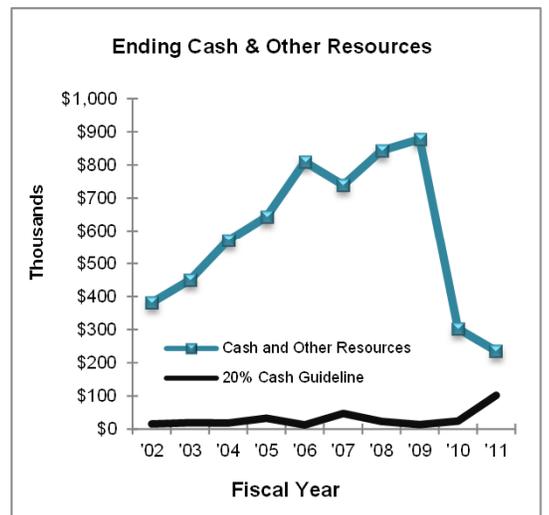
Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$42,674	\$39,264	\$42,572	\$36,468	\$18,325
\$121,681	\$178,515	\$73,629	\$61,926	\$236,175
<b>\$164,355</b>	<b>\$217,779</b>	<b>\$116,201</b>	<b>\$98,394</b>	<b>\$254,500</b>
\$0	\$0	\$0	\$0	\$0
<b>\$164,355</b>	<b>\$217,779</b>	<b>\$116,201</b>	<b>\$98,394</b>	<b>\$254,500</b>



\$8,719	\$2,024	\$4,365	\$6,698	\$10,488
\$225,514	\$112,125	\$63,655	\$114,603	\$497,389
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$234,233</b>	<b>\$114,149</b>	<b>\$68,020</b>	<b>\$121,301</b>	<b>\$507,877</b>



(\$69,878)	\$103,630	\$48,181	(\$22,907)	(\$253,377)
\$739,665	\$843,260	\$877,615	\$302,914	\$235,750
\$46,847	\$22,830	\$13,604	\$24,260	\$101,575
\$692,818	\$820,430	\$864,011	\$278,654	\$134,175



(THIS PAGE INTENTIONALLY LEFT BLANK)



# Parks and Recreation



## Description

The Parks and Recreation Department oversees over 2,900 acres of park land and maintains 74 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. Funding cannot be moved to other departments. The Parks Sales Tax Fund is classified as a Special Revenue Fund and the funding received is to be used for parks purposes.

## Capital Projects Fund

The general government capital projects related to the parks system are included in the Capital Projects Fund.

## Parks Sales Tax Fund

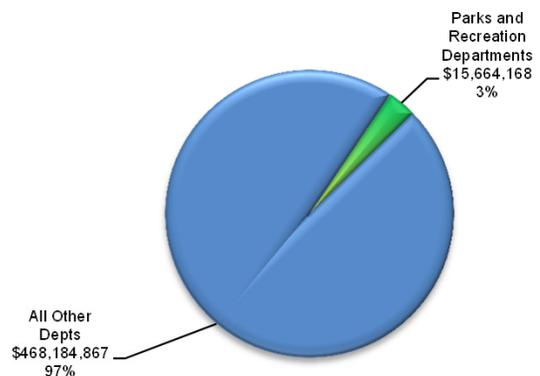
In November of 2000, the voters of the City of Columbia passed a Local Parks Sales Tax in the amount of a one-quarter of one percent (for five years), and a one-eighth of one percent thereafter, on retail sales made in the City. These funds must be used for parks purposes. The current one-eighth of one 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. 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. This section begins on page .

## Parks & Recreations - 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.

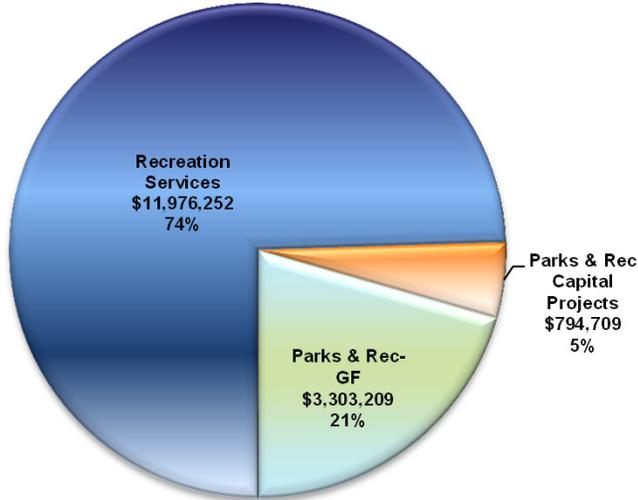
## Recreation Services Fund

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 and 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.

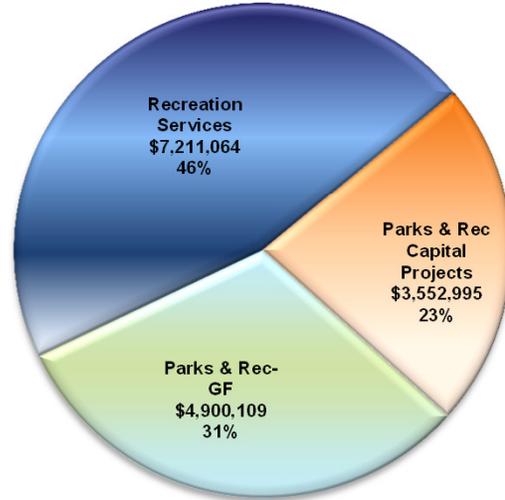


# Parks & Recreation Departments - Summary

2002 Expenses \*



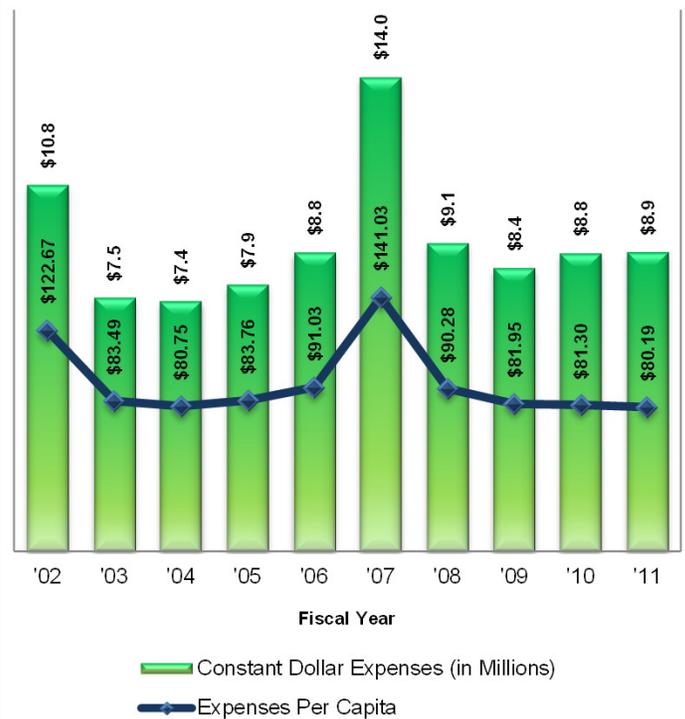
2011 Expenses \*



Funding Sources \*



Expenses \*

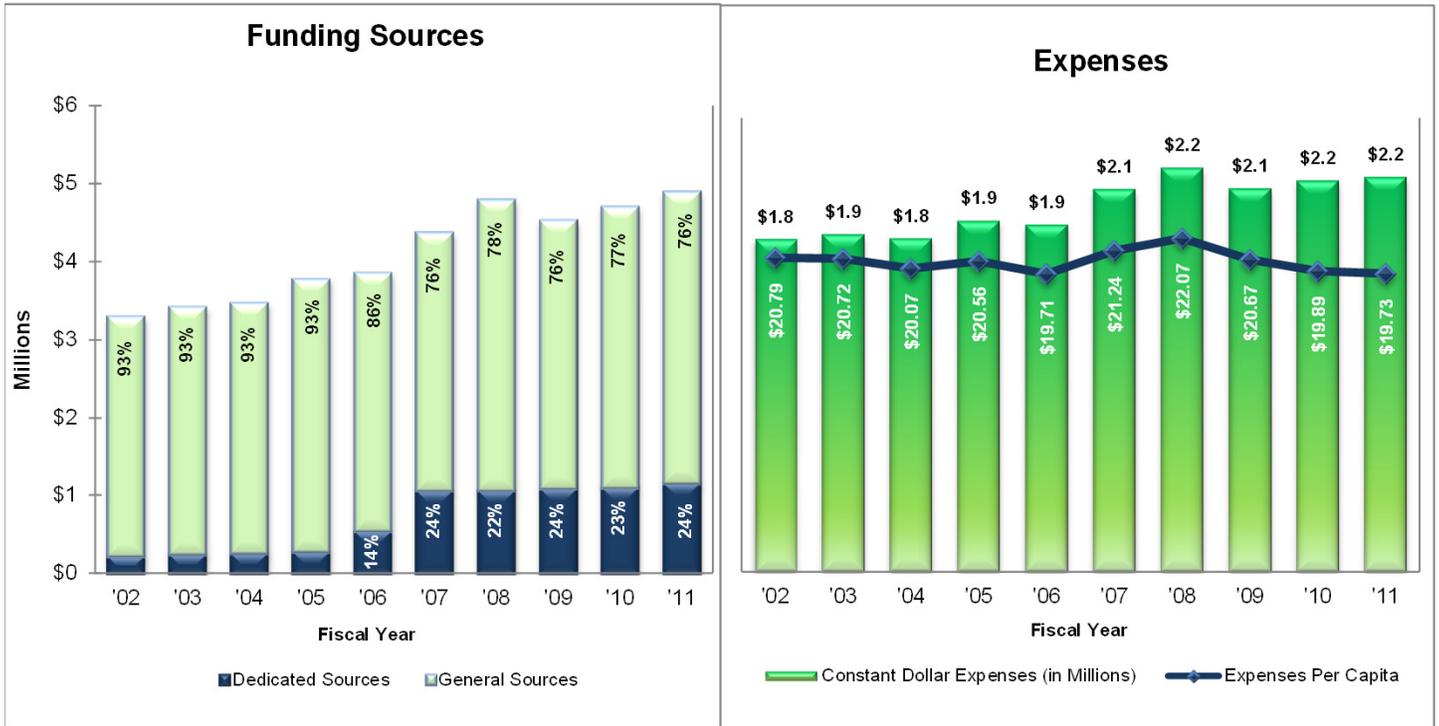


Source: Financial Management Information Supplement

Expenses do NOT include Encumbrances

\* These graphs do not include Park Sales Tax Fund as money from this fund is transferred into the other three funds and are already reflected in the expenses of those funds.

# Parks & Recreation - General Fund



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$219,413	\$3,083,796	\$3,303,209	179.9	\$1,836,136	88,328	\$20.79	(4.51%)
2003	\$245,110	\$3,183,506	\$3,428,616	184.0	\$1,863,378	89,913	\$20.72	(0.31%)
2004	\$255,822	\$3,220,801	\$3,476,623	188.9	\$1,840,457	91,712	\$20.07	(3.17%)
2005	\$278,503	\$3,504,062	\$3,782,565	195.3	\$1,936,797	94,211	\$20.56	2.44%
2006	\$541,760	\$3,319,696	\$3,861,456	201.6	\$1,915,405	97,202	\$19.71	(4.15%)
2007	\$1,060,634	\$3,317,109	\$4,377,743	207.3	\$2,111,791	99,405	\$21.24	7.81%
2008	\$1,061,402	\$3,736,291	\$4,797,693	215.3	\$2,228,345	100,976	\$22.07	3.88%
2009	\$1,085,029	\$3,451,500	\$4,536,529	214.5	\$2,114,567	102,324	\$20.67	(6.36%)
2010	\$1,099,409	\$3,607,039	\$4,706,448	218.1	\$2,158,367	108,500	\$19.89	(3.74%)
<b>2011</b>	<b>\$1,153,520</b>	<b>\$3,746,589</b>	<b>\$4,900,109</b>	<b>224.9</b>	<b>\$2,178,417</b>	<b>110,438</b>	<b>\$19.73</b>	<b>(0.84%)</b>

**Description:**

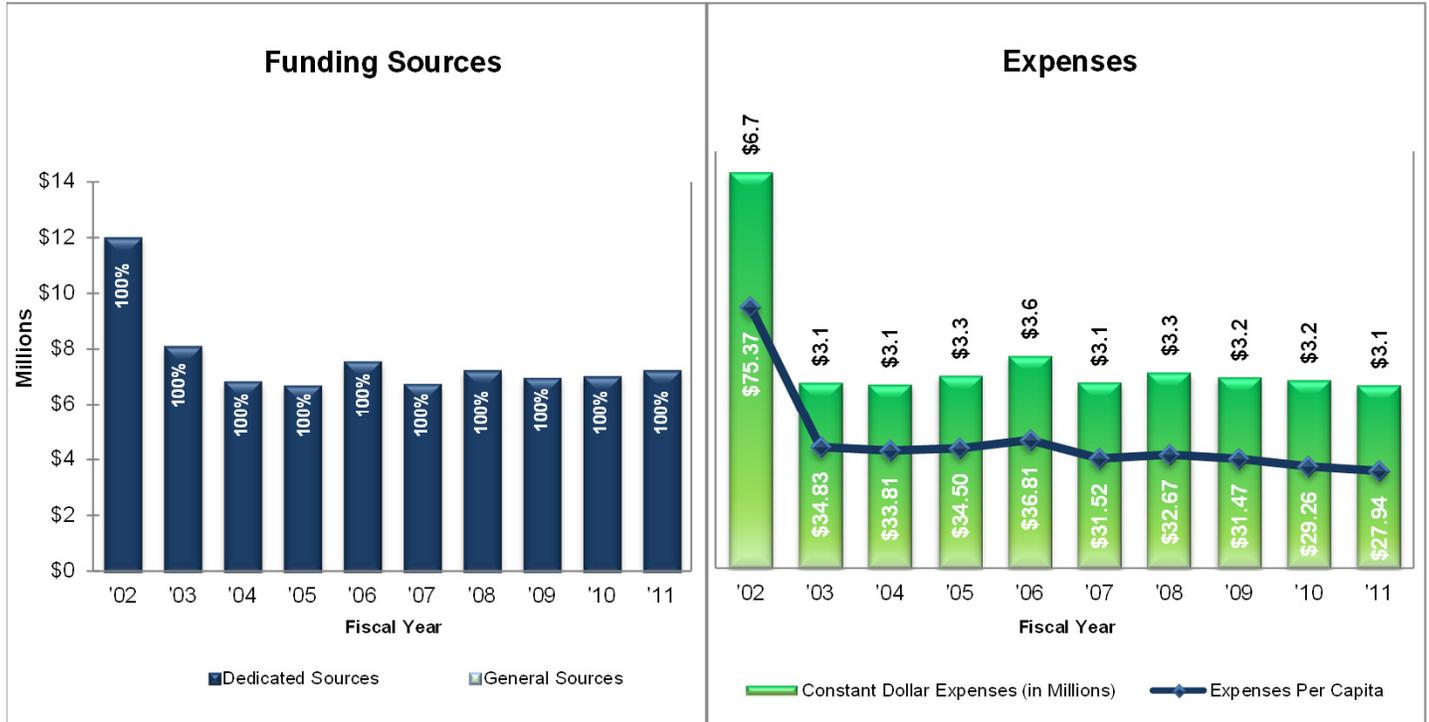
The Parks and Recreation Department has areas of operation which include Administration, Career Awareness & Related Experience Program (CARE), Planning and Development and Parks Management. The primary dedicated funding source is from Parks Sales Tax.

**Analysis:**

For the ten year period, constant dollar expenses have increased 19% while per capita expenses have decreased 6%. Increases in FY 2007 were due to fleet replacement needs and increases in FY 2008 included the addition of staff to assist with planning and on-site project management for the increasing number of capital projects funded through the 2005 ballot issue. There are no warning trends observed for this department during the period shown.

(THIS PAGE INTENTIONALLY LEFT BLANK)

# Parks & Recreations - Recreation Services Fund



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Expenses without Capital Projects	Capital Projects	Total Expenses Dedicated Sources	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$4,483,515	7,492,737	11,976,252	179.9	\$6,657,172	88,328	\$75.37	69.17%
2003	\$5,762,970	2,319,284	8,082,254	184.0	\$3,132,049	89,913	\$34.83	(53.78%)
2004	\$5,857,397	968,330	6,825,727	188.9	\$3,100,792	91,712	\$33.81	(2.94%)
2005	\$6,347,794	329,443	6,677,237	195.3	\$3,250,279	94,211	\$34.50	2.04%
2006	\$7,213,476	326,793	7,540,269	201.6	\$3,578,113	97,202	\$36.81	6.70%
2007	\$6,495,556	232,863	6,728,419	207.3	\$3,133,409	99,405	\$31.52	(14.37%)
2008	\$7,102,678	103,517	7,206,195	215.3	\$3,298,922	100,976	\$32.67	3.64%
2009	\$6,909,174	37,868	6,947,042	214.5	\$3,220,505	102,324	\$31.47	(3.66%)
2010	\$6,922,956	64,806	6,987,762	218.1	\$3,174,852	108,500	\$29.26	(7.03%)
<b>2011</b>	<b>\$6,941,105</b>	<b>269,959</b>	<b>7,211,064</b>	<b>224.9</b>	<b>\$3,085,772</b>	<b>110,438</b>	<b>\$27.94</b>	<b>(4.51%)</b>

## Description:

The Recreation Services Department is an enterprise fund department which means user fees are charged for the services it offers and the funds are kept separate from the general fund operations. All funding is considered to be dedicated. The areas of operation include Park Services, Recreation, and Recreation Center. The primary operating revenue sources for this fund are activity fees, user fees, golf course improvement fees, rentals and sales as well as subsidies from the General Fund and Parks Sales Tax Fund.

## Analysis:

For the ten year period shown, expenses without capital projects have increased, while total expenses, constant dollar expenses, and expenses per capita have decreased. Management is working to reduce the amount of General Fund subsidy to this fund and replacing it with Parks Sales Tax funding. Fees are reviewed annually; however, the fees are not expected to recover 100% of costs for most of the activities. A separate cost recovery goal is established for each area. The warning trend for this department is as costs increase, subsidies from the General Fund or Parks Sales Tax Fund must cover those increases and both of these sources have many other areas competing for the resources or cash balances are depleted.

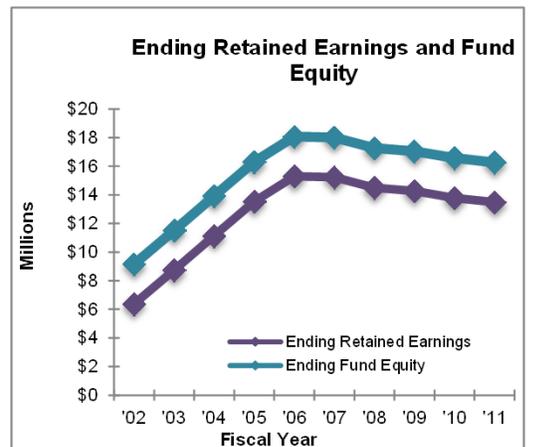
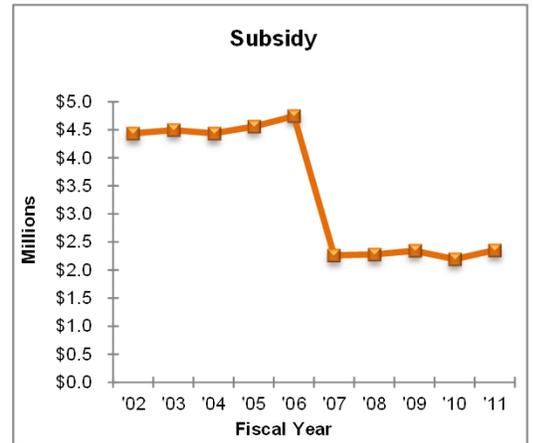
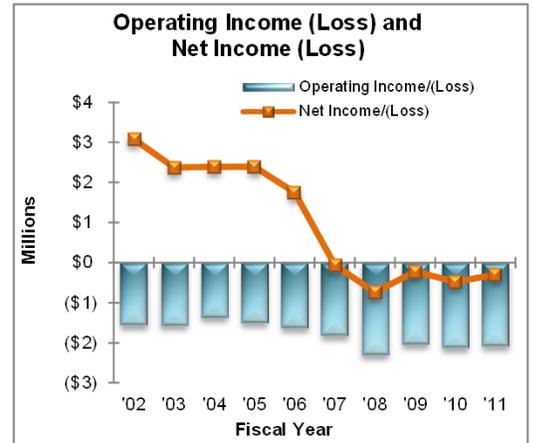
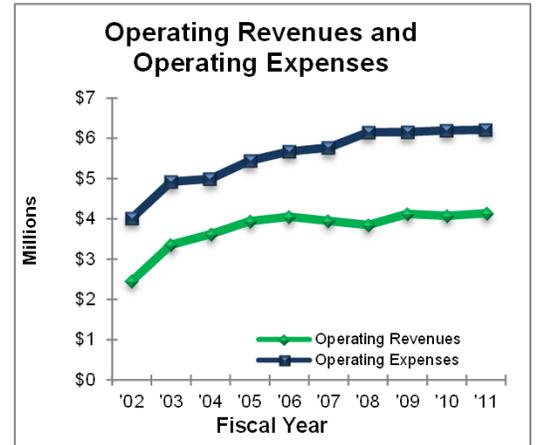
From FY 2008 and FY 2011, the gap between operating revenues and operating expenses has continued to increase. Net income, ending fund balance, and ending cash and other reserves have decreased. Subsidies have been decreased; therefore the fund has been depleting cash. Currently cash is above the 20% requirement, but as the balance goes down, it will reach a point in the future when it goes below the requirement. Management will need to closely monitor the expenses and services of this fund and adjust in the future so cash is not depleted.

# Recreation Services Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Operating Revenues:</b>					
Activity Fees	\$1,509,640	\$2,379,445	\$2,570,514	\$2,857,434	\$2,901,910
User Fees	\$129,808	\$127,236	\$122,728	\$126,822	\$135,481
Capital User Fees	\$994	\$43,215	\$68,847	\$61,634	\$60,877
Golf Course Improvement Fees	\$158,183	\$109,180	\$115,734	\$114,044	\$123,460
Rentals	\$279,014	\$306,576	\$331,135	\$361,920	\$417,269
Sales	\$381,347	\$388,193	\$418,440	\$416,555	\$455,382
Other Misc. Operating Revenues	\$0	\$377	(\$6,501)	\$1,805	(\$44,939)
<b>Total Operating Revenues</b>	<b>\$2,458,986</b>	<b>\$3,354,222</b>	<b>\$3,620,897</b>	<b>\$3,940,214</b>	<b>\$4,049,440</b>
<b>Operating Expenses:</b>					
Personal Services	\$2,384,626	\$2,915,324	\$3,031,097	\$3,241,613	\$3,304,991
Materials and Supplies	\$601,962	\$787,080	\$742,211	\$790,676	\$884,351
Travel and Training	\$6,181	\$4,397	\$7,297	\$9,627	\$6,697
Intragovernmental	\$339,386	\$395,511	\$404,677	\$447,194	\$466,717
Utilities, Services and Miscellaneous	\$680,304	\$821,504	\$807,082	\$952,177	\$1,013,739
<b>Total Operating Expenses</b>	<b>\$4,012,459</b>	<b>\$4,923,816</b>	<b>\$4,992,364</b>	<b>\$5,441,287</b>	<b>\$5,676,495</b>
<b>Operating Income (Loss) Before Depreciation</b>	<b>(\$1,553,473)</b>	<b>(\$1,569,594)</b>	<b>(\$1,371,467)</b>	<b>(\$1,501,073)</b>	<b>(\$1,627,055)</b>
Depreciation	(\$216,413)	(\$507,103)	(\$569,060)	(\$582,687)	(\$567,095)
<b>Operating Income</b>	<b>(\$1,769,886)</b>	<b>(\$2,076,697)</b>	<b>(\$1,940,527)</b>	<b>(\$2,083,760)</b>	<b>(\$2,194,150)</b>
<b>Non-Operating Revenues:</b>					
Revenue from Other Gov. Units	\$10,000	\$0	\$0	\$0	\$0
Investment Revenue	\$443,407	\$49,370	\$49,120	\$57,452	\$110,035
Miscellaneous Revenue	\$5,117	\$15,928	\$10,036	\$9,818	\$8,522
<b>Total Non-Operating Revenues</b>	<b>\$458,524</b>	<b>\$65,298</b>	<b>\$59,156</b>	<b>\$67,270</b>	<b>\$118,557</b>
<b>Non-Operating Expenses:</b>					
Interest Expense	(\$188,944)	(\$228,262)	(\$248,454)	(\$89,906)	(\$57,811)
Loss on Disposal of Fixed Assets	\$0	(\$3,956)	\$0	\$0	(\$4,059)
Miscellaneous Expense	(\$25,591)	(\$41,725)	(\$35,019)	(\$151,858)	(\$54,254)
<b>Total Non-Operating Expenses</b>	<b>(\$214,535)</b>	<b>(\$273,943)</b>	<b>(\$283,473)</b>	<b>(\$241,764)</b>	<b>(\$116,124)</b>
<b>Operating Transfers:</b>					
Operating Transfers From Other Funds	\$0	\$0	\$101,100	\$124,113	\$0
Operating Transfers To Other Funds	\$0	\$0	\$0	(\$31,062)	(\$804,300)
Subsidies	\$4,437,526	\$4,498,420	\$4,438,807	\$4,559,066	\$4,749,302
<b>Total Operating Transfers</b>	<b>\$4,437,526</b>	<b>\$4,498,420</b>	<b>\$4,539,907</b>	<b>\$4,652,117</b>	<b>\$3,945,002</b>
<b>Net Income (Loss) Before Capital Contribution</b>	<b>\$2,911,629</b>	<b>\$2,213,078</b>	<b>\$2,375,063</b>	<b>\$2,393,863</b>	<b>\$1,753,285</b>
Capital Contribution	\$174,083	\$162,037	\$17,712	\$0	\$0
<b>Net Income (Loss)</b>	<b>\$3,085,712</b>	<b>\$2,375,115</b>	<b>\$2,392,775</b>	<b>\$2,393,863</b>	<b>\$1,753,285</b>
Amortization of Contributions	\$0	\$0	\$0	\$0	\$0
<b>Net Income/(Loss) Transferred to Fund Equity</b>	<b>\$3,085,712</b>	<b>\$2,375,115</b>	<b>\$2,392,775</b>	<b>\$2,393,863</b>	<b>\$1,753,285</b>
Beginning Retained Earnings	\$3,294,354	\$6,380,066	\$8,755,181	\$11,147,956	\$13,541,819
<b>Ending Retained Earnings</b>	<b>\$6,380,066</b>	<b>\$8,755,181</b>	<b>\$11,147,956</b>	<b>\$13,541,819</b>	<b>\$15,295,104</b>
Total Contributed Capital	\$2,779,698	\$2,779,698	\$2,779,698	\$2,779,698	\$2,779,698
<b>Ending Fund Equity</b>	<b>\$9,159,764</b>	<b>\$11,534,879</b>	<b>\$13,927,654</b>	<b>\$16,321,517</b>	<b>\$18,074,802</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$2,848,413	\$2,689,577	\$2,876,307	\$2,898,624	\$2,905,049
\$123,830	\$124,603	\$127,090	\$120,985	\$123,756
\$52,914	\$82,560	\$67,979	\$66,011	\$73,569
\$145,950	\$134,315	\$149,554	\$127,061	\$127,215
\$429,651	\$452,712	\$483,261	\$489,565	\$521,579
\$398,115	\$421,965	\$415,421	\$372,834	\$380,157
(\$46,087)	(\$57,551)	\$994	\$4,634	\$5,571
\$3,952,786	\$3,848,181	\$4,120,606	\$4,079,714	\$4,136,896
\$3,423,264	\$3,569,204	\$3,529,001	\$3,455,672	\$3,482,233
\$855,125	\$888,424	\$862,468	\$889,678	\$914,745
\$9,619	\$9,020	\$8,544	\$6,159	\$5,626
\$529,767	\$584,611	\$611,460	\$672,126	\$695,221
\$952,248	\$1,095,224	\$1,146,489	\$1,173,805	\$1,115,115
\$5,770,023	\$6,146,483	\$6,157,962	\$6,197,440	\$6,212,940
(\$1,817,237)	(\$2,298,302)	(\$2,037,356)	(\$2,117,726)	(\$2,076,044)
(\$571,206)	(\$608,303)	(\$616,795)	(\$619,955)	(\$618,723)
(\$2,388,443)	(\$2,906,605)	(\$2,654,151)	(\$2,737,681)	(\$2,694,767)
\$0	\$0	\$0	\$0	\$0
\$136,798	\$101,535	\$100,321	\$87,750	\$54,333
\$9,310	\$14,491	\$15,678	\$24,925	\$38,590
\$146,108	\$116,026	\$115,999	\$112,675	\$92,923
(\$28,497)	(\$23,632)	(\$18,539)	(\$13,207)	(\$7,625)
(\$16,985)	\$0	\$0	\$0	(\$7,182)
(\$46,380)	(\$26,357)	(\$30,414)	(\$33,322)	(\$37,743)
(\$91,862)	(\$49,989)	(\$48,953)	(\$46,529)	(\$52,550)
\$16,000	\$41,408	\$18,525	\$22,500	\$0
(\$1,500)	(\$220,355)	\$0	(\$25,000)	\$0
\$2,262,510	\$2,280,810	\$2,343,635	\$2,194,635	\$2,352,590
\$2,277,010	\$2,101,863	\$2,362,160	\$2,192,135	\$2,352,590
(\$57,187)	(\$738,705)	(\$224,945)	(\$479,400)	(\$301,804)
\$0	\$0	\$0	\$0	\$0
(\$57,187)	(\$738,705)	(\$224,945)	(\$479,400)	(\$301,804)
\$0	\$0	\$0	\$0	\$0
(\$57,187)	(\$738,705)	(\$224,945)	(\$479,400)	(\$301,804)
\$15,295,104	\$15,237,917	\$14,499,212	\$14,274,267	\$13,794,867
<b>\$15,237,917</b>	<b>\$14,499,212</b>	<b>\$14,274,267</b>	<b>\$13,794,867</b>	<b>\$13,493,063</b>
\$2,779,698	\$2,779,698	\$2,779,698	\$2,779,698	\$2,779,698
<b>\$18,017,615</b>	<b>\$17,278,910</b>	<b>\$17,053,965</b>	<b>\$16,574,565</b>	<b>\$16,272,761</b>



# Recreation Services Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes					
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues					
Grants	\$10,000	\$0	\$0	\$0	\$0
Interest	\$443,407	\$49,370	\$49,120	\$57,452	\$110,035
Fees and Service Charges	\$2,458,986	\$3,354,222	\$3,620,897	\$3,940,214	\$4,049,440
Other Local Revenues ++	\$5,117	\$15,928	\$10,036	\$9,818	\$8,522
	<b>\$2,917,510</b>	<b>\$3,419,520</b>	<b>\$3,680,053</b>	<b>\$4,007,484</b>	<b>\$4,167,997</b>
Other Funding Sources/Transfers^	\$0	\$0	\$101,100	\$124,113	\$0
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$2,917,510</b>	<b>\$3,419,520</b>	<b>\$3,781,153</b>	<b>\$4,131,597</b>	<b>\$4,167,997</b>
<b>Financial Uses</b>					
Operating Expenses	\$4,012,459	\$4,923,816	\$4,992,364	\$5,441,287	\$5,676,495
Operating Transfers to Other Funds	\$0	\$0	\$0	\$31,062	\$804,300
Interest and Other Non-Oper Cash Exp	\$214,535	\$269,987	\$283,473	\$241,764	\$112,065
Principal Payments	\$1,856,480	\$2,210,815	\$2,069,980	\$2,288,057	\$2,457,114
Capital Additions	\$40,108	\$58,108	\$12,500	\$50,994	\$49,462
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditure Uses</b>	<b>\$6,123,582</b>	<b>\$7,462,726</b>	<b>\$7,358,317</b>	<b>\$8,053,164</b>	<b>\$9,099,436</b>
<b>Increase/(Decrease) to Cash</b>	<b>(\$3,206,072)</b>	<b>(\$4,043,206)</b>	<b>(\$3,577,164)</b>	<b>(\$3,921,567)</b>	<b>(\$4,931,439)</b>
<b>Ending Cash and Other Resources #</b>	<b>\$659,984</b>	<b>\$920,196</b>	<b>\$1,226,225</b>	<b>\$1,520,431</b>	<b>\$1,843,250</b>
<b>20% of Total Expenditures</b>	<b>\$1,224,716</b>	<b>\$1,492,545</b>	<b>\$1,471,663</b>	<b>\$1,610,633</b>	<b>\$1,819,887</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>(\$564,732)</b>	<b>(\$572,349)</b>	<b>(\$245,438)</b>	<b>(\$90,202)</b>	<b>\$23,363</b>

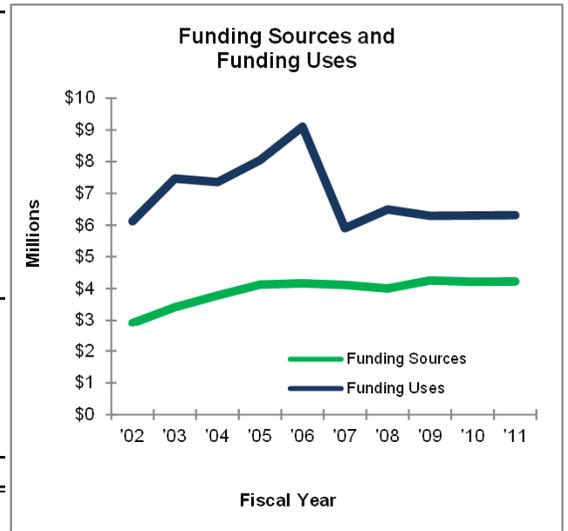
# Ending Cash and Other Resources is equal to current assets less current liabilities.

++ Other Local Revenues include miscellaneous revenues

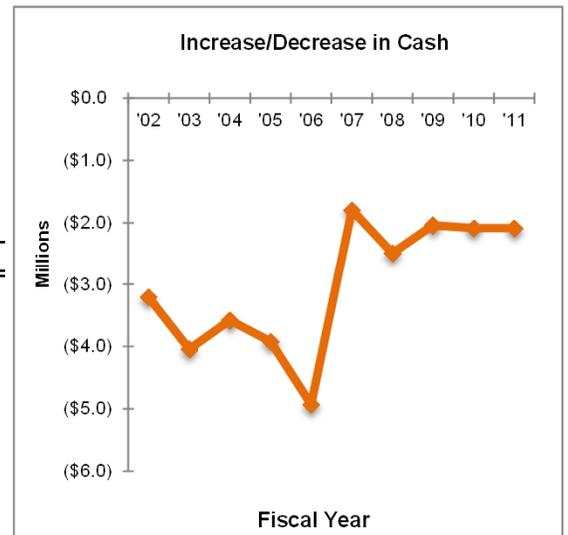
^ Other Funding Sources and Transfers do not include Capital Contributions.

# Financial Sources and Uses

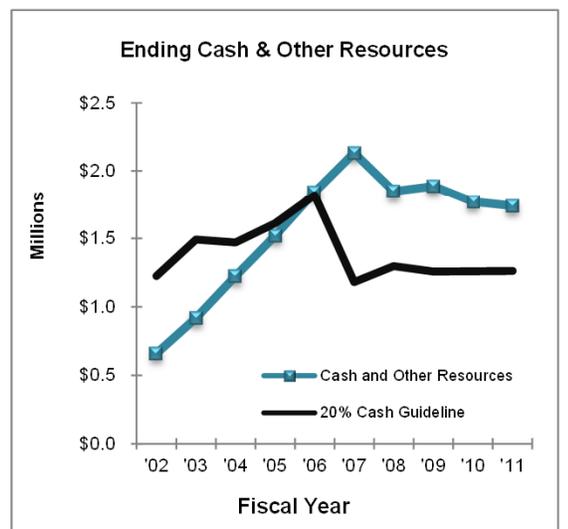
Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$0	\$0	\$0	\$0	\$0
\$136,798	\$101,535	\$100,321	\$87,750	\$54,333
\$3,952,786	\$3,848,181	\$4,120,606	\$4,079,714	\$4,136,896
\$9,310	\$14,491	\$15,678	\$24,925	\$38,590
<b>\$4,098,894</b>	<b>\$3,964,207</b>	<b>\$4,236,605</b>	<b>\$4,192,389</b>	<b>\$4,229,819</b>
\$16,000	\$41,408	\$18,525	\$22,500	\$0
<b>\$4,114,894</b>	<b>\$4,005,615</b>	<b>\$4,255,130</b>	<b>\$4,214,889</b>	<b>\$4,229,819</b>



\$5,770,023	\$6,146,483	\$6,157,962	\$6,197,440	\$6,212,940
\$1,500	\$220,355	\$0	\$25,000	\$0
\$74,877	\$49,989	\$48,953	\$46,529	\$45,368
\$0	\$0	\$0	\$0	\$0
\$60,965	\$77,548	\$85,464	\$34,032	\$56,892
\$0	\$0	\$0	\$0	\$0
<b>\$5,907,365</b>	<b>\$6,494,375</b>	<b>\$6,292,379</b>	<b>\$6,303,001</b>	<b>\$6,315,200</b>

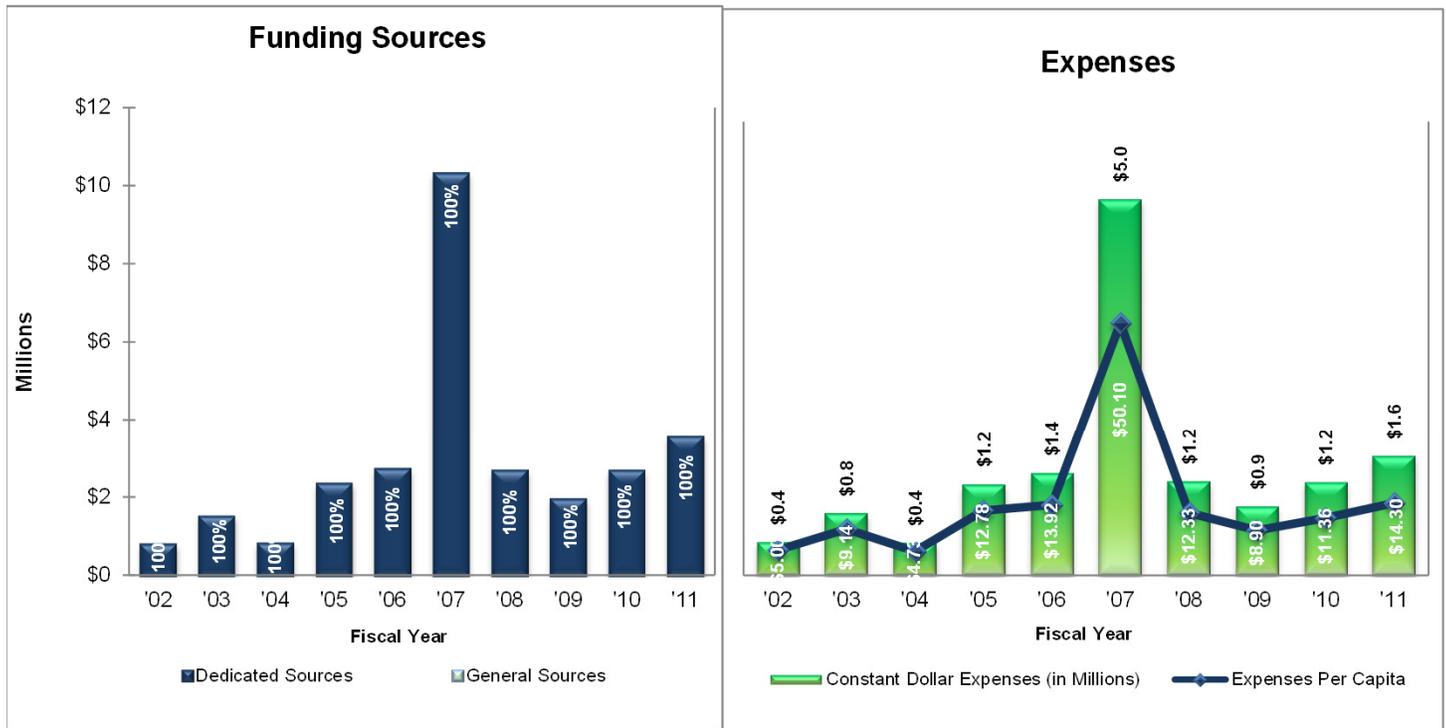


(\$1,792,471)	(\$2,488,760)	(\$2,037,249)	(\$2,088,112)	(\$2,085,381)
\$2,132,935	\$1,848,946	\$1,887,194	\$1,769,213	\$1,740,140
\$1,181,473	\$1,298,875	\$1,258,476	\$1,260,600	\$1,263,040
\$951,462	\$550,071	\$628,718	\$508,613	\$477,100



(THIS PAGE INTENTIONALLY LEFT BLANK)

## Parks & Recreation - Capital Projects



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$794,709	\$0	\$794,709	179.9	\$441,750	88,328	\$5.00	(53.92%)
2003	\$1,512,794	\$0	\$1,512,794	184.0	\$822,170	89,913	\$9.14	82.84%
2004	\$819,274	\$0	\$819,274	188.9	\$433,708	91,712	\$4.73	(48.28%)
2005	\$2,351,145	\$0	\$2,351,145	195.3	\$1,203,863	94,211	\$12.78	170.21%
2006	\$2,728,235	\$0	\$2,728,235	201.6	\$1,353,291	97,202	\$13.92	8.95%
2007	\$10,323,383	\$0	\$10,323,383	207.3	\$4,979,924	99,405	\$50.10	259.83%
2008	\$2,681,450	\$0	\$2,681,450	215.3	\$1,245,431	100,976	\$12.33	(75.38%)
2009	\$1,953,290	\$0	\$1,953,290	214.5	\$910,468	102,324	\$8.90	(27.86%)
2010	\$2,688,848	\$0	\$2,688,848	218.1	\$1,233,100	108,500	\$11.36	27.73%
<b>2011</b>	<b>\$3,552,995</b>	<b>\$0</b>	<b>\$3,552,995</b>	<b>224.9</b>	<b>\$1,579,537</b>	<b>110,438</b>	<b>\$14.30</b>	<b>25.85%</b>

### Description:

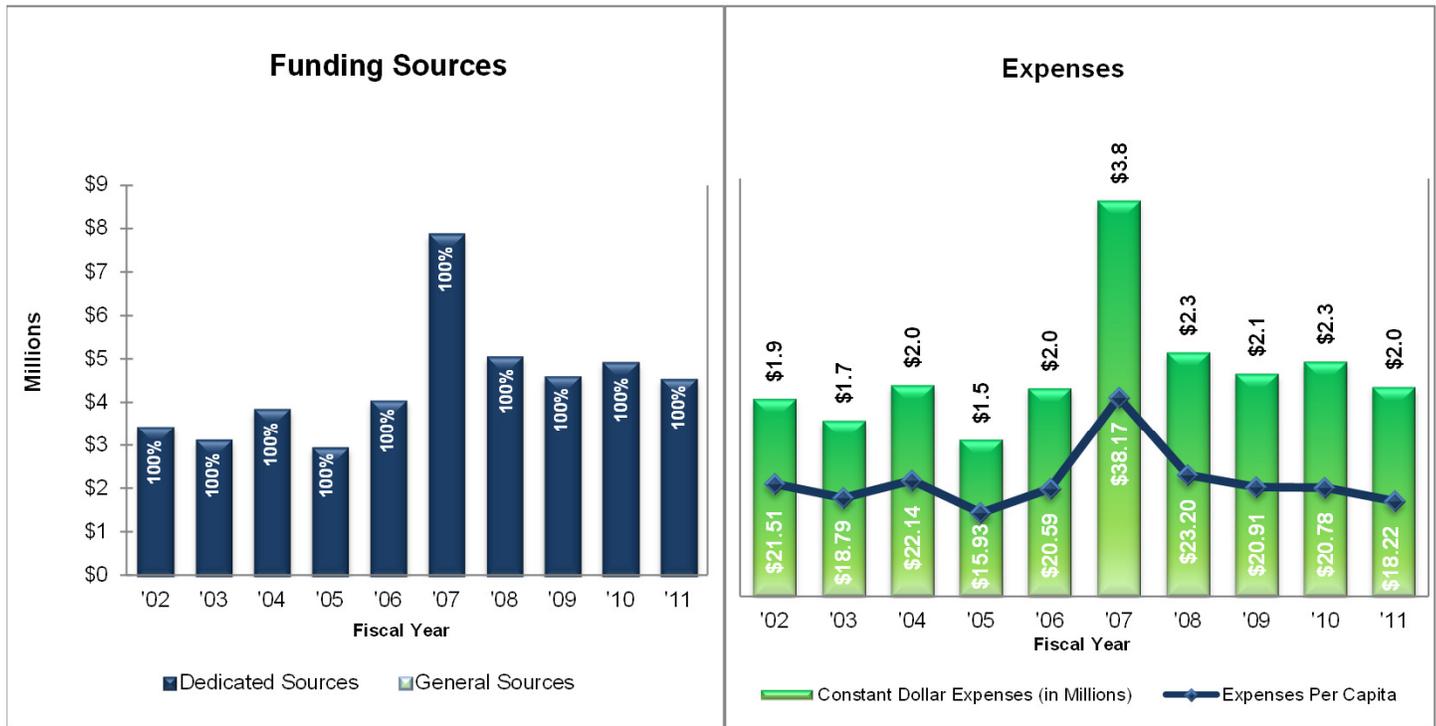
Capital projects for Parks and Recreation include purchasing of land for future parks or trails, field improvements for existing baseball/softball fields, development and construction of neighborhood parks, renovation or construction of park playgrounds, and development and construction of new trails. The primary dedicated funding source is Parks Sales Tax. The Parks Sales Tax has a 1/8% which is temporary, and as the tax expires, a ballot issue is presented to the voters to extend the tax for another five year period. The voters are given a list of specific projects that would be completed with the extended tax as well as additional funding for annual projects that would be identified later. The Parks and Recreation department completes those projects before another ballot issue is taken to the public.

### Analysis:

The expenses shown for the ten year period have been for voter approved capital projects. The differences shown from year to year are due to the size and timing of the projects. A project may take more than one year to complete, but all of the funding must be appropriated before the City can enter into a construction contract. The City has had sufficient Parks Sales Tax receipts to fund all of the voter approved capital projects currently approved. The next ballot issue will occur in November, 2015. There are no warning trends observed for this area.

(THIS PAGE INTENTIONALLY LEFT BLANK)

# Parks & Recreations - Parks Sales Tax Fund



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$3,418,250	\$0	\$3,418,250	179.9	\$1,900,083	88,328	\$21.51	97.02%
2003	\$3,108,789	\$0	\$3,108,789	184.0	\$1,689,559	89,913	\$18.79	(12.65%)
2004	\$3,835,766	\$0	\$3,835,766	188.9	\$2,030,580	91,712	\$22.14	17.83%
2005	\$2,930,147	\$0	\$2,930,147	195.3	\$1,500,331	94,211	\$15.93	(28.07%)
2006	\$4,034,173	\$0	\$4,034,173	201.6	\$2,001,078	97,202	\$20.59	29.27%
2007	\$7,864,943	\$0	\$7,864,943	207.3	\$3,793,991	99,405	\$38.17	85.40%
2008	\$5,044,797	\$0	\$5,044,797	215.3	\$2,343,115	100,976	\$23.20	(39.20%)
2009	\$4,590,551	\$0	\$4,590,551	214.5	\$2,139,748	102,324	\$20.91	(9.88%)
2010	\$4,915,974	\$0	\$4,915,974	218.1	\$2,254,455	108,500	\$20.78	(0.64%)
<b>2011</b>	<b>\$4,526,573</b>	<b>\$0</b>	<b>\$4,526,573</b>	<b>224.9</b>	<b>\$2,012,356</b>	<b>110,438</b>	<b>\$18.22</b>	<b>(12.31%)</b>

### Description:

The Parks Sales Tax Fund is a special revenue fund that is the depository of both the one-eighth percent permanent parks sales tax and the one-eighth percent temporary parks sales tax which is voted on every five years. This sales tax was originally approved by voters in November 2000 and 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. Monthly parks sales tax receipts are placed in this fund. Transfers are done to move the funds to the General Fund to support park operations, to the Recreation Services Fund to support operations, and the Capital Projects Fund to fund voter approved capital projects. All of the sources in this fund are dedicated sources.

### Analysis:

As with most sales taxes which are accounted for in special revenue funds, it is common to build up funds over time and then transfer the funds to the Capital Projects Fund for a particular project. Such was the case in FY 2007 when the Crane property was purchased. As was noted in the description, this fund makes transfers to the General Fund, Recreation Services Fund and the Capital Projects Fund. Although the economic downturn impacted parks sales tax receipts, the City has been able to fund all of the voter approved capital projects during this time frame.

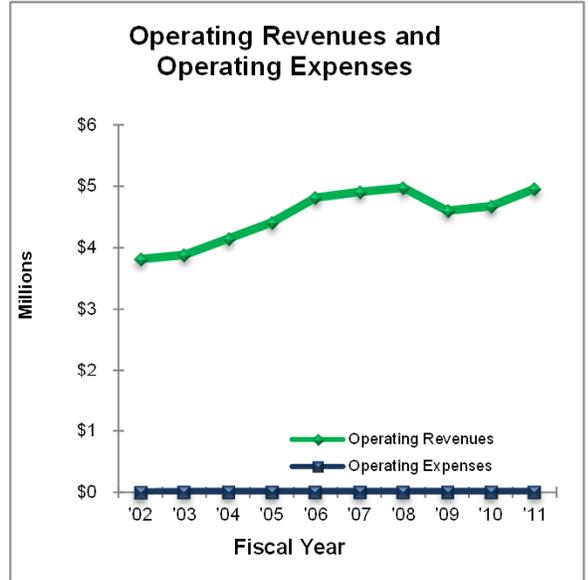
From FY 2007 and FY 2011, there have been significant decreases in ending fund balance and ending cash and other resources. This is normal and expected with this type of fund. Since half of the parks sales tax is temporary, it is anticipated that those funds will be appropriated and expensed by the time the temporary tax expires. The twenty percent guideline is not relevant to this type of fund. There are no warning trends observed for this fund.

# Parks Sales Tax Fund

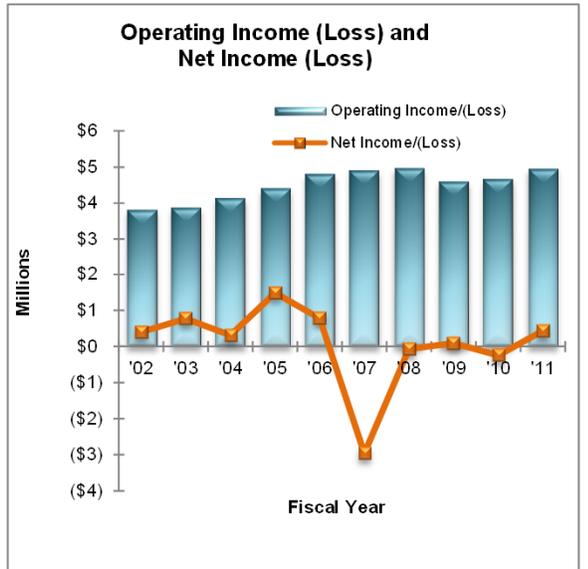
	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Revenues:</b>					
Sales Tax	\$3,792,589	\$3,881,624	\$4,112,878	\$4,366,793	\$4,694,127
Investment Revenue	\$22,663	\$0	\$31,410	\$46,010	\$119,906
<b>Total Revenues</b>	<b>\$3,815,252</b>	<b>\$3,881,624</b>	<b>\$4,144,288</b>	<b>\$4,412,803</b>	<b>\$4,814,033</b>
<b>Expenditures:</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$0	\$4,939	\$816	\$1,287	\$1,393
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$4,939</b>	<b>\$816</b>	<b>\$1,287</b>	<b>\$1,393</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$3,815,252</b>	<b>\$3,876,685</b>	<b>\$4,143,472</b>	<b>\$4,411,516</b>	<b>\$4,812,640</b>
<b>Other Financing Sources (Uses):</b>					
Operating Transfer From Other Funds	\$0	\$0	\$0	\$0	\$2,586
Operating Transfers To Other Funds	(\$3,418,250)	(\$3,103,850)	(\$3,834,950)	(\$2,928,860)	(\$4,032,780)
<b>Total Otr. Financing Sources (Uses)</b>	<b>(\$3,418,250)</b>	<b>(\$3,103,850)</b>	<b>(\$3,834,950)</b>	<b>(\$2,928,860)</b>	<b>(\$4,030,194)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$397,002</b>	<b>\$772,835</b>	<b>\$308,522</b>	<b>\$1,482,656</b>	<b>\$782,446</b>
Fund Equity, Beg of Year	(\$157,129)	\$239,873	\$1,012,708	\$1,321,230	\$2,803,886
Equity Transfer					
Fund Equity end of Year	<b>\$239,873</b>	<b>\$1,012,708</b>	<b>\$1,321,230</b>	<b>\$2,803,886</b>	<b>\$3,586,332</b>

# Net Income Statement

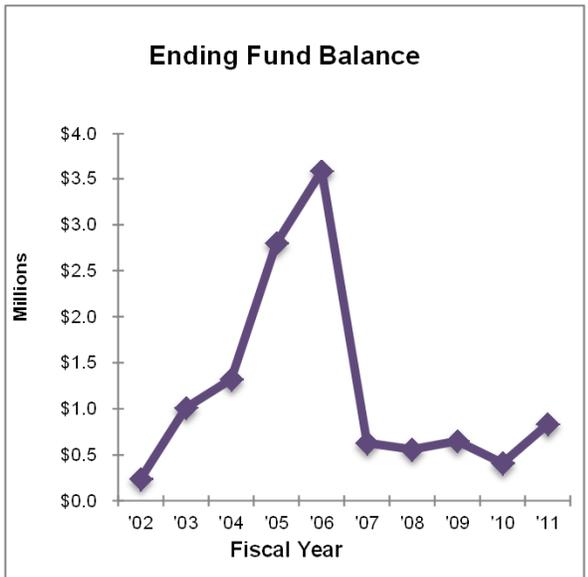
Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$4,745,782	\$4,965,703	\$4,599,880	\$4,674,563	\$4,949,003
\$161,656	\$11,050	\$1,096	\$0	\$9,140
<u>\$4,907,438</u>	<u>\$4,976,753</u>	<u>\$4,600,976</u>	<u>\$4,674,563</u>	<u>\$4,958,143</u>
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$1,710	\$1,801	\$989	\$962	\$805
\$0	\$0	\$0	\$0	\$0
<u>\$1,710</u>	<u>\$1,801</u>	<u>\$989</u>	<u>\$962</u>	<u>\$805</u>



<u>\$4,905,728</u>	<u>\$4,974,952</u>	<u>\$4,599,987</u>	<u>\$4,673,601</u>	<u>\$4,957,338</u>
\$0	\$0	\$80,000	\$0	\$0
(\$7,863,233)	(\$5,042,996)	(\$4,589,562)	(\$4,915,012)	(\$4,525,768)
<u>(\$7,863,233)</u>	<u>(\$5,042,996)</u>	<u>(\$4,509,562)</u>	<u>(\$4,915,012)</u>	<u>(\$4,525,768)</u>
<u>(\$2,957,505)</u>	<u>(\$68,044)</u>	<u>\$90,425</u>	<u>(\$241,411)</u>	<u>\$431,570</u>
\$3,586,332	\$628,827	\$560,783	\$651,208	\$401,894



<u><b>\$628,827</b></u>	<u><b>\$560,783</b></u>	<u><b>\$651,208</b></u>	<u><b>\$409,797</b></u>	<u><b>\$833,464</b></u>
-------------------------	-------------------------	-------------------------	-------------------------	-------------------------



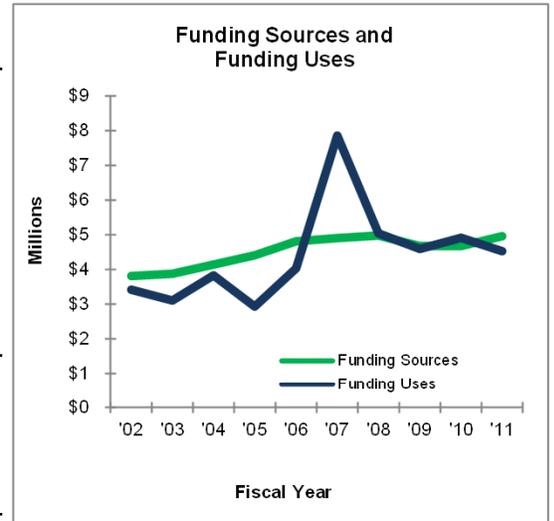
## Parks Sales Tax Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes	\$3,792,589	\$3,881,624	\$4,112,878	\$4,366,793	\$4,694,127
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues					
Grants					
Interest	\$22,663	\$0	\$31,410	\$46,010	\$119,906
Fees and Service Charges					
Other Local Revenues ++					
	<b>\$3,815,252</b>	<b>\$3,881,624</b>	<b>\$4,144,288</b>	<b>\$4,412,803</b>	<b>\$4,814,033</b>
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0	\$2,586
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$3,815,252</b>	<b>\$3,881,624</b>	<b>\$4,144,288</b>	<b>\$4,412,803</b>	<b>\$4,816,619</b>
<b>Financial Uses</b>					
Operating Expenses	\$0	\$4,939	\$816	\$1,287	\$1,393
Operating Transfers to Other Funds	\$3,418,250	\$3,103,850	\$3,834,950	\$2,928,860	\$4,032,780
Interest and Other Non-Oper Cash Exp	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditure Uses</b>	<b>\$3,418,250</b>	<b>\$3,108,789</b>	<b>\$3,835,766</b>	<b>\$2,930,147</b>	<b>\$4,034,173</b>
<b>Increase/(Decrease) to Cash</b>	<b>\$397,002</b>	<b>\$772,835</b>	<b>\$308,522</b>	<b>\$1,482,656</b>	<b>\$782,446</b>
<b>Ending Cash and Other Resources #</b>	<b>\$571,696</b>	<b>\$940,579</b>	<b>\$2,370,408</b>	<b>\$3,138,468</b>	<b>\$167,111</b>
<b>20% of Total Expenditures</b>	<b>\$683,650</b>	<b>\$621,758</b>	<b>\$767,153</b>	<b>\$586,029</b>	<b>\$806,835</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>(\$111,954)</b>	<b>\$318,821</b>	<b>\$1,603,255</b>	<b>\$2,552,439</b>	<b>(\$639,724)</b>

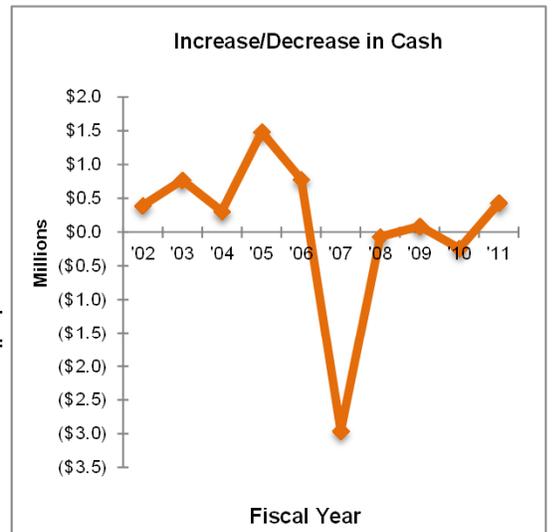
# Ending Cash and Other Resources is equal to cash and cash equivalents

# Financial Sources and Uses

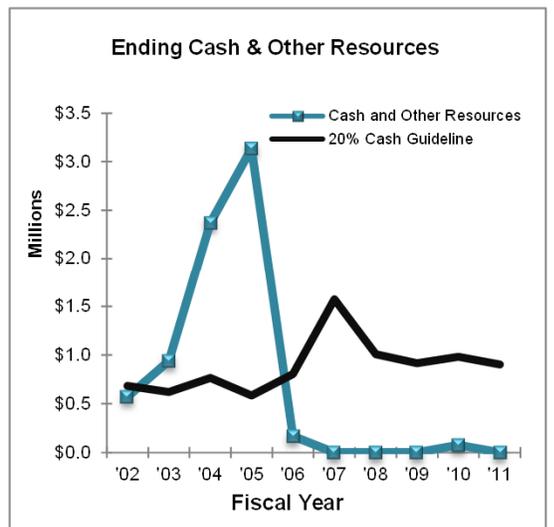
Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$4,745,782	\$4,965,703	\$4,599,880	\$4,674,563	\$4,949,003
\$161,656	\$11,050	\$1,096	\$0	\$9,140
<b>\$4,907,438</b>	<b>\$4,976,753</b>	<b>\$4,600,976</b>	<b>\$4,674,563</b>	<b>\$4,958,143</b>
\$0	\$0	\$80,000	\$0	\$0
<b>\$4,907,438</b>	<b>\$4,976,753</b>	<b>\$4,680,976</b>	<b>\$4,674,563</b>	<b>\$4,958,143</b>



\$1,710	\$1,801	\$989	\$962	\$805
\$7,863,233	\$5,042,996	\$4,589,562	\$4,915,012	\$4,525,768
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$7,864,943</b>	<b>\$5,044,797</b>	<b>\$4,590,551</b>	<b>\$4,915,974</b>	<b>\$4,526,573</b>



(\$2,957,505)	(\$68,044)	\$90,425	(\$241,411)	\$431,570
\$0	\$0	\$0	\$76,931	\$0



\$1,572,989	\$1,008,959	\$918,110	\$983,195	\$905,315
(\$1,572,989)	(\$1,008,959)	(\$918,110)	(\$906,264)	(\$905,315)

(THIS PAGE INTENTIONALLY LEFT BLANK)



# 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 general sources and can be moved from one department to any other department that is funded with general sources.

## Police

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

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.

## Public Safety Joint Communications (PSJC)

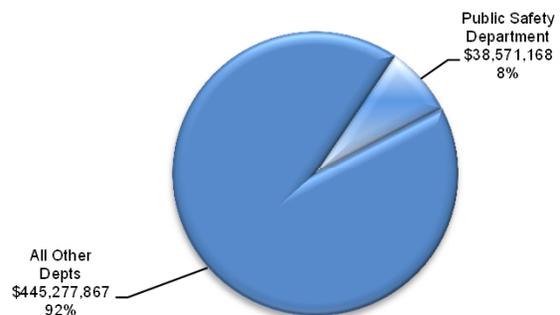
Public Safety Joint Communications (PSJC) operates the 9-1-1 Operations Center which handles all of the 9-1-1 emergency calls as well as the non-emergency calls for the Columbia/Boone County area. PSJC currently dispatches for ten user agencies in our area which include the Columbia Fire Department, 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, we also provide assistance to other public safety agencies in our area. Dedicated funding sources include reimbursement from the Boone County Sheriff, Boone County Fire Protection District, Boone Hospital, University Hospital, and Southern Boone County; payment from Boone County for a .75 FTE position; and federal Homeland Security grants.

## 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. Dedicated funding sources include SEMA and other state grant funding and a 33% cost reimbursement funding from Boone County.

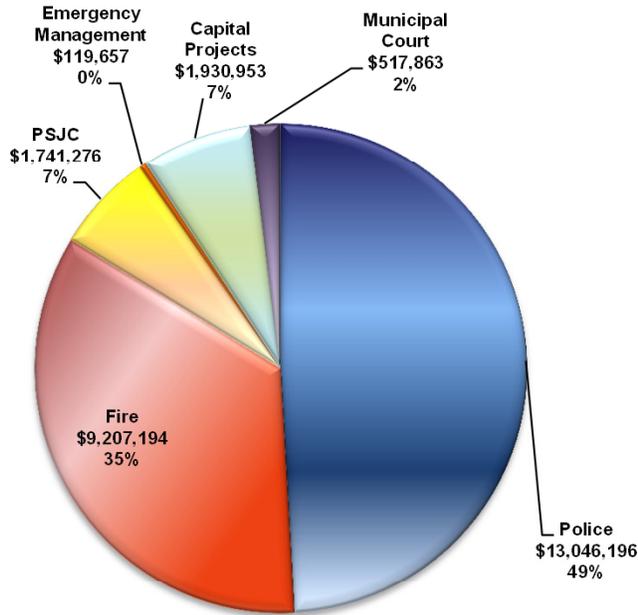
## Municipal Court

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.

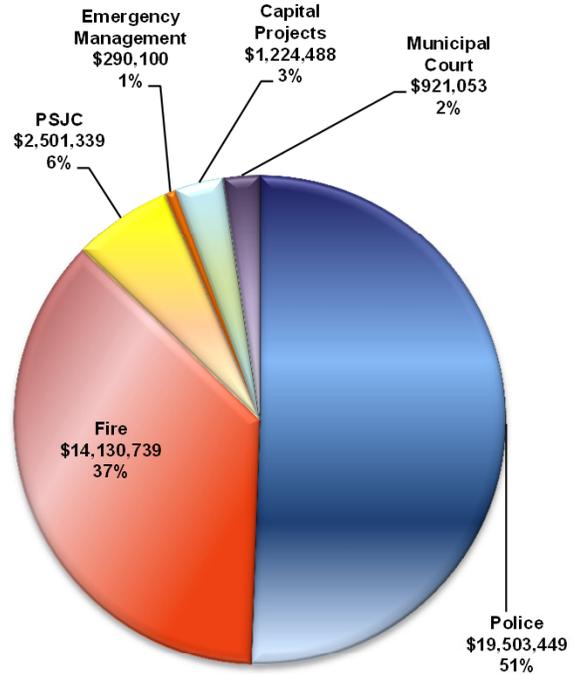


# Public Safety Departments - Summary

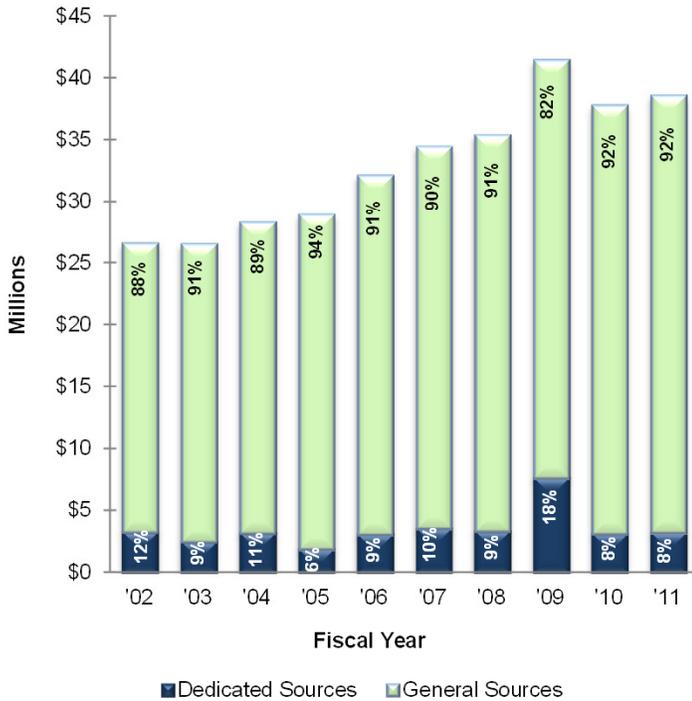
## 2002 Expenses



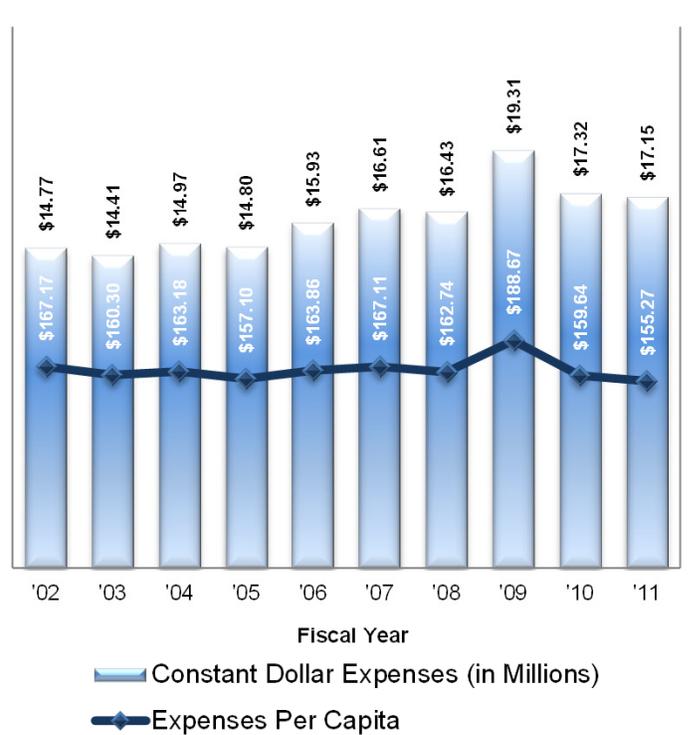
## 2011 Expenses



## Funding Sources

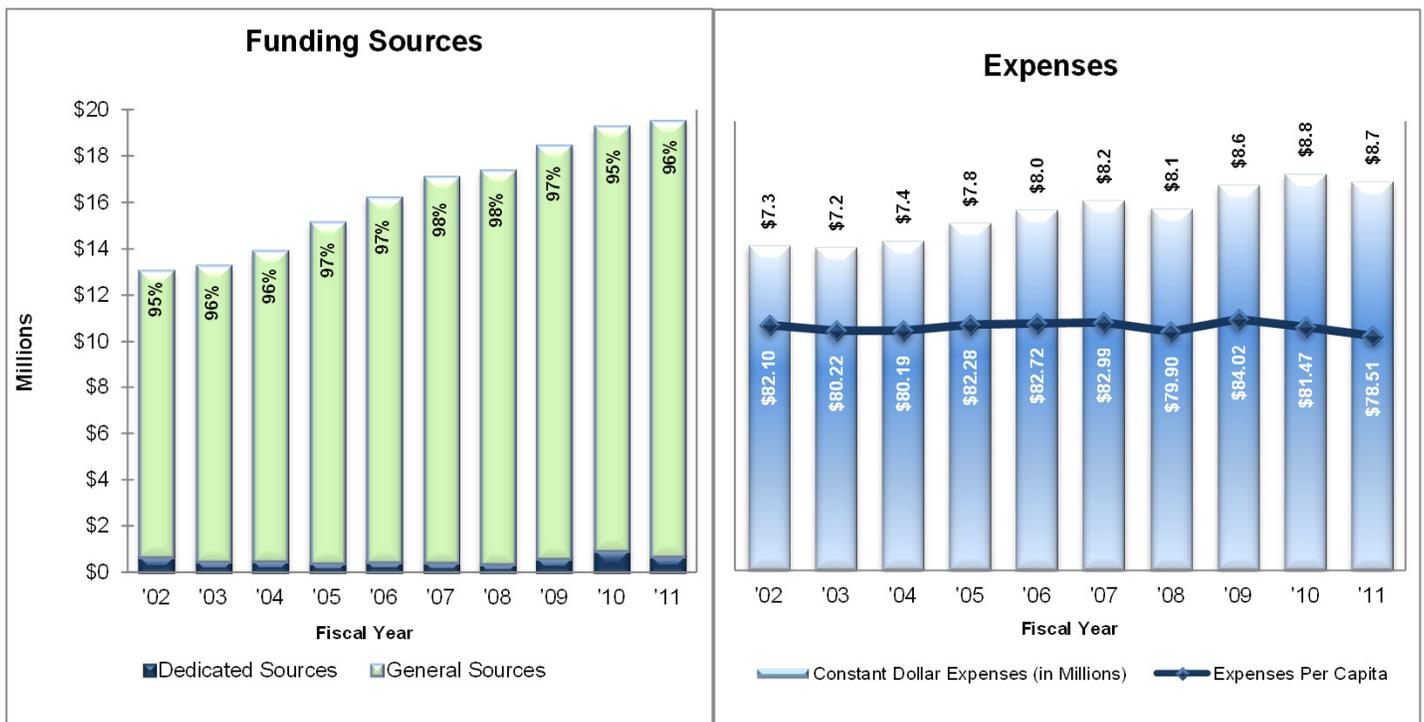


## Expenses



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

# Public Safety - Police Department



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$660,701	\$12,385,495	\$13,046,196	179.9	\$7,251,916	88,328	\$82.10	5.56%
2003	\$477,609	\$12,794,585	\$13,272,194	184.0	\$7,213,149	89,913	\$80.22	(2.29%)
2004	\$489,215	\$13,403,925	\$13,893,140	188.9	\$7,354,759	91,712	\$80.19	(0.04%)
2005	\$409,057	\$14,729,764	\$15,138,821	195.3	\$7,751,572	94,211	\$82.28	2.60%
2006	\$448,614	\$15,760,250	\$16,208,864	201.6	\$8,040,111	97,202	\$82.72	0.53%
2007	\$427,441	\$16,673,604	\$17,101,045	207.3	\$8,249,419	99,405	\$82.99	0.33%
2008	\$360,539	\$17,010,651	\$17,371,190	215.3	\$8,068,253	100,976	\$79.90	(3.72%)
2009	\$597,165	\$17,847,327	\$18,444,492	214.5	\$8,597,348	102,324	\$84.02	5.15%
2010	\$932,468	\$18,342,257	\$19,274,725	218.1	\$8,839,346	108,500	\$81.47	(3.04%)
<b>2011</b>	<b>\$692,280</b>	<b>\$18,811,169</b>	<b>\$19,503,449</b>	<b>224.9</b>	<b>\$8,670,550</b>	<b>110,438</b>	<b>\$78.51</b>	<b>(3.63%)</b>

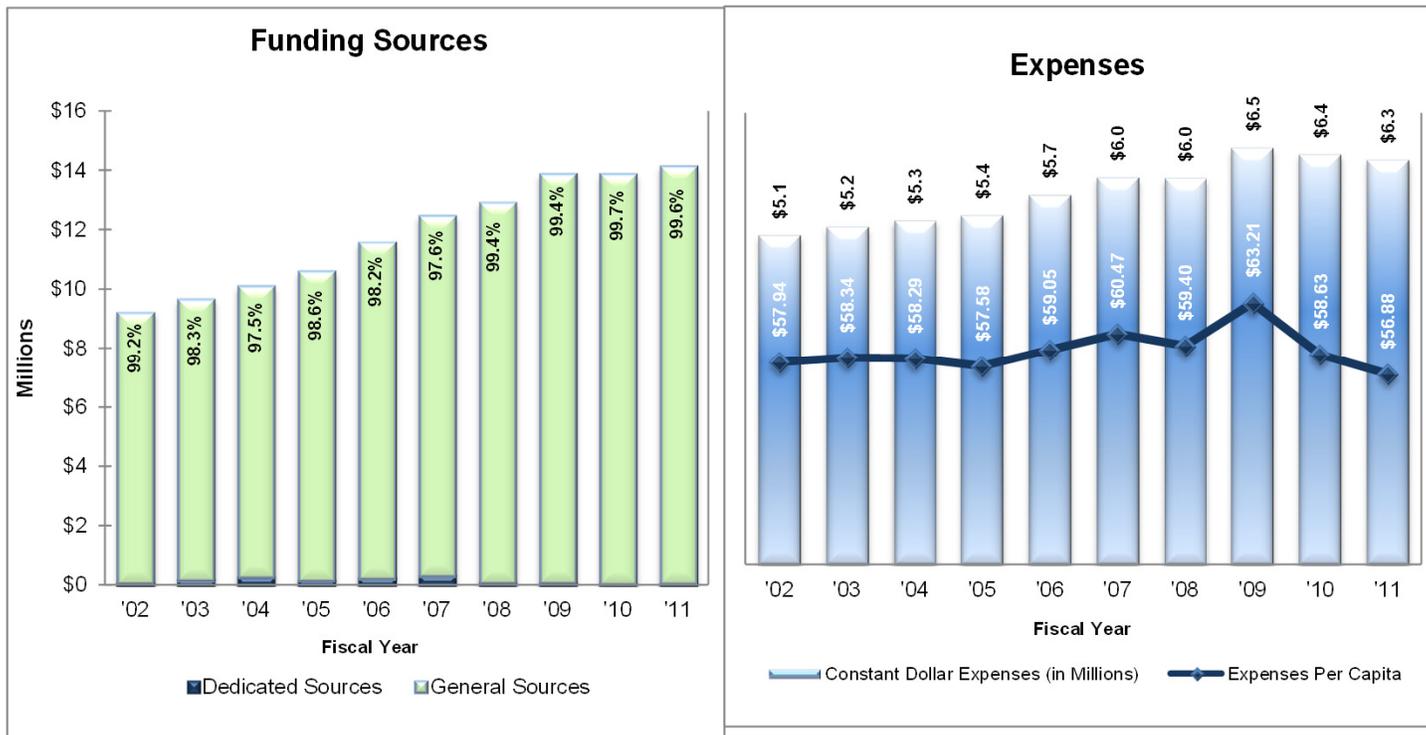
## Description:

The Police Department is a General Fund department whose primary funding comes from general sources. The areas of operation include administration, operations, administrative support and operations support. The primary dedicated funding source is grant revenues, alarm violations and school district reimbursements for school resource officers.

## Analysis:

For the ten year period, constant dollar expenses have increased 20% and per capita expenses have decreased 2%. Personnel costs account for a significant percentage of the total expenses for this department and increases come from the addition of positions as well as changes in salaries and benefits. Over the ten year period 23 FTE positions have been added; however, this does not keep up with the population growth rate. There have been significant increases in police pension costs which have limited the ability of management to add more positions. The FY 2013 budget will begin to address the pension issues by placing all new employees in a different pension plan. Close monitoring of expenses is important to ensure the department is staffed appropriately so our community remains safe.

# Public Safety - Fire



Source: Financial Management Information Supplement: Exhibit B-4  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$70,279	\$9,136,915	\$9,207,194	179.9	\$5,117,951	88,328	\$57.94	5.79%
2003	\$163,725	\$9,487,247	\$9,650,972	184.0	\$5,245,093	89,913	\$58.34	0.68%
2004	\$256,397	\$9,841,449	\$10,097,846	188.9	\$5,345,604	91,712	\$58.29	(0.08%)
2005	\$149,037	\$10,445,622	\$10,594,659	195.3	\$5,424,813	94,211	\$57.58	(1.21%)
2006	\$211,851	\$11,358,870	\$11,570,721	201.6	\$5,739,445	97,202	\$59.05	2.54%
2007	\$300,052	\$12,160,475	\$12,460,527	207.3	\$6,010,867	99,405	\$60.47	2.41%
2008	\$81,444	\$12,832,540	\$12,913,984	215.3	\$5,998,051	100,976	\$59.40	(1.77%)
2009	\$80,571	\$13,794,836	\$13,875,407	214.5	\$6,467,606	102,324	\$63.21	6.41%
2010	\$48,484	\$13,823,920	\$13,872,404	218.1	\$6,361,854	108,500	\$58.63	(7.23%)
<b>2011</b>	<b>\$59,315</b>	<b>\$14,071,424</b>	<b>\$14,130,739</b>	<b>224.9</b>	<b>\$6,282,032</b>	<b>110,438</b>	<b>\$56.88</b>	<b>(2.99%)</b>

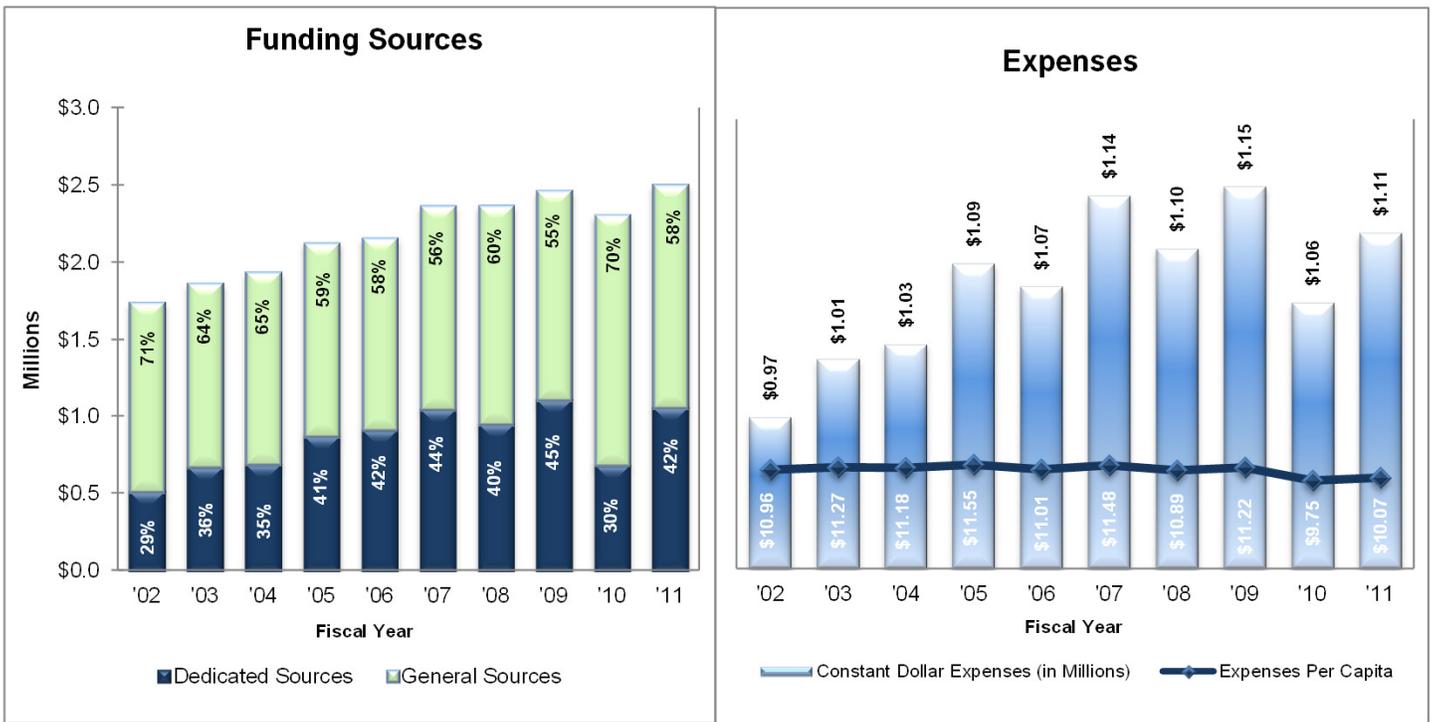
## Description:

The Fire Department is a General Fund department whose primary funding source is general sources. The areas of operation include administration, emergency services, departmental services and fire marshal's division. The primary dedicated funding source is grant revenue and reimbursement from the University of Missouri for fire services.

## Analysis:

For the ten year period, constant dollar expenses have increased 23% and per capita expense have increased 0.4%. Personnel costs account for a significant portion of the total expenses and increases come from the addition of positions and changes in salaries and benefits. While the cost of new and replacement fire trucks as well as construction of new fire stations is accounted for in the capital projects fund, the operating costs of the new fire stations is accounted for in the Fire Department's budget. Extensions of the capital improvement sales tax, which are approved by voters every 5 years provide capital project funding. The City opened 1 new fire station (#9) and relocated one fire station (#7) during this ten year period. However, due to the economic downturn, one additional fire station approved by voters was not able to be built. Within the Fire Department, pension costs significantly increased and this resulted in the City not being able to fully staff station #2 and left one position authorized, but unfunded. The FY 2013 budget will address the pension issue by placing all new employees into a different pension plan. Close monitoring is needed for this department since it relies so heavily on general sources to ensure fire stations are adequately staffed as they are built.

# Public Safety - Public Safety Joint Communications



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$508,285	\$1,232,991	\$1,741,276	179.9	\$967,913	88,328	\$10.96	(2.50%)
2003	\$666,937	\$1,197,195	\$1,864,132	184.0	\$1,013,115	89,913	\$11.27	2.82%
2004	\$685,659	\$1,251,306	\$1,936,965	188.9	\$1,025,392	91,712	\$11.18	(0.77%)
2005	\$868,262	\$1,256,888	\$2,125,150	195.3	\$1,088,146	94,211	\$11.55	3.31%
2006	\$909,255	\$1,248,625	\$2,157,880	201.6	\$1,070,377	97,202	\$11.01	(4.66%)
2007	\$1,042,653	\$1,322,619	\$2,365,272	207.3	\$1,140,990	99,405	\$11.48	4.23%
2008	\$945,543	\$1,421,900	\$2,367,443	215.3	\$1,099,587	100,976	\$10.89	(5.13%)
2009	\$1,102,304	\$1,361,012	\$2,463,316	214.5	\$1,148,201	102,324	\$11.22	3.05%
2010	\$681,077	\$1,625,596	\$2,306,673	218.1	\$1,057,835	108,500	\$9.75	(13.11%)
<b>2011</b>	<b>\$1,053,214</b>	<b>\$1,448,125</b>	<b>\$2,501,339</b>	<b>224.9</b>	<b>\$1,112,008</b>	<b>110,438</b>	<b>\$10.07</b>	<b>3.28%</b>

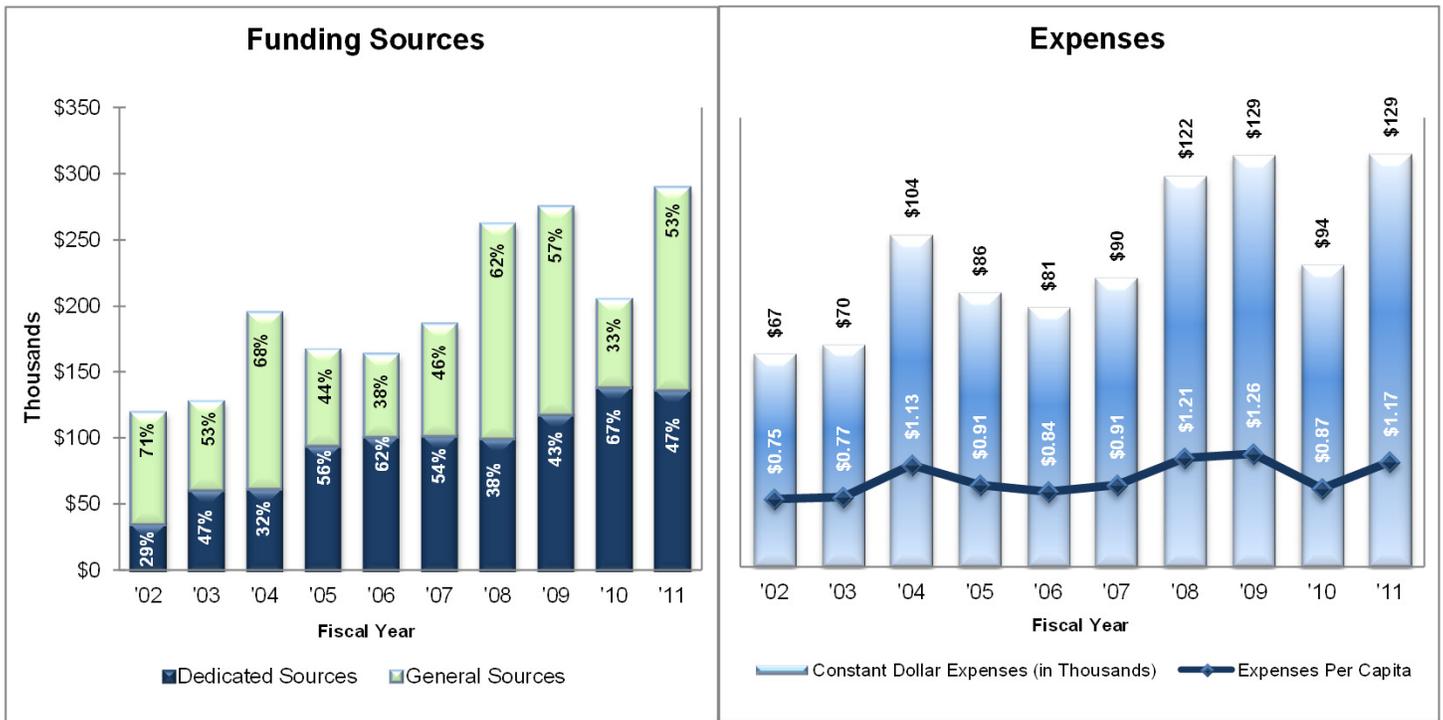
## Description:

The Public Safety Joint Communications Department is a General Fund department which receives the majority of its funding from general sources. Dedicated funding comes from grant revenues with the majority coming from user agencies that reimburse the City for services performed.

## Analysis:

For the ten year period, constant dollar expenses increased 15% while expenses per capita decreased 6%. Close monitoring of the department is warranted to ensure adequate funding is available for staffing and operating the 9-1-1 center. It should be noted that capital projects for Joint Communications are not reflected in this budget and are accounted for in the Capital Projects Fund where the projects must compete with Police, Fire, and Streets and Sidewalks projects for the use of capital improvement sales tax funds. Projects are identified and approved by voters every 10 years when a ballot is done to extend the one-quarter capital improvement sales tax.

# Public Safety - Emergency Management



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$35,134	\$84,523	\$119,657	179.9	\$66,513	88,328	\$0.75	(0.19%)
2003	\$60,769	\$67,293	\$128,062	184.0	\$69,599	89,913	\$0.77	2.80%
2004	\$61,792	\$134,220	\$196,012	188.9	\$103,765	91,712	\$1.13	46.17%
2005	\$94,188	\$73,363	\$167,551	195.3	\$85,792	94,211	\$0.91	(19.51%)
2006	\$100,935	\$62,866	\$163,801	201.6	\$81,250	97,202	\$0.84	(8.21%)
2007	\$101,637	\$85,712	\$187,349	207.3	\$90,376	99,405	\$0.91	8.77%
2008	\$99,859	\$163,008	\$262,867	215.3	\$122,092	100,976	\$1.21	32.99%
2009	\$117,900	\$157,785	\$275,685	214.5	\$128,502	102,324	\$1.26	3.86%
2010	\$138,568	\$67,443	\$206,011	218.1	\$94,476	108,500	\$0.87	(30.66%)
<b>2011</b>	<b>\$136,370</b>	<b>\$153,730</b>	<b>\$290,100</b>	<b>224.9</b>	<b>\$128,968</b>	<b>110,438</b>	<b>\$1.17</b>	<b>34.11%</b>

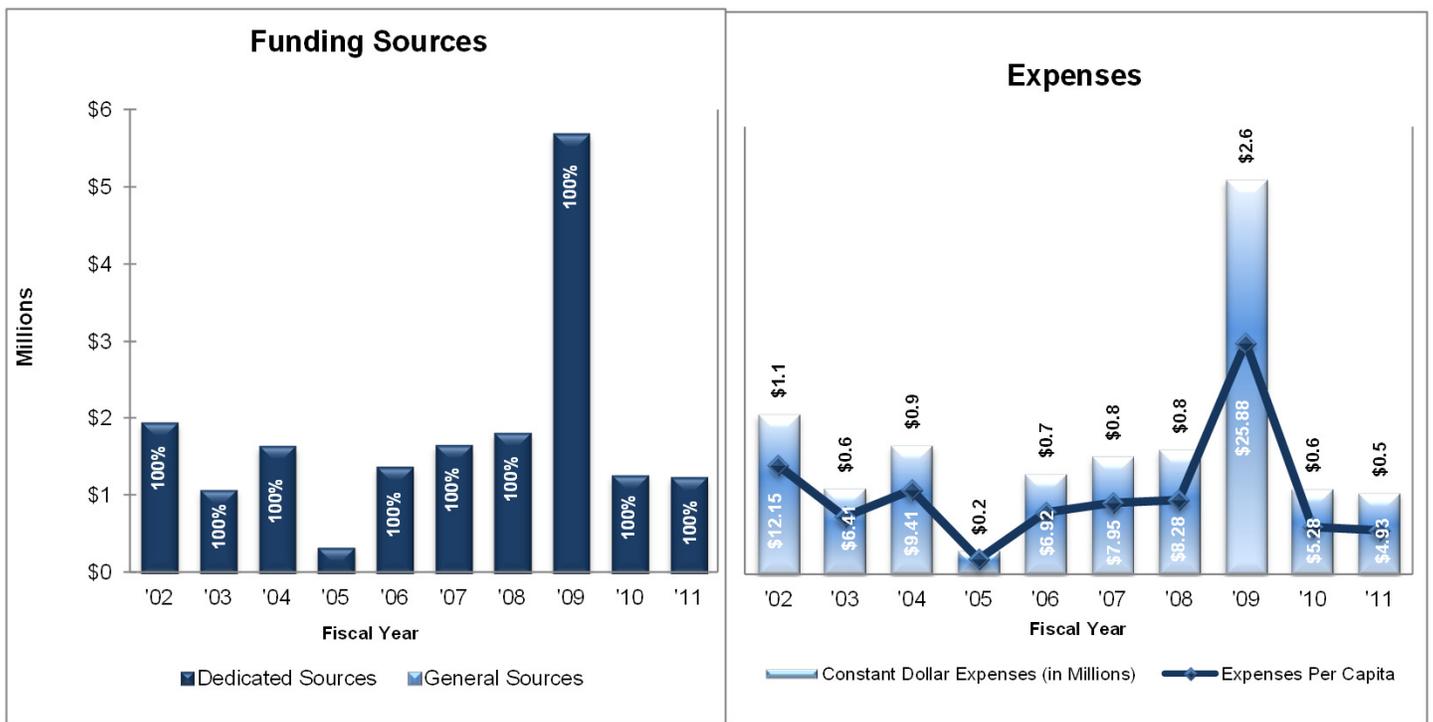
## Description:

The Emergency Management Department is a General Fund department. Dedicated funding comes from grant revenues which come from the state and county. The County reimburses the City for services rendered.

## Analysis:

For the ten year period, constant dollar expenses increased 94% and per capita expenses increased 58%. It should be noted that the expenses can vary significantly from year to year as Homeland Security grants funding is awarded. This is the case in FY 2008, FY 2009, and FY 2011. While the trend for this department appears to be negative because expenses per capita have increased, the reason for the increase is due to one-time Homeland Security grants for equipment and not due to on-going operational cost increases. Therefore, there is no overall warning trend for this department.

# Public Safety - Capital Projects



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$1,930,953	\$0	\$1,930,953	179.9	\$1,073,348	88,328	\$12.15	(0.69%)
2003	\$1,060,448	\$0	\$1,060,448	184.0	\$576,330	89,913	\$6.41	(47.25%)
2004	\$1,630,954	\$0	\$1,630,954	188.9	\$863,396	91,712	\$9.41	46.87%
2005	\$310,053	\$0	\$310,053	195.3	\$158,757	94,211	\$1.69	(82.10%)
2006	\$1,356,729	\$0	\$1,356,729	201.6	\$672,981	97,202	\$6.92	310.86%
2007	\$1,639,184	\$0	\$1,639,184	207.3	\$790,730	99,405	\$7.95	14.89%
2008	\$1,799,631	\$0	\$1,799,631	215.3	\$835,860	100,976	\$8.28	4.06%
2009	\$5,680,864	\$0	\$5,680,864	214.5	\$2,647,965	102,324	\$25.88	212.62%
2010	\$1,249,289	\$0	\$1,249,289	218.1	\$572,921	108,500	\$5.28	(79.60%)
<b>2011</b>	<b>\$1,224,488</b>	<b>\$0</b>	<b>\$1,224,488</b>	<b>224.9</b>	<b>\$544,364</b>	<b>110,438</b>	<b>\$4.93</b>	<b>(6.65%)</b>

## Description:

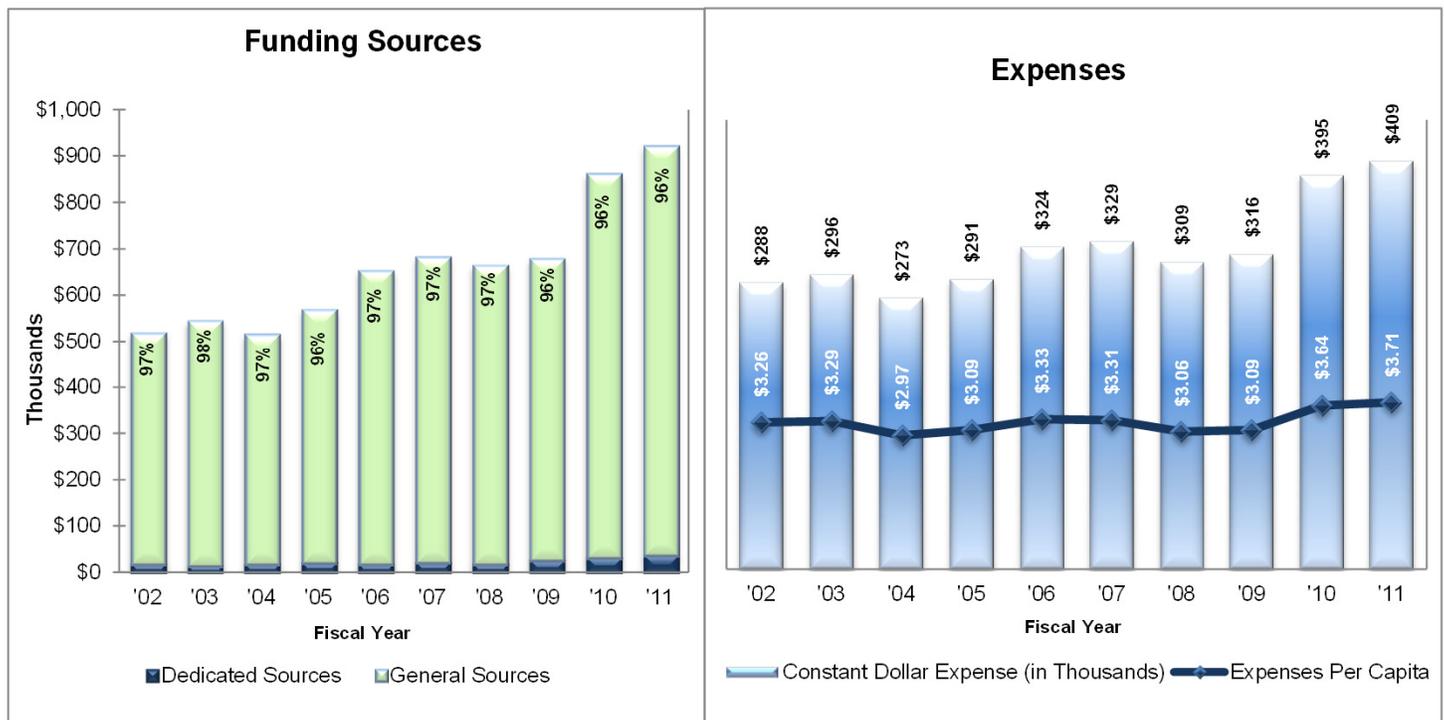
Capital Projects for Public Safety consists of Police, Fire, Joint Communications and Emergency Management. Funding for public safety capital projects comes from capital improvement sales tax funds which are approved by the voters every ten years.

## Analysis:

Capital project funding for Public Safety fluctuates from year to year based on the number of projects that have been approved for a particular year. The City must have all of the funding for a project appropriated before a construction contract can be awarded or a fire apparatus can be ordered. The current capital improvement sales tax expires December 31, 2015. At that time, a new list of public safety and street projects will be taken to the voters to approve another ten year extension of the sales tax.

Due to the economic downturn the capital improvement sales tax did not generate enough funding to do all of the fire projects. As a result, one new fire station will not be built and the corresponding additional fire apparatus will not be purchased. This indicates a warning trend for this fund as the City always strives to complete all voter approved projects before they bring another ballot issue to the voters. Another warning trend is the amount of funding generated by the quarter cent sales tax may not be sufficient to handle the growing need for funding for Police, Fire, Public Safety, Joint Communications and Streets and Sidewalks. Management will need to explore additional revenue sources in the future.

# Public Safety - Municipal Court



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$17,127	\$500,736	\$517,863	179.9	\$287,862	88,328	\$3.26	12.01%
2003	\$13,592	\$531,208	\$544,800	184.0	\$296,087	89,913	\$3.29	1.04%
2004	\$17,311	\$497,646	\$514,957	188.9	\$272,608	91,712	\$2.97	(9.74%)
2005	\$20,264	\$548,267	\$568,531	195.3	\$291,107	94,211	\$3.09	3.95%
2006	\$17,284	\$635,288	\$652,572	201.6	\$323,696	97,202	\$3.33	7.77%
2007	\$20,989	\$661,214	\$682,203	207.3	\$329,090	99,405	\$3.31	(0.59%)
2008	\$17,256	\$647,071	\$664,327	215.3	\$308,554	100,976	\$3.06	(7.70%)
2009	\$25,237	\$653,118	\$678,355	214.5	\$316,195	102,324	\$3.09	1.13%
2010	\$30,986	\$830,348	\$861,334	218.1	\$395,006	108,500	\$3.64	17.81%
<b>2011</b>	<b>\$36,276</b>	<b>\$884,777</b>	<b>\$921,053</b>	<b>224.9</b>	<b>\$409,468</b>	<b>110,438</b>	<b>\$3.71</b>	<b>1.84%</b>

## Description:

Municipal Court is a General Fund department which is primarily funded from general revenue sources. The areas of operation include court and traffic operations. The primary dedicated funding source is bond forfeitures and shoplifter offender program fees.

## Analysis:

For the ten year period, constant dollar expenses have increased 42% and per capita expenses have increased 17%. The biggest increases occurred in FY 2010 and FY 2011 when the City implemented the red light camera program. In those years both staff and operating costs were added. Red light camera revenues offset some of the cost. Management will need to closely monitor this budget in the future to ensure the red light camera program is performing as expected and make adjustments as needed.



# 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 revenue to these departments is the fees and service charges they receive from providing goods services to other City funds. 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 Systems)

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

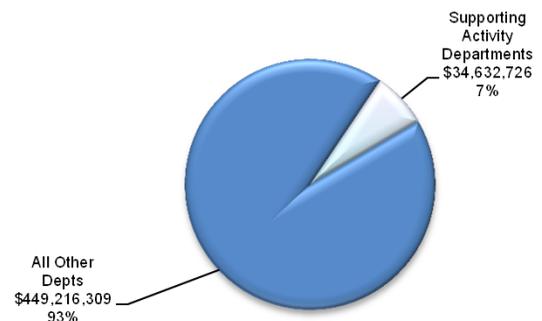
Information Technologies (I.T.) is responsible for support and administration of AS/400 midrange computers, a Wide Area Network (WAN), Local Area Networks (LANs), telecommunications (PBX), City's Web-site, personal computers (PCs), and workstations throughout all City departments. I.T. provides systems 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.

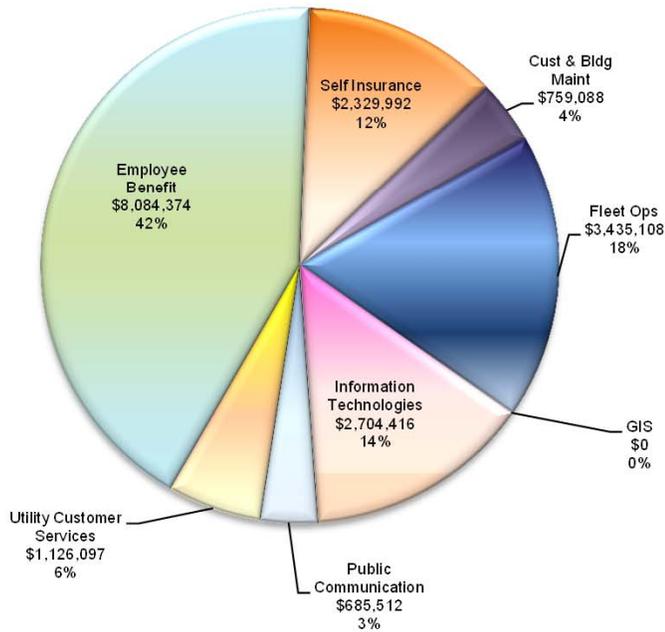
## Utility Customer Services Fund

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.

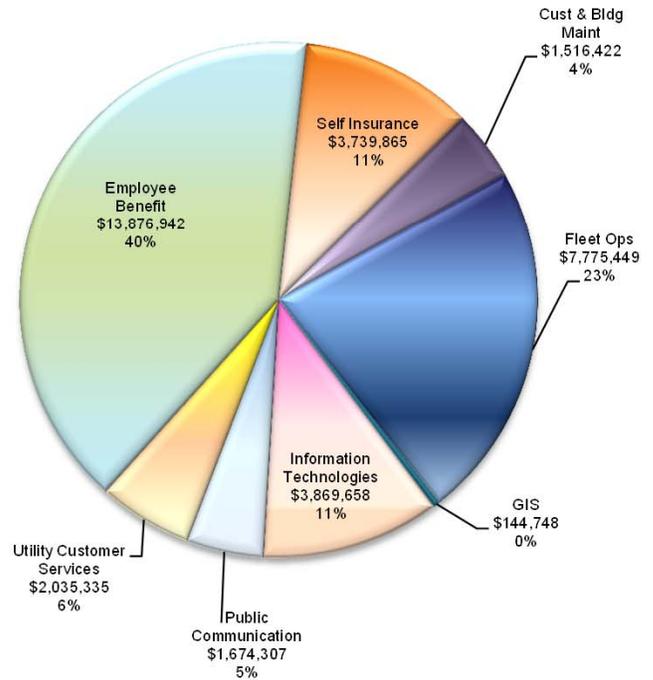


# Supporting Activity Departments - Summary

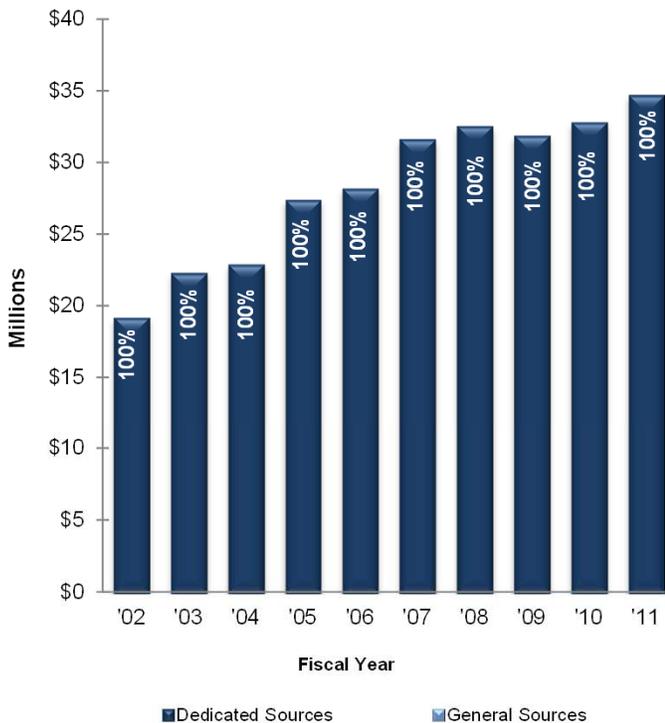
## 2002 Expenses



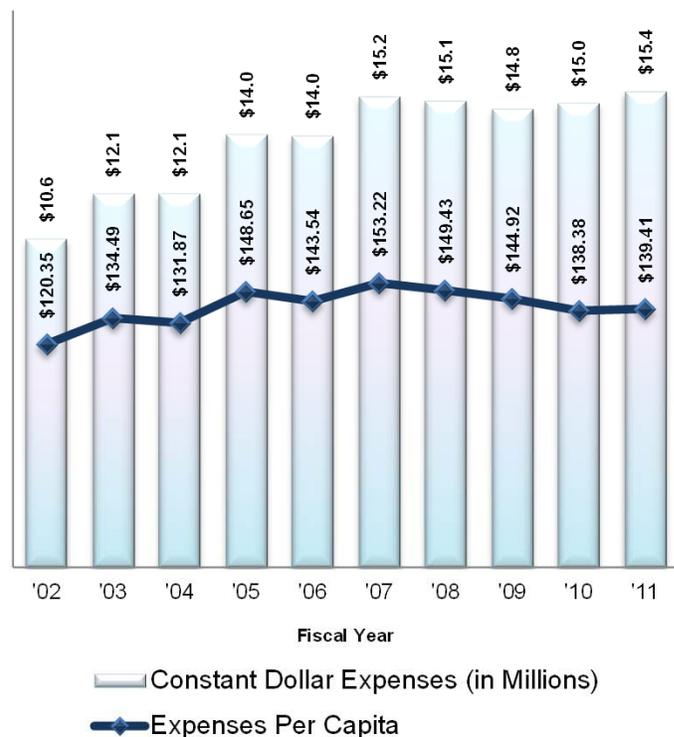
## 2011 Expenses



## Funding Sources

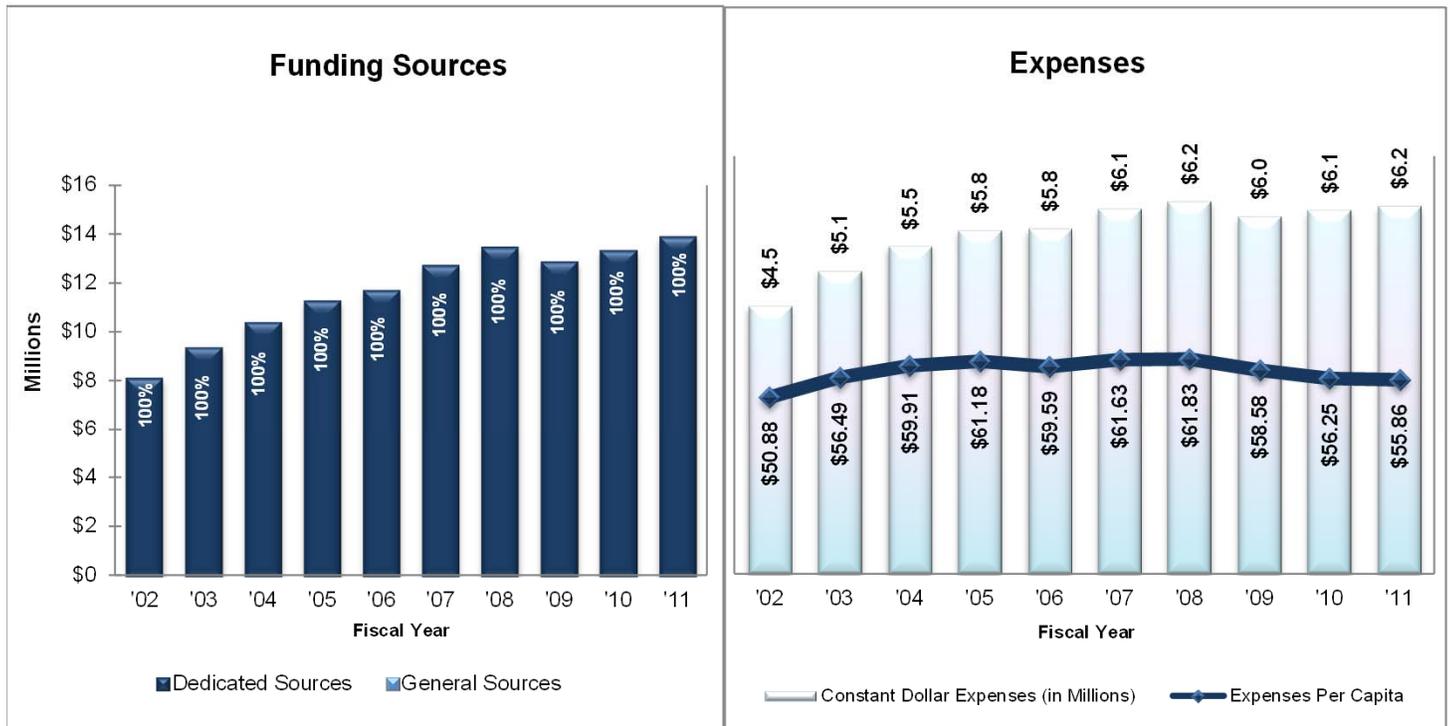


## Expenses



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

## Supporting Activity - Employee Benefit Fund



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$8,084,374	\$0	\$8,084,374	179.9	\$4,493,815	88,328	\$50.88	1.80%
2003	\$9,345,216	\$0	\$9,345,216	184.0	\$5,078,922	89,913	\$56.49	11.03%
2004	\$10,378,929	\$0	\$10,378,929	188.9	\$5,494,404	91,712	\$59.91	6.06%
2005	\$11,256,221	\$0	\$11,256,221	195.3	\$5,763,554	94,211	\$61.18	2.12%
2006	\$11,676,622	\$0	\$11,676,622	201.6	\$5,791,975	97,202	\$59.59	(2.60%)
2007	\$12,699,576	\$0	\$12,699,576	207.3	\$6,126,182	99,405	\$61.63	3.43%
2008	\$13,442,840	\$0	\$13,442,840	215.3	\$6,243,684	100,976	\$61.83	0.33%
2009	\$12,859,273	\$0	\$12,859,273	214.5	\$5,993,965	102,324	\$58.58	(5.26%)
2010	\$13,308,125	\$0	\$13,308,125	218.1	\$6,103,077	108,500	\$56.25	(3.98%)
<b>2011</b>	<b>\$13,876,942</b>	<b>\$0</b>	<b>\$13,876,942</b>	<b>224.9</b>	<b>\$6,169,202</b>	<b>110,438</b>	<b>\$55.86</b>	<b>(0.69%)</b>

### Description:

The Employee Benefit Fund is an internal service fund that accounts for the transactions and reserves associated with the City's medical, dental, vision, prescription drug, Medicare supplement, life and long-term disability programs for City employees and retirees. All funding sources for this fund are dedicated and come from fees and service charged for employee and retiree health insurance premiums.

### Analysis:

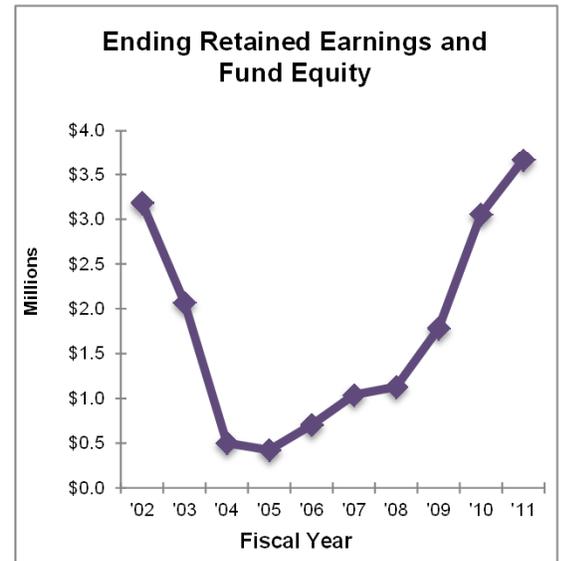
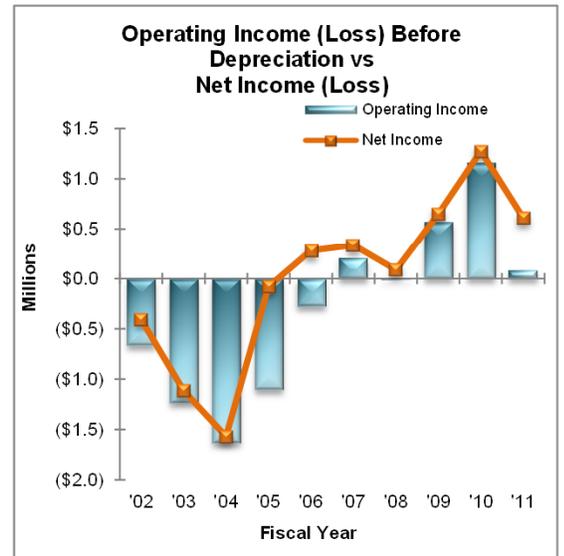
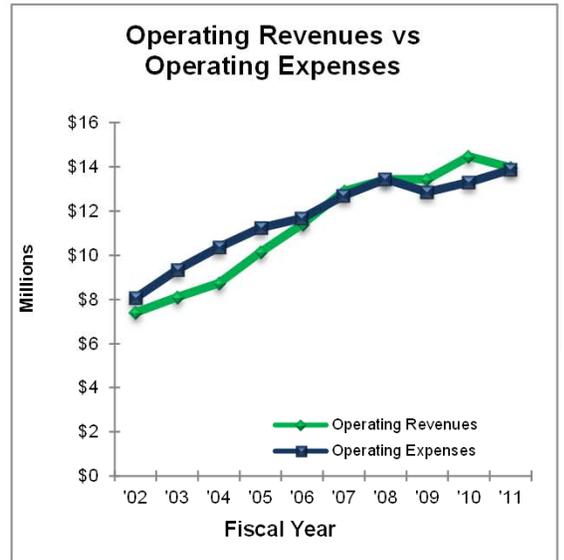
For the past ten years, constant dollar expenses have increased 37% and expenses per capita have increased 8%. The increases have been due to increases in medical expenses and insurance premiums. Management will need to closely monitor this fund to ensure change are made within the health insurance program to limit future expense increases. Fund balance and ending cash and other resources have increased. Ending cash and other resources has been above the 20% guideline since FY 2010 so the fund is in good financial condition.

## Employee Benefit Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Operating Revenues:</b>					
Fees & Service Charges	\$6,148,300	\$6,694,975	\$7,205,979	\$8,454,859	\$9,508,522
Misc. Operating Revenues	\$1,274,417	\$1,413,874	\$1,539,433	\$1,698,866	\$1,894,676
<b>Total Operating Revenues</b>	<b>\$7,422,717</b>	<b>\$8,108,849</b>	<b>\$8,745,412</b>	<b>\$10,153,725</b>	<b>\$11,403,198</b>
<b>Operating Expenses:</b>					
Personal Services	\$233,261	\$207,555	\$234,959	\$210,010	\$244,345
Materials and Supplies	\$34,732	\$28,868	\$57,763	\$22,281	\$33,812
Travel and Training	\$1,926	\$983	\$9,107	\$641	\$637
Intragovernmental	\$47,920	\$46,728	\$43,569	\$41,982	\$44,770
Utilities, Services and Miscellaneous	\$7,766,535	\$9,061,082	\$10,033,531	\$10,981,307	\$11,353,058
<b>Total Operating Expenses</b>	<b>\$8,084,374</b>	<b>\$9,345,216</b>	<b>\$10,378,929</b>	<b>\$11,256,221</b>	<b>\$11,676,622</b>
<b>Operating Income (Loss) Before Depreciation</b>					
	(\$661,657)	(\$1,236,367)	(\$1,633,517)	(\$1,102,496)	(\$273,424)
<b>Depreciation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Income (Loss)</b>					
	(\$661,657)	(\$1,236,367)	(\$1,633,517)	(\$1,102,496)	(\$273,424)
<b>Non-Operating Revenues:</b>					
Investment Revenue	\$254,420	\$80,994	\$62,758	\$26,778	\$53,206
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$1,804
<b>Total Non-Operating Revenues</b>	<b>\$254,420</b>	<b>\$80,994</b>	<b>\$62,758</b>	<b>\$26,778</b>	<b>\$55,010</b>
<b>Operating Transfers:</b>					
Operating Transfer From Other Funds	\$0	\$41,725	\$0	\$1,000,565	\$500,134
Operating Transfers To Other Funds	\$0	\$0	\$0	(\$2,625)	(\$1,286)
<b>Total Operating Transfers</b>	<b>\$0</b>	<b>\$41,725</b>	<b>\$0</b>	<b>\$997,940</b>	<b>\$498,848</b>
<b>Net Income (Loss) Before Capital Contribution</b>					
	(\$407,237)	(\$1,113,648)	(\$1,570,759)	(\$77,778)	\$280,434
Capital Contributions	\$0	\$0	\$0	\$0	\$0
<b>Net Income (Loss)</b>	<b>(\$407,237)</b>	<b>(\$1,113,648)</b>	<b>(\$1,570,759)</b>	<b>(\$77,778)</b>	<b>\$280,434</b>
Amortization of Contributions	\$0	\$0	\$0	\$0	\$0
<b>Net Income (Loss) Transferred To Retained Earnings</b>					
	(\$407,237)	(\$1,113,648)	(\$1,570,759)	(\$77,778)	\$280,434
Beginning Retained Earnings	\$3,592,307	\$3,185,070	\$2,071,422	\$500,663	\$422,885
<b>Ending Retained Earnings</b>	<b>\$3,185,070</b>	<b>\$2,071,422</b>	<b>\$500,663</b>	<b>\$422,885</b>	<b>\$703,319</b>
Contributed Capital	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Equity</b>	<b>\$3,185,070</b>	<b>\$2,071,422</b>	<b>\$500,663</b>	<b>\$422,885</b>	<b>\$703,319</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$10,706,134	\$10,692,775	\$10,748,645	\$11,541,769	\$11,701,901
\$2,201,546	\$2,742,204	\$2,683,204	\$2,930,210	\$2,259,706
\$12,907,680	\$13,434,979	\$13,431,849	\$14,471,979	\$13,961,607
\$231,655	\$232,381	\$251,714	\$342,593	\$379,592
\$22,334	\$36,741	\$30,403	\$15,828	\$18,158
\$474	\$588	\$2,427	\$520	\$3,297
\$50,698	\$56,312	\$66,506	\$70,203	\$68,681
\$12,394,415	\$13,116,818	\$12,508,223	\$12,878,981	\$13,407,214
\$12,699,576	\$13,442,840	\$12,859,273	\$13,308,125	\$13,876,942
\$208,104	(\$7,861)	\$572,576	\$1,163,854	\$84,665
\$0	\$0	\$0	\$0	\$0
\$208,104	(\$7,861)	\$572,576	\$1,163,854	\$84,665
\$77,316	\$90,109	\$96,684	\$126,386	\$102,554
\$5,337	\$6,729	\$4,883	\$7,072	\$446,239
\$82,653	\$96,838	\$101,567	\$133,458	\$548,793
\$45,400	\$0	\$0	\$0	\$0
\$0	\$0	(\$21,916)	(\$21,868)	(\$21,868)
\$45,400	\$0	(\$21,916)	(\$21,868)	(\$21,868)
\$336,157	\$88,977	\$652,227	\$1,275,444	\$611,590
\$0	\$0	\$0	\$0	\$0
\$336,157	\$88,977	\$652,227	\$1,275,444	\$611,590
\$0	\$0	\$0	\$0	\$0
\$336,157	\$88,977	\$652,227	\$1,275,444	\$611,590
\$703,319	\$1,039,476	\$1,128,453	\$1,780,680	\$3,056,124
<b>\$1,039,476</b>	<b>\$1,128,453</b>	<b>\$1,780,680</b>	<b>\$3,056,124</b>	<b>\$3,667,714</b>
\$0	\$0	\$0	\$0	\$0
<b>\$1,039,476</b>	<b>\$1,128,453</b>	<b>\$1,780,680</b>	<b>\$3,056,124</b>	<b>\$3,667,714</b>



# Employee Benefit Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes					
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues	\$0	\$0	\$0	\$0	\$0
Grants	\$254,420	\$80,994	\$62,758	\$26,778	\$53,206
Interest	\$7,422,717	\$8,108,849	\$8,745,412	\$10,153,725	\$11,403,198
Fees and Service Charges	\$0	\$0	\$0	\$0	\$1,804
Other Local Revenues ++	<b>\$7,677,137</b>	<b>\$8,189,843</b>	<b>\$8,808,170</b>	<b>\$10,180,503</b>	<b>\$11,458,208</b>
Other Funding Sources/Transfers^	\$0	\$41,725	\$0	\$1,000,565	\$500,134
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$7,677,137</b>	<b>\$8,231,568</b>	<b>\$8,808,170</b>	<b>\$11,181,068</b>	<b>\$11,958,342</b>
<b>Financial Uses</b>					
Operating Expenses	\$8,084,374	\$9,345,216	\$10,378,929	\$11,256,221	\$11,676,622
Operating Transfers to Other Funds	\$0	\$0	\$0	\$2,625	\$1,286
Interest and Other Non-Oper Cash Exp	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditure Uses</b>	<b>\$8,084,374</b>	<b>\$9,345,216</b>	<b>\$10,378,929</b>	<b>\$11,258,846</b>	<b>\$11,677,908</b>
<b>Increase/(Decrease) to Cash</b>	<b>(\$407,237)</b>	<b>(\$1,113,648)</b>	<b>(\$1,570,759)</b>	<b>(\$77,778)</b>	<b>\$280,434</b>
<b>Ending Cash and Other Resources #</b>	<b>\$3,901,530</b>	<b>\$2,950,422</b>	<b>\$1,398,675</b>	<b>\$1,382,364</b>	<b>\$1,588,149</b>
<b>20% Cash Guideline</b>	<b>\$1,616,875</b>	<b>\$1,869,043</b>	<b>\$2,075,786</b>	<b>\$2,251,769</b>	<b>\$2,335,582</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>\$2,284,655</b>	<b>\$1,081,379</b>	<b>(\$677,111)</b>	<b>(\$869,405)</b>	<b>(\$747,433)</b>

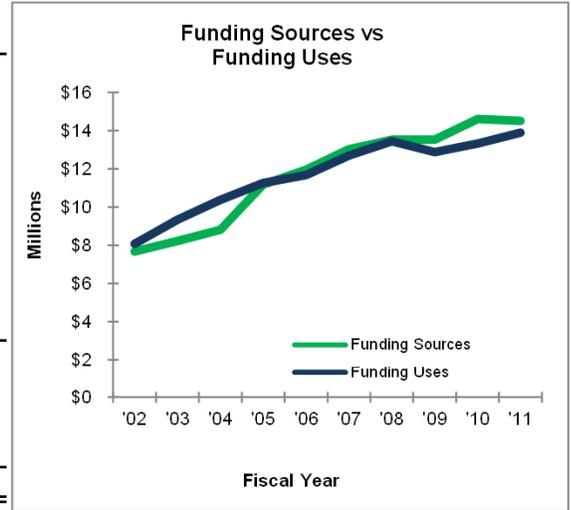
# Ending Cash and Other Resources is equal to current assets less current liabilities.

++ Other Local Revenues include miscellaneous revenues

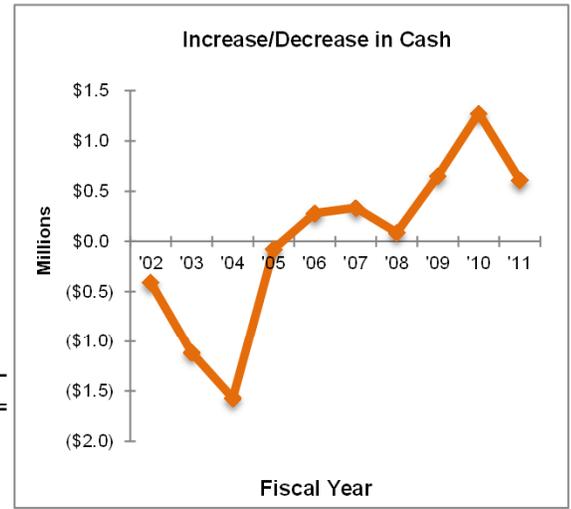
^ Other Funding Sources and Transfers do not include Capital Contributions.

# Financial Sources and Uses

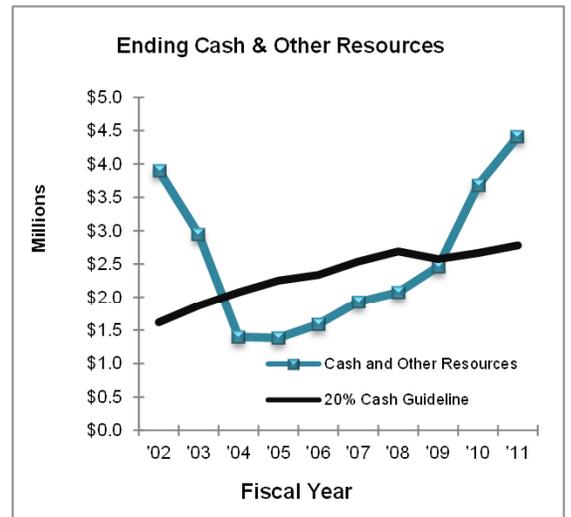
Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$0	\$0	\$0	\$0	\$0
\$77,316	\$90,109	\$96,684	\$126,386	\$102,554
\$12,907,680	\$13,434,979	\$13,431,849	\$14,471,979	\$11,701,901
\$5,337	\$6,729	\$4,883	\$7,072	\$2,705,945
<b>\$12,990,333</b>	<b>\$13,531,817</b>	<b>\$13,533,416</b>	<b>\$14,605,437</b>	<b>\$14,510,400</b>
\$45,400	\$0	\$0	\$0	\$0
<b>\$13,035,733</b>	<b>\$13,531,817</b>	<b>\$13,533,416</b>	<b>\$14,605,437</b>	<b>\$14,510,400</b>



\$12,699,576	\$13,442,840	\$12,859,273	\$13,308,125	\$13,876,942
\$0	\$0	\$21,916	\$21,868	\$21,868
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$12,699,576</b>	<b>\$13,442,840</b>	<b>\$12,881,189</b>	<b>\$13,329,993</b>	<b>\$13,898,810</b>

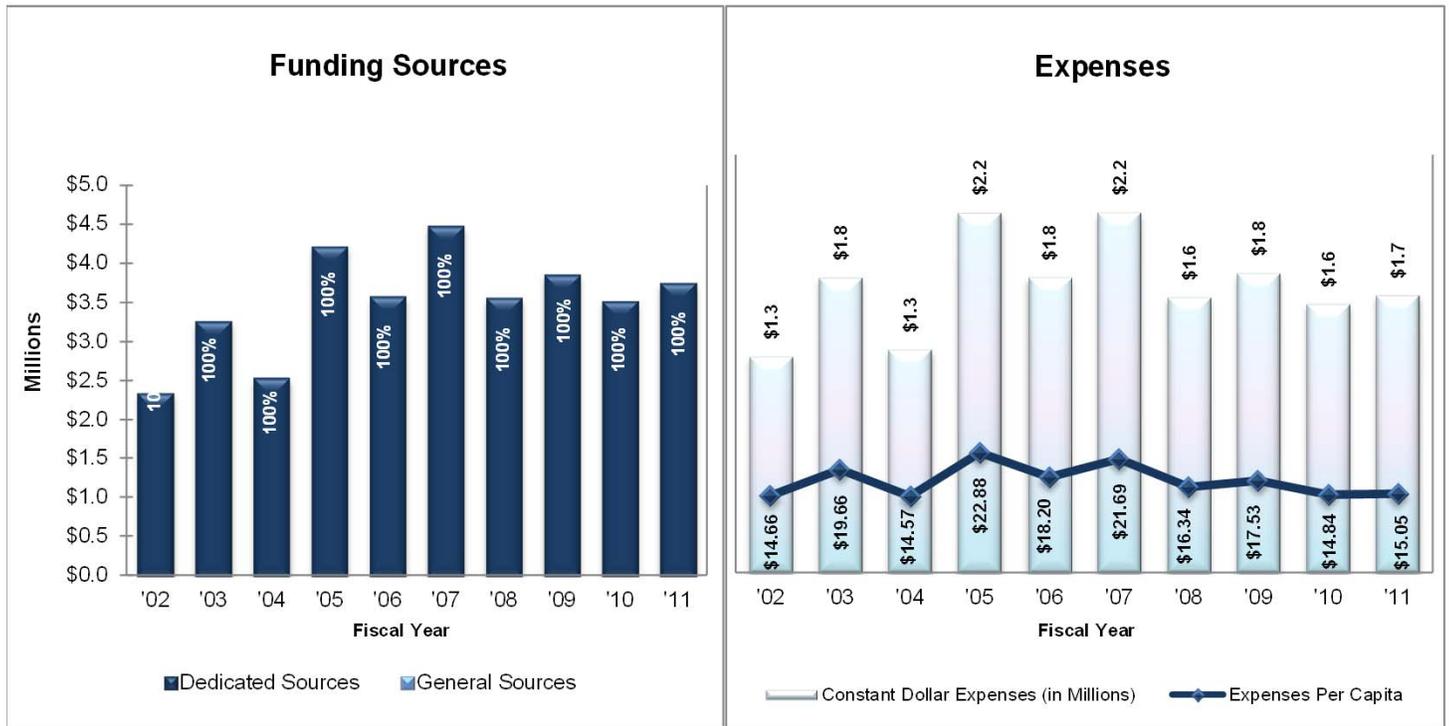


<b>\$336,157</b>	<b>\$88,977</b>	<b>\$652,227</b>	<b>\$1,275,444</b>	<b>\$611,590</b>
<b>\$1,926,563</b>	<b>\$2,076,864</b>	<b>\$2,460,636</b>	<b>\$3,683,525</b>	<b>\$4,411,410</b>
<b>\$2,539,915</b>	<b>\$2,688,568</b>	<b>\$2,576,238</b>	<b>\$2,665,999</b>	<b>\$2,779,762</b>
<b>(\$613,352)</b>	<b>(\$611,704)</b>	<b>(\$115,602)</b>	<b>\$1,017,526</b>	<b>\$1,631,648</b>



(THIS PAGE INTENTIONALLY LEFT BLANK)

## Supporting Activity - Self Insurance Reserve Fund



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$2,329,992	\$0	\$2,329,992	179.9	\$1,295,160	88,328	\$14.66	14.41%
2003	\$3,252,028	\$0	\$3,252,028	184.0	\$1,767,407	89,913	\$19.66	34.06%
2004	\$2,524,474	\$0	\$2,524,474	188.9	\$1,336,408	91,712	\$14.57	(25.87%)
2005	\$4,209,618	\$0	\$4,209,618	195.3	\$2,155,462	94,211	\$22.88	57.01%
2006	\$3,567,259	\$0	\$3,567,259	201.6	\$1,769,474	97,202	\$18.20	(20.43%)
2007	\$4,470,024	\$0	\$4,470,024	207.3	\$2,156,307	99,405	\$21.69	19.16%
2008	\$3,551,898	\$0	\$3,551,898	215.3	\$1,649,721	100,976	\$16.34	(24.68%)
2009	\$3,847,864	\$0	\$3,847,864	214.5	\$1,793,567	102,324	\$17.53	7.29%
2010	\$3,509,831	\$0	\$3,509,831	218.1	\$1,609,601	108,500	\$14.84	(15.37%)
<b>2011</b>	<b>\$3,739,865</b>	<b>\$0</b>	<b>\$3,739,865</b>	<b>224.9</b>	<b>\$1,662,613</b>	<b>110,438</b>	<b>\$15.05</b>	<b>1.48%</b>

### Description:

The Self Insurance Fund is an internal service fund accounts for the transactions and reserves associated with the city's self insurance program. This program provides coverage for the city's worker's compensation and property and casualty claims. The primary dedicated funding source is self insurance charges which are charged to each fund based on three components: 50% of the cost is based on the department's five year claims cost history; 30% is based on the department's workers compensation exposure as determined by industry standards; and 20% is based on the department's vehicle exposure which is determined by the number and types of vehicles.

### Analysis:

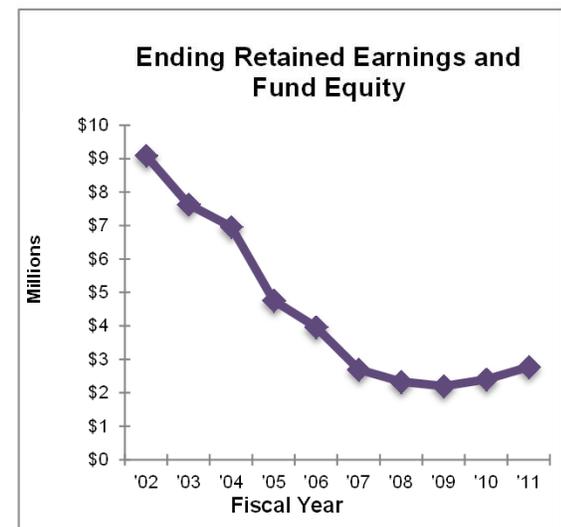
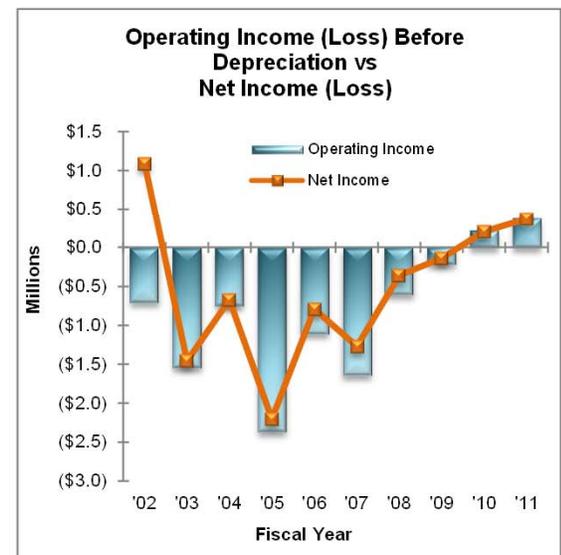
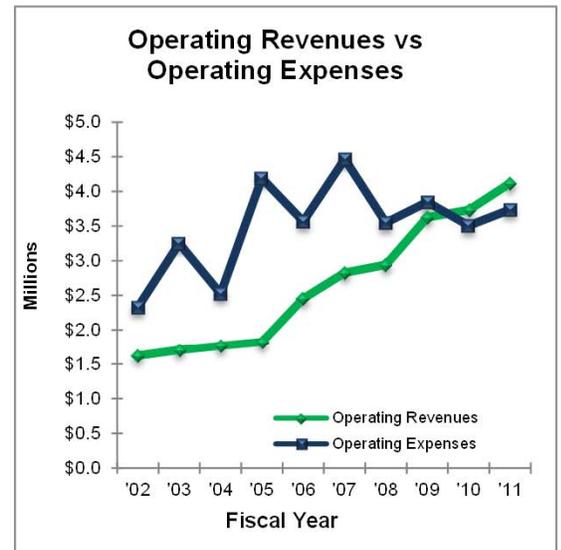
For the ten year period, constant dollar expenses have increased 28% and expenses per capita have increased one percent. The increases and decreases over the ten year period are due to the fluctuation in the number and size of claims as well as increase in insurance premiums. Management closely monitors this fund to ensure the fund is properly funded and premium and claim cost increases are minimized. Fund balance decreased from FY 2002 to FY 2006 but has been stable since then. Ending cash and other resources has been above the 20% guideline since FY 2008.

## Self Insurance Reserve Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Operating Revenues:</b>					
User Charges	\$1,620,436	\$1,705,501	\$1,769,486	\$1,825,032	\$2,455,498
Misc. Operating Revenue	\$0	\$0	\$0	\$0	\$0
<b>Total Operating Revenues</b>	<b>\$1,620,436</b>	<b>\$1,705,501</b>	<b>\$1,769,486</b>	<b>\$1,825,032</b>	<b>\$2,455,498</b>
<b>Operating Expenses:</b>					
Personal Services	\$97,612	\$102,421	\$111,515	\$114,288	\$119,931
Materials and Supplies	\$5,312	\$3,267	\$3,042	\$3,635	\$2,674
Travel and Training	\$4,646	\$4,876	\$3,777	\$3,196	\$4,800
Intragovernmental	\$38,299	\$35,561	\$28,434	\$25,323	\$26,217
Utilities, Services and Miscellaneous	\$2,184,123	\$3,105,903	\$2,377,706	\$4,045,176	\$3,413,637
<b>Total Operating Expenses</b>	<b>\$2,329,992</b>	<b>\$3,252,028</b>	<b>\$2,524,474</b>	<b>\$4,191,618</b>	<b>\$3,567,259</b>
<b>Operating Income (Loss) Before Depreciation</b>					
	(\$709,556)	(\$1,546,527)	(\$754,988)	(\$2,366,586)	(\$1,111,761)
<b>Depreciation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$5,500)</b>	<b>(\$6,000)</b>
<b>Operating Income (Loss)</b>	<b>(\$709,556)</b>	<b>(\$1,546,527)</b>	<b>(\$754,988)</b>	<b>(\$2,372,086)</b>	<b>(\$1,117,761)</b>
<b>Non-Operating Revenues:</b>					
Investment Revenue	\$2,419,349	\$88,312	\$80,120	\$169,881	\$289,590
Revenue from Other Gov Units	\$0	\$0	\$0	\$0	\$36,322
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
<b>Total Non-Operating Revenues</b>	<b>\$2,419,349</b>	<b>\$88,312</b>	<b>\$80,120</b>	<b>\$169,881</b>	<b>\$325,912</b>
<b>Non-Operating Expenses:</b>					
Interest Expense	(\$351,389)	\$0	\$0	\$0	\$0
Miscellaneous Expenses	(\$270,869)	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>(\$622,258)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers:</b>					
Operating Transfer From Other Funds	\$0	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	\$0	\$0	\$0	(\$1,750)	(\$856)
<b>Total Operating Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,750)</b>	<b>(\$856)</b>
<b>Net Income (Loss) Before Capital Contribution</b>					
	\$1,087,535	(\$1,458,215)	(\$674,868)	(\$2,203,955)	(\$792,705)
Capital Contributions					
<b>Net Income (Loss)</b>	<b>\$1,087,535</b>	<b>(\$1,458,215)</b>	<b>(\$674,868)</b>	<b>(\$2,203,955)</b>	<b>(\$792,705)</b>
Amortization of Contributions	\$0	\$0	\$0	\$0	\$0
<b>Net Income (Loss) Transferred To Retained Earnings</b>					
	\$1,087,535	(\$1,458,215)	(\$674,868)	(\$2,203,955)	(\$792,705)
Beginning Retained Earnings	\$8,010,020	\$9,097,555	\$7,639,340	\$6,964,472	\$4,760,517
<b>Ending Retained Earnings</b>	<b>\$9,097,555</b>	<b>\$7,639,340</b>	<b>\$6,964,472</b>	<b>\$4,760,517</b>	<b>\$3,967,812</b>
Contributed Capital	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Equity</b>	<b>\$9,097,555</b>	<b>\$7,639,340</b>	<b>\$6,964,472</b>	<b>\$4,760,517</b>	<b>\$3,967,812</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$2,828,610	\$2,944,239	\$3,629,741	\$3,731,755	\$4,070,362
\$0	\$0	\$0	\$0	\$47,473
\$2,828,610	\$2,944,239	\$3,629,741	\$3,731,755	\$4,117,835
\$174,017	\$187,252	\$194,436	\$191,810	\$197,613
\$2,924	\$2,571	\$8,402	\$7,273	\$5,184
\$5,910	\$3,629	\$4,524	\$4,870	\$4,005
\$31,923	\$41,220	\$42,797	\$41,994	\$52,460
\$4,255,250	\$3,317,226	\$3,597,705	\$3,263,884	\$3,480,603
\$4,470,024	\$3,551,898	\$3,847,864	\$3,509,831	\$3,739,865
(\$1,641,414)	(\$607,659)	(\$218,123)	\$221,924	\$377,970
(\$6,000)	(\$500)	\$0	\$0	\$0
(\$1,647,414)	(\$608,159)	(\$218,123)	\$221,924	\$377,970
\$374,810	\$248,164	\$79,261	\$19,603	\$29,159
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$27
\$374,810	\$248,164	\$79,261	\$19,603	\$29,186
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	(\$35,845)	(\$35,845)
\$0	\$0	\$0	(\$35,845)	(\$35,845)
(\$1,272,604)	(\$359,995)	(\$138,862)	\$205,682	\$371,311
(\$1,272,604)	(\$359,995)	(\$138,862)	\$205,682	\$371,311
\$0	\$0	\$0	\$0	\$0
(\$1,272,604)	(\$359,995)	(\$138,862)	\$205,682	\$371,311
\$3,967,812	\$2,695,208	\$2,335,213	\$2,196,351	\$2,402,033
<b>\$2,695,208</b>	<b>\$2,335,213</b>	<b>\$2,196,351</b>	<b>\$2,402,033</b>	<b>\$2,773,344</b>
\$0	\$0	\$0	\$0	\$0
<b>\$2,695,208</b>	<b>\$2,335,213</b>	<b>\$2,196,351</b>	<b>\$2,402,033</b>	<b>\$2,773,344</b>



# Self Insurance Reserve Fund

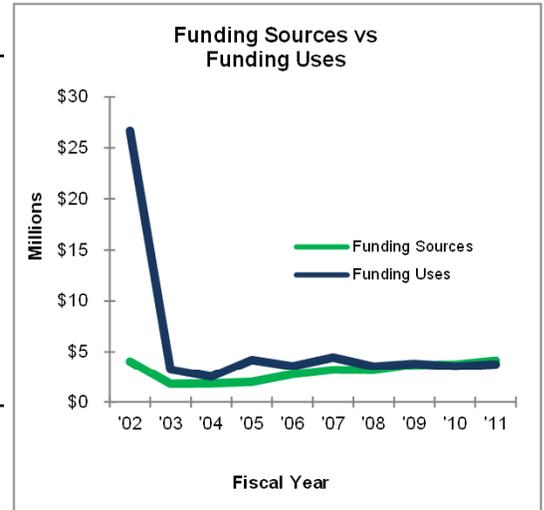
	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes					
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues					
Grants	\$0	\$0	\$0	\$0	\$36,322
Interest	\$2,419,349	\$88,312	\$80,120	\$169,881	\$289,590
Fees and Service Charges	\$1,620,436	\$1,705,501	\$1,769,486	\$1,825,032	\$2,455,498
Other Local Revenues ++	\$0	\$0	\$0	\$0	\$0
	<b>\$4,039,785</b>	<b>\$1,793,813</b>	<b>\$1,849,606</b>	<b>\$1,994,913</b>	<b>\$2,781,410</b>
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0	\$0
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$4,039,785</b>	<b>\$1,793,813</b>	<b>\$1,849,606</b>	<b>\$1,994,913</b>	<b>\$2,781,410</b>
<b>Financial Uses</b>					
Operating Expenses	\$2,329,992	\$3,252,028	\$2,524,474	\$4,191,618	\$3,567,259
Operating Transfers to Other Funds	\$0	\$0	\$0	\$1,750	\$856
Interest and Other Non-Oper Cash Exp	(\$622,258)	\$0	\$0	\$0	\$0
Principal Payments	\$24,977,566	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$18,000	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditure Uses</b>	<b>\$26,685,300</b>	<b>\$3,252,028</b>	<b>\$2,524,474</b>	<b>\$4,211,368</b>	<b>\$3,568,115</b>
<b>Increase/(Decrease) to Cash</b>	<b>(\$22,645,515)</b>	<b>(\$1,458,215)</b>	<b>(\$674,868)</b>	<b>(\$2,216,455)</b>	<b>(\$786,705)</b>
<b>Ending Cash and Other Resources #</b>	<b>(\$965,072)</b>	<b>\$30,499</b>	<b>(\$135,794)</b>	<b>(\$114,853)</b>	<b>(\$173,772)</b>
<b>20% Cash Guideline</b>	<b>\$5,337,060</b>	<b>\$650,406</b>	<b>\$504,895</b>	<b>\$842,274</b>	<b>\$713,623</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>(\$6,302,132)</b>	<b>(\$619,907)</b>	<b>(\$640,689)</b>	<b>(\$957,127)</b>	<b>(\$887,395)</b>

# Ending Cash and Other Resources is equal to current assets less current liabilities.

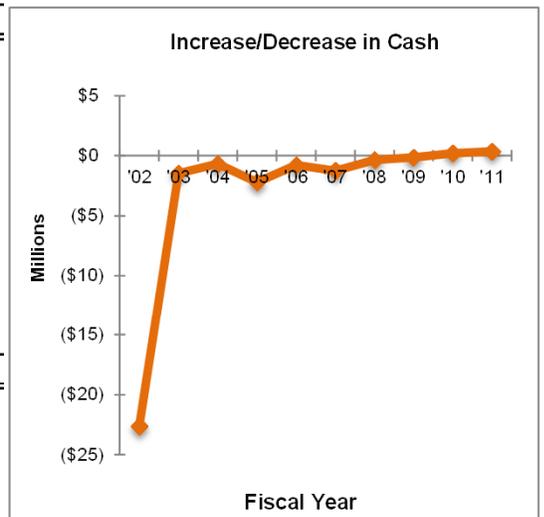
++ Other Local Revenues include Miscellaneous Revenue.

# Financial Sources and Uses

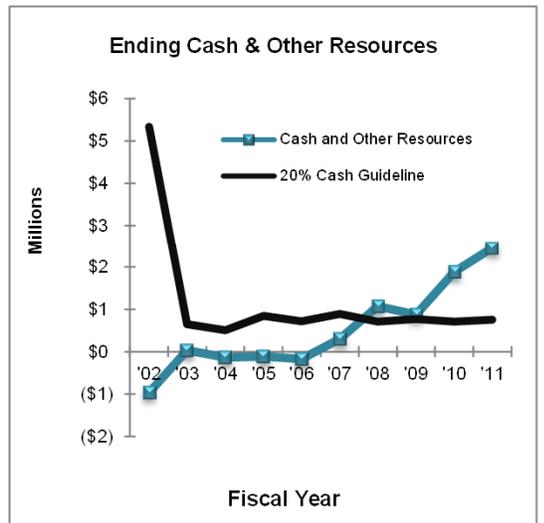
Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$0	\$0	\$0	\$0	\$0
\$374,810	\$248,164	\$79,261	\$19,603	\$29,159
\$2,828,610	\$2,944,239	\$3,629,741	\$3,731,755	\$4,117,835
\$0	\$0	\$0	\$0	\$27
<b>\$3,203,420</b>	<b>\$3,192,403</b>	<b>\$3,709,002</b>	<b>\$3,751,358</b>	<b>\$4,147,021</b>
\$0	\$0	\$0	\$0	\$0
<b>\$3,203,420</b>	<b>\$3,192,403</b>	<b>\$3,709,002</b>	<b>\$3,751,358</b>	<b>\$4,147,021</b>



\$4,470,024	\$3,551,898	\$3,847,864	\$3,509,831	\$3,739,865
\$0	\$0	\$0	\$35,845	\$35,845
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$4,470,024</b>	<b>\$3,551,898</b>	<b>\$3,847,864</b>	<b>\$3,545,676</b>	<b>\$3,775,710</b>

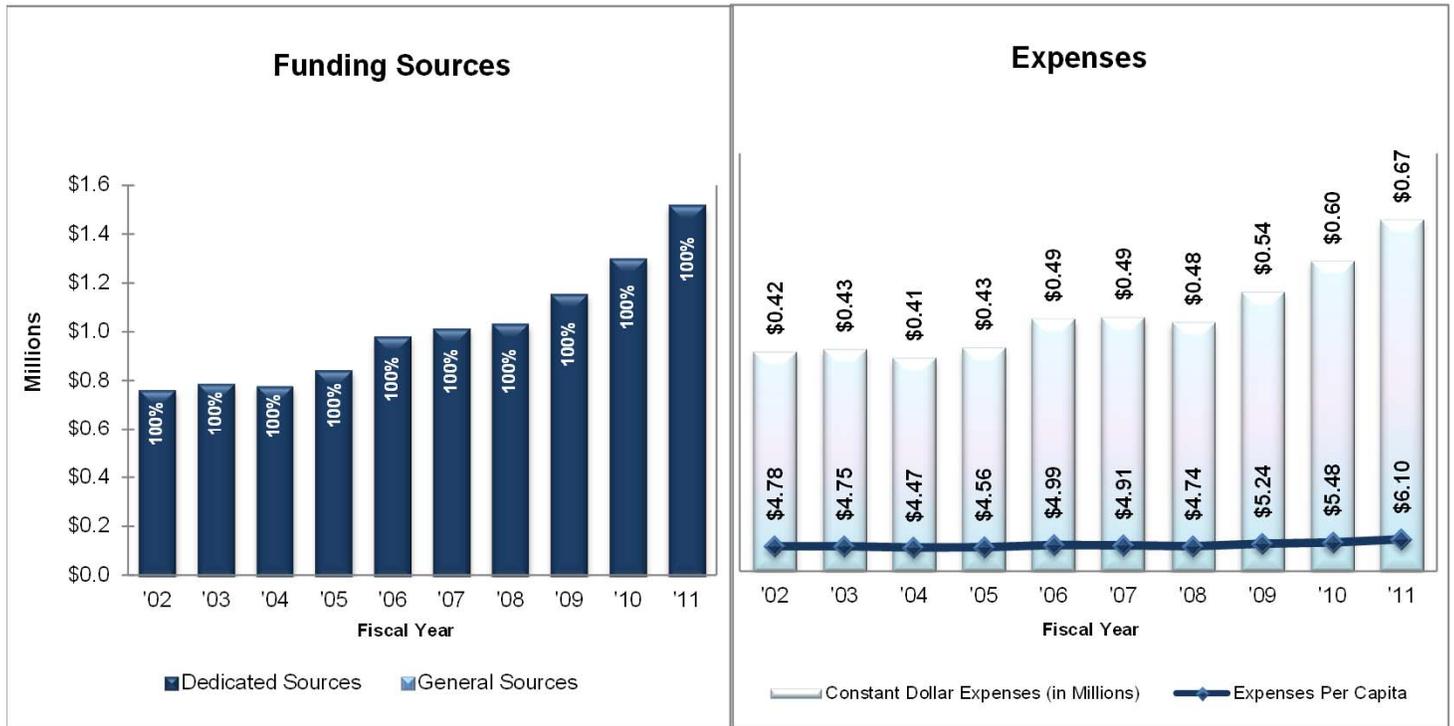


(\$1,266,604)	(\$359,495)	(\$138,862)	\$205,682	\$371,311
\$305,514	\$1,073,165	\$876,042	\$1,884,386	\$2,453,908
\$894,005	\$710,380	\$769,573	\$709,135	\$755,142
(\$588,491)	\$362,785	\$106,469	\$1,175,251	\$1,698,766



(THIS PAGE INTENTIONALLY LEFT BLANK)

# Supporting Activity - Custodial and Building Maintenance Fund



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$759,088	\$0	\$759,088	179.9	\$421,950	88,328	\$4.78	8.07%
2003	\$785,106	\$0	\$785,106	184.0	\$426,688	89,913	\$4.75	(0.66%)
2004	\$775,087	\$0	\$775,087	188.9	\$410,316	91,712	\$4.47	(5.72%)
2005	\$839,602	\$0	\$839,602	195.3	\$429,904	94,211	\$4.56	1.99%
2006	\$977,808	\$0	\$977,808	201.6	\$485,024	97,202	\$4.99	9.35%
2007	\$1,010,816	\$0	\$1,010,816	207.3	\$487,610	99,405	\$4.91	(1.69%)
2008	\$1,030,051	\$0	\$1,030,051	215.3	\$478,419	100,976	\$4.74	(3.41%)
2009	\$1,150,861	\$0	\$1,150,861	214.5	\$536,439	102,324	\$5.24	10.65%
2010	\$1,297,550	\$0	\$1,297,550	218.1	\$595,054	108,500	\$5.48	4.61%
<b>2011</b>	<b>\$1,516,422</b>	<b>\$0</b>	<b>\$1,516,422</b>	<b>224.9</b>	<b>\$674,148</b>	<b>110,438</b>	<b>\$6.10</b>	<b>11.30%</b>

### Description:

The Custodial and Building Maintenance Department Fund is an internal service fund that provides custodial services to city buildings downtown, along with the Sanford Kimpton, Wabash and Grissum Buildings. In addition, building maintenance services are provided to these facilities as well as the Walton Building, various police buildings (excluding the training facility) and other city facilities. All funding sources are considered to be dedicated and come from fees and service charges to funds that utilize these services on a per square foot basis. Utility bills for the Daniel Boone Building, Howard and Gentry Buildings are paid from this fund and the departments are charged back on a per square foot basis.

### Analysis:

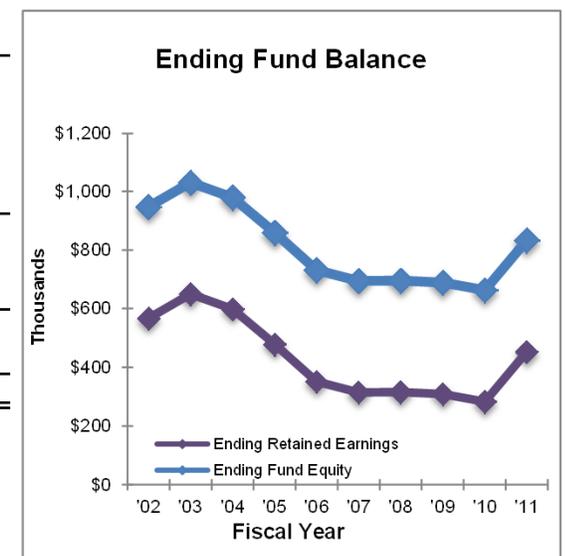
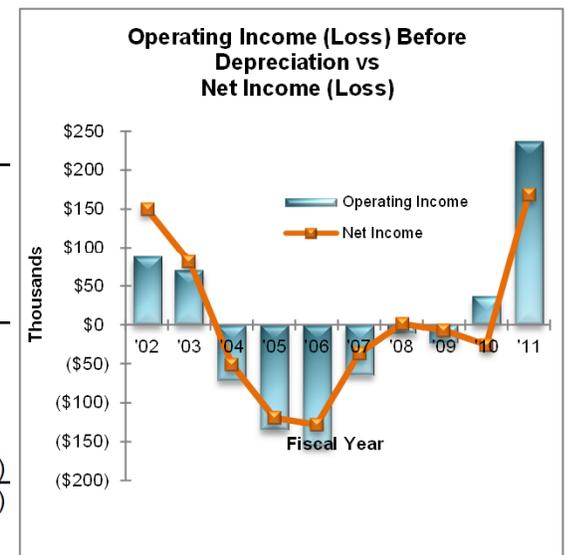
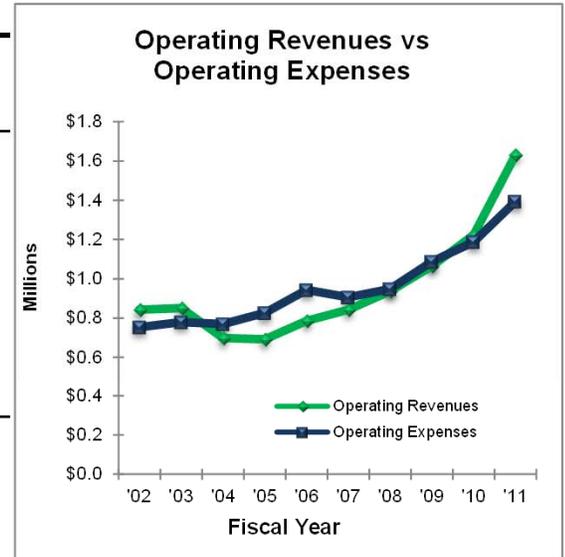
For the ten year period, constant dollar expenses have increased 60% and expenses per capita have increased 26%. In FY 2009, custodial services were added to the Wabash (Transit) building and increased at the Grissum Building. This resulted in the addition of 1.75 FTE positions. In FY 2010, Custodial and Building Maintenance services were increased in the addition and renovation of the Daniel Boone Building. Three positions were added as a result of the expanded square footage for custodial and building maintenance. Net losses occurred in FY 2004 to FY 2007 from FY 2009 to FY 2010. These are planned uses of fund balances as internal service funds do not have a goal of making a profit. Rather, they exist to provide a service to user departments and recover their costs through fees to the user departments. Over time, fund balance and ending cash can increase because the department did not spend all of their budget. Management uses the excess cash above the 20% guideline by charging fees to departments that are lower than they should be to recover 100% of costs or purchasing one-time capital items. The result is a net loss for the year and fund balance and ending cash and other resources decreases. For FY 2011, the ending cash and other resources is still above the 20% guideline so the fund is in good financial condition.

# Custodial and Building Maintenance Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Operating Revenues:</b>					
Custodial User charges	\$258,101	\$256,243	\$231,444	\$217,874	\$257,091
Bldg. Maint. User Charges	\$584,529	\$594,598	\$466,834	\$474,305	\$529,899
<b>Total Operating Revenues</b>	<b>\$842,630</b>	<b>\$850,841</b>	<b>\$698,278</b>	<b>\$692,179</b>	<b>\$786,990</b>
<b>Operating Expenses:</b>					
Personal Services	\$380,367	\$392,982	\$401,977	\$449,029	\$487,239
Materials and Supplies	\$87,909	\$86,998	\$85,745	\$82,462	\$123,231
Travel and Training	\$557	\$666	\$0	\$0	\$457
Intragovernmental	\$58,641	\$55,250	\$64,159	\$60,903	\$71,203
Utilities, Services and Miscellaneous	\$226,369	\$244,061	\$218,058	\$234,556	\$260,759
<b>Total Operating Expenses</b>	<b>\$753,843</b>	<b>\$779,957</b>	<b>\$769,939</b>	<b>\$826,950</b>	<b>\$942,889</b>
<b>Operating Income (Loss) Before Depreciation</b>					
	\$88,787	\$70,884	(\$71,661)	(\$134,771)	(\$155,899)
<b>Depreciation</b>	(\$5,148)	(\$5,149)	(\$5,148)	(\$4,777)	(\$4,826)
<b>Operating Income (Loss) *</b>	<b>\$83,639</b>	<b>\$65,735</b>	<b>(\$76,809)</b>	<b>(\$139,548)</b>	<b>(\$160,725)</b>
<b>Non-Operating Revenues:</b>					
Investment Revenue	\$52,925	\$15,863	\$25,897	\$25,970	\$32,869
Revenue from Other Gov Units	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$375	\$270	\$185	\$2,119	\$4,079
<b>Total Non-Operating Revenues</b>	<b>\$53,300</b>	<b>\$16,133</b>	<b>\$26,082</b>	<b>\$28,089</b>	<b>\$36,948</b>
<b>Non-Operating Expenses:</b>					
Interest Expense	\$97	\$0	\$0	\$0	\$0
Miscellaneous Expenses	\$0	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$97</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers:</b>					
Operating Transfer From Other Funds	\$13,070	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	\$0	\$0	\$0	(\$7,875)	(\$4,493)
<b>Total Operating Transfers</b>	<b>\$13,070</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$7,875)</b>	<b>(\$4,493)</b>
<b>Net Income (Loss) Before Capital Contribution</b>					
	\$149,912	\$81,868	(\$50,727)	(\$119,334)	(\$128,270)
Capital Contributions					
<b>Net Income (Loss)</b>	<b>\$149,912</b>	<b>\$81,868</b>	<b>(\$50,727)</b>	<b>(\$119,334)</b>	<b>(\$128,270)</b>
Amortization of Contributions	\$0	\$0	\$0	\$0	\$0
<b>Net Income (Loss) Transferred To Retained Earnings</b>					
	\$149,912	\$81,868	(\$50,727)	(\$119,334)	(\$128,270)
Beginning Retained Earnings	\$417,657	\$567,569	\$649,437	\$598,710	\$479,376
<b>Ending Retained Earnings</b>	<b>\$567,569</b>	<b>\$649,437</b>	<b>\$598,710</b>	<b>\$479,376</b>	<b>\$351,106</b>
Contributed Capital	\$380,000	\$380,000	\$380,000	\$380,000	\$380,000
<b>Ending Retained Earnings</b>	<b>\$947,569</b>	<b>\$1,029,437</b>	<b>\$978,710</b>	<b>\$859,376</b>	<b>\$731,106</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$288,963	\$331,130	\$470,096	\$469,995	\$589,484
\$553,589	\$605,979	\$595,336	\$754,689	\$1,041,921
\$842,552	\$937,109	\$1,065,432	\$1,224,684	\$1,631,405
\$482,649	\$514,538	\$605,294	\$600,807	\$731,465
\$104,212	\$105,922	\$129,656	\$156,594	\$168,836
\$0	\$1,477	\$508	\$1,255	\$2,376
\$76,180	\$82,511	\$77,000	\$95,478	\$114,380
\$243,647	\$243,251	\$276,012	\$333,492	\$376,823
\$906,688	\$947,699	\$1,088,470	\$1,187,626	\$1,393,880
(\$64,136)	(\$10,590)	(\$23,038)	\$37,058	\$237,525
(\$8,708)	(\$10,905)	(\$12,656)	(\$13,209)	(\$15,813)
(\$72,844)	(\$21,495)	(\$35,694)	\$23,849	\$221,712
\$35,900	\$27,742	\$24,642	\$19,975	\$14,760
\$0	\$0	\$0	\$0	\$0
\$2,001	\$3,450	\$4,175	\$0	\$4,119
\$37,901	\$31,192	\$28,817	\$19,975	\$18,879
\$0	\$0	\$0	\$0	\$0
\$1,600	\$8,164	\$0	\$0	\$1,899
\$1,600	\$8,164	\$0	\$0	\$1,899
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	(\$69,646)	(\$69,646)
\$0	\$0	\$0	(\$69,646)	(\$69,646)
(\$36,543)	\$1,533	(\$6,877)	(\$25,822)	\$169,046
(\$36,543)	\$1,533	(\$6,877)	(\$25,822)	\$169,046
\$0	\$0	\$0	\$0	\$0
(\$36,543)	\$1,533	(\$6,877)	(\$25,822)	\$169,046
\$351,106	\$314,563	\$316,096	\$309,219	\$283,397
<b>\$314,563</b>	<b>\$316,096</b>	<b>\$309,219</b>	<b>\$283,397</b>	<b>\$452,443</b>
\$380,000	\$380,000	\$380,000	\$380,000	\$380,000
<b>\$694,563</b>	<b>\$696,096</b>	<b>\$689,219</b>	<b>\$663,397</b>	<b>\$832,443</b>



# Custodial and Building Maintenance Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes					
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues					
Grants					
Interest	\$52,925	\$15,863	\$25,897	\$25,970	\$32,869
Fees and Service Charges	\$842,630	\$850,841	\$698,278	\$692,179	\$786,990
Other Local Revenues ++	\$375	\$270	\$185	\$2,119	\$4,079
	<b>\$895,930</b>	<b>\$866,974</b>	<b>\$724,360</b>	<b>\$720,268</b>	<b>\$823,938</b>
Other Funding Sources/Transfers^	\$13,070	\$0	\$0	\$0	\$0
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$909,000</b>	<b>\$866,974</b>	<b>\$724,360</b>	<b>\$720,268</b>	<b>\$823,938</b>
<b>Financial Uses</b>					
Operating Expenses	\$753,843	\$779,957	\$769,939	\$826,950	\$942,889
Operating Transfers to Other Funds	\$0	\$0	\$0	\$7,875	\$4,493
Interest and Other Non-Oper Cash Exp	\$97	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$25,600
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditure Uses</b>	<b>\$753,940</b>	<b>\$779,957</b>	<b>\$769,939</b>	<b>\$834,825</b>	<b>\$972,982</b>
<b>Increase/(Decrease) to Cash</b>	<b>\$155,060</b>	<b>\$87,017</b>	<b>(\$45,579)</b>	<b>(\$114,557)</b>	<b>(\$149,044)</b>
<b>Ending Cash and Other Resources #</b>	<b>\$866,128</b>	<b>\$953,145</b>	<b>\$907,566</b>	<b>\$791,048</b>	<b>\$642,004</b>
<b>20% Cash Guideline</b>	<b>\$150,788</b>	<b>\$155,991</b>	<b>\$153,988</b>	<b>\$166,965</b>	<b>\$194,596</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>\$715,340</b>	<b>\$797,154</b>	<b>\$753,578</b>	<b>\$624,083</b>	<b>\$447,408</b>

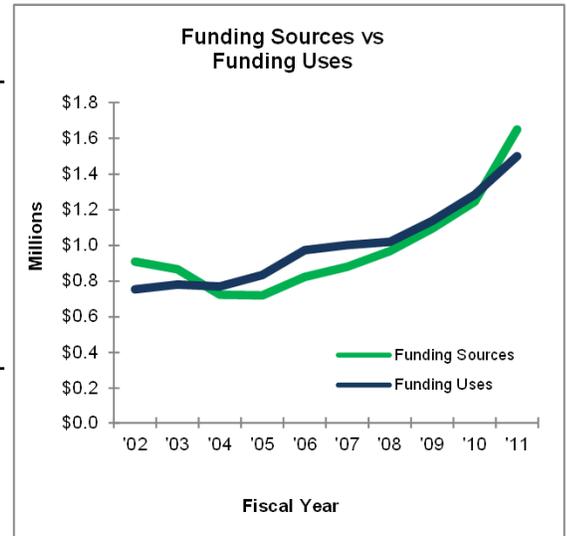
# Ending Cash and Other Resources equal to current assets less current liabilities.

++ Other Local Revenues include miscellaneous revenues

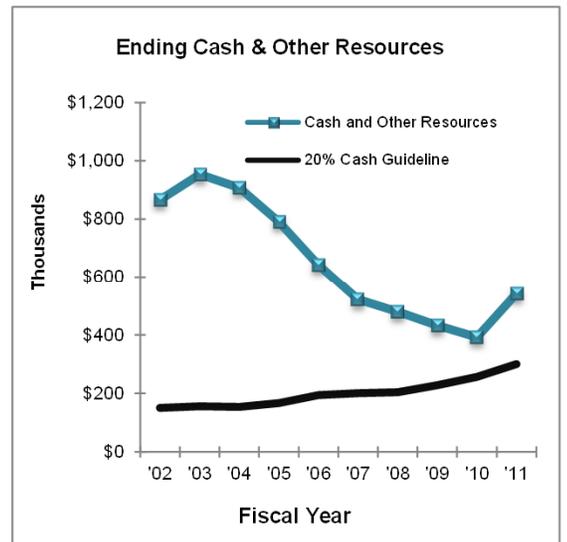
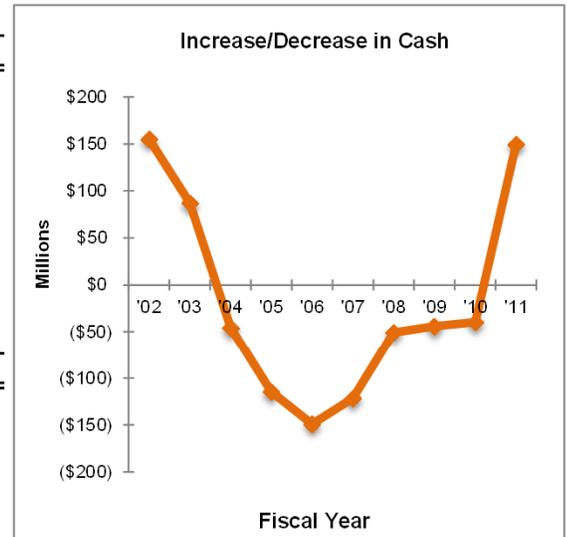
^ Other Funding Sources and Transfers do not include Capital Contributions.

# Financial Sources and Uses

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$35,900	\$27,742	\$24,642	\$19,975	\$14,760
\$842,552	\$937,109	\$1,065,432	\$1,224,684	\$1,631,405
\$2,001	\$3,450	\$4,175	\$0	\$4,119
<b>\$880,453</b>	<b>\$968,301</b>	<b>\$1,094,249</b>	<b>\$1,244,659</b>	<b>\$1,650,284</b>
\$0	\$0	\$0	\$0	\$0

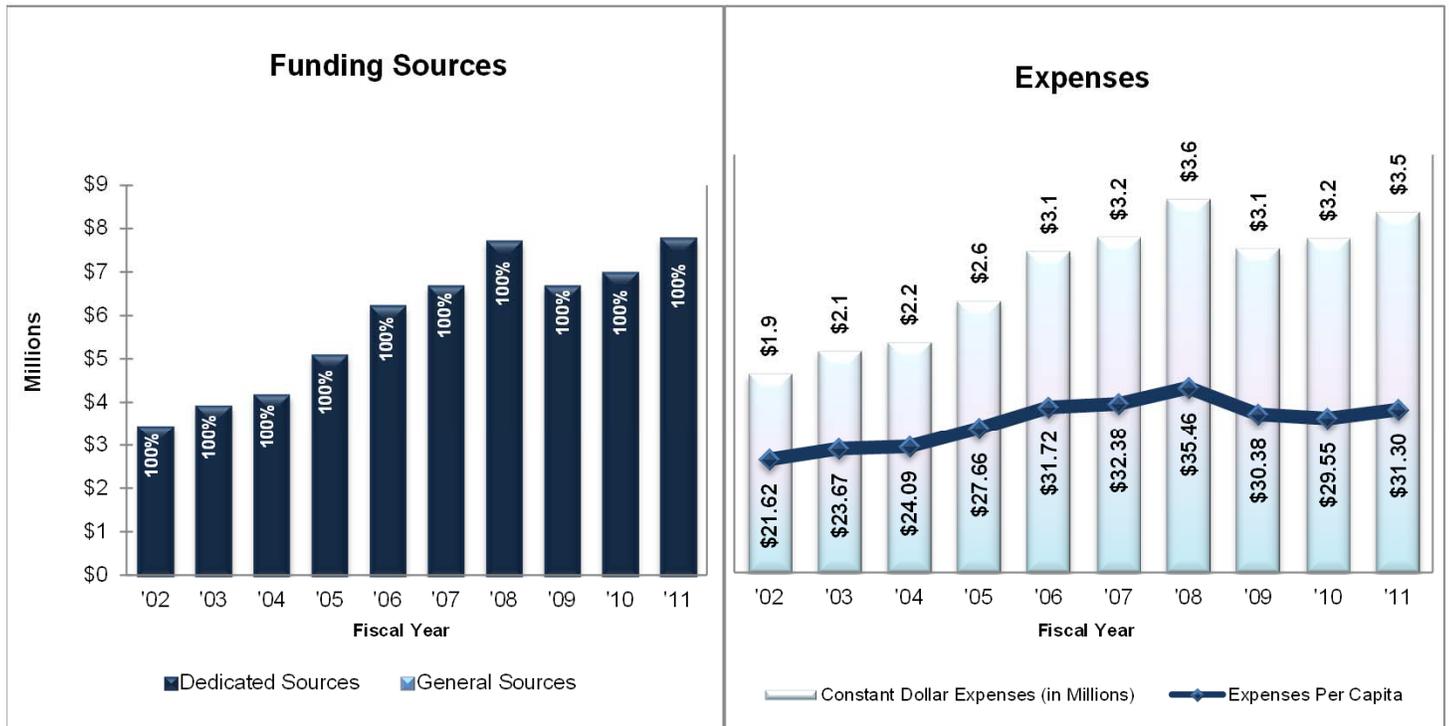


Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
<b>\$880,453</b>	<b>\$968,301</b>	<b>\$1,094,249</b>	<b>\$1,244,659</b>	<b>\$1,650,284</b>
\$906,688	\$947,699	\$1,088,470	\$1,187,626	\$1,393,880
\$0	\$0	\$0	\$69,646	\$69,646
\$1,600	\$8,164	\$0	\$0	\$1,899
\$0	\$0	\$0	\$0	\$0
\$93,820	\$63,283	\$49,735	\$27,069	\$35,184
\$0	\$0	\$0	\$0	\$0
<b>\$1,002,108</b>	<b>\$1,019,146</b>	<b>\$1,138,205</b>	<b>\$1,284,341</b>	<b>\$1,500,609</b>
(\$121,655)	(\$50,845)	(\$43,956)	(\$39,682)	\$149,675
\$521,948	\$479,268	\$431,881	\$392,199	\$541,314
\$200,422	\$203,829	\$227,641	\$256,868	\$300,122
\$321,526	\$275,439	\$204,240	\$135,331	\$241,192



(THIS PAGE INTENTIONALLY LEFT BLANK)

## Supporting Activity - Fleet Operations Fund



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Expenses without Capital Projects	Capital Projects	Total Expenses/ Dedicated Sources	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$3,428,877	\$6,231	\$3,435,108	179.9	\$1,909,454	88,328	\$21.62	(1.89%)
2003	\$3,914,848	\$325	\$3,915,173	184.0	\$2,127,811	89,913	\$23.67	9.47%
2004	\$4,129,708	\$42,966	\$4,172,674	188.9	\$2,208,933	91,712	\$24.09	1.78%
2005	\$5,087,500	\$1,769	\$5,089,269	195.3	\$2,605,873	94,211	\$27.66	14.84%
2006	\$6,208,507	\$7,387	\$6,215,894	201.6	\$3,083,281	97,202	\$31.72	14.68%
2007	\$6,671,461	\$0	\$6,671,461	207.3	\$3,218,264	99,405	\$32.38	2.06%
2008	\$7,699,729	\$10,275	\$7,710,004	215.3	\$3,581,002	100,976	\$35.46	9.54%
2009	\$6,604,695	\$65,033	\$6,669,728	214.5	\$3,108,894	102,324	\$30.38	(14.33%)
2010	\$6,918,100	\$72,620	\$6,990,720	218.1	\$3,205,929	108,500	\$29.55	(2.75%)
<b>2011</b>	<b>\$7,759,462</b>	<b>\$15,987</b>	<b>\$7,775,449</b>	<b>224.9</b>	<b>\$3,456,692</b>	<b>110,438</b>	<b>\$31.30</b>	<b>5.93%</b>

### Description:

The Fleet Operation Fund is an internal service fund which provides preventive maintenance, mechanical repair, repair parts, acquisition support, and fuel for the vehicles and equipment belonging to City departments. The primary dedicated funding source is fees and service charges for labor, parts, outside work authorizations and fuel that are charged to various departments throughout the year based on their usage of fleet goods and services.

### Analysis:

For the ten year period, constant dollar expenses increased 81% and expenses per capita increased 43%. During this time period, fuel costs have more than tripled and costs of sending equipment out for repair significantly increased. This led management to the decision of adding another shift to fleet operations and this occurred in FY 2009. There has been a reduction in costs as a result. Management will look at further maintenance centralization efforts in the FY 2013 and FY 2014 budgets as Parks and Recreation and then Water and Electric vehicle maintenance come under the direction of this fund.

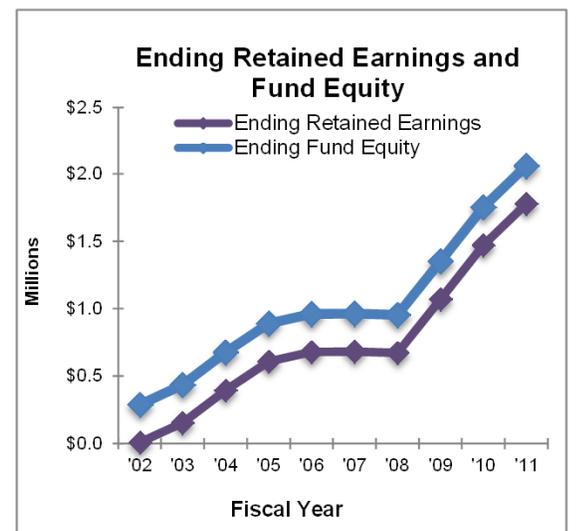
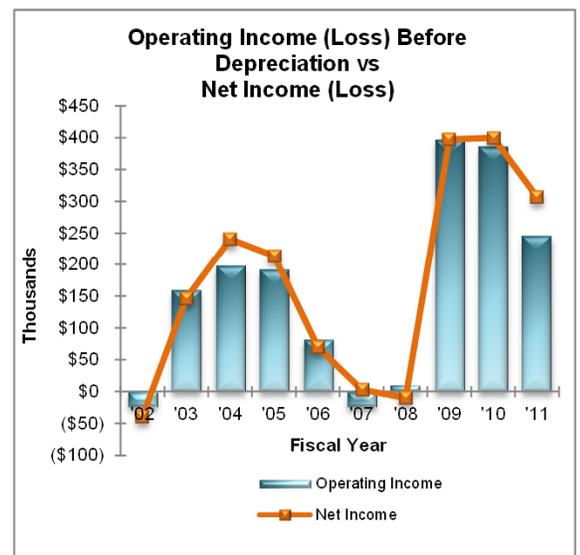
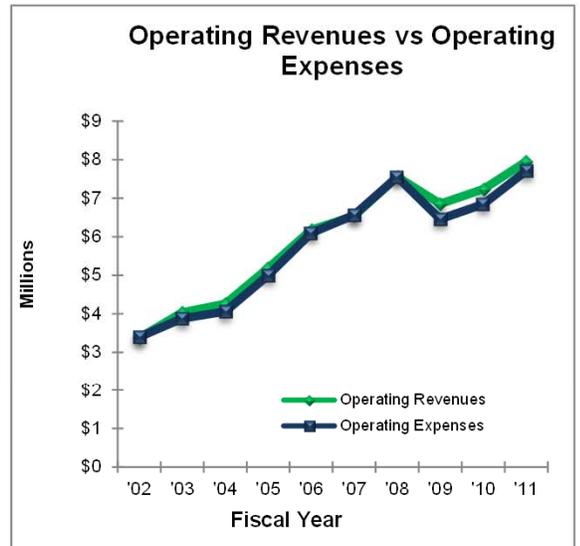
The Fleet Operations Fund experienced decreasing amounts of net income for the period of FY 2005-FY 2007 and a net loss in FY 2007. However, net income has been positive for the period FY 2009-FY 2011 after the third shift was added. Ending fund balance has significantly increased during the past ten years. Ending cash and other resources has increased over the past ten years but it is still slightly below the 20% guideline. It will be important for rates to be set in the future so the cash balances can be maintained at the 20% guideline.

# Fleet Operations Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Operating Revenues:</b>					
User Charges	\$3,373,731	\$4,037,178	\$4,257,163	\$5,185,497	\$6,176,095
<b>Total Operating Revenues</b>	<b>\$3,373,731</b>	<b>\$4,037,178</b>	<b>\$4,257,163</b>	<b>\$5,185,497</b>	<b>\$6,176,095</b>
<b>Operating Expenses:</b>					
Personal Services	\$1,085,282	\$1,127,284	\$1,129,645	\$1,216,157	\$1,340,996
Materials and Supplies	\$1,972,264	\$2,406,453	\$2,606,677	\$3,464,512	\$4,411,974
Travel and Training	\$5,430	\$3,843	\$1,284	\$2,978	\$1,655
Intragovernmental	\$292,755	\$294,515	\$276,004	\$253,573	\$286,711
Utilities, Services and Miscellaneous	\$41,376	\$45,288	\$45,047	\$55,960	\$52,982
<b>Total Operating Expenses</b>	<b>\$3,397,107</b>	<b>\$3,877,383</b>	<b>\$4,058,657</b>	<b>\$4,993,180</b>	<b>\$6,094,318</b>
<b>Operating Income (Loss) Before Depreciation</b>					
	(\$23,376)	\$159,795	\$198,506	\$192,317	\$81,777
<b>Depreciation</b>	<b>(\$21,750)</b>	<b>(\$22,826)</b>	<b>(\$20,427)</b>	<b>(\$19,971)</b>	<b>(\$20,555)</b>
<b>Operating Income (Loss)</b>	<b>(\$45,126)</b>	<b>\$136,969</b>	<b>\$178,079</b>	<b>\$172,346</b>	<b>\$61,222</b>
<b>Non-Operating Revenues:</b>					
Investment Revenue	(\$7,488)	(\$3,852)	\$1,721	\$5,070	\$18,630
Revenue from Other Gov Units	\$0	\$0	\$3,878	\$29,928	\$11,309
Miscellaneous Revenue	\$12,607	\$15,071	\$58,226	\$26,673	\$35,336
<b>Total Non-Operating Revenues</b>	<b>\$5,119</b>	<b>\$11,219</b>	<b>\$63,825</b>	<b>\$61,671</b>	<b>\$65,275</b>
<b>Non-Operating Expenses:</b>					
Interest Expense	\$0	\$0	\$0	\$0	\$5,213
Miscellaneous Expenses	\$2,820	\$500	\$1,012	\$0	\$1,911
<b>Total Non-Operating Expenses</b>	<b>\$2,820</b>	<b>\$500</b>	<b>\$1,012</b>	<b>\$0</b>	<b>\$7,124</b>
<b>Operating Transfers:</b>					
Operating Transfer From Other Funds	\$0	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	\$0	(\$1,030)	\$0	(\$20,038)	(\$49,544)
<b>Total Operating Transfers</b>	<b>\$0</b>	<b>(\$1,030)</b>	<b>\$0</b>	<b>(\$20,038)</b>	<b>(\$49,544)</b>
<b>Net Income (Loss) Before Capital Contribution</b>					
	(\$42,827)	\$146,658	\$240,892	\$213,979	\$69,829
Capital Contributions	\$4,018	\$0	\$0	\$0	\$0
<b>Net Income (Loss)</b>	<b>(\$38,809)</b>	<b>\$146,658</b>	<b>\$240,892</b>	<b>\$213,979</b>	<b>\$69,829</b>
Amortization of Contributions	\$0	\$0	\$0	\$0	\$0
<b>Net Income (Loss) Transferred To Retained Earnings</b>					
	(\$38,809)	\$146,658	\$240,892	\$213,979	\$69,829
Beginning Retained Earnings	\$46,358	\$7,549	\$154,207	\$395,099	\$609,078
<b>Ending Retained Earnings</b>	<b>\$7,549</b>	<b>\$154,207</b>	<b>\$395,099</b>	<b>\$609,078</b>	<b>\$678,907</b>
Contributed Capital	\$281,705	\$281,705	\$281,705	\$281,705	\$281,705
<b>Ending Fund Equity</b>	<b>\$289,254</b>	<b>\$435,912</b>	<b>\$676,804</b>	<b>\$890,783</b>	<b>\$960,612</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$6,535,915	\$7,557,805	\$6,856,593	\$7,228,728	\$7,954,852
\$6,535,915	\$7,557,805	\$6,856,593	\$7,228,728	\$7,954,852
\$1,471,985	\$1,480,502	\$1,569,904	\$1,578,543	\$1,698,651
\$4,724,760	\$5,630,020	\$4,435,386	\$4,767,766	\$5,517,620
\$2,775	\$5,669	\$2,177	\$3,056	\$1,781
\$308,365	\$363,753	\$400,745	\$439,199	\$438,607
\$51,567	\$67,957	\$50,959	\$53,443	\$51,843
\$6,559,452	\$7,547,901	\$6,459,171	\$6,842,007	\$7,708,502
(\$23,537)	\$9,904	\$397,422	\$386,721	\$246,350
(\$24,264)	(\$25,514)	(\$26,579)	(\$37,234)	(\$37,180)
(\$47,801)	(\$15,610)	\$370,843	\$349,487	\$209,170
\$24,063	\$18,414	\$21,410	\$28,401	\$26,422
\$0	\$0	\$0	\$0	\$0
\$68,107	\$63,936	\$40,925	\$60,932	\$78,239
\$92,170	\$82,350	\$62,335	\$89,333	\$104,661
\$4,135	\$3,018	\$1,862	\$665	\$0
\$4,428	\$1,305	\$0	\$0	\$3,275
\$8,563	\$4,323	\$1,862	\$665	\$3,275
\$0	\$0	\$0	\$0	\$0
(\$32,394)	(\$72,042)	(\$33,667)	(\$38,194)	(\$3,330)
(\$32,394)	(\$72,042)	(\$33,667)	(\$38,194)	(\$3,330)
\$3,412	(\$9,625)	\$397,649	\$399,961	\$307,226
\$0	\$0	\$0	\$0	\$0
\$3,412	(\$9,625)	\$397,649	\$399,961	\$307,226
\$0	\$0	\$0	\$0	\$0
\$3,412	(\$9,625)	\$397,649	\$399,961	\$307,226
\$678,907	\$682,319	\$672,694	\$1,070,343	\$1,470,304
<b>\$682,319</b>	<b>\$672,694</b>	<b>\$1,070,343</b>	<b>\$1,470,304</b>	<b>\$1,777,530</b>
\$281,705	\$281,705	\$281,705	\$281,705	\$281,705
<b>\$964,024</b>	<b>\$954,399</b>	<b>\$1,352,048</b>	<b>\$1,752,009</b>	<b>\$2,059,235</b>



## Fleet Operations Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes					
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues					
Grants					
Interest	(\$7,488)	(\$3,852)	\$1,721	\$5,070	\$18,630
Fees and Service Charges	\$3,373,731	\$4,037,178	\$4,257,163	\$5,185,497	\$6,176,095
Other Local Revenues ++	\$12,607	\$15,071	\$58,226	\$26,673	\$35,336
	<b>\$3,378,850</b>	<b>\$4,048,397</b>	<b>\$4,317,110</b>	<b>\$5,217,240</b>	<b>\$6,230,061</b>
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0	\$0
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$3,378,850</b>	<b>\$4,048,397</b>	<b>\$4,317,110</b>	<b>\$5,217,240</b>	<b>\$6,230,061</b>
<b>Financial Uses</b>					
Operating Expenses	\$3,397,107	\$3,877,383	\$4,058,657	\$4,993,180	\$6,094,318
Operating Transfers to Other Funds	\$0	\$1,030	\$0	\$20,038	\$49,544
Interest and Other Non-Oper Cash Exp	\$2,820	\$500	\$1,012	\$0	\$7,124
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$7,200	\$13,109	\$49,612	\$54,311	\$36,966
Ent. Revenues used for Capital Projects	\$6,231	\$325	\$42,966	\$1,769	\$7,387
<b>Total Expenditure Uses</b>	<b>\$3,413,358</b>	<b>\$3,892,347</b>	<b>\$4,152,247</b>	<b>\$5,069,298</b>	<b>\$6,195,339</b>
<b>Increase/(Decrease) to Cash</b>	<b>(\$34,508)</b>	<b>\$156,050</b>	<b>\$164,863</b>	<b>\$147,942</b>	<b>\$34,722</b>
<b>Ending Cash and Other Resources #</b>	<b>\$63,301</b>	<b>\$219,850</b>	<b>\$389,604</b>	<b>\$567,476</b>	<b>\$615,418</b>
<b>20% Cash Guideline</b>	<b>\$682,672</b>	<b>\$778,469</b>	<b>\$830,449</b>	<b>\$1,013,860</b>	<b>\$1,239,068</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>(\$619,371)</b>	<b>(\$558,619)</b>	<b>(\$440,845)</b>	<b>(\$446,384)</b>	<b>(\$623,650)</b>

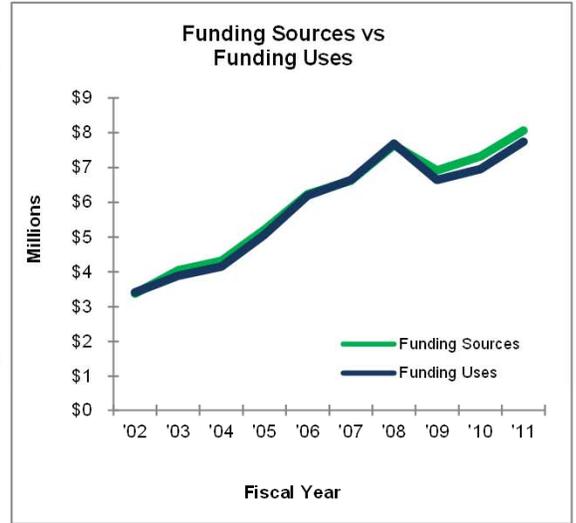
# Ending Cash and Other Resources is equal to current assets less current liabilities.

++ Other Local Revenues include miscellaneous revenues

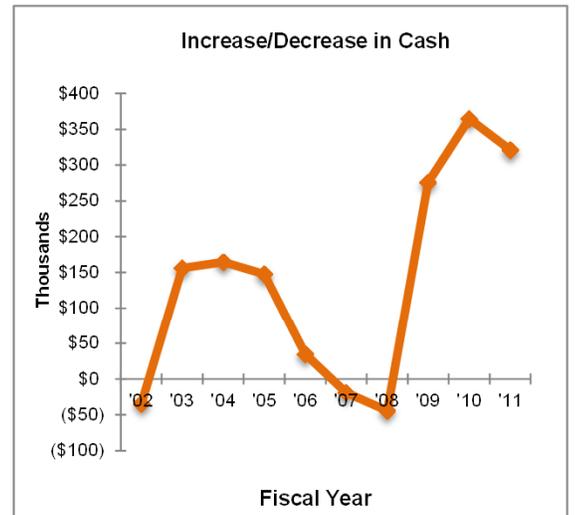
^ Other Funding Sources and Transfers do not include Capital Contributions.

# Financial Sources and Uses

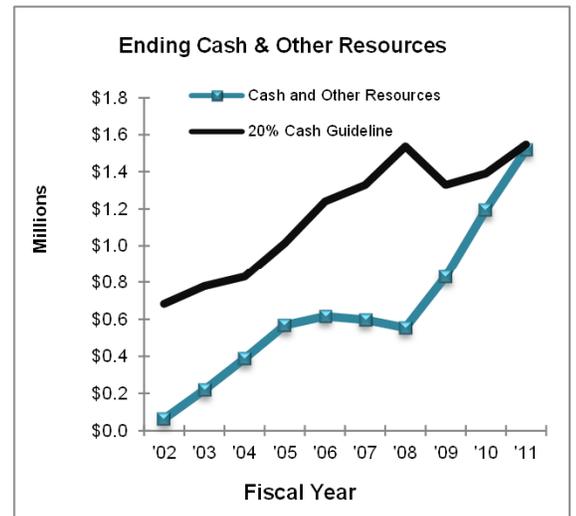
Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$24,063	\$18,414	\$21,410	\$28,401	\$26,422
\$6,535,915	\$7,557,805	\$6,856,593	\$7,228,728	\$7,954,852
\$68,107	\$63,936	\$40,925	\$60,932	\$78,239
<b>\$6,628,085</b>	<b>\$7,640,155</b>	<b>\$6,918,928</b>	<b>\$7,318,061</b>	<b>\$8,059,513</b>
\$0	\$0	\$0	\$0	\$0
<b>\$6,628,085</b>	<b>\$7,640,155</b>	<b>\$6,918,928</b>	<b>\$7,318,061</b>	<b>\$8,059,513</b>



\$6,559,452	\$7,547,901	\$6,459,171	\$6,842,007	\$7,708,502
\$32,394	\$72,042	\$33,667	\$38,194	\$3,330
\$8,563	\$4,323	\$1,862	\$665	\$3,275
\$0	\$0	\$0	\$0	\$0
\$46,788	\$49,949	\$83,416	\$0	\$7,175
\$0	\$10,275	\$65,033	\$72,620	\$15,987
<b>\$6,647,197</b>	<b>\$7,684,490</b>	<b>\$6,643,149</b>	<b>\$6,953,486</b>	<b>\$7,738,269</b>

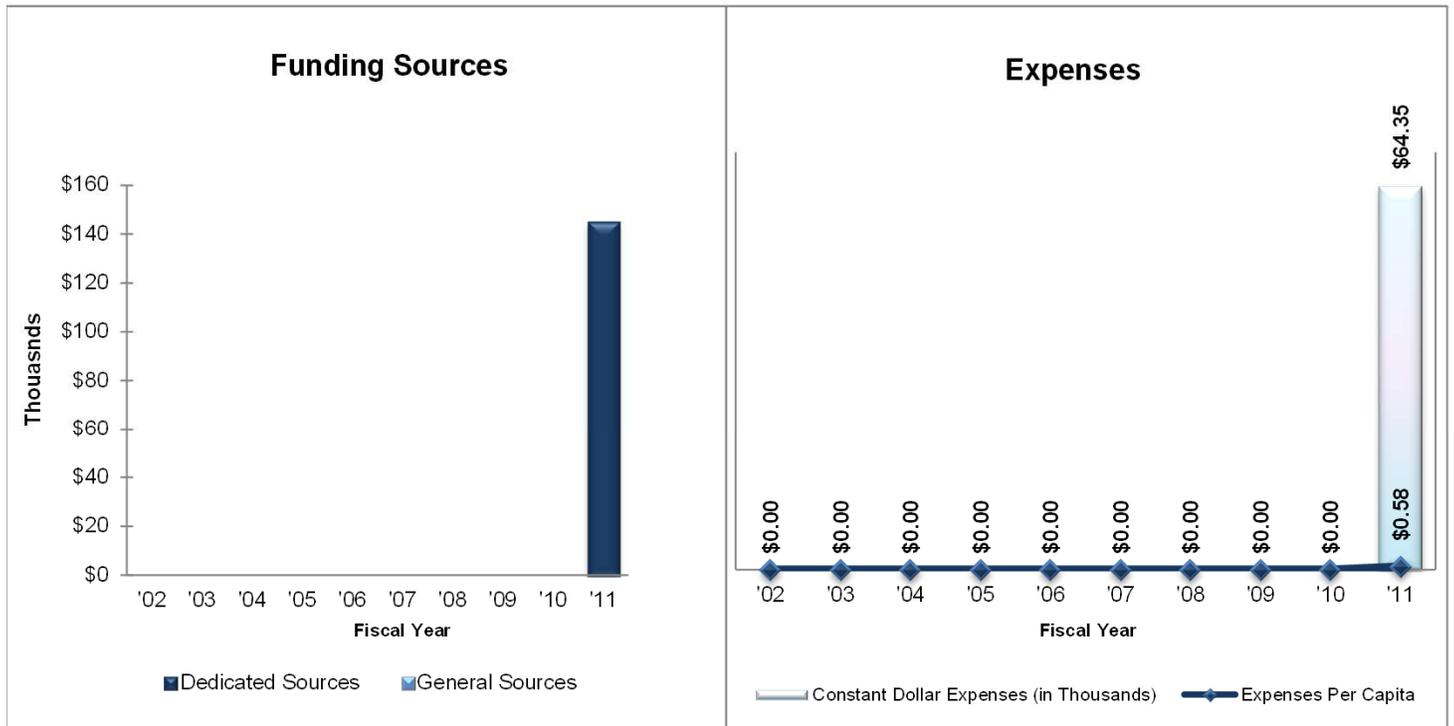


(\$19,112)	(\$44,335)	\$275,779	\$364,575	\$321,244
\$597,329	\$554,298	\$830,078	\$1,194,653	\$1,519,171
\$1,329,439	\$1,536,898	\$1,328,630	\$1,390,697	\$1,547,654
(\$732,110)	(\$982,600)	(\$498,552)	(\$196,044)	(\$28,483)



(THIS PAGE INTENTIONALLY LEFT BLANK)

# Supporting Activity - Geospatial Information Services (GIS) Fund



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars
2002	\$0	\$0	\$0	179.9	\$0	88,328	\$0.00
2003	\$0	\$0	\$0	184.0	\$0	89,913	\$0.00
2004	\$0	\$0	\$0	188.9	\$0	91,712	\$0.00
2005	\$0	\$0	\$0	195.3	\$0	94,211	\$0.00
2006	\$0	\$0	\$0	201.6	\$0	97,202	\$0.00
2007	\$0	\$0	\$0	207.3	\$0	99,405	\$0.00
2008	\$0	\$0	\$0	215.3	\$0	100,976	\$0.00
2009	\$0	\$0	\$0	214.5	\$0	102,324	\$0.00
2010	\$0	\$0	\$0	218.1	\$0	108,500	\$0.00
<b>2011</b>	<b>\$144,748</b>	<b>\$0</b>	<b>\$144,748</b>	<b>224.9</b>	<b>\$64,350</b>	<b>110,438</b>	<b>\$0.58</b>

### Description:

The GIS Fund is an internal service fund such as responsible for developing, coordinating, and supporting the use of geospatial technologies like computer mapping, geographic information systems, global positioning systems, remote sensing, and the accompanying spatial data across all City departments. The primary dedicated funding source is a fee charged to user departments based on the their number of network computers in each department.

### Analysis:

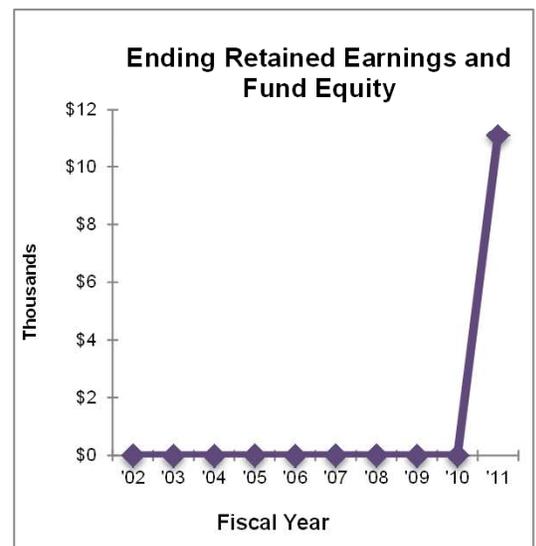
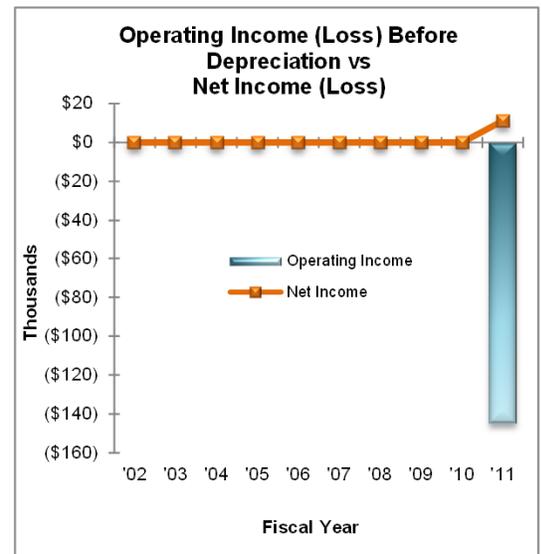
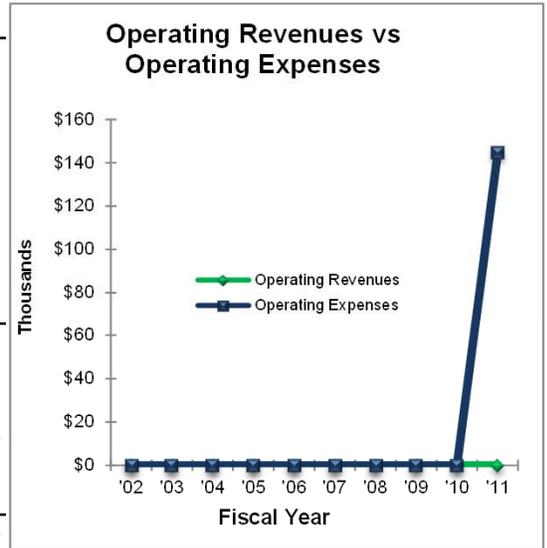
The GIS Fund was established mid year in FY 2011 when expenses were moved from the City Manager's budget.

## Geospatial Information Services (GIS) Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Operating Revenues:</b>					
User Charges	\$0	\$0	\$0	\$0	\$0
<b>Total Operating Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Expenses:</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$0	\$0	\$0	\$0	\$0
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$0	\$0
<b>Total Operating Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Income (Loss) Before Depreciation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Depreciation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Income (Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Non-Operating Revenues:</b>					
Investment Revenue	\$0	\$0	\$0	\$0	\$0
Revenue from Other Gov Units	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
<b>Total Non-Operating Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Non-Operating Expenses:</b>					
Interest Expense	\$0	\$0	\$0	\$0	\$0
Miscellaneous Expenses	\$0	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers:</b>					
Operating Transfer From Other Funds	\$0	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	\$0	\$0	\$0	\$0	\$0
<b>Total Operating Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Income (Loss) Before Capital Contribution</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Contributions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Income (Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Amortization of Contributions	\$0	\$0	\$0	\$0	\$0
<b>Net Income (Loss) Transferred To Retained Earnings</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Beginning Retained Earnings	\$0	\$0	\$0	\$0	\$0
<b>Ending Retained Earnings</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Contributed Capital	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Equity</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$134,899
\$0	\$0	\$0	\$0	\$4,578
\$0	\$0	\$0	\$0	\$3,115
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$2,156
\$0	\$0	\$0	\$0	\$144,748
\$0	\$0	\$0	\$0	(\$144,748)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	(\$144,748)
\$0	\$0	\$0	\$0	\$884
\$0	\$0	\$0	\$0	\$20,865
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$21,749
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$134,096
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$134,096
\$0	\$0	\$0	\$0	\$11,097
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$11,097
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$11,097
\$0	\$0	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,097</b>
\$0	\$0	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,097</b>



# Geospatial Information Services (GIS) Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes					
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues					
Grants	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Fees and Service Charges	\$0	\$0	\$0	\$0	\$0
Other Local Revenues ++	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0	\$0
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Financial Uses</b>					
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Operating Transfers to Other Funds	\$0	\$0	\$0	\$0	\$0
Interest and Other Non-Oper Cash Exp	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditure Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Increase/(Decrease) to Cash</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Cash and Other Resources #</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>20% Cash Guideline</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

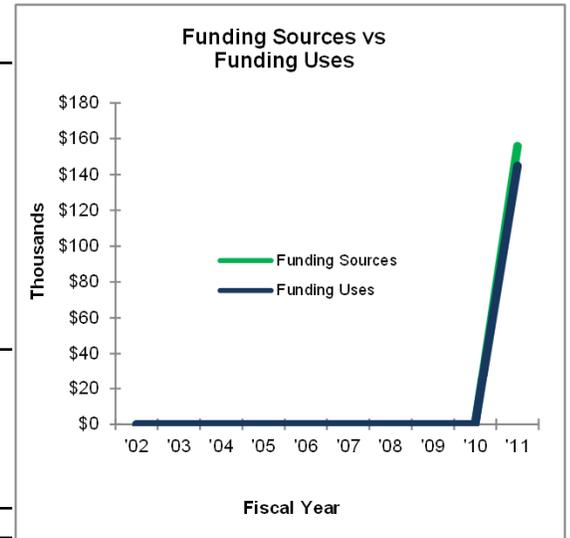
# Ending Cash and Other Resources is equal to current assets less current liabilities.

++ Other Local Revenues include miscellaneous revenues

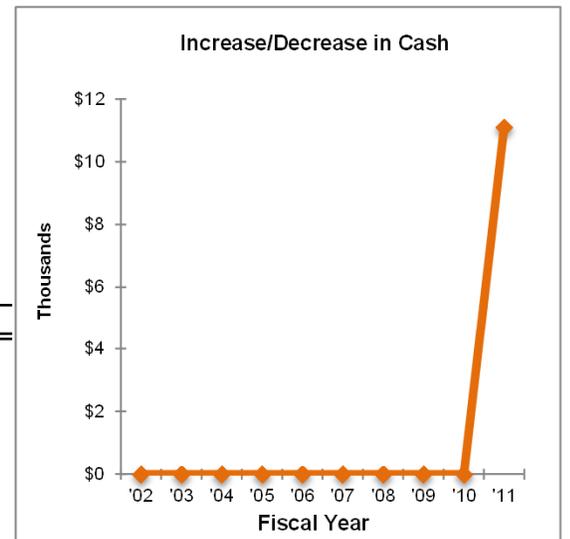
^ Other Funding Sources and Transfers do not include Capital Contributions.

# Financial Sources and Uses

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$0	\$0	\$0	\$0	\$20,865
\$0	\$0	\$0	\$0	\$884
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,749</b>
\$0	\$0	\$0	\$0	\$134,096
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$155,845</b>



\$0	\$0	\$0	\$0	\$144,748
\$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
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$144,748</b>

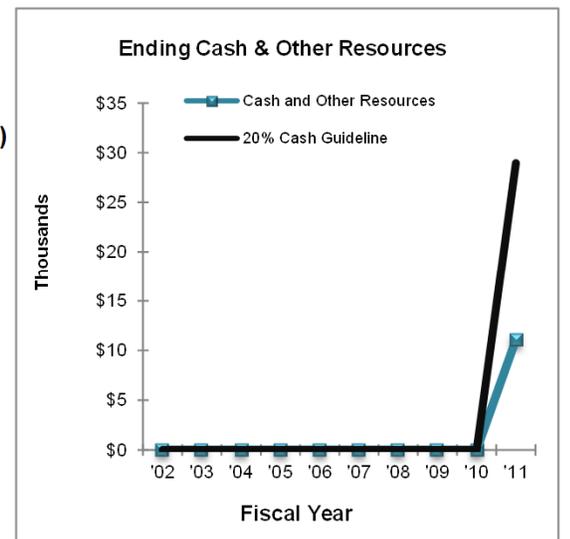


\$0      \$0      \$0      \$0      \$11,097

\$0      \$0      \$0      \$0      \$11,097

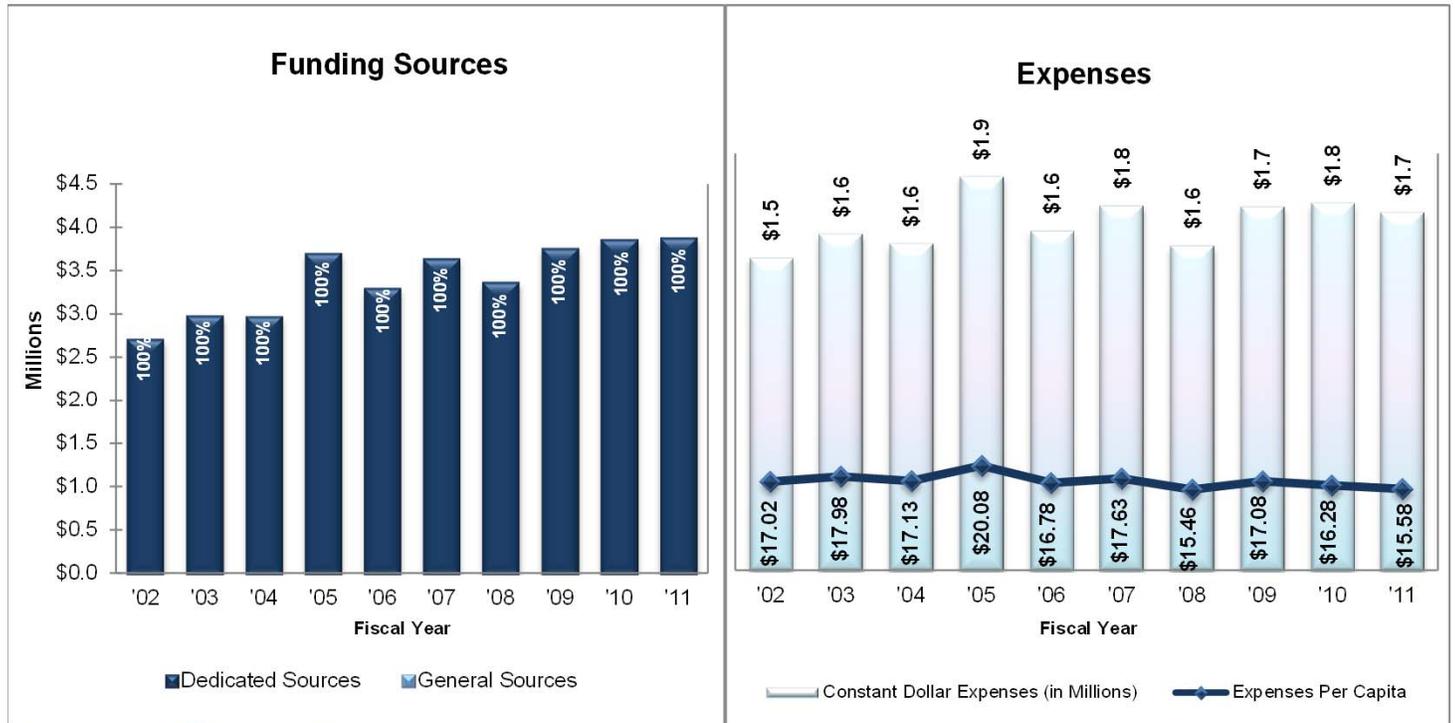
\$0      \$0      \$0      \$0      \$28,950

\$0      \$0      \$0      \$0      (\$17,853)



(THIS PAGE INTENTIONALLY LEFT BLANK)

# Supporting Activity - Information Technologies Fund



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$2,704,416	\$0	\$2,704,416	179.9	\$1,503,288	88,328	\$17.02	(3.79%)
2003	\$2,974,510	\$0	\$2,974,510	184.0	\$1,616,582	89,913	\$17.98	5.64%
2004	\$2,966,834	\$0	\$2,966,834	188.9	\$1,570,584	91,712	\$17.13	(4.75%)
2005	\$3,693,727	\$0	\$3,693,727	195.3	\$1,891,309	94,211	\$20.08	17.23%
2006	\$3,289,047	\$0	\$3,289,047	201.6	\$1,631,472	97,202	\$16.78	(16.39%)
2007	\$3,633,936	\$0	\$3,633,936	207.3	\$1,752,984	99,405	\$17.63	5.07%
2008	\$3,360,442	\$0	\$3,360,442	215.3	\$1,560,797	100,976	\$15.46	(12.35%)
2009	\$3,748,520	\$0	\$3,748,520	214.5	\$1,747,260	102,324	\$17.08	10.47%
2010	\$3,851,844	\$0	\$3,851,844	218.1	\$1,766,447	108,500	\$16.28	(4.66%)
<b>2011</b>	<b>\$3,869,658</b>	<b>\$0</b>	<b>\$3,869,658</b>	<b>224.9</b>	<b>\$1,720,314</b>	<b>110,438</b>	<b>\$15.58</b>	<b>(4.32%)</b>

## Description:

The Information Technology( IT) Fund is an internal service fund which is responsible for support and administration of AS/400 computers, a Wide Area Network (WAN), Local Area Networks (LANs), telecommunications (PBX) personal computers (PCs), and workstations throughout all City departments. IT also provides systems development system enhancements, upgrades, repairs, and consulting for departments. Telecommunication charges are based on actual usage. The rest of the budget is charged back to user departments on the basis of the number of network computers.

## Analysis:

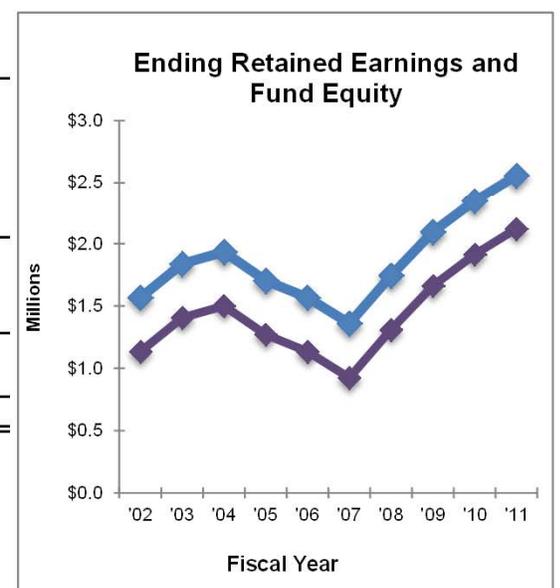
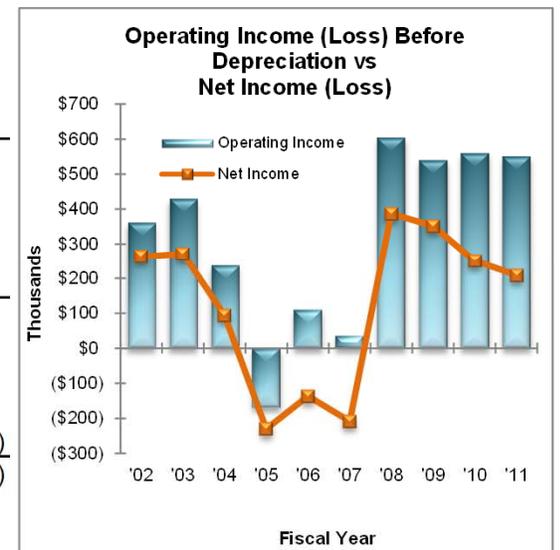
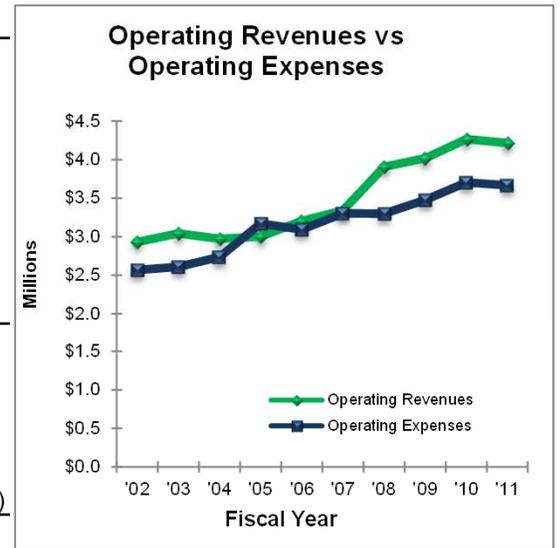
For the ten year period constant dollar expenses increased 14% and expenses per capita decreased 10%. There was a net loss for the period of FY 2005 - FY 2007 due to a management decision to use up excess fund balance as is a common practice with internal service fund departments. For the period FY 2008 - FY 2011 there was a net income and fund balance increased. Ending cash and other resources have been above the 20% guideline since FY 2008. This fund is in strong financial condition.

# Information Technologies Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Operating Revenues:</b>					
User Charges	\$2,931,451	\$3,040,457	\$2,973,103	\$3,000,680	\$3,204,108
<b>Total Operating Revenues</b>	<b>\$2,931,451</b>	<b>\$3,040,457</b>	<b>\$2,973,103</b>	<b>\$3,000,680</b>	<b>\$3,204,108</b>
<b>Operating Expenses:</b>					
Personal Services	\$1,390,695	\$1,437,465	\$1,511,765	\$1,611,520	\$1,729,822
Materials and Supplies	\$188,869	\$203,357	\$278,465	\$448,726	\$373,172
Travel and Training	\$56,351	\$74,784	\$48,026	\$53,822	\$58,565
Intragovernmental	\$129,186	\$131,010	\$115,728	\$114,608	\$127,653
Utilities, Services and Miscellaneous	\$803,976	\$763,843	\$781,144	\$940,535	\$804,315
<b>Total Operating Expenses</b>	<b>\$2,569,077</b>	<b>\$2,610,459</b>	<b>\$2,735,128</b>	<b>\$3,169,211</b>	<b>\$3,093,527</b>
<b>Operating Income (Loss) Before Depreciation</b>					
	\$362,374	\$429,998	\$237,975	(\$168,531)	\$110,581
<b>Depreciation</b>	<b>(\$180,980)</b>	<b>(\$180,659)</b>	<b>(\$166,620)</b>	<b>(\$250,971)</b>	<b>(\$285,048)</b>
<b>Operating Income (Loss) *</b>	<b>\$181,394</b>	<b>\$249,339</b>	<b>\$71,355</b>	<b>(\$419,502)</b>	<b>(\$174,467)</b>
<b>Non-Operating Revenues:</b>					
Investment Revenue	\$83,286	\$24,227	\$41,815	\$33,688	\$43,372
Revenue from Other Gov Units	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$2,439	\$841	\$1,004	\$32,116	\$3,663
<b>Total Non-Operating Revenues</b>	<b>\$85,725</b>	<b>\$25,068</b>	<b>\$42,819</b>	<b>\$65,804</b>	<b>\$47,035</b>
<b>Non-Operating Expenses:</b>					
Interest Expense	\$3,482	\$2,909	\$0	\$0	\$0
Miscellaneous Expenses	\$0	\$0	\$0	\$17,636	\$0
<b>Total Non-Operating Expenses</b>	<b>\$3,482</b>	<b>\$2,909</b>	<b>\$0</b>	<b>\$17,636</b>	<b>\$0</b>
<b>Operating Transfers:</b>					
Operating Transfer From Other Funds	\$0	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	\$0	\$0	(\$20,000)	(\$18,988)	(\$9,498)
<b>Total Operating Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$20,000)</b>	<b>(\$18,988)</b>	<b>(\$9,498)</b>
<b>Net Income (Loss) Before Capital Contribution</b>					
	\$263,637	\$271,498	\$94,174	(\$390,322)	(\$136,930)
Capital Contributions	\$0	\$0	\$0	\$160,224	\$0
<b>Net Income (Loss)</b>	<b>\$263,637</b>	<b>\$271,498</b>	<b>\$94,174</b>	<b>(\$230,098)</b>	<b>(\$136,930)</b>
Amortization of Contributions	\$0	\$0	\$0	\$0	\$0
<b>Net Income (Loss) Transferred To Retained Earnings</b>					
	\$263,637	\$271,498	\$94,174	(\$230,098)	(\$136,930)
Beginning Retained Earnings	\$871,625	\$1,135,262	\$1,406,760	\$1,500,934	\$1,270,836
<b>Ending Retained Earnings</b>	<b>\$1,135,262</b>	<b>\$1,406,760</b>	<b>\$1,500,934</b>	<b>\$1,270,836</b>	<b>\$1,133,906</b>
Contributed Capital	\$434,763	\$434,763	\$434,763	\$434,763	\$434,763
<b>Ending Fund Equity</b>	<b>\$1,570,025</b>	<b>\$1,841,523</b>	<b>\$1,935,697</b>	<b>\$1,705,599</b>	<b>\$1,568,669</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$3,338,801	\$3,904,424	\$4,018,240	\$4,264,037	\$4,215,966
\$3,338,801	\$3,904,424	\$4,018,240	\$4,264,037	\$4,215,966
\$1,852,157	\$1,953,762	\$2,092,835	\$2,292,441	\$2,348,757
\$374,892	\$302,611	\$294,492	\$304,149	\$260,285
\$51,224	\$46,562	\$38,988	\$38,159	\$22,172
\$139,761	\$149,538	\$166,848	\$175,351	\$199,010
\$885,255	\$846,561	\$884,273	\$893,948	\$834,408
\$3,303,289	\$3,299,034	\$3,477,436	\$3,704,048	\$3,664,632
\$35,512	\$605,390	\$540,804	\$559,989	\$551,334
(\$307,015)	(\$273,532)	(\$274,092)	(\$223,969)	(\$189,288)
(\$271,503)	\$331,858	\$266,712	\$336,020	\$362,046
\$52,951	\$52,361	\$77,002	\$84,789	\$58,686
\$0	\$0	\$0	\$0	\$5,000
\$9,682	\$2,678	\$7,987	\$4,699	\$2,290
\$62,633	\$55,039	\$84,989	\$89,488	\$65,976
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$762	\$0
\$0	\$0	\$0	\$762	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	(\$173,520)	(\$219,518)
\$0	\$0	\$0	(\$173,520)	(\$219,518)
(\$208,870)	\$386,897	\$351,701	\$251,226	\$208,504
\$0	\$0	\$0	\$0	\$0
(\$208,870)	\$386,897	\$351,701	\$251,226	\$208,504
\$0	\$0	\$0	\$0	\$0
(\$208,870)	\$386,897	\$351,701	\$251,226	\$208,504
\$1,133,906	\$925,036	\$1,311,933	\$1,663,634	\$1,914,860
<b>\$925,036</b>	<b>\$1,311,933</b>	<b>\$1,663,634</b>	<b>\$1,914,860</b>	<b>\$2,123,364</b>
\$434,763	\$434,763	\$434,763	\$434,763	\$434,763
<b>\$1,359,799</b>	<b>\$1,746,696</b>	<b>\$2,098,397</b>	<b>\$2,349,623</b>	<b>\$2,558,127</b>



# Information Technologies Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes					
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues					
Grants	\$0	\$0	\$0	\$0	\$0
Interest	\$83,286	\$24,227	\$41,815	\$33,688	\$43,372
Fees and Service Charges	\$2,931,451	\$3,040,457	\$2,973,103	\$3,000,680	\$3,204,108
Other Local Revenues ++	\$2,439	\$841	\$1,004	\$32,116	\$3,663
	<b>\$3,017,176</b>	<b>\$3,065,525</b>	<b>\$3,015,922</b>	<b>\$3,066,484</b>	<b>\$3,251,143</b>
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0	\$0
<b>Total Financial Sources: Less</b>					
<b>Appropriated Fund Balance</b>	<b>\$3,017,176</b>	<b>\$3,065,525</b>	<b>\$3,015,922</b>	<b>\$3,066,484</b>	<b>\$3,251,143</b>
<b>Financial Uses</b>					
Operating Expenses	\$2,569,077	\$2,610,459	\$2,735,128	\$3,169,211	\$3,093,527
Operating Transfers to Other Funds	\$0	\$0	\$20,000	\$18,988	\$9,498
Interest and Other Non-Oper Cash Exp	\$3,482	\$2,909	\$0	\$17,636	\$0
Principal Payments	\$136,601	\$0	\$0	\$0	\$0
Capital Additions	\$135,339	\$364,051	\$231,706	\$524,516	\$195,520
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditure Uses</b>	<b>\$2,844,499</b>	<b>\$2,977,419</b>	<b>\$2,986,834</b>	<b>\$3,730,351</b>	<b>\$3,298,545</b>
<b>Increase/(Decrease) to Cash</b>	<b>\$172,677</b>	<b>\$88,106</b>	<b>\$29,088</b>	<b>(\$663,867)</b>	<b>(\$47,402)</b>
<b>Ending Cash and Other Resources #</b>	<b>\$1,305,337</b>	<b>\$1,393,443</b>	<b>\$1,422,531</b>	<b>\$936,525</b>	<b>\$889,123</b>
<b>20% Cash Guideline</b>	<b>\$568,900</b>	<b>\$595,484</b>	<b>\$597,367</b>	<b>\$746,070</b>	<b>\$659,709</b>
<b>Cash Above/(Below) 20% Guideline</b>	<b>\$736,437</b>	<b>\$797,959</b>	<b>\$825,164</b>	<b>\$190,455</b>	<b>\$229,414</b>

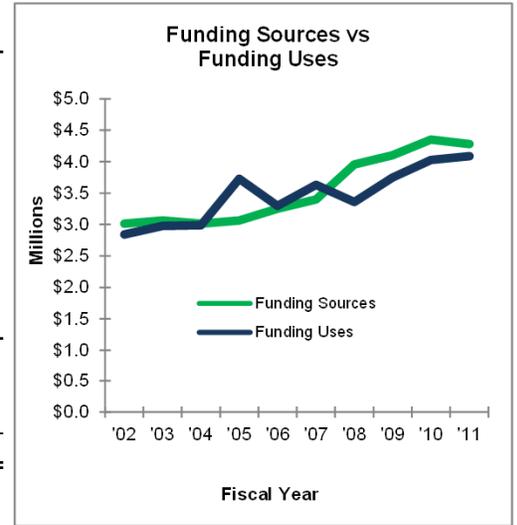
# Ending Cash and Other Resources is equal to current assets less current liabilities.

++ Other Local Revenues include miscellaneous revenues

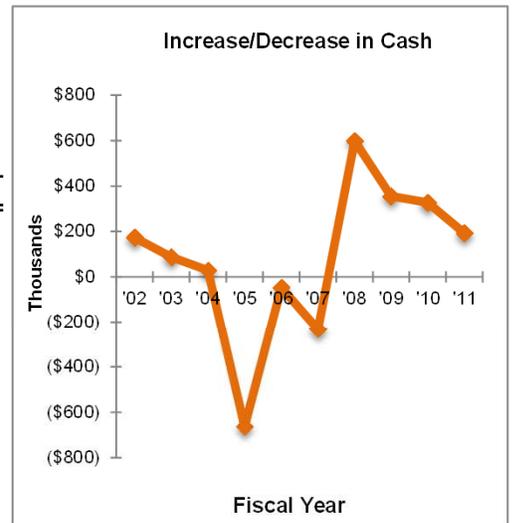
^ Other Funding Sources and Transfers do not include Capital Contributions.

# Financial Sources and Uses

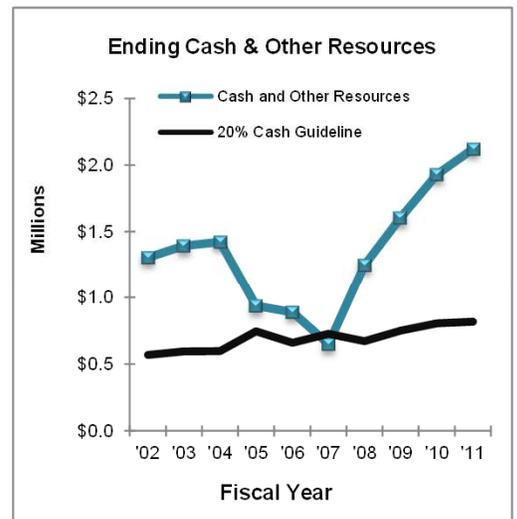
Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$0	\$0	\$0	\$0	\$5,000
\$52,951	\$52,361	\$77,002	\$84,789	\$58,686
\$3,338,801	\$3,904,424	\$4,018,240	\$4,264,037	\$4,215,966
\$9,682	\$2,678	\$7,987	\$4,699	\$2,290
<b>\$3,401,434</b>	<b>\$3,959,463</b>	<b>\$4,103,229</b>	<b>\$4,353,525</b>	<b>\$4,281,942</b>
\$0	\$0	\$0	\$0	\$0
<b>\$3,401,434</b>	<b>\$3,959,463</b>	<b>\$4,103,229</b>	<b>\$4,353,525</b>	<b>\$4,281,942</b>



\$3,303,289	\$3,299,034	\$3,477,436	\$3,704,048	\$3,664,632
\$0	\$0	\$0	\$173,520	\$219,518
\$0	\$0	\$0	\$762	\$0
\$0	\$0	\$0	\$0	\$0
\$330,647	\$61,408	\$271,084	\$147,796	\$205,026
\$0	\$0	\$0	\$0	\$0
<b>\$3,633,936</b>	<b>\$3,360,442</b>	<b>\$3,748,520</b>	<b>\$4,026,126</b>	<b>\$4,089,176</b>

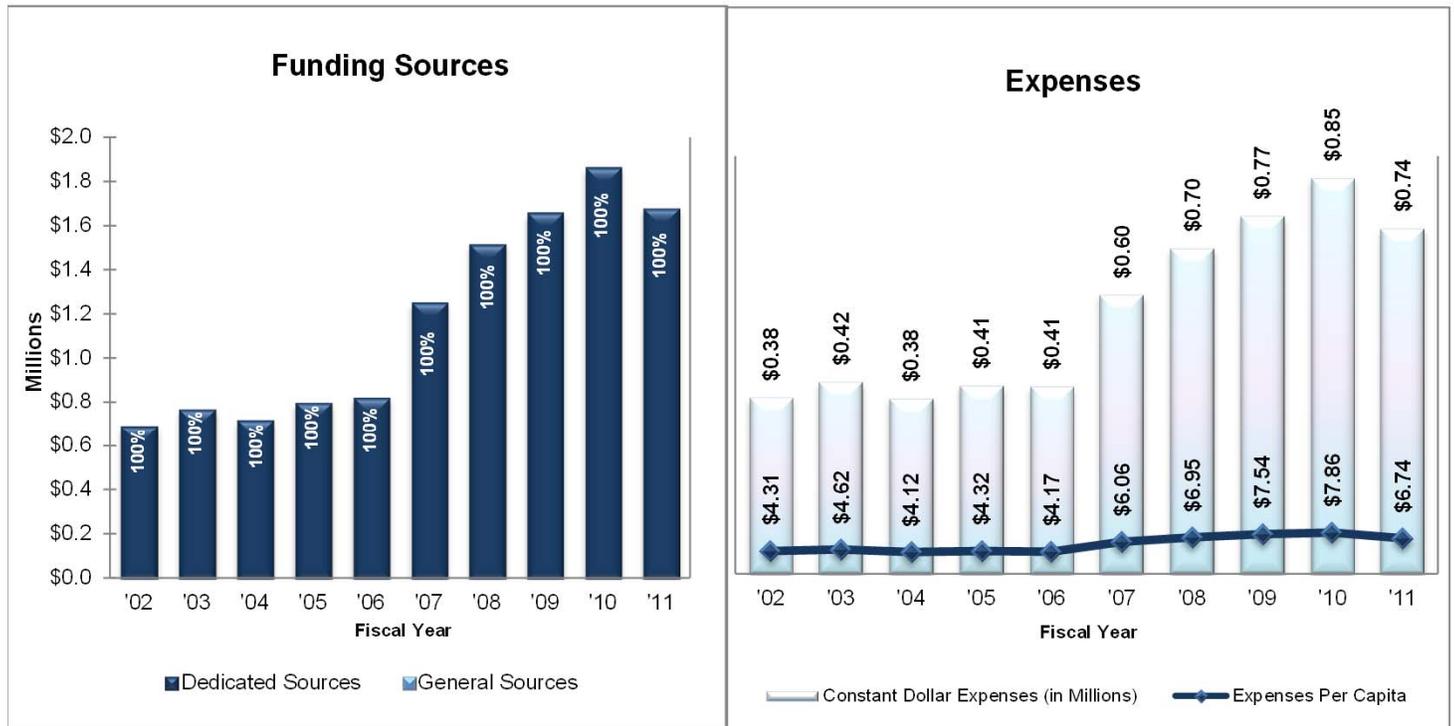


<b>(\$232,502)</b>	<b>\$599,021</b>	<b>\$354,709</b>	<b>\$327,399</b>	<b>\$192,766</b>
<b>\$649,837</b>	<b>\$1,248,859</b>	<b>\$1,603,567</b>	<b>\$1,928,754</b>	<b>\$2,121,520</b>
<b>\$726,787</b>	<b>\$672,088</b>	<b>\$749,704</b>	<b>\$805,225</b>	<b>\$817,835</b>
<b>(\$76,950)</b>	<b>\$576,771</b>	<b>\$853,863</b>	<b>\$1,123,529</b>	<b>\$1,303,685</b>



(THIS PAGE INTENTIONALLY LEFT BLANK)

## Supporting Activity - Public Communications Fund



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$685,512	\$0	\$685,512	179.9	\$381,052	88,328	\$4.31	0.82%
2003	\$763,651	\$0	\$763,651	184.0	\$415,028	89,913	\$4.62	7.00%
2004	\$714,620	\$0	\$714,620	188.9	\$378,306	91,712	\$4.12	(10.64%)
2005	\$794,586	\$0	\$794,586	195.3	\$406,854	94,211	\$4.32	4.69%
2006	\$817,559	\$0	\$817,559	201.6	\$405,535	97,202	\$4.17	(3.39%)
2007	\$1,248,186	\$0	\$1,248,186	207.3	\$602,116	99,405	\$6.06	45.18%
2008	\$1,511,129	\$0	\$1,511,129	215.3	\$701,862	100,976	\$6.95	14.75%
2009	\$1,655,060	\$0	\$1,655,060	214.5	\$771,457	102,324	\$7.54	8.47%
2010	\$1,860,655	\$0	\$1,860,655	218.1	\$853,292	108,500	\$7.86	4.31%
<b>2011</b>	<b>\$1,674,307</b>	<b>\$0</b>	<b>\$1,674,307</b>	<b>224.9</b>	<b>\$744,338</b>	<b>110,438</b>	<b>\$6.74</b>	<b>(14.30%)</b>

### Description:

The Public Communications Fund is an internal service fund that provides direct technical and consultation services for City departments, City Council and the public. The primary dedicated funding source is CATV (cable) gross receipt taxes as well as charges to departments for postage, print shop services, and video production services. The remaining funding is recovered through a public communication fee assessed to departments.

### Analysis:

For the ten year period, constant dollar expenses increased 95% and expenses per capita increased 54%. In FY 2007 the City Channel operation was moved into this fund from the Electric Fund, a Neighborhood Specialist position was transferred in from the Planning department, and a Communication Director position was added. Upgrades to capital equipment accounted for increases in FY 2008 and FY 2009. The increase in FY 2010 was the result of the department being relocated into the renovated Daniel Boone Building and being charged a lease payment to pay for the renovations. This payment will continue until FY 2028 when the 2008 Special Obligation bonds are paid off.

Net income has been decreasing for the period of FY 2003 - FY 2005 and FY 2008 - FY 2009. There was a net loss in FY 2010 and FY 2011. It was a management decision to set fees to departments at a level below 100% cost recovery and/or purchase capital items in an effort to use down cash balances that had built up over time. This is a common practice with internal service funds, as they exist to provide a service and not to generate a profit over time. Ending cash and other resources has been consistently above the 20% guideline for the ten year period. This fund is in strong financial condition.

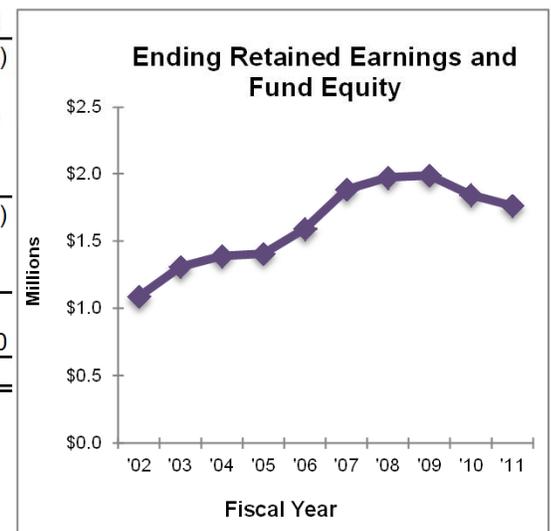
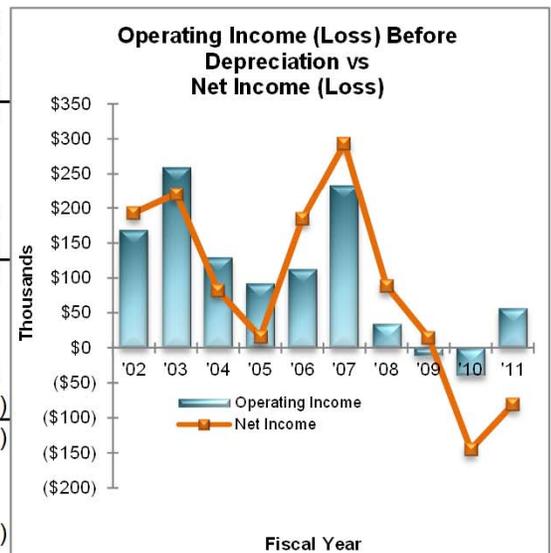
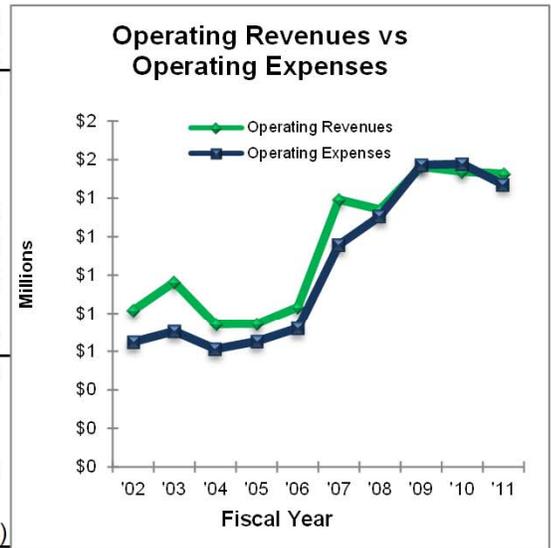
## Public Communications Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Operating Revenues:</b>					
User Charges	\$816,879	\$963,933	\$742,287	\$744,265	\$833,749
Gross Receipts Tax	\$0	\$0	\$0	\$0	\$0
<b>Total Operating Revenues</b>	<b>\$816,879</b>	<b>\$963,933</b>	<b>\$742,287</b>	<b>\$744,265</b>	<b>\$833,749</b>
<b>Operating Expenses:</b>					
Personal Services	\$265,138	\$266,975	\$278,012	\$302,288	\$401,829
Materials and Supplies	\$257,698	\$274,472	\$183,977	\$216,078	\$185,006
Travel and Training	\$667	\$364	\$2,070	\$982	\$2,390
Intragovernmental	\$48,598	\$55,068	\$54,224	\$56,281	\$71,529
Utilities, Services and Miscellaneous	\$76,022	\$107,191	\$94,592	\$76,450	\$60,123
<b>Total Operating Expenses</b>	<b>\$648,123</b>	<b>\$704,070</b>	<b>\$612,875</b>	<b>\$652,079</b>	<b>\$720,877</b>
<b>Operating Income (Loss) Before Depreciation</b>	<b>\$168,756</b>	<b>\$259,863</b>	<b>\$129,412</b>	<b>\$92,186</b>	<b>\$112,872</b>
<b>Depreciation</b>	<b>(\$9,547)</b>	<b>(\$9,581)</b>	<b>(\$9,893)</b>	<b>(\$8,196)</b>	<b>(\$27,447)</b>
<b>Operating Income (Loss) *</b>	<b>\$159,209</b>	<b>\$250,282</b>	<b>\$119,519</b>	<b>\$83,990</b>	<b>\$85,425</b>
<b>Non-Operating Revenues:</b>					
Investment Revenue	\$60,151	\$19,632	\$32,210	\$36,946	\$54,633
Revenue from Other Gov Units	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$379	\$5	\$26	\$3,590
<b>Total Non-Operating Revenues</b>	<b>\$60,151</b>	<b>\$20,011</b>	<b>\$32,215</b>	<b>\$36,972</b>	<b>\$58,223</b>
<b>Non-Operating Expenses:</b>					
Interest Expense	\$0	\$0	\$0	\$0	\$0
Miscellaneous Expenses	\$0	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers:</b>					
Operating Transfer From Other Funds	\$0	\$0	\$0	\$0	\$110,075
Operating Transfers To Other Funds	(\$26,468)	(\$50,000)	(\$70,000)	(\$105,250)	(\$69,235)
<b>Total Operating Transfers</b>	<b>(\$26,468)</b>	<b>(\$50,000)</b>	<b>(\$70,000)</b>	<b>(\$105,250)</b>	<b>\$40,840</b>
<b>Net Income (Loss) Before Capital Contribution</b>	<b>\$192,892</b>	<b>\$220,293</b>	<b>\$81,734</b>	<b>\$15,712</b>	<b>\$184,488</b>
Capital Contributions	\$0	\$0	\$0	\$0	\$0
<b>Net Income (Loss)</b>	<b>\$192,892</b>	<b>\$220,293</b>	<b>\$81,734</b>	<b>\$15,712</b>	<b>\$184,488</b>
Amortization of Contributions	\$0	\$0	\$0	\$0	\$0
<b>Net Income (Loss) Transferred To Retained Earnings</b>	<b>\$192,892</b>	<b>\$220,293</b>	<b>\$81,734</b>	<b>\$15,712</b>	<b>\$184,488</b>
Beginning Retained Earnings	\$893,823	\$1,086,715	\$1,307,008	\$1,388,742	\$1,404,454
<b>Ending Retained Earnings</b>	<b>\$1,086,715</b>	<b>\$1,307,008</b>	<b>\$1,388,742</b>	<b>\$1,404,454</b>	<b>\$1,588,942</b>
Contributed Capital	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Equity</b>	<b>\$1,086,715</b>	<b>\$1,307,008</b>	<b>\$1,388,742</b>	<b>\$1,404,454</b>	<b>\$1,588,942</b>

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

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$1,391,457	\$779,936	\$828,042	\$893,516	\$865,918
\$0	\$560,108	\$733,726	\$643,931	\$659,982
\$1,391,457	\$1,340,044	\$1,561,768	\$1,537,447	\$1,525,900
\$672,556	\$798,942	\$856,419	\$805,571	\$784,063
\$234,625	\$240,945	\$203,369	\$249,337	\$209,983
\$2,553	\$2,088	\$5,421	\$2,774	\$294
\$137,269	\$171,248	\$161,801	\$186,934	\$196,261
\$110,438	\$92,492	\$345,294	\$332,030	\$278,377
\$1,157,441	\$1,305,715	\$1,572,304	\$1,576,646	\$1,468,978
\$234,016	\$34,329	(\$10,536)	(\$39,199)	\$56,922
(\$34,325)	(\$27,934)	(\$39,805)	(\$48,234)	(\$55,153)
\$199,691	\$6,395	(\$50,341)	(\$87,433)	\$1,769
\$83,175	\$81,981	\$75,338	\$60,593	\$36,922
\$0	\$0	\$0	\$0	\$0
\$153	\$91	\$6,430	\$2,126	\$115
\$83,328	\$82,072	\$81,768	\$62,719	\$37,037
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$16,722	\$535	\$0
\$0	\$0	\$16,722	\$535	\$0
\$10,262	\$0	\$0	\$0	\$0
\$0	\$0	\$0	(\$119,563)	(\$119,562)
\$10,262	\$0	\$0	(\$119,563)	(\$119,562)
\$293,281	\$88,467	\$14,705	(\$144,812)	(\$80,756)
\$0	\$0	\$0	\$0	\$0
\$293,281	\$88,467	\$14,705	(\$144,812)	(\$80,756)
\$0	\$0	\$0	\$0	\$0
\$293,281	\$88,467	\$14,705	(\$144,812)	(\$80,756)
\$1,588,942	\$1,882,223	\$1,970,690	\$1,985,395	\$1,840,583
<b>\$1,882,223</b>	<b>\$1,970,690</b>	<b>\$1,985,395</b>	<b>\$1,840,583</b>	<b>\$1,759,827</b>
\$0	\$0	\$0	\$0	\$0
<b>\$1,882,223</b>	<b>\$1,970,690</b>	<b>\$1,985,395</b>	<b>\$1,840,583</b>	<b>\$1,759,827</b>



# Public Communications Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes					
Property Taxes					
Gross Receipts & Other Local Taxes	\$0	\$0	\$0	\$0	\$0
Intragovernmental Revenues					
Grants	\$0	\$0	\$0	\$0	\$0
Interest	\$60,151	\$19,632	\$32,210	\$36,946	\$54,633
Fees and Service Charges	\$816,879	\$963,933	\$742,287	\$744,265	\$833,749
Other Local Revenues ++	\$0	\$379	\$5	\$26	\$3,590
	<b>\$877,030</b>	<b>\$983,944</b>	<b>\$774,502</b>	<b>\$781,237</b>	<b>\$891,972</b>
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0	\$110,075
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$877,030</b>	<b>\$983,944</b>	<b>\$774,502</b>	<b>\$781,237</b>	<b>\$1,002,047</b>
<b>Financial Uses</b>					
Operating Expenses	\$648,123	\$704,070	\$612,875	\$652,079	\$720,877
Operating Transfers to Other Funds	\$26,468	\$50,000	\$70,000	\$105,250	\$69,235
Interest and Other Non-Oper Cash Exp	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$1,374	\$0	\$21,852	\$29,061	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditure Uses</b>	<b>\$675,965</b>	<b>\$754,070</b>	<b>\$704,727</b>	<b>\$786,390</b>	<b>\$790,112</b>
<b>Increase/(Decrease) to Cash</b>	<b>\$201,065</b>	<b>\$229,874</b>	<b>\$69,775</b>	<b>(\$5,153)</b>	<b>\$211,935</b>
<b>Ending Cash and Other Resources #</b>	<b>\$1,033,242</b>	<b>\$1,263,116</b>	<b>\$1,332,891</b>	<b>\$1,327,738</b>	<b>\$1,429,598</b>
<b>20% Cash Guideline</b>	<b>\$135,193</b>	<b>\$150,814</b>	<b>\$140,945</b>	<b>\$157,278</b>	<b>\$158,022</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>\$898,049</b>	<b>\$1,112,302</b>	<b>\$1,191,946</b>	<b>\$1,170,460</b>	<b>\$1,271,576</b>

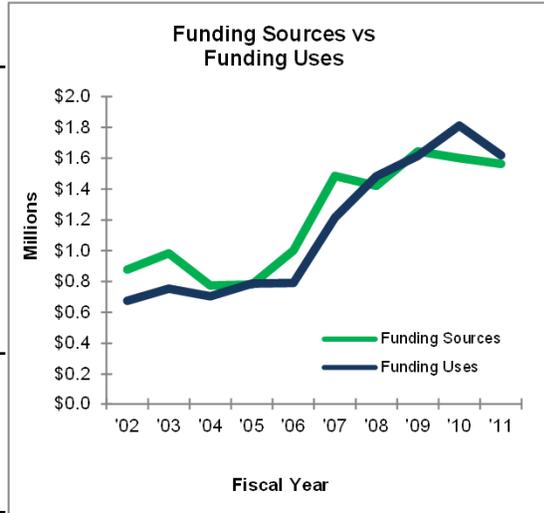
# Ending Cash and Other Resources is equal to current assets less current liabilities.

++ Other Local Revenues include miscellaneous revenues

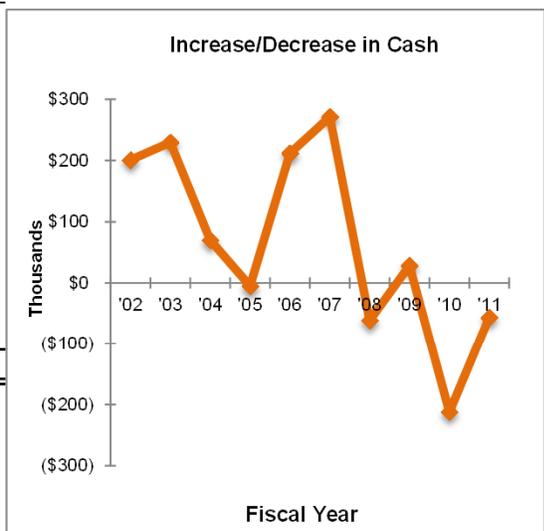
^ Other Funding Sources and Transfers do not include Capital Contributions.

# Financial Sources and Uses

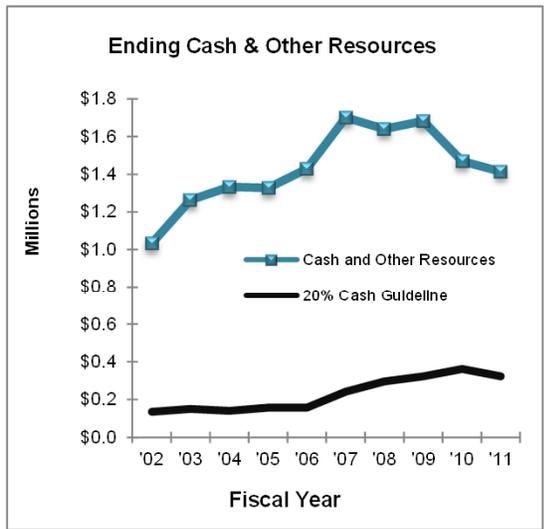
Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$0	\$560,108	\$733,726	\$643,931	\$659,982
\$0	\$0	\$0	\$0	\$0
\$83,175	\$81,981	\$75,338	\$60,593	\$36,922
\$1,391,457	\$779,936	\$828,042	\$893,516	\$865,918
\$153	\$91	\$6,430	\$2,126	\$115
<b>\$1,474,785</b>	<b>\$1,422,116</b>	<b>\$1,643,536</b>	<b>\$1,600,166</b>	<b>\$1,562,937</b>
\$10,262	\$0	\$0	\$0	\$0
<b>\$1,485,047</b>	<b>\$1,422,116</b>	<b>\$1,643,536</b>	<b>\$1,600,166</b>	<b>\$1,562,937</b>



\$1,157,441	\$1,305,715	\$1,572,304	\$1,576,646	\$1,468,978
\$0	\$0	\$0	\$119,563	\$119,562
\$0	\$0	\$16,722	\$535	\$0
\$0	\$0	\$0	\$0	\$0
\$56,420	\$177,480	\$26,229	\$115,677	\$30,614
\$0	\$0	\$0	\$0	\$0
<b>\$1,213,861</b>	<b>\$1,483,195</b>	<b>\$1,615,255</b>	<b>\$1,812,421</b>	<b>\$1,619,154</b>

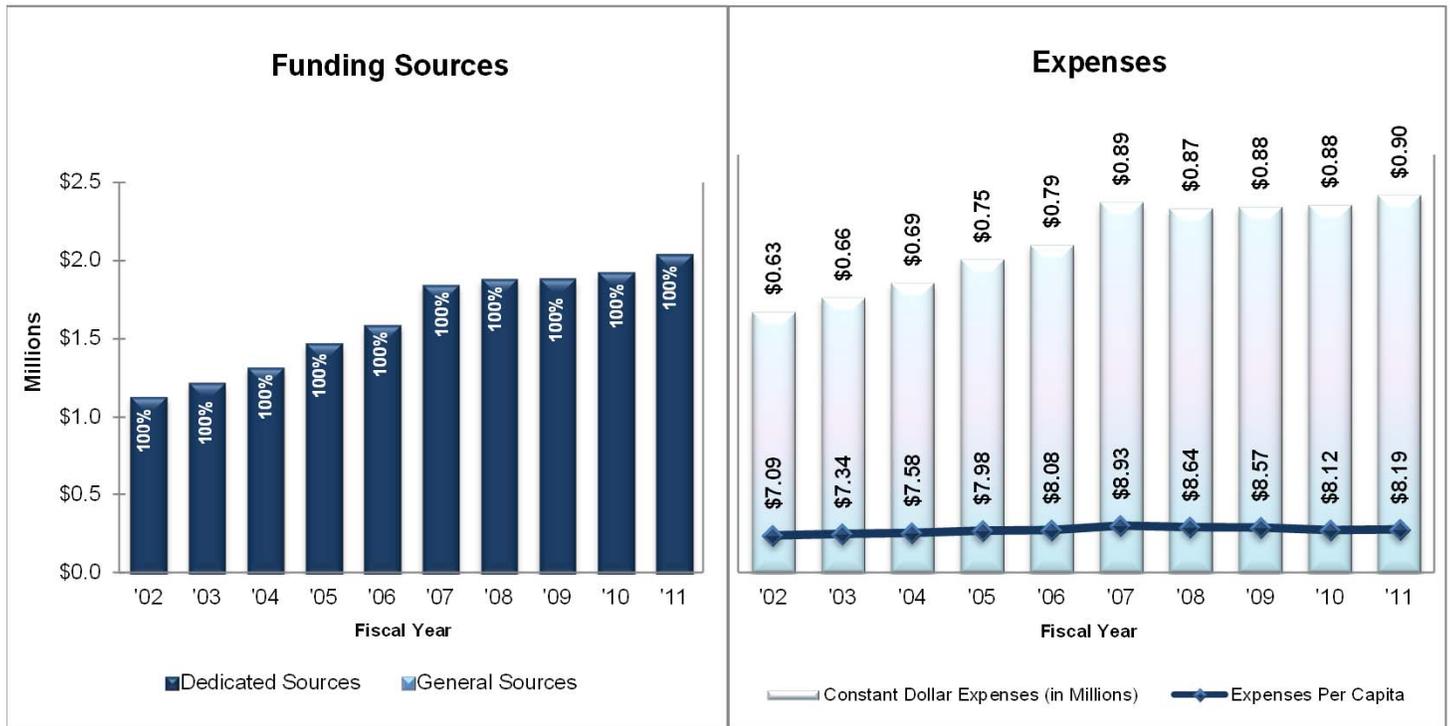


\$271,186	(\$61,079)	\$28,281	(\$212,255)	(\$56,217)
\$1,700,783	\$1,639,706	\$1,682,218	\$1,470,497	\$1,414,280
\$242,772	\$296,639	\$323,051	\$362,484	\$323,831
\$1,458,011	\$1,343,067	\$1,359,167	\$1,108,013	\$1,090,449



(THIS PAGE INTENTIONALLY LEFT BLANK)

# Supporting Activity - Utility Customer Services Fund



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$1,126,097	\$0	\$1,126,097	179.9	\$625,957	88,328	\$7.09	7.95%
2003	\$1,214,658	\$0	\$1,214,658	184.0	\$660,140	89,913	\$7.34	3.60%
2004	\$1,312,445	\$0	\$1,312,445	188.9	\$694,783	91,712	\$7.58	3.18%
2005	\$1,467,418	\$0	\$1,467,418	195.3	\$751,366	94,211	\$7.98	5.28%
2006	\$1,583,599	\$0	\$1,583,599	201.6	\$785,515	97,202	\$8.08	1.33%
2007	\$1,840,281	\$0	\$1,840,281	207.3	\$887,738	99,405	\$8.93	10.51%
2008	\$1,879,283	\$0	\$1,879,283	215.3	\$872,855	100,976	\$8.64	(3.21%)
2009	\$1,881,321	\$0	\$1,881,321	214.5	\$876,921	102,324	\$8.57	(0.86%)
2010	\$1,921,324	\$0	\$1,921,324	218.1	\$881,115	108,500	\$8.12	(5.24%)
<b>2011</b>	<b>\$2,035,335</b>	<b>\$0</b>	<b>\$2,035,335</b>	<b>224.9</b>	<b>\$904,839</b>	<b>110,438</b>	<b>\$8.19</b>	<b>0.89%</b>

### Description:

The Utility Customer Services Fund is an internal service fund which is responsible for all billing related activities for the City's electric, water, sewer, solid waste, and storm water utilities. The primary dedicated funding source is a Utility Customer Service charge from the utility departments for providing these billing services.

### Analysis:

For the ten year period, constant dollar expenses have increased 44% and expenses per capita have increased 14%. Increases have been due to rising bank and paying agent fees as the City began accepting credit cards during this time. Also, as the population has increased 22%, this has led to a greater demand on staff and management has had to add positions. Postage rate increases, bad debt expense increase due to the economic downturn have also contributed to overall expenses increases.

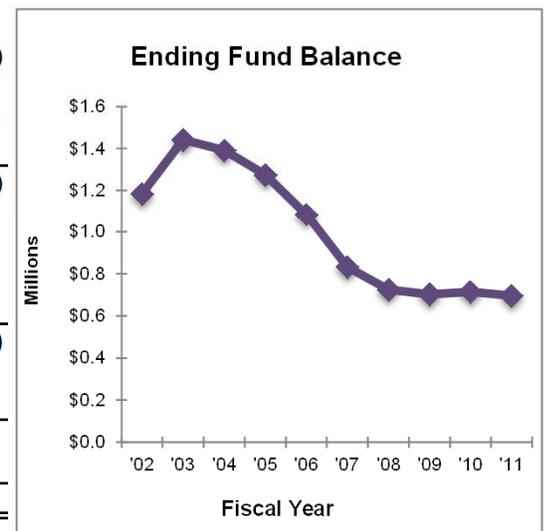
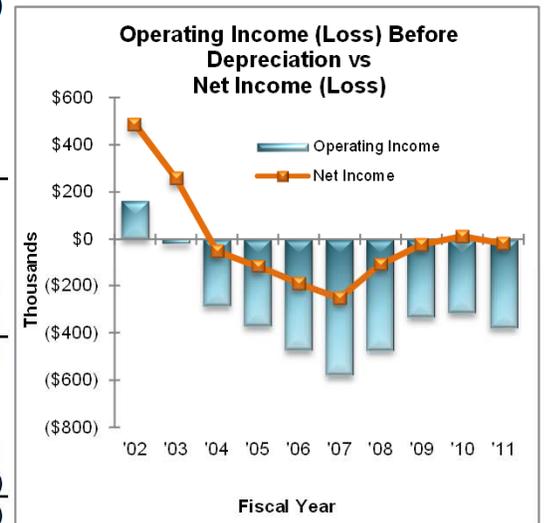
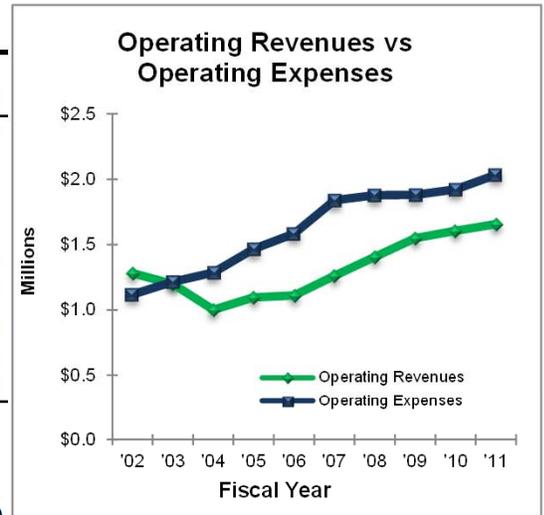
There were net losses recorded for FY 2004 - FY 2011. This was planned by management in order to use down cash balances which had built up over time. This is a common practice in internal service funds. Ending cash and other resources has decreased for most of the period as a result, but is still above the 20% guideline. This fund exhibits a strong financial condition.

# Utility Customer Services Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Operating Revenues:</b>					
User Charges	\$1,282,031	\$1,198,281	\$1,001,192	\$1,097,137	\$1,110,856
<b>Total Operating Revenues</b>	<b>\$1,282,031</b>	<b>\$1,198,281</b>	<b>\$1,001,192</b>	<b>\$1,097,137</b>	<b>\$1,110,856</b>
<b>Operating Expenses:</b>					
Personal Services	\$410,722	\$435,079	\$449,334	\$458,878	\$499,209
Materials and Supplies	\$252,318	\$241,367	\$213,625	\$242,950	\$273,063
Travel and Training	\$2,039	\$5,281	\$14,350	\$14,553	\$8,579
Intragovernmental	\$295,929	\$315,151	\$234,861	\$253,722	\$260,182
Utilities, Services and Miscellaneous	\$157,589	\$217,780	\$375,275	\$497,315	\$542,566
<b>Total Operating Expenses</b>	<b>\$1,118,597</b>	<b>\$1,214,658</b>	<b>\$1,287,445</b>	<b>\$1,467,418</b>	<b>\$1,583,599</b>
<b>Operating Income (Loss) Before Depreciation</b>	<b>\$163,434</b>	<b>(\$16,377)</b>	<b>(\$286,253)</b>	<b>(\$370,281)</b>	<b>(\$472,743)</b>
<b>Depreciation</b>	<b>(\$2,183)</b>	<b>(\$3,641)</b>	<b>(\$5,257)</b>	<b>(\$10,465)</b>	<b>(\$9,007)</b>
<b>Operating Income (Loss)</b>	<b>\$161,251</b>	<b>(\$20,018)</b>	<b>(\$291,510)</b>	<b>(\$380,746)</b>	<b>(\$481,750)</b>
<b>Non-Operating Revenues:</b>					
Investment Revenue	\$55,193	\$18,153	\$32,410	\$32,889	\$43,394
Revenue from Other Gov Units	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$270,053	\$262,188	\$229,690	\$258,107	\$268,924
<b>Total Non-Operating Revenues</b>	<b>\$325,246</b>	<b>\$280,341</b>	<b>\$262,100</b>	<b>\$290,996</b>	<b>\$312,318</b>
<b>Non-Operating Expenses:</b>					
Interest Expense	\$0	\$0	\$0	\$0	\$0
Miscellaneous Expenses	\$0	\$0	\$4,203	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,203</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers:</b>					
Operating Transfer From Other Funds	\$0	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	\$0	\$0	(\$16,297)	(\$26,797)	(\$21,433)
<b>Total Operating Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$16,297)</b>	<b>(\$26,797)</b>	<b>(\$21,433)</b>
<b>Net Income (Loss) Before Capital Contribution</b>	<b>\$486,497</b>	<b>\$260,323</b>	<b>(\$49,910)</b>	<b>(\$116,547)</b>	<b>(\$190,865)</b>
Capital Contributions	\$0	(\$2,105)	\$0	\$0	\$0
<b>Net Income (Loss)</b>	<b>\$486,497</b>	<b>\$258,218</b>	<b>(\$49,910)</b>	<b>(\$116,547)</b>	<b>(\$190,865)</b>
Amortization of Contributions	\$0	\$0	\$0	\$0	\$0
<b>Net Income (Loss) Transferred To Retained Earnings</b>	<b>\$486,497</b>	<b>\$258,218</b>	<b>(\$49,910)</b>	<b>(\$116,547)</b>	<b>(\$190,865)</b>
Beginning Retained Earnings	\$697,992	\$1,184,489	\$1,442,707	\$1,392,797	\$1,276,250
<b>Ending Retained Earnings</b>	<b>\$1,184,489</b>	<b>\$1,442,707</b>	<b>\$1,392,797</b>	<b>\$1,276,250</b>	<b>\$1,085,385</b>
Contributed Capital	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Equity</b>	<b>\$1,184,489</b>	<b>\$1,442,707</b>	<b>\$1,392,797</b>	<b>\$1,276,250</b>	<b>\$1,085,385</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$1,262,348	\$1,405,466	\$1,548,814	\$1,606,295	\$1,656,480
<b>\$1,262,348</b>	<b>\$1,405,466</b>	<b>\$1,548,814</b>	<b>\$1,606,295</b>	<b>\$1,656,480</b>
\$545,859	\$577,883	\$602,772	\$601,989	\$627,854
\$281,369	\$312,945	\$357,531	\$319,681	\$308,312
\$14,273	\$1,292	\$2,080	\$6,234	\$0
\$303,026	\$372,163	\$357,759	\$392,572	\$319,125
\$695,754	\$615,000	\$561,179	\$600,848	\$780,044
<b>\$1,840,281</b>	<b>\$1,879,283</b>	<b>\$1,881,321</b>	<b>\$1,921,324</b>	<b>\$2,035,335</b>
(\$577,933)	(\$473,817)	(\$332,507)	(\$315,029)	(\$378,855)
(\$6,924)	(\$449)	\$0	\$0	\$0
<b>(\$584,857)</b>	<b>(\$474,266)</b>	<b>(\$332,507)</b>	<b>(\$315,029)</b>	<b>(\$378,855)</b>
\$47,279	\$33,654	\$31,305	\$28,582	\$19,894
\$0	\$0	\$0	\$0	\$0
\$300,405	\$365,938	\$384,332	\$405,238	\$447,288
\$347,684	\$399,592	\$415,637	\$433,820	\$467,182
\$0	\$0	\$0	\$0	\$0
\$0	\$20,705	\$0	\$0	\$0
\$0	\$20,705	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$16,297)	(\$11,870)	(\$106,034)	(\$106,288)	(\$106,288)
(\$16,297)	(\$11,870)	(\$106,034)	(\$106,288)	(\$106,288)
(\$253,470)	(\$107,249)	(\$22,904)	\$12,503	(\$17,961)
\$0	\$0	\$0	\$0	\$0
(\$253,470)	(\$107,249)	(\$22,904)	\$12,503	(\$17,961)
\$0	\$0	\$0	\$0	\$0
<b>(\$253,470)</b>	<b>(\$107,249)</b>	<b>(\$22,904)</b>	<b>\$12,503</b>	<b>(\$17,961)</b>
\$1,085,385	\$831,915	\$724,666	\$701,762	\$714,265
<b>\$831,915</b>	<b>\$724,666</b>	<b>\$701,762</b>	<b>\$714,265</b>	<b>\$696,304</b>
\$0	\$0	\$0	\$0	\$0
<b>\$831,915</b>	<b>\$724,666</b>	<b>\$701,762</b>	<b>\$714,265</b>	<b>\$696,304</b>



# Utility Customer Services Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes					
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues					
Grants	\$0	\$0	\$0	\$0	\$0
Interest	\$55,193	\$18,153	\$32,410	\$32,889	\$43,394
Fees and Service Charges	\$1,282,031	\$1,198,281	\$1,001,192	\$1,097,137	\$1,110,856
Other Local Revenues ++	\$270,053	\$262,188	\$229,690	\$258,107	\$268,924
	<b>\$1,607,277</b>	<b>\$1,478,622</b>	<b>\$1,263,292</b>	<b>\$1,388,133</b>	<b>\$1,423,174</b>
Other Funding Sources/Transfers^	\$0	\$0	\$0	\$0	\$0
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$1,607,277</b>	<b>\$1,478,622</b>	<b>\$1,263,292</b>	<b>\$1,388,133</b>	<b>\$1,423,174</b>
<b>Financial Uses</b>					
Operating Expenses	\$1,118,597	\$1,214,658	\$1,287,445	\$1,467,418	\$1,583,599
Operating Transfers to Other Funds	\$0	\$0	\$16,297	\$26,797	\$21,433
Interest and Other Non-Oper Cash Exp	\$0	\$0	\$4,203	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$7,500	\$0	\$25,000	\$0	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditure Uses</b>	<b>\$1,126,097</b>	<b>\$1,214,658</b>	<b>\$1,332,945</b>	<b>\$1,494,215</b>	<b>\$1,605,032</b>
<b>Increase/(Decrease) to Cash</b>	<b>\$481,180</b>	<b>\$263,964</b>	<b>(\$69,653)</b>	<b>(\$106,082)</b>	<b>(\$181,858)</b>
<b>Ending Cash and Other Resources #</b>	<b>\$1,148,839</b>	<b>\$1,410,698</b>	<b>\$1,345,247</b>	<b>\$1,239,165</b>	<b>\$1,057,307</b>
<b>20% Cash Guideline</b>	<b>\$225,219</b>	<b>\$242,932</b>	<b>\$266,589</b>	<b>\$298,843</b>	<b>\$321,006</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>\$923,620</b>	<b>\$1,167,766</b>	<b>\$1,078,658</b>	<b>\$940,322</b>	<b>\$736,301</b>

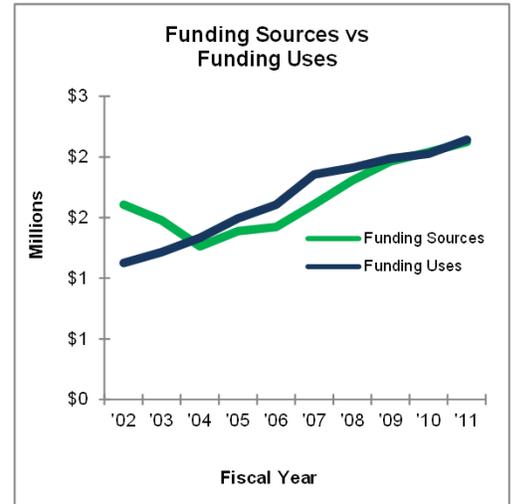
# Ending Cash and Other Resources is equal to current assets less current liabilities.

++ Other Local Revenues include miscellaneous revenues

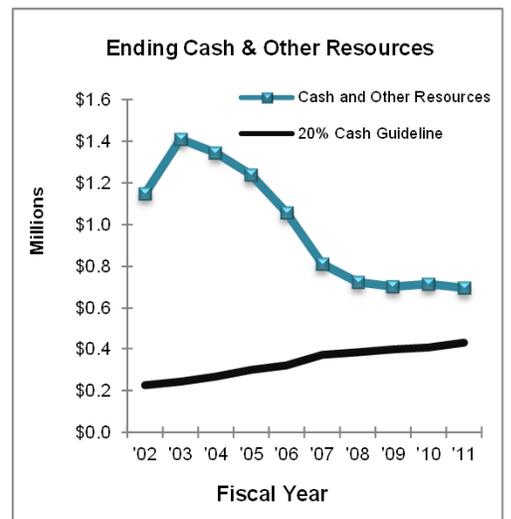
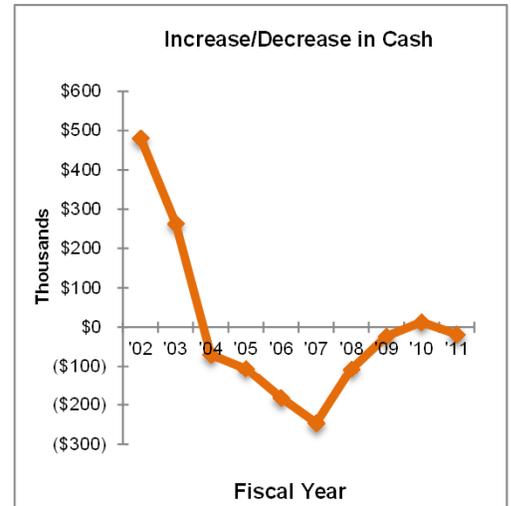
^ Other Funding Sources and Transfers do not include Capital Contributions.

# Funding Sources and Uses

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$0	\$0	\$0	\$0	\$0
\$47,279	\$33,654	\$31,305	\$28,582	\$19,894
\$1,262,348	\$1,405,466	\$1,548,814	\$1,606,295	\$1,656,480
\$300,405	\$365,938	\$384,332	\$405,238	\$447,288
<b>\$1,610,032</b>	<b>\$1,805,058</b>	<b>\$1,964,451</b>	<b>\$2,040,115</b>	<b>\$2,123,662</b>
\$0	\$0	\$0	\$0	\$0
<b>\$1,610,032</b>	<b>\$1,805,058</b>	<b>\$1,964,451</b>	<b>\$2,040,115</b>	<b>\$2,123,662</b>



\$1,840,281	\$1,879,283	\$1,881,321	\$1,921,324	\$2,035,335
\$16,297	\$11,870	\$106,034	\$106,288	\$106,288
\$0	\$20,705	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$1,856,578</b>	<b>\$1,911,858</b>	<b>\$1,987,355</b>	<b>\$2,027,612</b>	<b>\$2,141,623</b>
<b>(\$246,546)</b>	<b>(\$106,800)</b>	<b>(\$22,904)</b>	<b>\$12,503</b>	<b>(\$17,961)</b>
<b>\$810,761</b>	<b>\$724,666</b>	<b>\$701,762</b>	<b>\$714,265</b>	<b>\$696,304</b>
<b>\$371,316</b>	<b>\$382,372</b>	<b>\$397,471</b>	<b>\$405,522</b>	<b>\$428,325</b>
<b>\$439,445</b>	<b>\$342,294</b>	<b>\$304,291</b>	<b>\$308,743</b>	<b>\$267,979</b>



(THIS PAGE INTENTIONALLY LEFT BLANK)



# Transportation Departments



## Description

There are fourteen separate budgets that work together to provide a quality transportation system for the City. It should be noted that because of the way the City budgets the use of special revenues (such as transportation and capital improvement sales taxes) the total budget for transportation is higher than the actual dollars available for transportation purposes. For example, this section contains the Transportation Sales Tax Fund. This budget shows transfers (expenses) to Streets and Sidewalks, Transit and Airport for operating as well as for capital projects. These budgets then show the financial use of these sources in their respective expenses.

## 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 - 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).

## Public Works - Streets & Sidewalks

Streets provides maintenance of 9.7 miles of unimproved streets and 507.3 miles of improved 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/crosswalks/ 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, consumers in the identification and mitigation of problematic enforcement zones.

## 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, 9 surface lots as well as on- street parking meters.

## 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.

## Capital 1/4 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

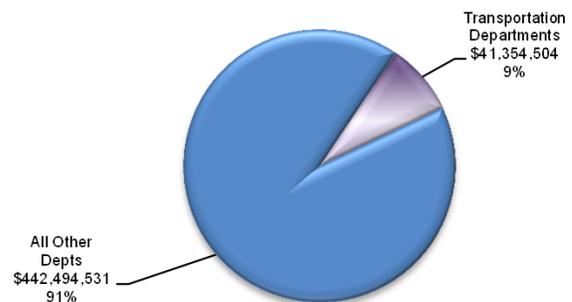
This fund accounts for the portion of the 1% general sales tax that is dedicated to the Capital Improvement Plan. Currently 4.1% of the amount of general sales taxes is dedicated to fund capital projects. These funds are transferred into the Capital Projects Fund to fund specific projects.

## County Revenue

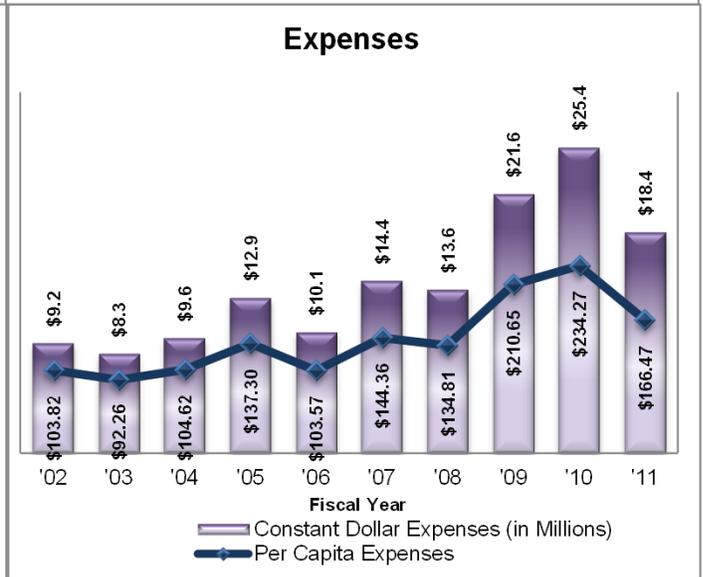
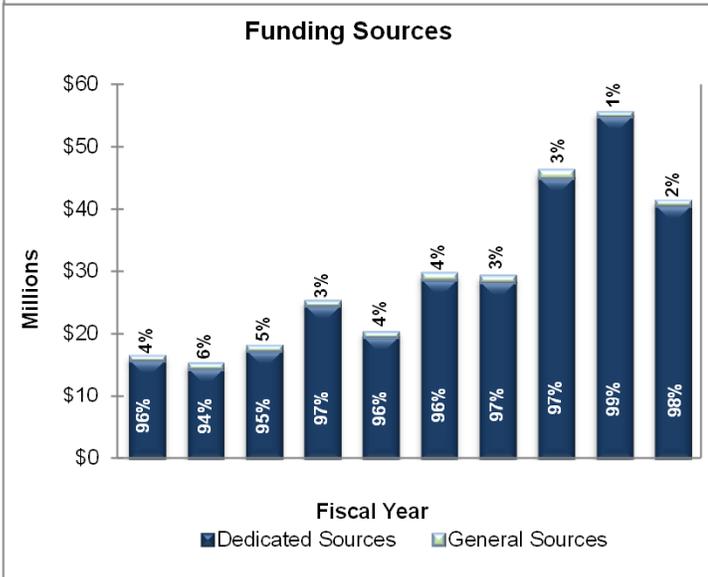
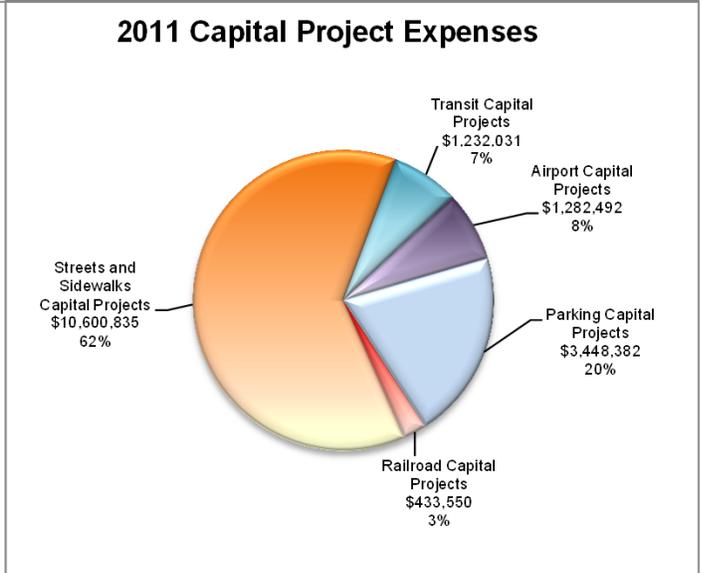
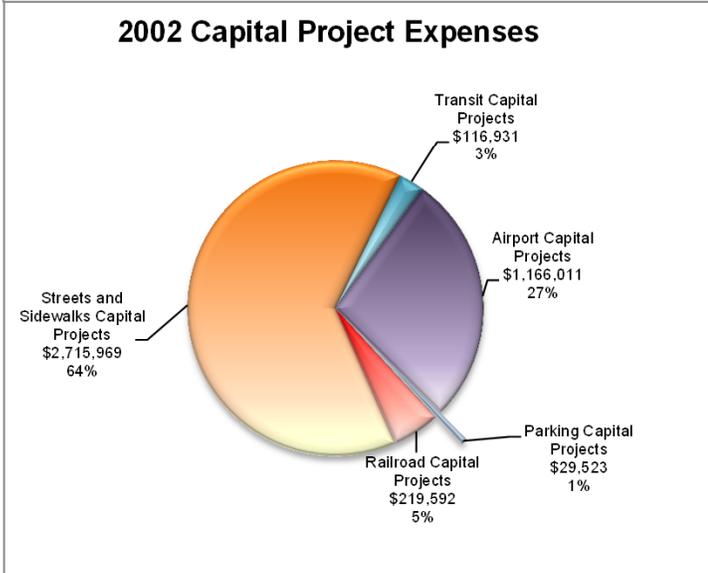
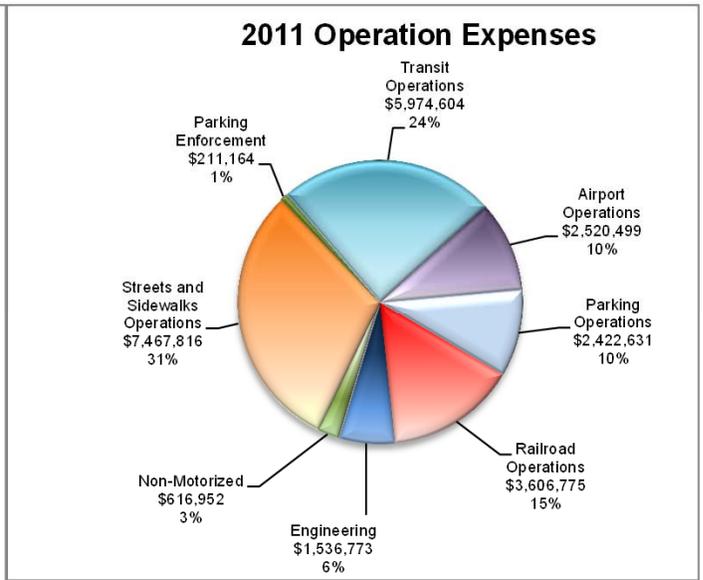
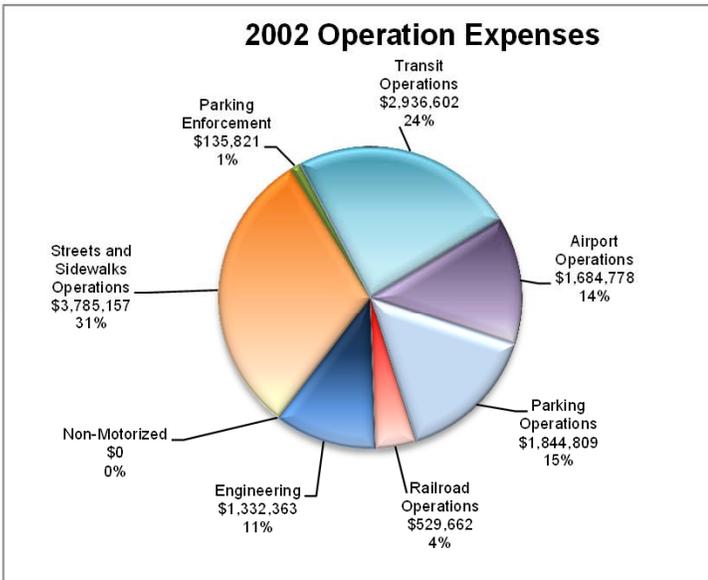
The fund accounted for the road and bridge tax revenues collected by Boone County and shared with the City. The city will no longer use this separate fund. FY 2011 was the last year the fund was used.

## Stadium TDD

The Stadium TDD fund accounts for receipts from the Stadium TDD's: Shoppes at Stadium, Columbia Mall and Stadium Corridor.



# Transportation Departments - Summary



Source: Financial Management Information Supplement

Expenses do NOT include Encumbrances

Note: The above graphs do not include the special revenue funds since these funds are transferred into the other departments within the Transportation section.

# Transportation - Engineering



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$755,293	\$577,070	\$1,332,363	179.9	\$740,613	88,328	\$8.38	6.05%
2003	\$659,128	\$693,293	\$1,352,421	184.0	\$735,011	89,913	\$8.17	(2.51%)
2004	\$694,342	\$714,441	\$1,408,783	188.9	\$745,782	91,712	\$8.13	(0.52%)
2005	\$826,439	\$606,384	\$1,432,823	195.3	\$733,653	94,211	\$7.79	(4.24%)
2006	\$963,241	\$620,724	\$1,583,965	201.6	\$785,697	97,202	\$8.08	3.80%
2007	\$832,996	\$882,591	\$1,715,587	207.3	\$827,586	99,405	\$8.33	3.00%
2008	\$518,694	\$790,318	\$1,309,012	215.3	\$607,986	100,976	\$6.02	(27.68%)
2009	\$534,692	\$972,473	\$1,507,165	214.5	\$702,520	102,324	\$6.87	14.03%
2010	\$1,440,561	\$363,855	\$1,804,416	218.1	\$827,501	108,500	\$7.63	11.09%
<b>2011</b>	<b>\$939,023</b>	<b>\$597,750</b>	<b>\$1,536,773</b>	<b>224.9</b>	<b>\$683,195</b>	<b>110,438</b>	<b>\$6.19</b>	<b>(18.89%)</b>

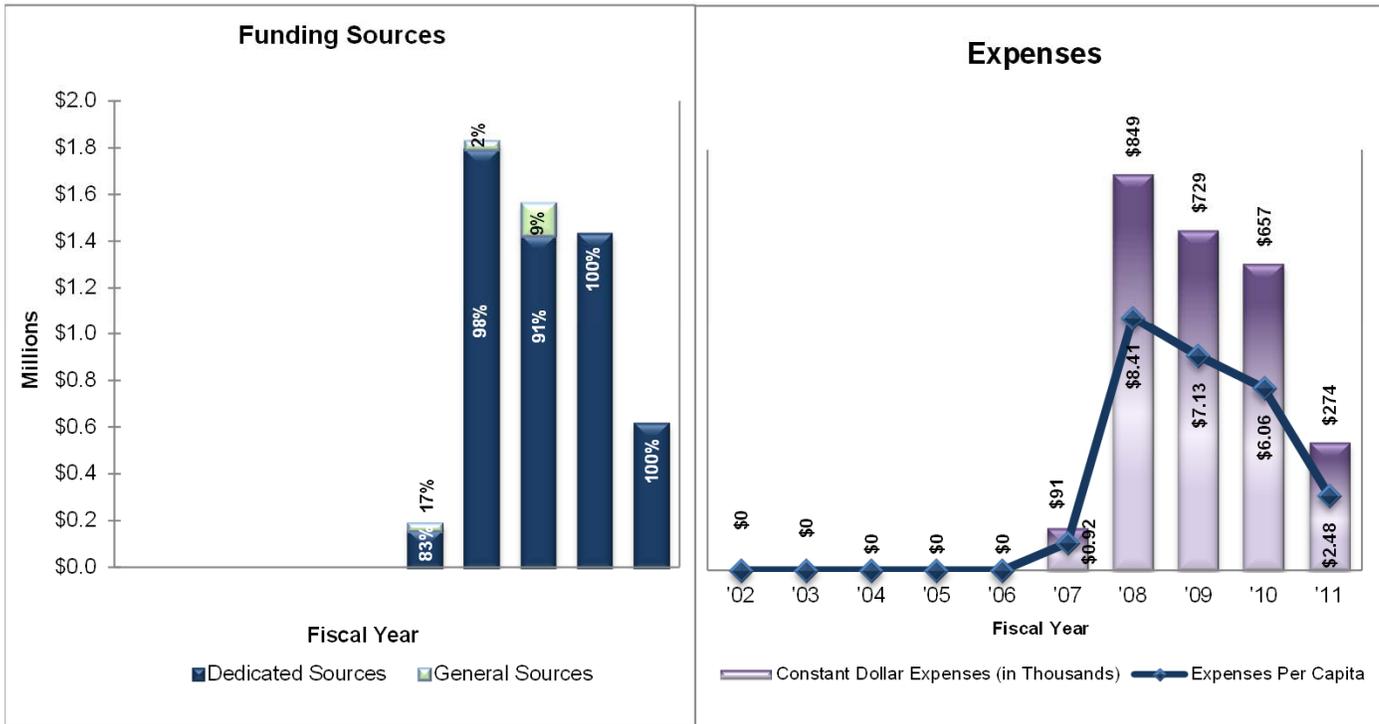
### Description:

The Engineering Department is a General Fund department that provides survey, design, contract administration and construction inspection of Capital Improvement Program projects for the Public Works Department. The primary dedicated funding source motor vehicle registration fees and gasoline taxes.

### Analysis:

For the ten year period, constant dollar expenses have decreased eight percent and expenses per capita have decreased two percent. Most of the fluctuation occurs for the period of FY 2008 to FY 2011. This is due to a decision to charge engineering time directly to capital projects which are reflected in the capital projects fund. Management will need to monitor the capital projects that engineering time needs to be allocated to each year because when the time is not charged to the capital projects fund, it increases the amount of general sources needed in this department. This, in turn, decreases the general sources that can be allocated to the other departments within the General Fund.

# Transportation - Non Motorized Grant



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	0	\$0	\$0	179.9	\$0	88,328	\$0.00	
2003	0	\$0	\$0	184.0	\$0	89,913	\$0.00	
2004	0	\$0	\$0	188.9	\$0	91,712	\$0.00	
2005	0	\$0	\$0	195.3	\$0	94,211	\$0.00	
2006	0	\$0	\$0	201.6	\$0	97,202	\$0.00	
2007	157,392	\$31,320	\$188,712	207.3	\$91,033	99,405	\$0.92	
2008	1,791,691	\$36,535	\$1,828,226	215.3	\$849,141	100,976	\$8.41	
2009	1,423,841	\$140,471	\$1,564,312	214.5	\$729,157	102,324	\$7.13	(15.26%)
2010	1,433,349	\$0	\$1,433,349	218.1	\$657,331	108,500	\$6.06	(14.98%)
<b>2011</b>	<b>616,952</b>	<b>\$0</b>	<b>\$616,952</b>	<b>224.9</b>	<b>\$274,275</b>	<b>110,438</b>	<b>\$2.48</b>	<b>(59.01%)</b>

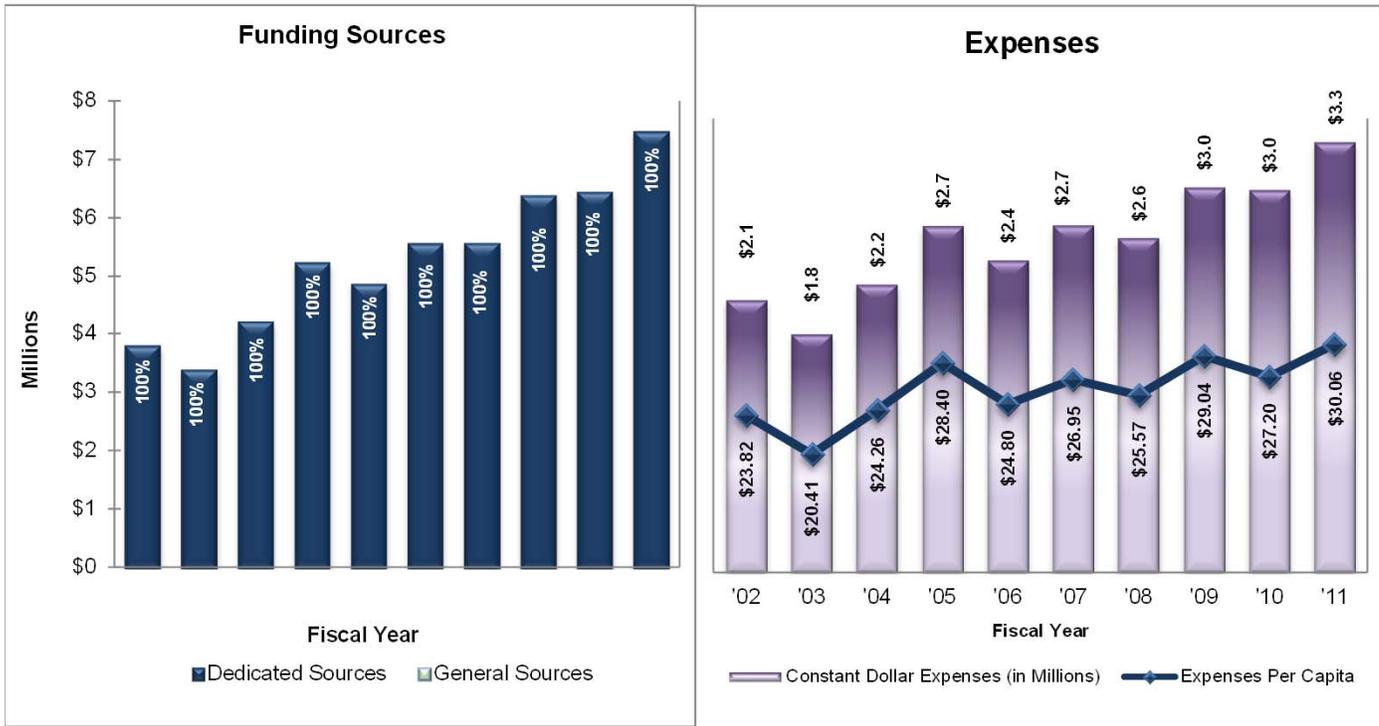
**Description:**

The Non-Motorized Grant Department is a General Fund department which includes a pilot project funded by a federal grant to develop a network of transportation facilities, including sidewalks, bicycle lanes, and pedestrian and bicycle trails with the purpose of increasing walking and bicycling usage and replacing car trips.

**Analysis:**

This department received grant funding in FY 2007 and will only exist while funding is available for the pilot project. Total expenses increased in FY 2008 due to the promotion and advertising program, along with striping of bike lanes. The large decrease in FY 2011 is due to the promotion and advertising program no longer existing and fewer striping of bike lanes. The specific infrastructure projects are accounted for in the Capital Projects Fund.

# Transportation - Streets and Sidewalks



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$3,785,157	\$0	\$3,785,157	179.9	\$2,104,034	88,328	\$23.82	11.63%
2003	\$3,376,454	\$0	\$3,376,454	184.0	\$1,835,029	89,913	\$20.41	(14.32%)
2004	\$4,202,593	\$0	\$4,202,593	188.9	\$2,224,771	91,712	\$24.26	18.86%
2005	\$5,225,701	\$0	\$5,225,701	195.3	\$2,675,730	94,211	\$28.40	17.08%
2006	\$4,860,469	\$0	\$4,860,469	201.6	\$2,410,947	97,202	\$24.80	(12.67%)
2007	\$5,553,195	\$0	\$5,553,195	207.3	\$2,678,821	99,405	\$26.95	8.65%
2008	\$5,558,166	\$0	\$5,558,166	215.3	\$2,581,555	100,976	\$25.57	(5.13%)
2009	\$6,373,912	\$0	\$6,373,912	214.5	\$2,971,008	102,324	\$29.04	13.57%
2010	\$6,434,513	\$1	\$6,434,514	218.1	\$2,950,854	108,500	\$27.20	(6.33%)
<b>2011</b>	<b>\$7,467,816</b>	<b>\$0</b>	<b>\$7,467,816</b>	<b>224.9</b>	<b>\$3,319,929</b>	<b>110,438</b>	<b>\$30.06</b>	<b>10.53%</b>

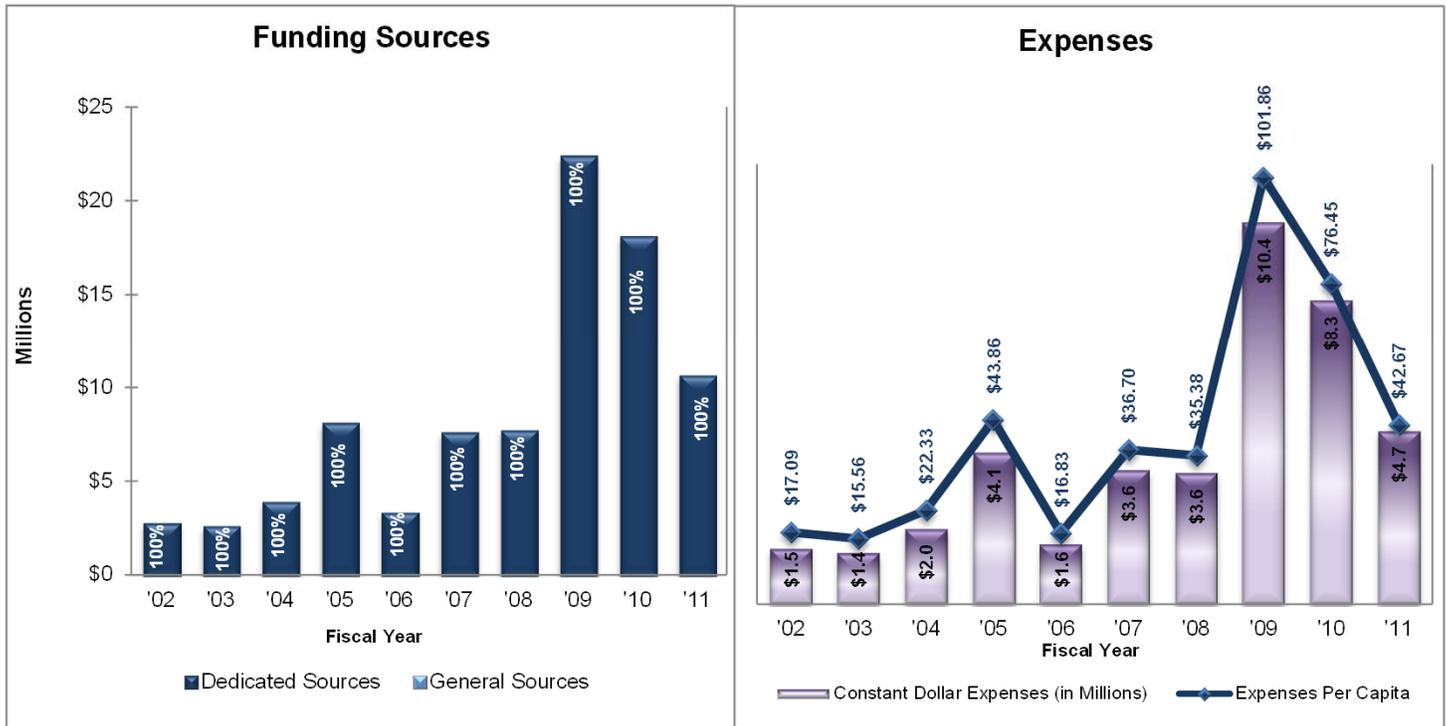
## Description:

The Street Department is a General Fund department that provides maintenance to streets, snow removal, street cleaning, mowing of right-of-ways, and utility service cut repairs. This department also fabricates, installs and maintains traffic control and street signs, pavement striping, paints curbs/crosswalks/symbols and provides traffic signal maintenance. All of the funding for this department comes from dedicated sources which include gasoline tax, transportation sales tax, and street maintenance charges.

## Analysis:

For the ten year period, constant dollar expenses have increased 58% and expenses per capita have increased 29%. During this time, the number of street miles have increased 46% and the cost of materials have increased significantly as well. Management has been slowly increasing the street maintenance budget, but there is still not adequate funding allocated. It has been estimated that at current funding levels, it would take 57 years to resurface every road in Columbia. Citizen surveys have revealed citizen dissatisfaction with current street conditions; however, funding sources such as Transportation Sales Tax are also used to subsidize the transit and airport operations as well as provide matching funds for capital grants in those operations. Management will continue to monitor this department and work to identify additional revenue sources which can be used to more adequately fund street maintenance.

# Transportation - Streets and Sidewalks Capital Projects



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Dedicated Sources	General Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$2,715,969	\$0	\$2,715,969	179.9	\$1,509,710	88,328	\$17.09	(63.33%)
2003	\$2,575,024	\$0	\$2,575,024	184.0	\$1,399,470	89,913	\$15.56	(8.94%)
2004	\$3,869,069	\$0	\$3,869,069	188.9	\$2,048,210	91,712	\$22.33	43.49%
2005	\$8,070,696	\$0	\$8,070,696	195.3	\$4,132,461	94,211	\$43.86	96.41%
2006	\$3,297,548	\$0	\$3,297,548	201.6	\$1,635,688	97,202	\$16.83	(61.64%)
2007	\$7,563,522	\$0	\$7,563,522	207.3	\$3,648,588	99,405	\$36.70	118.12%
2008	\$7,690,940	\$0	\$7,690,940	215.3	\$3,572,147	100,976	\$35.38	(3.62%)
2009	\$22,359,836	\$0	\$22,359,836	214.5	\$10,422,368	102,324	\$101.86	187.92%
2010	\$18,087,716	\$0	\$18,087,716	218.1	\$8,294,987	108,500	\$76.45	(24.94%)
<b>2011</b>	<b>\$10,600,835</b>	<b>\$0</b>	<b>\$10,600,835</b>	<b>224.9</b>	<b>\$4,712,760</b>	<b>110,438</b>	<b>\$42.67</b>	<b>(44.18%)</b>

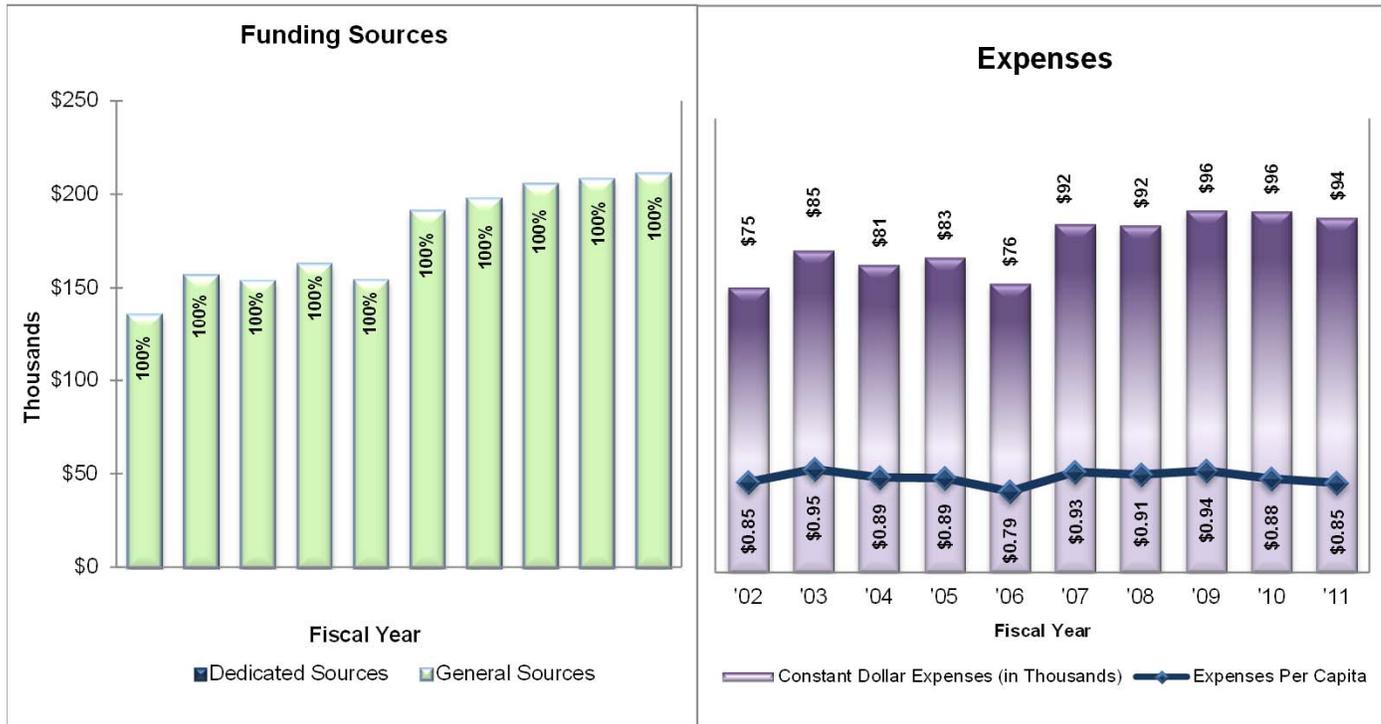
## Description:

While general maintenance of streets is accounted for in the Streets and Sidewalks operating budget, new construction of streets and sidewalks as well as major maintenance of streets is accounted for in the Capital Projects Fund. All of the funding comes from dedicated sources which include capital improvement sales tax, special road district taxes, non-motorized grant, transportation sales tax, development fees, and grants. The primary source of funding comes from the temporary one-quarter cent capital improvement sales tax which is extended through passage of a ballot issue every ten years. The current extension was approved in 2005 and will continue through 2015.

## Analysis:

The amount of spending can vary greatly from year to year depending on the number and size of capital projects. All of the funding for a specific capital project must be appropriated before the City can enter into a construction contract, even though the actual construction of the contract may take several years. The City is on course to complete all of the 2005 ballot issue projects before the next ballot issue. Due to the economic downturn, the capital improvement sales tax receipts did not come in as was projected. However, other sources have been identified to help finish the funding for all of the street and sidewalk projects. The capital improvement sales tax funding is also used to fund public safety projects. One additional fire station will not be built as a result of the lower receipts.

# Transportation - Parking Enforcement



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	General Sources	Dedicated Sources	Total Expenses	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$135,821	\$0	\$135,821	179.9	\$75,498	88,328	\$0.85	(6.53%)
2003	\$156,842	\$0	\$156,842	184.0	\$85,240	89,913	\$0.95	10.91%
2004	\$153,894	\$0	\$153,894	188.9	\$81,469	91,712	\$0.89	(6.30%)
2005	\$162,886	\$0	\$162,886	195.3	\$83,403	94,211	\$0.89	(0.34%)
2006	\$154,150	\$0	\$154,150	201.6	\$76,463	97,202	\$0.79	(11.14%)
2007	\$191,234	\$0	\$191,234	207.3	\$92,250	99,405	\$0.93	17.97%
2008	\$197,841	\$0	\$197,841	215.3	\$91,890	100,976	\$0.91	(1.94%)
2009	\$205,553	\$0	\$205,553	214.5	\$95,812	102,324	\$0.94	2.89%
2010	\$208,336	\$0	\$208,336	218.1	\$95,542	108,500	\$0.88	(5.96%)
<b>2011</b>	<b>\$211,164</b>	<b>\$0</b>	<b>\$211,164</b>	<b>224.9</b>	<b>\$93,876</b>	<b>110,438</b>	<b>\$0.85</b>	<b>(3.47%)</b>

### Description:

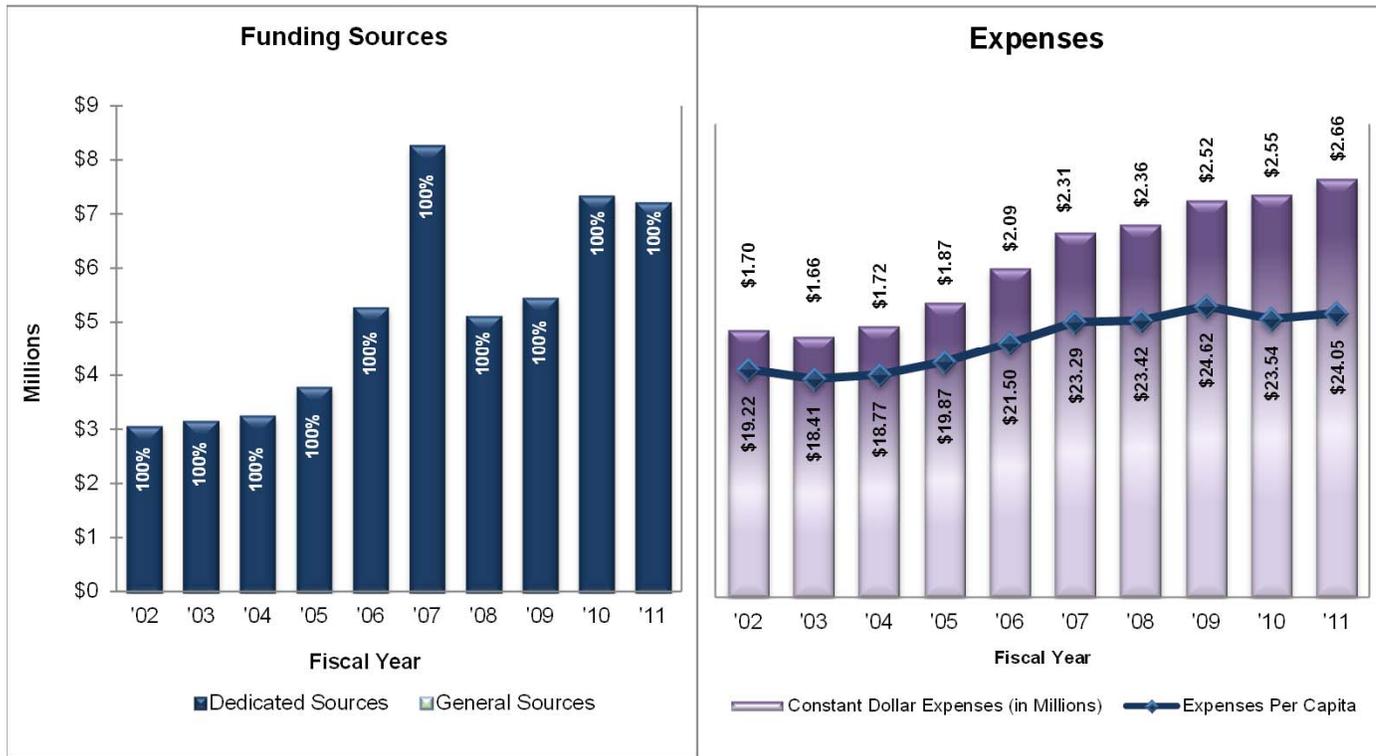
The Parking Enforcement Department is a General Fund department that is responsible for administering the parking ordinances of the City via parking control enforcement in the central business district and the metered University streets. There are no dedicated sources for this department.

### Analysis:

For the ten year period, constant dollar expenses have increased 24% and expenses per capita have increased 1%. Expenses reflect an increased level beginning in FY which is due to the relocation of Parking Enforcement into the Howard Building and resulted in custodial and building maintenance charge increases. Staffing has remained constant over the ten year period shown. As expenses per capita have remained stable over the period, there are no warning trend associated with this department.

(THIS PAGE INTENTIONALLY LEFT BLANK)

# Transportation Departments - Transit Fund



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Expenses without Capital Projects	Capital Projects	Total Expenses/Dedicated Sources	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$2,936,602	\$116,931	3,053,533	179.9	\$1,697,350	88,328	\$19.22	(60.53%)
2003	\$3,046,561	\$105,238	3,151,799	184.0	\$1,655,740	89,913	\$18.41	(4.17%)
2004	\$3,252,432	\$1,615	3,254,047	188.9	\$1,721,774	91,712	\$18.77	1.95%
2005	\$3,656,522	\$129,538	3,786,060	195.3	\$1,872,259	94,211	\$19.87	5.86%
2006	\$4,212,290	\$1,055,942	5,268,232	201.6	\$2,089,430	97,202	\$21.50	8.17%
2007	\$4,798,506	\$3,457,232	8,255,738	207.3	\$2,314,764	99,405	\$23.29	8.33%
2008	\$5,091,168	\$16,956	5,108,124	215.3	\$2,364,653	100,976	\$23.42	0.57%
2009	\$5,404,782	\$43,285	5,448,067	214.5	\$2,519,277	102,324	\$24.62	5.14%
2010	\$5,570,373	\$1,752,987	7,323,360	218.1	\$2,554,561	108,500	\$23.54	(4.37%)
<b>2011</b>	<b>\$5,974,604</b>	<b>\$1,232,031</b>	<b>7,206,635</b>	<b>224.9</b>	<b>\$2,656,100</b>	<b>110,438</b>	<b>\$24.05</b>	<b>2.15%</b>

### Description:

The Transit Fund is an enterprise fund which means it is operated like a separate business and charges fees for the service it provides. The areas of operation include, fixed route, paratransit, and university shuttle. All of the funding for this department is dedicated funding and comes from a subsidy from transportation sales tax, fares, and grants. The capital projects which include the addition and replacement of buses are funded by FTA grants and local match funds from transportation sales tax.

### Analysis:

For the ten year period, constant dollar expenses have increased 56% and expenses per capita have increased 28%. In the operations side, the primary increase has been associated with rising fuel costs which have increased 360% during this period. On the capital projects side, the level of expenditures vary greatly from year to year based on the number of buses that are awarded FTA grants. In FY 2007, the increase in capital projects costs was due to the refurbishment of the Wabash bus station.

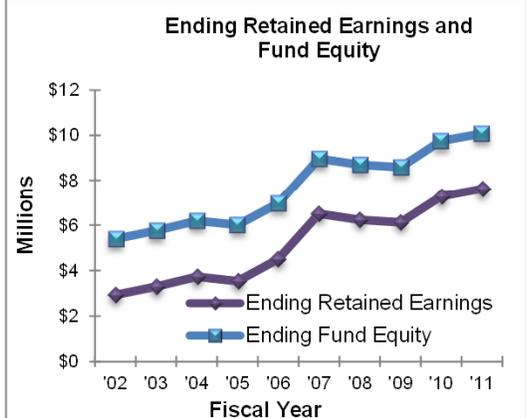
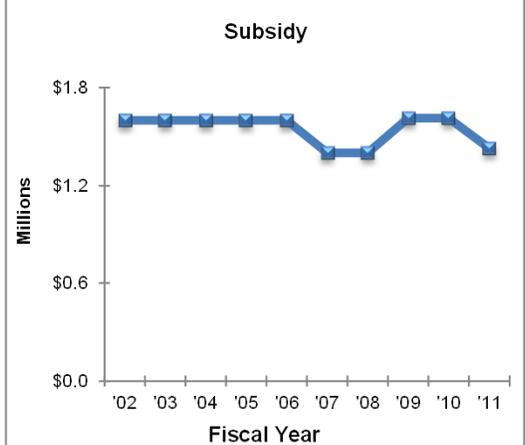
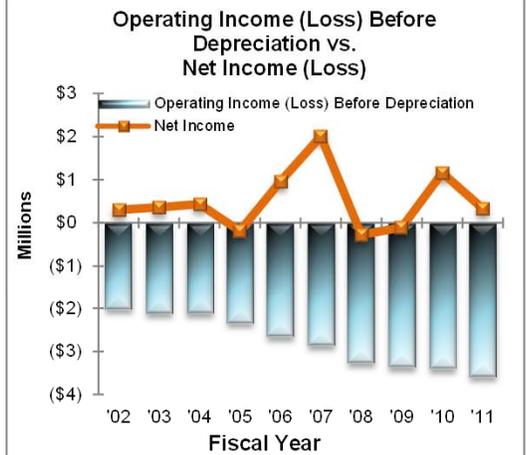
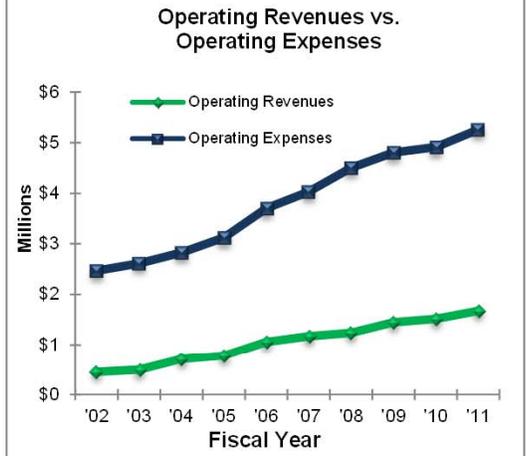
There are some serious future concerns for this fund. The gap between operating expenses and revenues continues to grow. This has resulted in ending cash and other resources significantly decreasing and is now down to the 20% guideline. Management will need to identify other sources of revenue in order for this operation to continue in the future.

# Transit Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Operating Revenues:</b>					
Fares	\$162,719	\$166,625	\$154,299	\$157,439	\$172,888
School Passes	\$13,945	\$12,528	\$7,898	\$11,765	\$14,158
Specials	\$1,564	\$2,201	\$3,382	\$3,008	\$3,024
Paratransit	\$243,202	\$290,345	\$523,372	\$583,136	\$842,760
University Shuttle	\$28,974	\$24,937	\$24,170	\$23,978	\$22,166
<b>Total Operating Revenues</b>	<b>\$450,404</b>	<b>\$496,636</b>	<b>\$713,121</b>	<b>\$779,326</b>	<b>\$1,054,996</b>
<b>Operating Expenses:</b>					
Personal Services	\$1,577,215	\$1,559,254	\$1,626,955	\$1,835,880	\$2,027,007
Materials and Supplies	\$364,206	\$494,794	\$582,396	\$674,648	\$929,436
Travel and Training	\$2,000	\$3,134	\$3,723	\$2,763	\$1,448
Intragovernmental	\$319,679	\$315,570	\$333,314	\$328,186	\$349,425
Utilities, Services and Miscellaneous	\$208,261	\$243,552	\$279,024	\$285,080	\$397,196
<b>Total Operating Expenses</b>	<b>\$2,471,361</b>	<b>\$2,616,304</b>	<b>\$2,825,412</b>	<b>\$3,126,557</b>	<b>\$3,704,512</b>
<b>Operating Income (Loss) Before Depreciation</b>	<b>(\$2,020,957)</b>	<b>(\$2,119,668)</b>	<b>(\$2,112,291)</b>	<b>(\$2,347,231)</b>	<b>(\$2,649,516)</b>
<b>Depreciation</b>	<b>(\$436,631)</b>	<b>(\$427,720)</b>	<b>(\$427,020)</b>	<b>(\$422,403)</b>	<b>(\$417,617)</b>
<b>Operating Income (Loss)</b>	<b>(\$2,457,588)</b>	<b>(\$2,547,388)</b>	<b>(\$2,539,311)</b>	<b>(\$2,769,634)</b>	<b>(\$3,067,133)</b>
<b>Non-Operating Revenues:</b>					
Revenue from Other Gov. Units	\$937,884	\$1,133,823	\$1,134,518	\$833,769	\$1,536,792
Investment Revenue	\$76,713	\$17,108	\$61,871	\$84,370	\$127,074
Miscellaneous Revenue	\$21,635	\$457	\$4,295	\$2,378	\$1,341
<b>Total Non-Operating Revenues</b>	<b>\$1,036,232</b>	<b>\$1,151,388</b>	<b>\$1,200,684</b>	<b>\$920,517</b>	<b>\$1,665,207</b>
<b>Non-Operating Expenses:</b>					
Interest Expense	(\$66)	\$0	\$0	\$0	(\$3,475)
Loss on Sale/Disposal of Fixed Assets	(\$28,544)	\$0	\$0	(\$13,216)	\$0
Miscellaneous Expense	\$0	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>(\$28,610)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$13,216)</b>	<b>(\$3,475)</b>
<b>Operating Transfers:</b>					
Operating Transfer From Other Funds	\$29,617	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	\$0	(\$2,537)	\$0	(\$28,088)	(\$58,133)
Subsidy	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000
<b>Total Operating Transfers</b>	<b>\$1,629,617</b>	<b>\$1,597,463</b>	<b>\$1,600,000</b>	<b>\$1,571,912</b>	<b>\$1,541,867</b>
<b>Net Income (Loss) Before Capital Contribution</b>	<b>\$179,651</b>	<b>\$201,463</b>	<b>\$261,373</b>	<b>(\$290,421)</b>	<b>\$136,466</b>
Capital Contributions	\$123,170	\$161,994	\$176,686	\$104,638	\$824,357
<b>Net Income (Loss)</b>	<b>\$302,821</b>	<b>\$363,457</b>	<b>\$438,059</b>	<b>(\$185,783)</b>	<b>\$960,823</b>
Amortization of Contributions	\$0	\$0	\$0	\$0	\$0
<b>Net Income (Loss) Transferred To Retained Earnings</b>	<b>\$302,821</b>	<b>\$363,457</b>	<b>\$438,059</b>	<b>(\$185,783)</b>	<b>\$960,823</b>
Beginning Retained Earnings	\$2,622,874	\$2,925,695	\$3,289,152	\$3,727,211	\$3,541,428
<b>Ending Retained Earnings</b>	<b>\$2,925,695</b>	<b>\$3,289,152</b>	<b>\$3,727,211</b>	<b>\$3,541,428</b>	<b>\$4,502,251</b>
Contributed Capital	\$2,466,109	\$2,466,109	\$2,466,109	\$2,466,109	\$2,466,109
<b>Ending Fund Equity</b>	<b>\$5,391,804</b>	<b>\$5,755,261</b>	<b>\$6,193,320</b>	<b>\$6,007,537</b>	<b>\$6,968,360</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$181,823	\$194,618	\$350,126	\$320,446	\$334,667
\$11,550	\$12,698	\$19,643	\$34,570	\$67,835
\$40,809	\$16,449	\$3,367	\$29,497	\$132,105
\$914,330	\$920,730	\$943,197	\$993,181	\$999,484
\$23,583	\$95,760	\$131,283	\$140,007	\$137,842
<b>\$1,172,095</b>	<b>\$1,240,255</b>	<b>\$1,447,616</b>	<b>\$1,517,701</b>	<b>\$1,671,933</b>
\$2,245,296	\$2,342,259	\$2,601,527	\$2,624,376	\$2,736,307
\$1,040,820	\$1,289,385	\$1,066,246	\$1,183,595	\$1,359,299
\$2,986	\$3,310	\$4,469	\$6,667	\$2,760
\$381,065	\$461,526	\$587,287	\$581,009	\$632,827
\$360,452	\$405,785	\$545,870	\$519,575	\$527,307
<b>\$4,030,619</b>	<b>\$4,502,265</b>	<b>\$4,805,399</b>	<b>\$4,915,222</b>	<b>\$5,258,500</b>
<b>(\$2,858,524)</b>	<b>(\$3,262,010)</b>	<b>(\$3,357,783)</b>	<b>(\$3,397,521)</b>	<b>(\$3,586,567)</b>
(\$461,392)	(\$560,983)	(\$567,229)	(\$607,602)	(\$651,035)
<b>(\$3,319,916)</b>	<b>(\$3,822,993)</b>	<b>(\$3,925,012)</b>	<b>(\$4,005,123)</b>	<b>(\$4,237,602)</b>
\$1,240,975	\$1,354,013	\$1,828,755	\$1,524,937	\$1,456,756
\$140,865	\$107,903	\$109,543	\$104,103	\$67,132
\$18,052	\$39,334	\$41,205	\$45,424	\$49,984
<b>\$1,399,892</b>	<b>\$1,501,250</b>	<b>\$1,979,503</b>	<b>\$1,674,464</b>	<b>\$1,573,872</b>
(\$2,757)	(\$2,012)	(\$1,241)	(\$443)	\$0
(\$6,724)	(\$4,235)	(\$8,469)	(\$23,863)	(\$64,502)
\$0	\$0	\$0	\$0	(\$567)
<b>(\$9,481)</b>	<b>(\$6,247)</b>	<b>(\$9,710)</b>	<b>(\$24,306)</b>	<b>(\$65,069)</b>
\$1,000	\$0	\$167,118	\$69,304	\$0
(\$222,529)	(\$21,673)	(\$22,444)	(\$23,243)	\$0
\$1,400,000	\$1,400,000	\$1,612,500	\$1,612,500	\$1,428,625
<b>\$1,178,471</b>	<b>\$1,378,327</b>	<b>\$1,757,174</b>	<b>\$1,658,561</b>	<b>\$1,428,625</b>
<b>(\$751,034)</b>	<b>(\$949,663)</b>	<b>(\$198,045)</b>	<b>(\$696,404)</b>	<b>(\$1,300,174)</b>
\$2,757,874	\$672,172	\$91,968	\$1,856,189	\$1,633,855
<b>\$2,006,840</b>	<b>(\$277,491)</b>	<b>(\$106,077)</b>	<b>\$1,159,785</b>	<b>\$333,681</b>
\$0	\$0	\$0	\$0	\$0
<b>\$2,006,840</b>	<b>(\$277,491)</b>	<b>(\$106,077)</b>	<b>\$1,159,785</b>	<b>\$333,681</b>
\$4,502,251	\$6,509,091	\$6,231,600	\$6,125,523	\$7,285,308
<b>\$6,509,091</b>	<b>\$6,231,600</b>	<b>\$6,125,523</b>	<b>\$7,285,308</b>	<b>\$7,618,989</b>
\$2,466,109	\$2,466,109	\$2,466,109	\$2,466,109	\$2,466,109
<b>\$8,975,200</b>	<b>\$8,697,709</b>	<b>\$8,591,632</b>	<b>\$9,751,417</b>	<b>\$10,085,098</b>



# Transit Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes					
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues					
Grants	\$937,884	\$1,133,823	\$1,134,518	\$833,769	\$1,536,792
Interest	\$76,713	\$17,108	\$61,871	\$84,370	\$127,074
Fees and Service Charges	\$450,404	\$496,636	\$713,121	\$779,326	\$1,054,996
Other Local Revenues ++	\$21,635	\$457	\$4,295	\$2,378	\$1,341
	<b>\$1,486,636</b>	<b>\$1,648,024</b>	<b>\$1,913,805</b>	<b>\$1,699,843</b>	<b>\$2,720,203</b>
Other Funding Sources/Transfers^	\$1,629,617	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$3,116,253</b>	<b>\$3,248,024</b>	<b>\$3,513,805</b>	<b>\$3,299,843</b>	<b>\$4,320,203</b>
<b>Financial Uses</b>					
Operating Expenses	\$2,471,361	\$2,616,304	\$2,825,412	\$3,126,557	\$3,704,512
Operating Transfers to Other Funds	\$0	\$2,537	\$0	\$28,088	\$58,133
Interest and Other Non-Oper Cash Exp	\$66	\$0	\$0	\$0	\$3,475
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$66,258	\$28,553
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditure Uses</b>	<b>\$2,471,427</b>	<b>\$2,618,841</b>	<b>\$2,825,412</b>	<b>\$3,220,903</b>	<b>\$3,794,673</b>
<b>Increase/(Decrease) to Cash</b>	<b>\$644,826</b>	<b>\$629,183</b>	<b>\$688,393</b>	<b>\$78,940</b>	<b>\$525,530</b>
<b>Ending Cash and Other Resources #</b>	<b>\$1,366,862</b>	<b>\$1,987,736</b>	<b>\$2,631,569</b>	<b>\$2,172,667</b>	<b>\$2,572,291</b>
<b>20% of Total Expenditures</b>	<b>\$494,285</b>	<b>\$523,768</b>	<b>\$565,082</b>	<b>\$644,181</b>	<b>\$758,935</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>\$872,577</b>	<b>\$1,463,968</b>	<b>\$2,066,487</b>	<b>\$1,528,486</b>	<b>\$1,813,356</b>

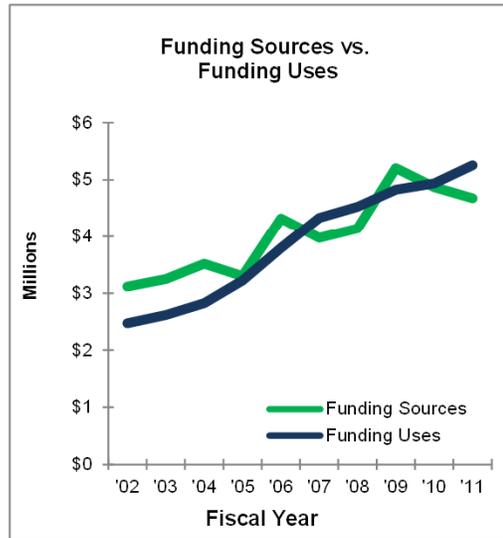
# Ending Cash and Other Resources is equal to current assets less current liabilities.

++ Other Local Revenues include miscellaneous revenues

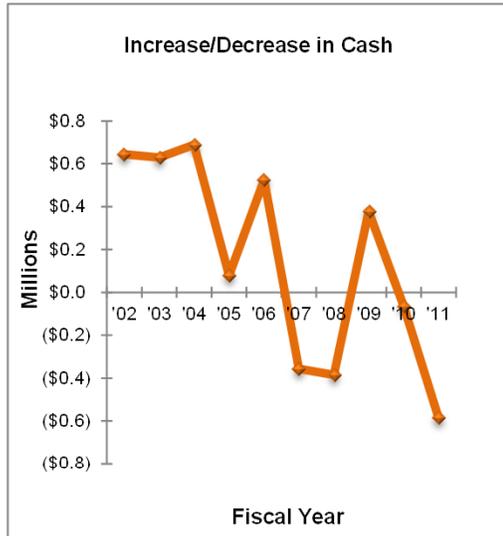
^ Other Funding Sources and Transfers do not include Capital Contributions.

# Financial Sources and Uses

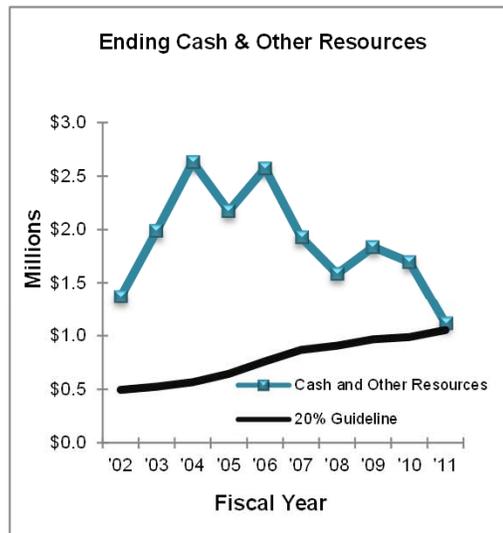
Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$1,240,975	\$1,354,013	\$1,828,755	\$1,524,937	\$1,456,756
\$140,865	\$107,903	\$109,543	\$104,103	\$67,132
\$1,172,095	\$1,240,255	\$1,447,616	\$1,517,701	\$1,671,933
\$18,052	\$39,334	\$41,205	\$45,424	\$49,984
<b>\$2,571,987</b>	<b>\$2,741,505</b>	<b>\$3,427,119</b>	<b>\$3,192,165</b>	<b>\$3,245,805</b>
\$1,401,000	\$1,400,000	\$1,779,618	\$1,681,804	\$1,428,625
<b>\$3,972,987</b>	<b>\$4,141,505</b>	<b>\$5,206,737</b>	<b>\$4,873,969</b>	<b>\$4,674,430</b>



\$4,030,619	\$4,502,265	\$4,805,399	\$4,915,222	\$5,258,500
\$222,529	\$21,673	\$22,444	\$23,243	\$0
\$2,757	\$2,012	\$1,241	\$443	\$567
\$0	\$0	\$0	\$0	\$0
\$74,485	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$4,330,390</b>	<b>\$4,525,950</b>	<b>\$4,829,084</b>	<b>\$4,938,908</b>	<b>\$5,259,067</b>

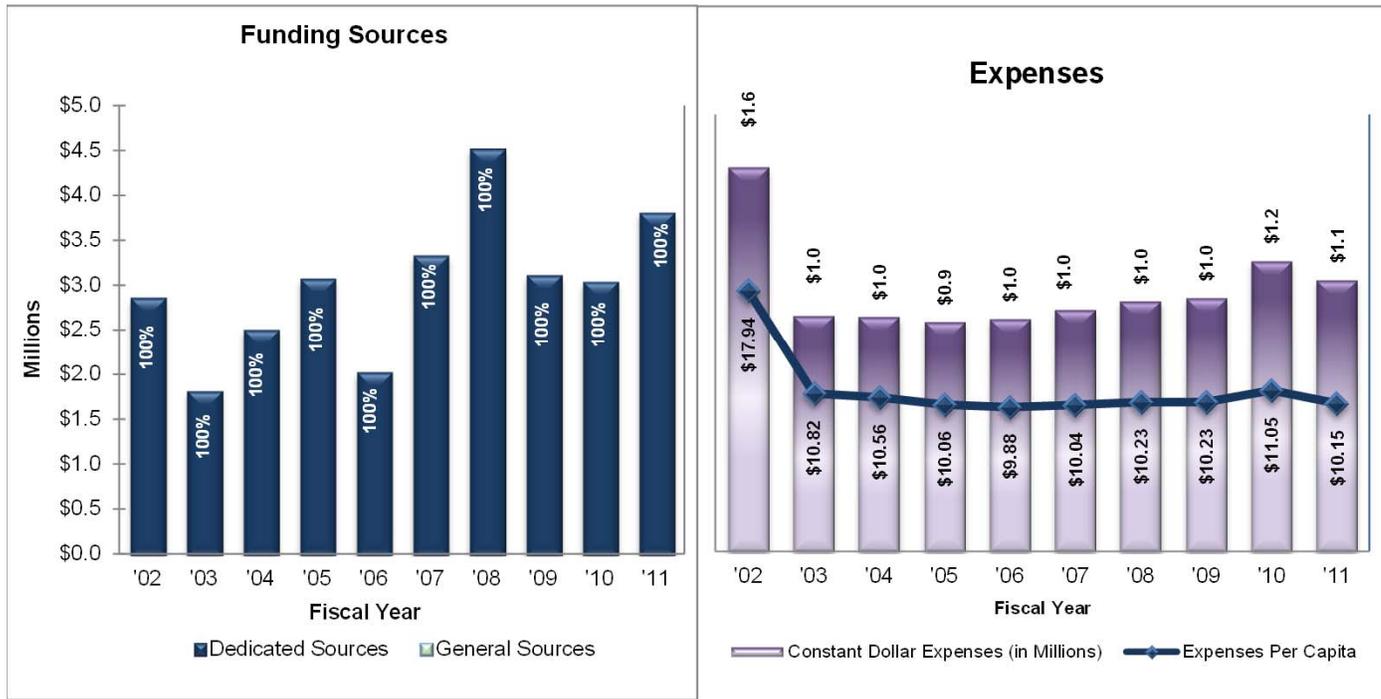


<b>(\$357,403)</b>	<b>(\$384,445)</b>	<b>\$377,653</b>	<b>(\$64,939)</b>	<b>(\$584,637)</b>
<b>\$1,928,534</b>	<b>\$1,585,717</b>	<b>\$1,837,974</b>	<b>\$1,696,272</b>	<b>\$1,115,007</b>
<b>\$866,078</b>	<b>\$905,190</b>	<b>\$965,817</b>	<b>\$987,782</b>	<b>\$1,051,813</b>
<b>\$1,062,456</b>	<b>\$680,527</b>	<b>\$872,157</b>	<b>\$708,490</b>	<b>\$63,194</b>



(THIS PAGE INTENTIONALLY LEFT BLANK)

# Transportation Departments - Airport Fund



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Expenses without Capital Projects	Capital Projects	Total Expenses/ Dedicated Sources	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$1,684,778	\$1,166,011	\$2,850,789	179.9	\$1,584,652	88,328	\$17.94	(23.29%)
2003	\$1,790,581	\$10,276	\$1,800,857	184.0	\$973,142	89,913	\$10.82	(39.67%)
2004	\$1,830,287	\$661,549	\$2,491,836	188.9	\$968,918	91,712	\$10.56	(2.39%)
2005	\$1,851,765	\$1,211,249	\$3,063,014	195.3	\$948,164	94,211	\$10.06	(4.74%)
2006	\$1,936,527	\$79,704	\$2,016,231	201.6	\$960,579	97,202	\$9.88	(1.81%)
2007	\$2,069,839	\$1,251,840	\$3,321,679	207.3	\$998,475	99,405	\$10.04	1.64%
2008	\$2,225,036	\$2,284,390	\$4,509,426	215.3	\$1,033,444	100,976	\$10.23	1.89%
2009	\$2,246,048	\$855,653	\$3,101,701	214.5	\$1,046,928	102,324	\$10.23	(0.03%)
2010	\$2,613,218	\$419,638	\$3,032,856	218.1	\$1,198,416	108,500	\$11.05	7.95%
<b>2011</b>	<b>\$2,520,499</b>	<b>\$1,282,492</b>	<b>\$3,802,991</b>	<b>224.9</b>	<b>\$1,120,526</b>	<b>110,438</b>	<b>\$10.15</b>	<b>(8.14%)</b>

## Description:

The Airport Fund is an enterprise fund which means that it is operated like a separate business. The areas of operation are administration, airfield areas, terminal areas, public safety and snow removal. All of the funding sources of this operation are considered to be dedicated sources and include subsidies from transportation sales tax, user fees, and grants. Capital projects are primarily funded by FAA grants with local match funds coming from the transportation sales tax.

## Analysis:

For the ten year period, actual expenses have increased, but constant dollar expenses have decreased 29% and expenses per capita have decreased 42%. The level of capital project funding can vary from year to year dependent on the number and size of projects and the availability of FAA grant funding.

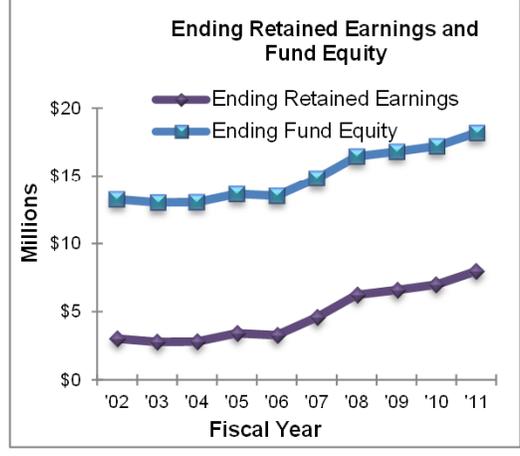
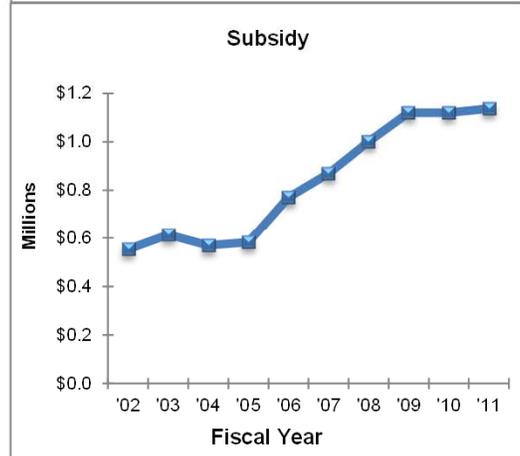
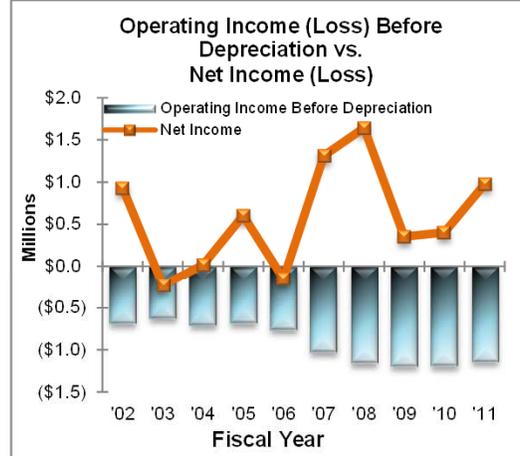
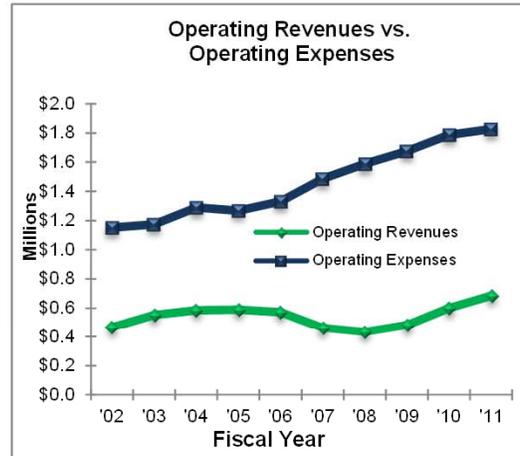
There are some areas of concern for this fund. The gap between operating expenses and operating revenues has continued to increase during this period. The subsidy from the transportation sales tax has more than doubled. Future increases in the subsidy from the transportation sales tax are contingent on the growth of the receipts as well as the competing needs from transit and streets and sidewalks. The ending cash and other resources has been below the 20% guideline for most of the period; for FY 2011 it is above the 20% guideline. In order for the airport to thrive in the future, there will be a need to significantly increase the funding for infrastructure to build larger runways and terminal enhancements to attract additional carriers so larger flights can be flown to and from Columbia. This may involve creating new partnerships and identifying additional revenue sources to fund these improvements as well as increasing day to day operational costs.

# Airport Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Operating Revenues:</b>					
Commissions	\$140,047	\$134,082	\$136,895	\$122,916	\$123,717
Rentals	\$192,303	\$226,609	\$225,069	\$235,421	\$246,548
Landing Fees	\$115,747	\$125,407	\$128,345	\$129,831	\$118,932
Passenger Facility Charge	\$0	\$45,620	\$77,529	\$82,223	\$67,435
Law Enforcement Fees	\$18,934	\$19,632	\$15,997	\$17,803	\$15,170
<b>Total Operating Revenues</b>	<b>\$467,031</b>	<b>\$551,350</b>	<b>\$583,835</b>	<b>\$588,194</b>	<b>\$571,802</b>
<b>Operating Expenses:</b>					
Personal Services	\$781,626	\$796,189	\$825,971	\$846,688	\$892,534
Materials and Supplies	\$98,430	\$82,899	\$105,964	\$108,449	\$107,684
Travel and Training	\$3,669	\$5,256	\$4,255	\$4,332	\$14,197
Intragovernmental	\$139,067	\$135,492	\$139,193	\$140,504	\$144,112
Utilities, Services and Miscellaneous	\$129,852	\$155,218	\$215,285	\$168,606	\$173,089
<b>Total Operating Expenses</b>	<b>\$1,152,644</b>	<b>\$1,175,054</b>	<b>\$1,290,668</b>	<b>\$1,268,579</b>	<b>\$1,331,616</b>
<b>Operating Income (Loss) Before Depreciation</b>	<b>(\$685,613)</b>	<b>(\$623,704)</b>	<b>(\$706,833)</b>	<b>(\$680,385)</b>	<b>(\$759,814)</b>
<b>Depreciation</b>	<b>(\$434,322)</b>	<b>(\$483,486)</b>	<b>(\$493,603)</b>	<b>(\$539,664)</b>	<b>(\$582,429)</b>
<b>Operating Income (Loss)</b>	<b>(\$1,119,935)</b>	<b>(\$1,107,190)</b>	<b>(\$1,200,436)</b>	<b>(\$1,220,049)</b>	<b>(\$1,342,243)</b>
<b>Non-Operating Revenues:</b>					
Investment Revenue	\$59,653	\$8,868	\$10,309	\$8,961	\$14,851
Revenue from Other Gov. Units	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$4,295	\$3,988	\$32,855	\$11,820	\$8,321
<b>Total Non-Operating Revenues</b>	<b>\$63,948</b>	<b>\$12,856</b>	<b>\$43,164</b>	<b>\$20,781</b>	<b>\$23,172</b>
<b>Non-Operating Expenses:</b>					
Interest Expense	(\$14,128)	(\$10,781)	(\$7,380)	(\$4,726)	(\$1,950)
Loss on Disposal of Fixed Assets	\$0	(\$1,750)	(\$17,000)	\$0	\$0
Miscellaneous Expense	\$0	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>(\$14,128)</b>	<b>(\$12,531)</b>	<b>(\$24,380)</b>	<b>(\$4,726)</b>	<b>(\$1,950)</b>
<b>Operating Transfers:</b>					
Operating Transfers From Other Funds	\$0	\$106,835	\$64,230	\$237,505	\$98,030
Operating Transfers To Other Funds	\$0	(\$19,740)	(\$973)	(\$14,000)	(\$6,848)
Subsidy	\$554,000	\$614,000	\$569,235	\$583,465	\$770,970
<b>Total Operating Transfers</b>	<b>\$554,000</b>	<b>\$701,095</b>	<b>\$632,492</b>	<b>\$806,970</b>	<b>\$862,152</b>
<b>Net Income (Loss) Before Capital Contributions</b>	<b>(\$516,115)</b>	<b>(\$405,770)</b>	<b>(\$549,160)</b>	<b>(\$397,024)</b>	<b>(\$458,869)</b>
Capital Contributions	\$1,443,323	\$173,376	\$569,216	\$1,002,606	\$311,465
<b>Net Income (Loss)</b>	<b>\$927,208</b>	<b>(\$232,394)</b>	<b>\$20,056</b>	<b>\$605,582</b>	<b>(\$147,404)</b>
Amortization of Contributions	\$0	\$0	\$0	\$0	\$0
<b>Net Income (Loss) Transferred To Retained Earnings</b>	<b>\$927,208</b>	<b>(\$232,394)</b>	<b>\$20,056</b>	<b>\$605,582</b>	<b>(\$147,404)</b>
Beginning Retained Earnings	\$2,101,981	\$3,029,189	\$2,796,795	\$2,816,851	\$3,422,433
<b>Ending Retained Earnings</b>	<b>\$3,029,189</b>	<b>\$2,796,795</b>	<b>\$2,816,851</b>	<b>\$3,422,433</b>	<b>\$3,275,029</b>
Contributed Capital	\$10,218,769	\$10,218,769	\$10,218,769	\$10,218,769	\$10,218,769
<b>Ending Fund Equity</b>	<b>\$13,247,958</b>	<b>\$13,015,564</b>	<b>\$13,035,620</b>	<b>\$13,641,202</b>	<b>\$13,493,798</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$90,754	\$106,282	\$103,789	\$138,349	\$179,774
\$216,908	\$166,432	\$176,668	\$188,903	\$192,656
\$104,865	\$112,017	\$54,476	\$75,515	\$73,570
\$40,965	\$44,471	\$115,439	\$149,241	\$184,035
\$8,562	\$5,778	\$31,612	\$47,796	\$54,596
<b>\$462,054</b>	<b>\$434,980</b>	<b>\$481,984</b>	<b>\$599,804</b>	<b>\$684,631</b>
\$929,131	\$986,345	\$1,019,399	\$1,007,184	\$1,016,958
\$147,218	\$133,528	\$137,758	\$125,340	\$144,721
\$14,524	\$10,754	\$12,595	\$20,286	\$16,359
\$153,594	\$170,863	\$216,504	\$225,170	\$205,758
\$242,406	\$288,250	\$289,082	\$408,656	\$442,811
<b>\$1,486,873</b>	<b>\$1,589,740</b>	<b>\$1,675,338</b>	<b>\$1,786,636</b>	<b>\$1,826,607</b>
(\$1,024,819)	(\$1,154,760)	(\$1,193,354)	(\$1,186,832)	(\$1,141,976)
(\$577,367)	(\$512,932)	(\$557,328)	(\$610,086)	(\$640,160)
(\$1,602,186)	(\$1,667,692)	(\$1,750,682)	(\$1,796,918)	(\$1,782,136)
\$37,490	\$39,773	\$34,252	\$45,986	\$38,928
\$7,717	\$0	\$44,895	\$50,767	\$175,350
\$6,425	\$17,580	\$7,126	\$5,697	\$12,340
<b>\$51,632</b>	<b>\$57,353</b>	<b>\$86,273</b>	<b>\$102,450</b>	<b>\$226,618</b>
(\$86)	\$0	\$0	\$0	(\$4,347)
\$0	(\$4,500)	\$0	(\$92,225)	\$0
\$0	\$0	\$0	\$0	\$0
<b>(\$86)</b>	<b>(\$4,500)</b>	<b>\$0</b>	<b>(\$92,225)</b>	<b>(\$4,347)</b>
\$131,000	\$120,250	\$227,000	\$721,417	\$189,695
\$0	\$0	\$0	\$0	(\$41,407)
\$869,000	\$1,000,000	\$1,120,250	\$1,120,250	\$1,136,500
<b>\$1,000,000</b>	<b>\$1,120,250</b>	<b>\$1,347,250</b>	<b>\$1,841,667</b>	<b>\$1,284,788</b>
(\$550,640)	(\$494,589)	(\$317,159)	\$54,974	(\$275,077)
\$1,863,507	\$2,135,877	\$673,145	\$347,028	\$1,253,436
<b>\$1,312,867</b>	<b>\$1,641,288</b>	<b>\$355,986</b>	<b>\$402,002</b>	<b>\$978,359</b>
\$0	\$0	\$0	\$0	\$0
<b>\$1,312,867</b>	<b>\$1,641,288</b>	<b>\$355,986</b>	<b>\$402,002</b>	<b>\$978,359</b>
\$3,275,029	\$4,587,896	\$6,229,184	\$6,585,170	\$6,987,172
<b>\$4,587,896</b>	<b>\$6,229,184</b>	<b>\$6,585,170</b>	<b>\$6,987,172</b>	<b>\$7,965,531</b>
\$10,218,769	\$10,218,769	\$10,218,769	\$10,218,769	\$10,218,769
<b>\$14,806,665</b>	<b>\$16,447,953</b>	<b>\$16,803,939</b>	<b>\$17,205,941</b>	<b>\$18,184,300</b>



# Airport Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes					
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues					
Grants	\$0	\$0	\$0	\$0	\$0
Interest	\$59,653	\$8,868	\$10,309	\$8,961	\$14,851
Fees and Service Charges	\$467,031	\$551,350	\$583,835	\$588,194	\$571,802
Other Local Revenues ++	\$4,295	\$3,988	\$32,855	\$11,820	\$8,321
	<b>\$530,979</b>	<b>\$564,206</b>	<b>\$626,999</b>	<b>\$608,975</b>	<b>\$594,974</b>
Other Funding Sources/Transfers^	\$554,000	\$720,835	\$633,465	\$820,970	\$869,000
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$1,084,979</b>	<b>\$1,285,041</b>	<b>\$1,260,464</b>	<b>\$1,429,945</b>	<b>\$1,463,974</b>
<b>Financial Uses</b>					
Operating Expenses	\$1,152,644	\$1,175,054	\$1,290,668	\$1,268,579	\$1,331,616
Operating Transfers to Other Funds	\$0	\$19,740	\$973	\$14,000	\$6,848
Interest and Other Non-Oper Cash Exp	\$14,128	\$10,781	\$7,380	\$4,726	\$1,950
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$83,684	\$99,770	\$20,663	\$24,796	\$13,684
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditure Uses</b>	<b>\$1,250,456</b>	<b>\$1,305,345</b>	<b>\$1,319,684</b>	<b>\$1,312,101</b>	<b>\$1,354,098</b>
<b>Increase/(Decrease) to Cash</b>	<b>(\$165,477)</b>	<b>(\$20,304)</b>	<b>(\$59,220)</b>	<b>\$117,844</b>	<b>\$109,876</b>
<b>Ending Cash and Other Resources #</b>	<b>\$356,204</b>	<b>\$252,101</b>	<b>\$136,765</b>	<b>\$41,513</b>	<b>\$122,555</b>
<b>20% of Total Expenditures</b>	<b>\$250,091</b>	<b>\$261,069</b>	<b>\$263,937</b>	<b>\$262,420</b>	<b>\$270,820</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>\$106,113</b>	<b>(\$8,968)</b>	<b>(\$127,172)</b>	<b>(\$220,907)</b>	<b>(\$148,265)</b>

# Ending Cash and Other Resources is equal to current assets less current liabilities.

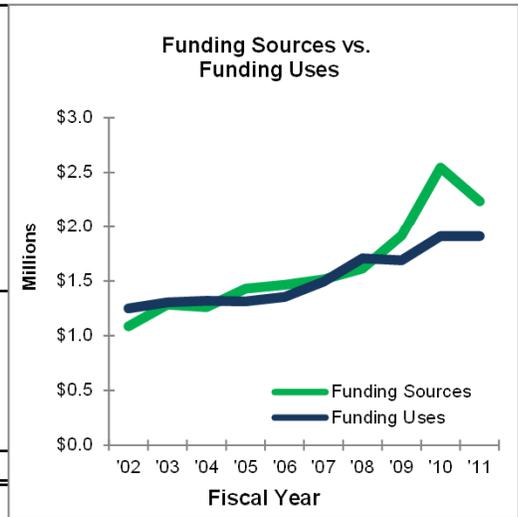
+ Fees and Service Charges for enterprise and internal service fund operations as well as development fees in the Public Improvement Fund.

++ Other Local Revenues include miscellaneous revenues

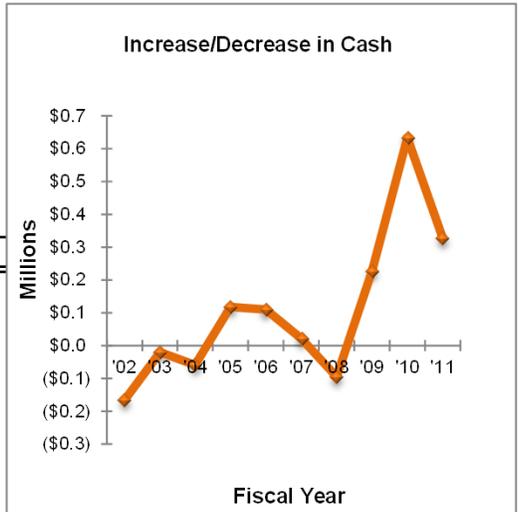
^ Other Funding Sources and Transfers do not include Capital Contributions.

# Financial Sources and Uses

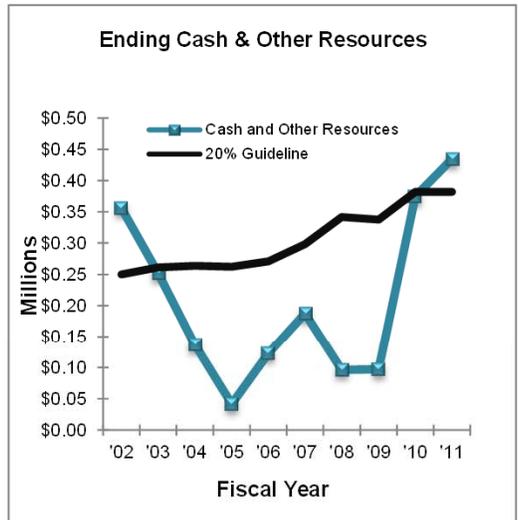
Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$7,717	\$0	\$44,895	\$50,767	\$175,350
\$37,490	\$39,773	\$34,252	\$45,986	\$38,928
\$462,054	\$434,980	\$481,984	\$599,804	\$684,631
\$6,425	\$17,580	\$7,126	\$5,697	\$12,340
<b>\$513,686</b>	<b>\$492,333</b>	<b>\$568,257</b>	<b>\$702,254</b>	<b>\$911,249</b>
\$1,000,000	\$1,120,250	\$1,347,250	\$1,841,667	\$1,326,195
<b>\$1,513,686</b>	<b>\$1,612,583</b>	<b>\$1,915,507</b>	<b>\$2,543,921</b>	<b>\$2,237,444</b>



\$1,486,873	\$1,589,740	\$1,675,338	\$1,786,636	\$1,826,607
\$0	\$0	\$0	\$0	\$41,407
\$86	\$0	\$0	\$0	\$4,347
\$0	\$0	\$0	\$0	\$0
\$5,513	\$117,864	\$13,382	\$124,271	\$7,978
\$0	\$0	\$0	\$0	\$30,000
<b>\$1,492,472</b>	<b>\$1,707,604</b>	<b>\$1,688,720</b>	<b>\$1,910,907</b>	<b>\$1,910,339</b>

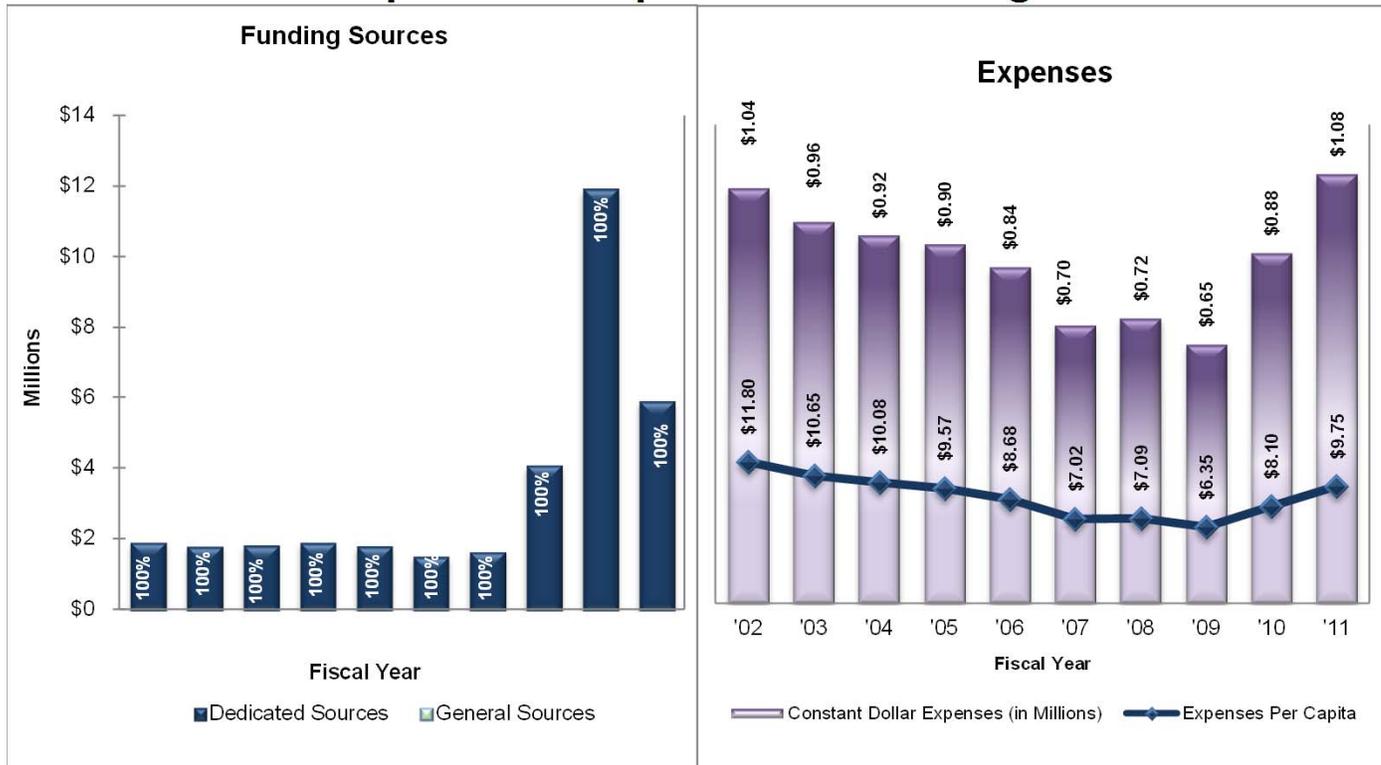


\$21,214	(\$95,021)	\$226,787	\$633,014	\$327,105
\$187,547	\$96,028	\$97,071	\$374,796	\$434,476
\$298,494	\$341,521	\$337,744	\$382,181	\$382,068
(\$110,947)	(\$245,493)	(\$240,673)	(\$7,385)	\$52,408



(THIS PAGE INTENTIONALLY LEFT BLANK)

# Transportation Departments - Parking Fund



Source: Financial Management Information Supplement

Expenses do NOT include Encumbrances

Fiscal Year	Expenses without Capital Projects	Capital Projects	Total Expenses/ Dedicated Sources	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$1,844,809	\$29,523	\$1,874,332	179.9	\$1,041,874	88,328	\$11.80	2.68%
2003	\$1,761,303	\$273	\$1,761,576	184.0	\$957,230	89,913	\$10.65	(9.74%)
2004	\$1,745,467	\$40,200	\$1,785,667	188.9	\$924,016	91,712	\$10.08	(5.36%)
2005	\$1,761,022	\$108,425	\$1,869,447	195.3	\$901,701	94,211	\$9.57	(5.00%)
2006	\$1,701,365	\$65,189	\$1,766,554	201.6	\$843,931	97,202	\$8.68	(9.29%)
2007	\$1,446,965	\$20,777	\$1,467,742	207.3	\$698,005	99,405	\$7.02	(19.12%)
2008	\$1,541,353	\$61,319	\$1,602,672	215.3	\$715,899	100,976	\$7.09	0.97%
2009	\$1,394,936	\$2,659,302	\$4,054,238	214.5	\$650,208	102,324	\$6.35	(10.37%)
2010	\$1,916,652	\$9,978,326	\$11,894,978	218.1	\$878,972	108,500	\$8.10	27.49%
<b>2011</b>	<b>\$2,422,631</b>	<b>\$3,448,382</b>	<b>\$5,871,013</b>	<b>224.9</b>	<b>\$1,077,017</b>	<b>110,438</b>	<b>\$9.75</b>	<b>20.38%</b>

## Description:

The Parking Fund is an enterprise fund that operates, maintains and administers five parking facilities, 9 surface lots as well as on-street parking meters. This department is also responsible for the collection of income from the parking facilities, collection and data preparation of parking and parking facility studies, and installation and maintenance of the parking meters, gates, attendant buildings and other facilities. All of the funding for this fund comes from dedicated sources.

## Analysis:

For the ten year period, constant dollar expenses have increased 3% while expenses per capita have decreased 18%. On the operations side, expenses decreased from FY 2002 to FY 2009. Increases in FY 2010 and FY 2011 were due to the debt payments for the special obligation Build America Bonds that were issued to finance construction of the 5th and Walnut parking garage. Debt payments will continue until FY 2034. The capital projects were fairly small until the FY 2009 - FY 2011 timeframe which included the design and construction of the 5th and Walnut Street garage.

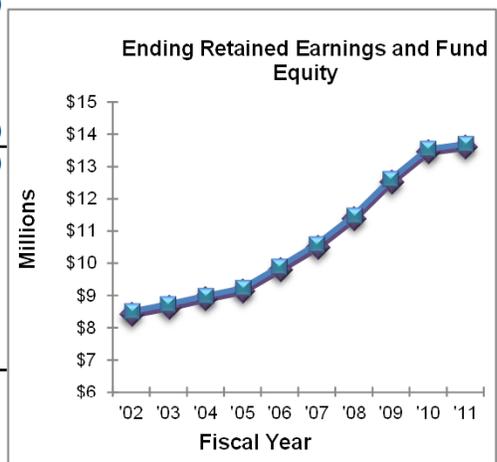
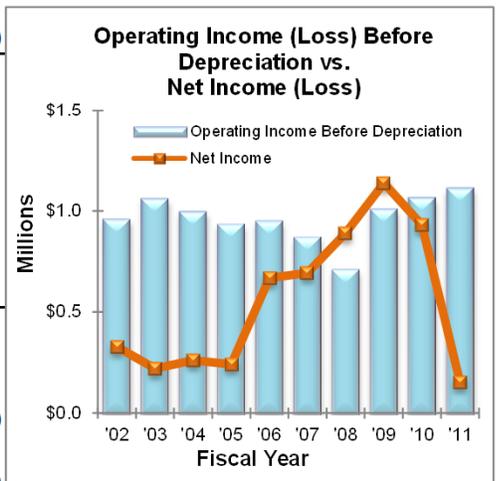
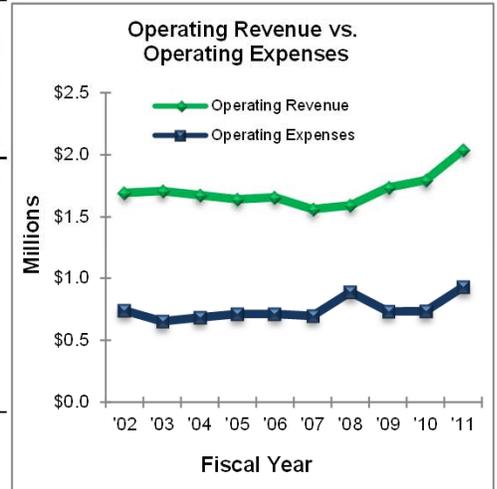
The amount of net income has been decreasing for FY 2010 to FY 2011 due to the debt payments. This has also impacted ending cash and other resources which is now just slightly above the 20% guideline. The total bond debt coverage ratio which includes special obligation bonds is below the 1.10 ratio for FY 2010 and FY 2011. The 1.10 ratio is only for revenue bonds. Parking rates were increased late in FY 2011 which will generate approximately \$700,000 per year and will improve the future financial position of this fund.

# Parking Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Operating Revenues:</b>					
Meters	\$815,681	\$862,751	\$838,351	\$853,756	\$840,036
Garages	\$586,521	\$553,347	\$533,200	\$511,797	\$523,751
Reserved Lots	\$266,951	\$271,269	\$282,226	\$255,992	\$272,741
Other	\$25,129	\$20,378	\$21,890	\$20,189	\$21,109
<b>Total Operating Revenues</b>	<b>\$1,694,282</b>	<b>\$1,707,745</b>	<b>\$1,675,667</b>	<b>\$1,641,734</b>	<b>\$1,657,637</b>
<b>Operating Expenses:</b>					
Personal Services	\$303,248	\$315,735	\$348,951	\$356,720	\$348,362
Materials and Supplies	\$204,421	\$106,340	\$69,071	\$101,513	\$95,340
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$115,282	\$111,322	\$111,209	\$101,940	\$111,486
Utilities, Services and Miscellaneous	\$115,844	\$117,371	\$152,776	\$150,193	\$155,389
<b>Total Operating Expenses</b>	<b>\$738,795</b>	<b>\$650,768</b>	<b>\$682,007</b>	<b>\$710,366</b>	<b>\$710,577</b>
<b>Operating Income (Loss) Before Depreciation</b>	<b>\$955,487</b>	<b>\$1,056,977</b>	<b>\$993,660</b>	<b>\$931,368</b>	<b>\$947,060</b>
<b>Depreciation</b>	<b>(\$604,857)</b>	<b>(\$604,942)</b>	<b>(\$602,508)</b>	<b>(\$605,161)</b>	<b>(\$513,044)</b>
<b>Operating Income (Loss)</b>	<b>\$350,630</b>	<b>\$452,035</b>	<b>\$391,152</b>	<b>\$326,207</b>	<b>\$434,016</b>
<b>Non-Operating Revenues:</b>					
Revenue from Other Gov. Units	\$0	\$0	\$0	\$0	\$0
Investment Revenue	\$305,483	\$95,399	\$156,925	\$181,165	\$297,791
Miscellaneous Revenue	\$572	\$695	\$5	\$5,029	\$206,790
Interest Rate Swap Proceeds, Net	\$0	\$0	\$0	\$0	\$0
<b>Total Non-Operating Revenues</b>	<b>\$306,055</b>	<b>\$96,094</b>	<b>\$156,930</b>	<b>\$186,194</b>	<b>\$504,581</b>
<b>Non-Operating Expenses:</b>					
Interest Expense	(\$479,883)	(\$461,917)	(\$442,937)	(\$422,651)	(\$334,757)
Loss on Sale/Disposal of Fixed Assets	\$0	(\$20,934)	\$0	\$0	(\$95,787)
Miscellaneous Expense	(\$16,794)	(\$16,794)	(\$16,794)	(\$16,793)	(\$9,180)
Bank & Paying Agent Fees	(\$974)	(\$449)	(\$1,221)	(\$1,151)	(\$945)
<b>Total Non-Operating Expenses</b>	<b>(\$497,651)</b>	<b>(\$500,094)</b>	<b>(\$460,952)</b>	<b>(\$440,595)</b>	<b>(\$440,669)</b>
<b>Operating Transfers:</b>					
Operating Transfer From Other Funds	\$172,000	\$172,000	\$173,200	\$174,000	\$172,000
Operating Transfers To Other Funds	(\$3,506)	\$0	\$0	(\$4,900)	(\$2,397)
<b>Total Operating Transfers</b>	<b>\$168,494</b>	<b>\$172,000</b>	<b>\$173,200</b>	<b>\$169,100</b>	<b>\$169,603</b>
<b>Net Income (Loss) Before Capital Contribution</b>	<b>\$327,528</b>	<b>\$220,035</b>	<b>\$260,330</b>	<b>\$240,906</b>	<b>\$667,531</b>
Capital Contributions	\$0	\$0	\$0	\$0	\$0
<b>Net Income (Loss)</b>	<b>\$327,528</b>	<b>\$220,035</b>	<b>\$260,330</b>	<b>\$240,906</b>	<b>\$667,531</b>
Amortization of Contributions	\$0	\$0	\$0	\$0	\$0
<b>Net Income (Loss) Transferred To Retained Earnings</b>	<b>\$327,528</b>	<b>\$220,035</b>	<b>\$260,330</b>	<b>\$240,906</b>	<b>\$667,531</b>
Beginning Retained Earnings	\$8,095,398	\$8,422,926	\$8,642,961	\$8,903,291	\$9,144,197
<b>Ending Retained Earnings</b>	<b>\$8,422,926</b>	<b>\$8,642,961</b>	<b>\$8,903,291</b>	<b>\$9,144,197</b>	<b>\$9,811,728</b>
Contributed Capital	\$88,159	\$88,159	\$88,159	\$88,159	\$88,159
<b>Ending Fund Equity</b>	<b>\$8,511,085</b>	<b>\$8,731,120</b>	<b>\$8,991,450</b>	<b>\$9,232,356</b>	<b>\$9,899,887</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$763,910	\$768,578	\$845,149	\$870,500	\$1,024,626
\$515,521	\$554,811	\$609,166	\$604,896	\$700,065
\$259,605	\$247,688	\$260,398	\$298,230	\$287,240
\$23,074	\$22,861	\$22,381	\$23,001	\$27,004
<b>\$1,562,110</b>	<b>\$1,593,938</b>	<b>\$1,737,094</b>	<b>\$1,796,627</b>	<b>\$2,038,935</b>
\$372,554	\$355,588	\$377,892	\$373,242	\$409,599
\$61,000	\$147,721	\$52,770	\$54,779	\$208,388
\$0	\$0	\$0	\$0	\$50
\$85,622	\$101,625	\$114,530	\$117,340	\$129,861
\$176,325	\$281,979	\$186,015	\$188,659	\$181,466
<b>\$695,501</b>	<b>\$886,913</b>	<b>\$731,207</b>	<b>\$734,020</b>	<b>\$929,364</b>
\$866,609	\$707,025	\$1,005,887	\$1,062,607	\$1,109,571
<b>(\$377,637)</b>	<b>(\$275,805)</b>	<b>(\$279,179)</b>	<b>(\$278,649)</b>	<b>(\$498,761)</b>
\$488,972	\$431,220	\$726,708	\$783,958	\$610,810
\$0	\$0	\$0	\$0	\$31,844
\$411,526	\$387,519	\$646,192	\$919,891	\$477,194
\$5,000	\$265,994	\$11,991	\$407	\$391
\$0	\$0	\$0	\$0	\$0
<b>\$416,526</b>	<b>\$653,513</b>	<b>\$658,183</b>	<b>\$920,298</b>	<b>\$509,429</b>
<b>(\$283,813)</b>	<b>(\$264,613)</b>	<b>(\$277,836)</b>	<b>(\$692,742)</b>	<b>(\$913,019)</b>
\$0	\$0	(\$1,326)	(\$25,840)	\$0
(\$5,374)	(\$5,374)	(\$6,349)	(\$17,075)	(\$17,075)
(\$96)	\$0	\$0	(\$640)	(\$345)
<b>(\$289,283)</b>	<b>(\$269,987)</b>	<b>(\$285,511)</b>	<b>(\$736,297)</b>	<b>(\$930,439)</b>
\$76,000	\$75,000	\$75,000	\$0	\$0
\$0	\$0	(\$36,924)	(\$37,162)	(\$37,162)
<b>\$76,000</b>	<b>\$75,000</b>	<b>\$38,076</b>	<b>(\$37,162)</b>	<b>(\$37,162)</b>
\$692,215	\$889,746	\$1,137,456	\$930,797	\$152,638
\$0	\$0	\$0	\$0	\$0
<b>\$692,215</b>	<b>\$889,746</b>	<b>\$1,137,456</b>	<b>\$930,797</b>	<b>\$152,638</b>
\$0	\$0	\$0	\$0	\$0
<b>\$692,215</b>	<b>\$889,746</b>	<b>\$1,137,456</b>	<b>\$930,797</b>	<b>\$152,638</b>
\$9,811,728	\$10,503,943	\$11,393,689	\$12,531,145	\$13,461,942
<b>\$10,503,943</b>	<b>\$11,393,689</b>	<b>\$12,531,145</b>	<b>\$13,461,942</b>	<b>\$13,614,580</b>
\$88,159	\$88,159	\$88,159	\$88,159	\$88,159
<b>\$10,592,102</b>	<b>\$11,481,848</b>	<b>\$12,619,304</b>	<b>\$13,550,101</b>	<b>\$13,702,739</b>



# Parking Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes					
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues					
Grants	\$0	\$0	\$0	\$0	\$0
Interest	\$305,483	\$95,399	\$156,925	\$181,165	\$297,791
Fees and Service Charges	\$1,694,282	\$1,707,745	\$1,675,667	\$1,641,734	\$1,657,637
Other Local Revenues ++	\$572	\$695	\$5	\$5,029	\$206,790
	<b>\$2,000,337</b>	<b>\$1,803,839</b>	<b>\$1,832,597</b>	<b>\$1,827,928</b>	<b>\$2,162,218</b>
Other Funding Sources/Transfers^	\$172,000	\$172,000	\$173,200	\$174,000	\$172,000
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$2,172,337</b>	<b>\$1,975,839</b>	<b>\$2,005,797</b>	<b>\$2,001,928</b>	<b>\$2,334,218</b>
<b>Financial Uses</b>					
Operating Expenses	\$738,795	\$650,768	\$682,007	\$710,366	\$710,577
Operating Transfers to Other Funds	\$3,506	\$0	\$0	\$4,900	\$2,397
Interest and Other Non-Oper Cash Exp	\$480,857	\$462,366	\$444,158	\$423,802	\$335,702
Principal Payments	\$85,000	\$90,000	\$95,000	\$100,000	\$425,000
Capital Additions	\$0	\$5,499	\$0	\$0	\$34,678
Ent. Revenues used for Capital Projects	\$53,000	\$72,378	\$32,500	\$108,000	\$1,508,200
<b>Total Expenditure Uses</b>	<b>\$1,361,158</b>	<b>\$1,281,011</b>	<b>\$1,253,665</b>	<b>\$1,347,068</b>	<b>\$3,016,554</b>
<b>Increase/(Decrease) to Cash</b>	<b>\$811,179</b>	<b>\$694,828</b>	<b>\$752,132</b>	<b>\$654,860</b>	<b>(\$682,336)</b>
<b>Ending Cash and Other Resources #</b>	<b>\$2,965,009</b>	<b>\$2,976,436</b>	<b>\$3,440,935</b>	<b>\$3,866,726</b>	<b>\$3,949,285</b>
<b>20% of Total Expenditures</b>	<b>\$272,232</b>	<b>\$256,202</b>	<b>\$250,733</b>	<b>\$269,414</b>	<b>\$603,311</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>\$2,692,777</b>	<b>\$2,720,234</b>	<b>\$3,190,202</b>	<b>\$3,597,312</b>	<b>\$3,345,974</b>

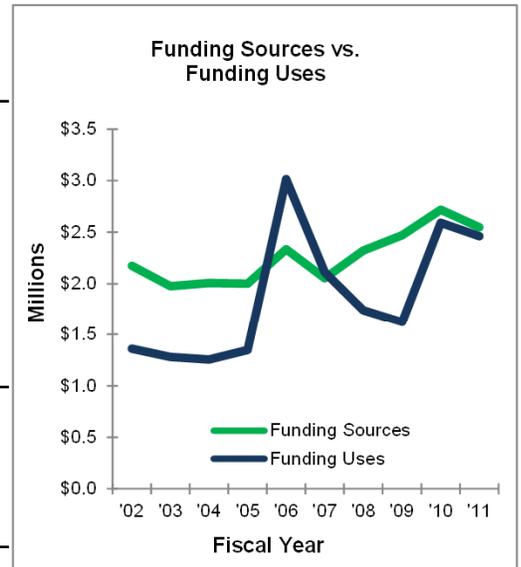
# Ending Cash and Other Resources is equal to current assets less current liabilities.

++ Other Local Revenues includes miscellaneous revenues

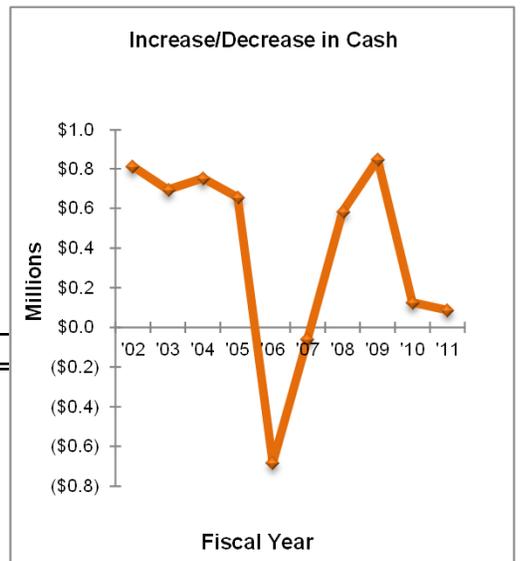
^ Other Funding Sources and Transfers do not include Capital Contributions.

# Financial Sources and Uses

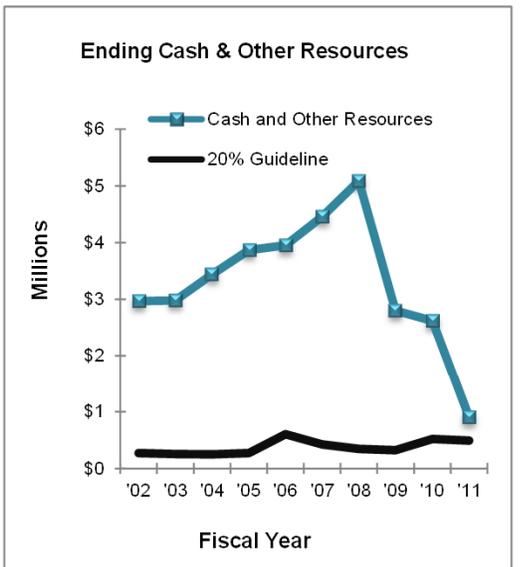
Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$0	\$0	\$0	\$0	\$31,844
\$411,526	\$387,519	\$646,192	\$919,891	\$477,194
\$1,562,110	\$1,593,938	\$1,737,094	\$1,796,627	\$2,038,935
\$5,000	\$265,994	\$11,991	\$407	\$391
<b>\$1,978,636</b>	<b>\$2,247,451</b>	<b>\$2,395,277</b>	<b>\$2,716,925</b>	<b>\$2,548,364</b>
\$76,000	\$75,000	\$75,000	\$0	\$0
<b>\$2,054,636</b>	<b>\$2,322,451</b>	<b>\$2,470,277</b>	<b>\$2,716,925</b>	<b>\$2,548,364</b>



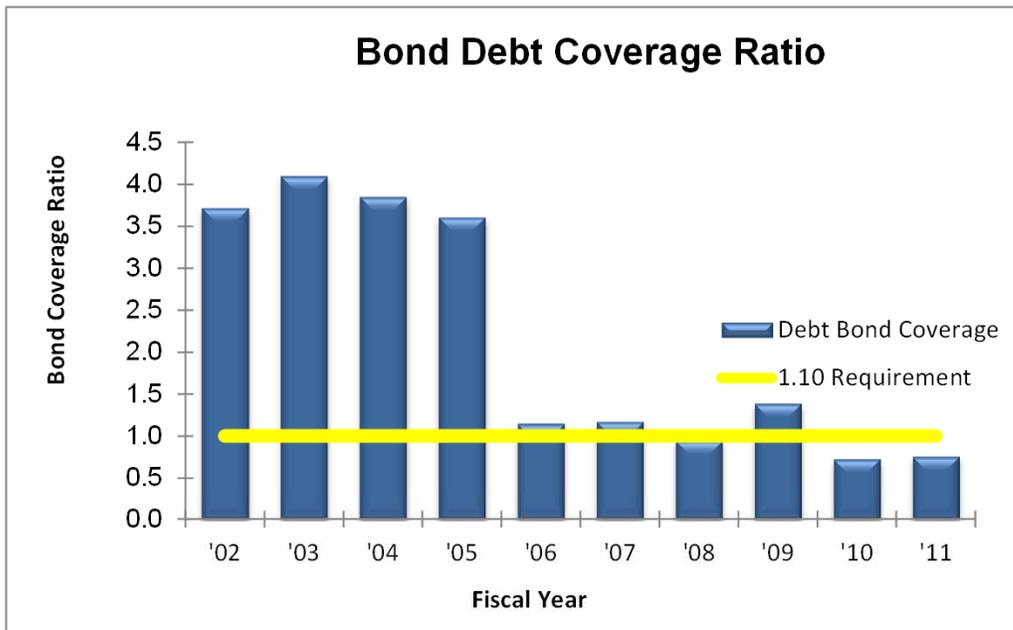
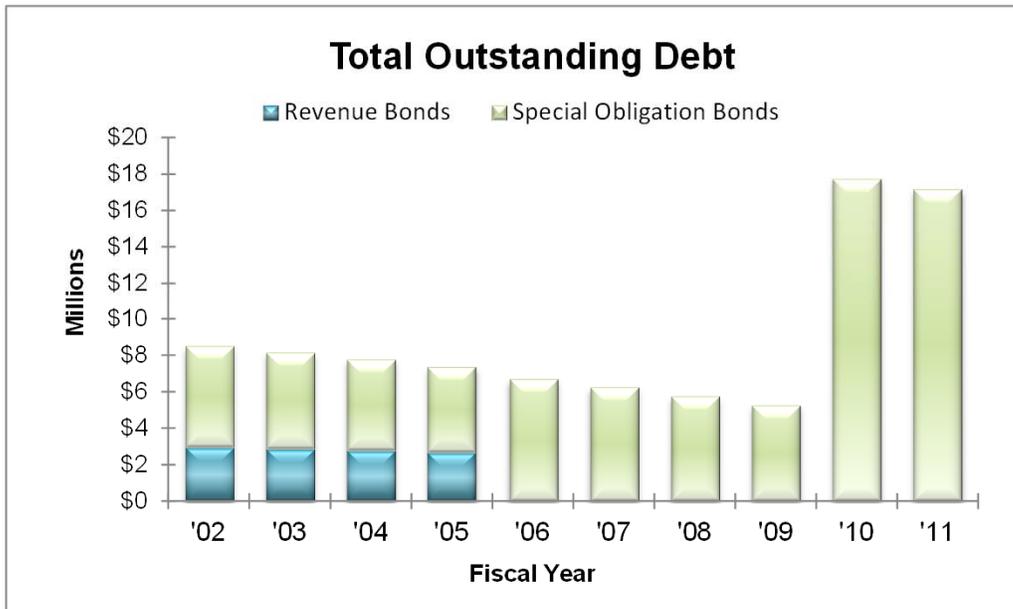
\$695,501	\$886,913	\$731,207	\$734,020	\$929,364
\$0	\$0	\$36,924	\$37,162	\$37,162
\$283,909	\$264,613	\$277,836	\$693,382	\$913,364
\$449,083	\$479,082	\$515,000	\$530,000	\$555,000
\$84,544	\$108,648	\$62,115	\$130,524	\$26,905
\$600,000	\$0	\$0	\$466,200	\$0
<b>\$2,113,037</b>	<b>\$1,739,256</b>	<b>\$1,623,082</b>	<b>\$2,591,288</b>	<b>\$2,461,795</b>



<b>(\$58,401)</b>	<b>\$583,195</b>	<b>\$847,195</b>	<b>\$125,637</b>	<b>\$86,569</b>
<b>\$4,455,495</b>	<b>\$5,086,778</b>	<b>\$2,797,791</b>	<b>\$2,616,790</b>	<b>\$904,541</b>
<b>\$422,607</b>	<b>\$347,851</b>	<b>\$324,616</b>	<b>\$518,258</b>	<b>\$492,359</b>
<b>\$4,032,888</b>	<b>\$4,738,927</b>	<b>\$2,473,175</b>	<b>\$2,098,532</b>	<b>\$412,182</b>



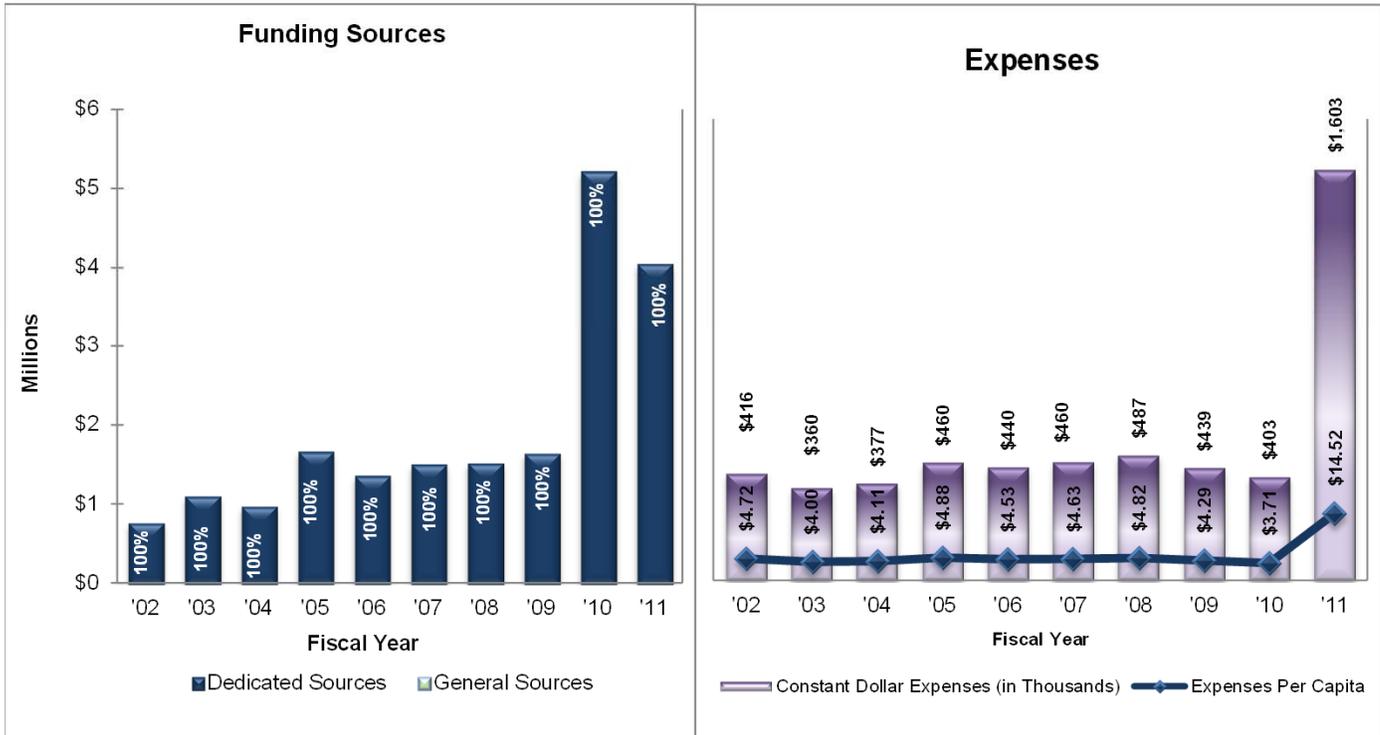
# Parking Fund - Debt



Fiscal Year	Total Outstanding Debt	Net Revenue *	Total Debt Payment	Bond Debt Coverage
2002	\$8,525,000	\$955,487	\$256,609	3.72
2003	\$8,160,000	\$1,056,977	\$257,517	4.10
2004	\$7,770,000	\$993,660	\$258,052	3.85
2005	\$7,365,000	\$931,368	\$258,224	3.61
2006	\$6,710,000	\$947,060	\$823,630	1.15
2007	\$6,250,000	\$866,609	\$735,963	1.18
2008	\$5,760,000	\$707,025	\$746,961	0.95
2009	\$5,245,000	\$1,005,887	\$725,948	1.39
2010	\$17,745,000	\$1,062,607	\$1,460,189	0.73
<b>2011</b>	<b>\$17,190,000</b>	<b>\$1,109,571</b>	<b>\$1,462,826</b>	<b>0.76</b>

\* Net Revenue = Operating Revenues less Operating Expenses

# Transportation Departments - Railroad Fund



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Expenses without Capital Projects	Capital Projects	Total Expenses/ Dedicated Sources	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$529,662	\$219,592	\$749,254	179.9	\$416,484	88,328	\$4.72	(22.59%)
2003	\$661,508	\$426,570	\$1,088,078	184.0	\$359,515	89,913	\$4.00	(15.20%)
2004	\$712,513	\$247,247	\$959,760	188.9	\$377,191	91,712	\$4.11	2.86%
2005	\$897,766	\$753,328	\$1,651,094	195.3	\$459,686	94,211	\$4.88	18.64%
2006	\$887,557	\$460,074	\$1,347,631	201.6	\$440,256	97,202	\$4.53	(7.17%)
2007	\$954,111	\$536,962	\$1,491,073	207.3	\$460,256	99,405	\$4.63	2.23%
2008	\$1,048,628	\$455,865	\$1,504,493	215.3	\$487,048	100,976	\$4.82	4.17%
2009	\$941,661	\$685,623	\$1,627,284	214.5	\$438,927	102,324	\$4.29	(11.07%)
2010	\$878,449	\$4,327,850	\$5,206,299	218.1	\$402,855	108,500	\$3.71	(13.44%)
<b>2011</b>	<b>\$3,606,775</b>	<b>\$433,550</b>	<b>\$4,040,325</b>	<b>224.9</b>	<b>\$1,603,446</b>	<b>110,438</b>	<b>\$14.52</b>	<b>291.04%</b>

## Description:

The Railroad Fund is an enterprise fund that is responsible for the operation and maintenance of the short line Columbia Terminal Railroad (COLT). All of the funding for this fund is dedicated and comes from switching fees, coal surcharge, a subsidy from the Electric Fund, and other miscellaneous revenues.

## Analysis:

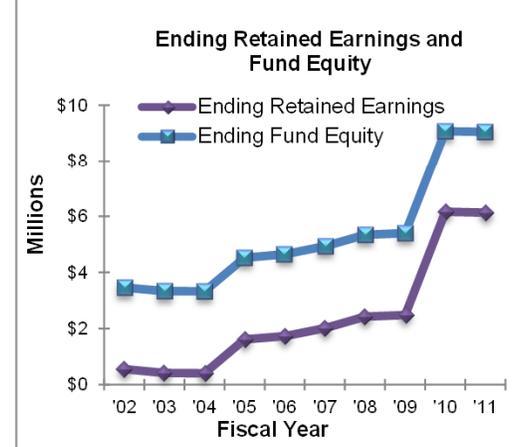
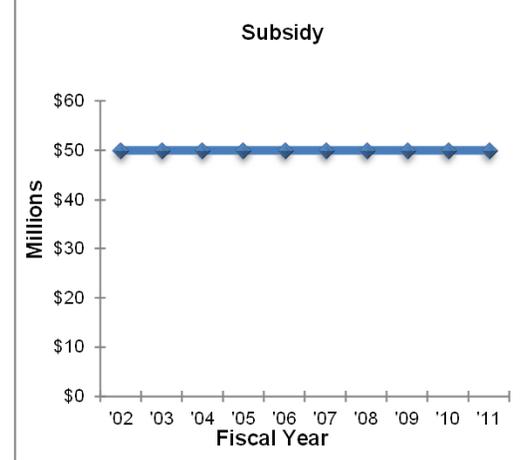
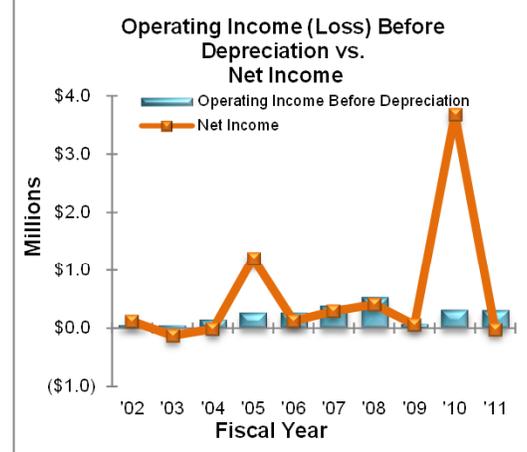
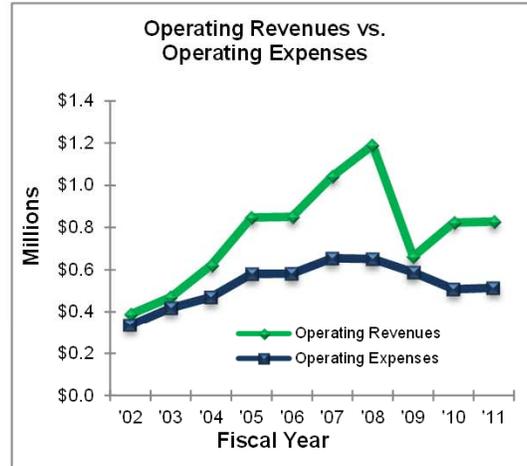
Constant dollar expenses and expenses per capita remained relatively stable from FY 2002 to FY 2010. There was a sharp increase in FY 2011 due to an entry made to transfer the Transload Facility out of the Railroad Fund. This was a one-time only expense. Operating revenues decreased sharply in FY 2009 due to the economic slowdown. However, they improved in both FY 2010 and FY 2011. Ending cash and other resources was above the 20% guideline for all years except FY 2011. One area of concern for this operation is the inability of the operation to generate sufficient cash to fund all of the capital project needs. There is a significant amount of infrastructure that must be maintained. The City established a coal surcharge the Electric utility pays which generates some funding; however, more funding is needed on an annual basis.

# Railroad Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Operating Revenues:</b>					
Switching Fees	\$365,907	\$450,656	\$610,120	\$826,523	\$837,911
Miscellaneous	\$23,590	\$20,082	\$11,202	\$20,806	\$13,477
<b>Total Operating Revenues</b>	<b>\$389,497</b>	<b>\$470,738</b>	<b>\$621,322</b>	<b>\$847,329</b>	<b>\$851,388</b>
<b>Operating Expenses:</b>					
Personal Services	\$158,539	\$173,269	\$220,247	\$244,736	\$234,821
Materials and Supplies	\$45,215	\$54,748	\$70,749	\$87,234	\$115,492
Travel and Training	\$900	\$1,324	\$2,478	\$789	\$3,066
Intragovernmental	\$25,929	\$36,830	\$36,467	\$48,152	\$53,972
Utilities, Services and Miscellaneous	\$105,470	\$153,075	\$140,959	\$199,704	\$174,691
<b>Total Operating Expenses</b>	<b>\$336,053</b>	<b>\$419,246</b>	<b>\$470,900</b>	<b>\$580,615</b>	<b>\$582,042</b>
<b>Operating Income/(Loss) Before Depreciation</b>	<b>\$53,444</b>	<b>\$51,492</b>	<b>\$150,422</b>	<b>\$266,714</b>	<b>\$269,346</b>
<b>Depreciation</b>	<b>(\$186,072)</b>	<b>(\$234,319)</b>	<b>(\$230,810)</b>	<b>(\$253,616)</b>	<b>(\$275,151)</b>
<b>Operating Income/(Loss)</b>	<b>(\$132,628)</b>	<b>(\$182,827)</b>	<b>(\$80,388)</b>	<b>\$13,098</b>	<b>(\$5,805)</b>
<b>Non-Operating Revenues:</b>					
Revenue from Other Gov. Units	\$0	\$0	\$0	\$0	\$0
Investment Revenue	\$17,825	\$6,621	\$6,606	\$23,363	\$13,627
Gain on Sale of Fixed Assets	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$114,004	\$2,413	\$21,033	\$4,265	\$11,905
<b>Total Non-Operating Revenues</b>	<b>\$131,829</b>	<b>\$9,034</b>	<b>\$27,639</b>	<b>\$27,628</b>	<b>\$25,532</b>
<b>Non-Operating Expenses:</b>					
Interest Expense	(\$6,816)	(\$7,943)	(\$10,803)	(\$31,830)	(\$28,652)
Loss on Disposal of Assets	\$0	\$0	\$0	\$0	\$0
Miscellaneous Expense	(\$721)	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>(\$7,537)</b>	<b>(\$7,943)</b>	<b>(\$10,803)</b>	<b>(\$31,830)</b>	<b>(\$28,652)</b>
<b>Operating Transfers:</b>					
Operating Transfer From Other Funds	\$0	\$0	\$0	\$1,027,031	\$80,568
Operating Transfers To Other Funds	\$0	\$0	\$0	(\$3,500)	(\$1,712)
Subsidy	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
<b>Total Operating Transfers</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$1,073,531</b>	<b>\$128,856</b>
<b>Net Income (Loss) Before Capital Contribution</b>	<b>\$41,664</b>	<b>(\$131,736)</b>	<b>(\$13,552)</b>	<b>\$1,082,427</b>	<b>\$119,931</b>
Capital Contributions	\$74,509	\$0	\$0	\$123,672	\$0
<b>Net Income (Loss)</b>	<b>\$116,173</b>	<b>(\$131,736)</b>	<b>(\$13,552)</b>	<b>\$1,206,099</b>	<b>\$119,931</b>
Amortization of Contributions					
<b>Net Income (Loss) Transferred To Retained Earnings</b>	<b>\$116,173</b>	<b>(\$131,736)</b>	<b>(\$13,552)</b>	<b>\$1,206,099</b>	<b>\$119,931</b>
Beginning Retained Earnings	\$432,525	\$548,698	\$416,962	\$403,410	\$1,609,509
<b>Ending Retained Earnings</b>	<b>\$548,698</b>	<b>\$416,962</b>	<b>\$403,410</b>	<b>\$1,609,509</b>	<b>\$1,729,440</b>
Contributed Capital	\$2,916,181	\$2,916,181	\$2,916,181	\$2,916,181	\$2,916,181
<b>Ending Fund Equity</b>	<b>\$3,464,879</b>	<b>\$3,333,143</b>	<b>\$3,319,591</b>	<b>\$4,525,690</b>	<b>\$4,645,621</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$941,334	\$872,306	\$458,206	\$579,110	\$598,258
\$101,036	\$317,720	\$204,543	\$245,362	\$230,335
<u>\$1,042,370</u>	<u>\$1,190,026</u>	<u>\$662,749</u>	<u>\$824,472</u>	<u>\$828,593</u>
\$257,720	\$263,468	\$236,095	\$193,003	\$195,273
\$108,691	\$122,846	\$101,555	\$85,133	\$106,800
\$4,062	\$4,041	\$3,986	\$2,051	\$3,580
\$70,462	\$85,693	\$72,155	\$77,080	\$73,781
\$214,651	\$176,468	\$174,079	\$151,402	\$134,426
<u>\$655,586</u>	<u>\$652,516</u>	<u>\$587,870</u>	<u>\$508,669</u>	<u>\$513,860</u>
<u>\$386,784</u>	<u>\$537,510</u>	<u>\$74,879</u>	<u>\$315,803</u>	<u>\$314,733</u>
(\$273,176)	(\$294,827)	(\$318,463)	(\$332,494)	(\$526,438)
<u>\$113,608</u>	<u>\$242,683</u>	<u>(\$243,584)</u>	<u>(\$16,691)</u>	<u>(\$211,705)</u>
\$0	\$0	\$0	\$0	\$0
\$24,435	\$25,793	\$22,017	\$5,756	\$41,940
\$0	\$0	\$0	\$0	\$0
\$4,457	\$26,528	\$4,545	\$9,239	\$119,998
<u>\$28,892</u>	<u>\$52,321</u>	<u>\$26,562</u>	<u>\$14,995</u>	<u>\$161,938</u>
(\$25,349)	(\$32,245)	(\$35,328)	(\$34,883)	(\$45,325)
\$0	(\$1,172)	\$0	\$0	\$0
\$0	\$0	\$0	(\$2,403)	\$0
<u>(\$25,349)</u>	<u>(\$33,417)</u>	<u>(\$35,328)</u>	<u>(\$37,286)</u>	<u>(\$45,325)</u>
\$14,829	\$107,399	\$0	\$0	\$2,521,151
\$0	(\$11,096)	\$0	\$0	(\$2,521,152)
\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
<u>\$64,829</u>	<u>\$146,303</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$49,999</u>
\$181,980	\$407,890	(\$202,350)	\$11,018	(\$45,093)
\$107,000	\$0	\$258,450	\$3,667,275	\$17,299
<u>\$288,980</u>	<u>\$407,890</u>	<u>\$56,100</u>	<u>\$3,678,293</u>	<u>(\$27,794)</u>
<u>\$288,980</u>	<u>\$407,890</u>	<u>\$56,100</u>	<u>\$3,678,293</u>	<u>(\$27,794)</u>
\$1,729,440	\$2,018,420	\$2,426,310	\$2,482,410	\$6,160,703
<b>\$2,018,420</b>	<b>\$2,426,310</b>	<b>\$2,482,410</b>	<b>\$6,160,703</b>	<b>\$6,132,909</b>
\$2,916,181	\$2,916,181	\$2,916,181	\$2,916,181	\$2,916,181
<b><u>\$4,934,601</u></b>	<b><u>\$5,342,491</u></b>	<b><u>\$5,398,591</u></b>	<b><u>\$9,076,884</u></b>	<b><u>\$9,049,090</u></b>



# Railroad Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes					
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues					
Grants	\$0	\$0	\$0	\$0	\$0
Interest	\$17,825	\$6,621	\$6,606	\$23,363	\$13,627
Fees and Service Charges	\$389,497	\$470,738	\$621,322	\$847,329	\$851,388
Other Local Revenues ++	\$114,004	\$2,413	\$21,033	\$4,265	\$11,905
	<b>\$521,326</b>	<b>\$479,772</b>	<b>\$648,961</b>	<b>\$874,957</b>	<b>\$876,920</b>
Other Funding Sources/Transfers^	\$50,000	\$50,000	\$50,000	\$1,077,031	\$130,568
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$571,326</b>	<b>\$529,772</b>	<b>\$698,961</b>	<b>\$1,951,988</b>	<b>\$1,007,488</b>

<b>Financial Uses</b>					
Operating Expenses	\$336,053	\$419,246	\$470,900	\$580,615	\$582,042
Operating Transfers to Other Funds	\$0	\$0	\$0	\$3,500	\$1,712
Interest and Other Non-Oper Cash Exp	\$7,537	\$7,943	\$10,803	\$31,830	\$28,652
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$28,205	\$0
Ent. Revenues used for Capital Projects	\$69,500	\$50,000	\$62,500	\$35,000	\$345,400
<b>Total Expenditure Uses</b>	<b>\$413,090</b>	<b>\$477,189</b>	<b>\$544,203</b>	<b>\$679,150</b>	<b>\$957,806</b>

<b>Increase/(Decrease) to Cash</b>	<b>\$158,236</b>	<b>\$52,583</b>	<b>\$154,758</b>	<b>\$1,272,838</b>	<b>\$49,682</b>
<b>Ending Cash and Other Resources #</b>	<b>\$345,210</b>	<b>\$246,965</b>	<b>\$198,962</b>	<b>\$295,803</b>	<b>\$188,737</b>
<b>20% of Total Expenditures</b>	<b>\$82,618</b>	<b>\$95,438</b>	<b>\$108,841</b>	<b>\$135,830</b>	<b>\$191,561</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>\$262,592</b>	<b>\$151,527</b>	<b>\$90,121</b>	<b>\$159,973</b>	<b>(\$2,824)</b>

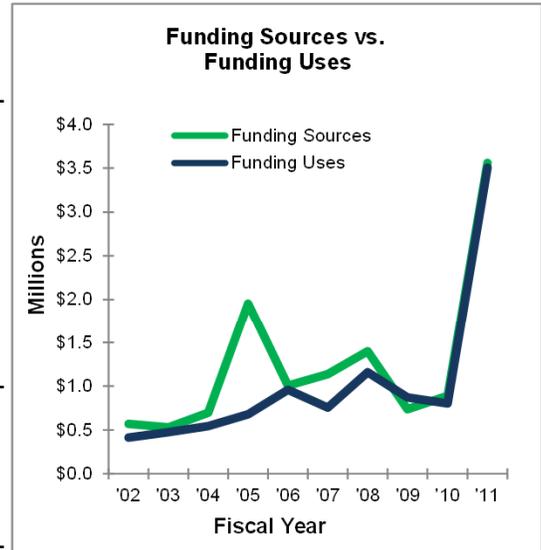
# Ending Cash and Other Resources is equal to current assets less current liabilities.

++ Other Local Revenues include miscellaneous revenues

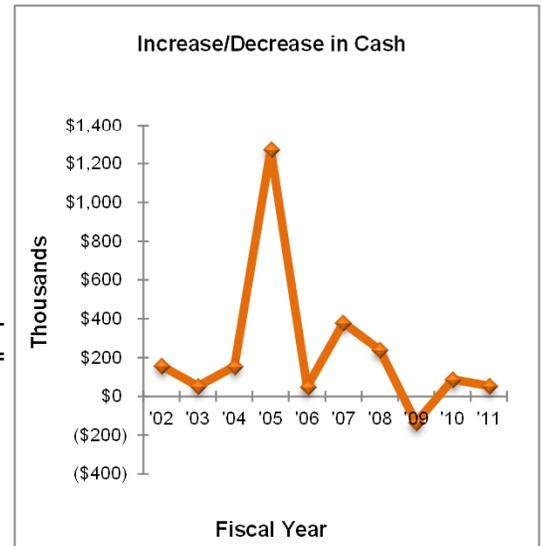
^ Other Funding Sources and Transfers do not include Capital Contributions.

# Financial Sources and Uses

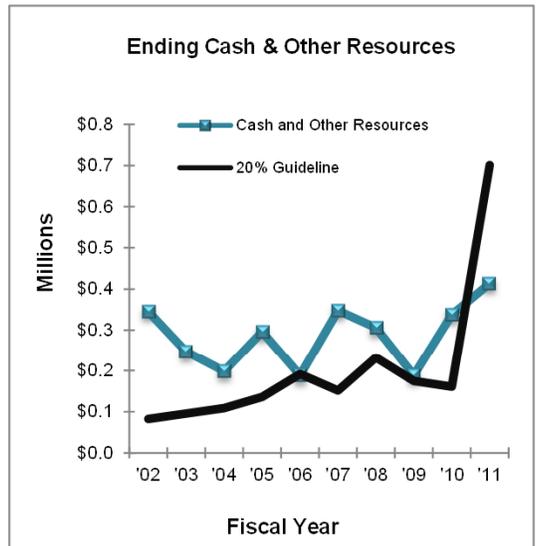
Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$0	\$0	\$0	\$0	\$0
\$24,435	\$25,793	\$22,017	\$5,756	\$41,940
\$1,042,370	\$1,190,026	\$662,749	\$824,472	\$828,593
\$4,457	\$26,528	\$4,545	\$9,239	\$119,998
<b>\$1,071,262</b>	<b>\$1,242,347</b>	<b>\$689,311</b>	<b>\$839,467</b>	<b>\$990,531</b>
\$64,829	\$157,399	\$50,000	\$50,000	\$2,571,151
<b>\$1,136,091</b>	<b>\$1,399,746</b>	<b>\$739,311</b>	<b>\$889,467</b>	<b>\$3,561,682</b>



\$655,586	\$652,516	\$587,870	\$508,669	\$513,860
\$0	\$11,096	\$0	\$0	\$2,521,152
\$25,349	\$32,245	\$35,328	\$37,286	\$45,325
\$0	\$0	\$0	\$56,500	\$136,767
\$0	\$56,772	\$0	\$0	\$0
\$75,000	\$407,500	\$250,000	\$200,000	\$290,000
<b>\$755,935</b>	<b>\$1,160,129</b>	<b>\$873,198</b>	<b>\$802,455</b>	<b>\$3,507,104</b>

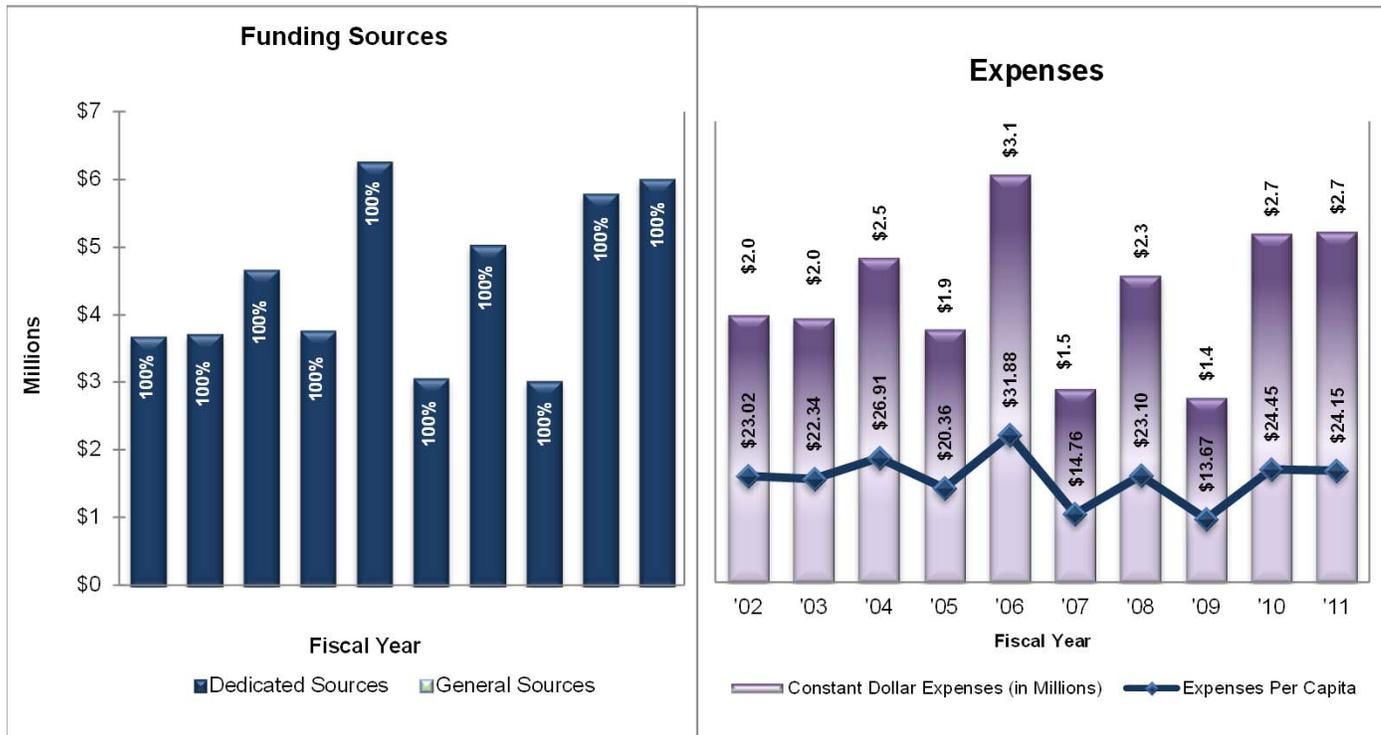


<b>\$380,156</b>	<b>\$239,617</b>	<b>(\$133,887)</b>	<b>\$87,012</b>	<b>\$54,578</b>
<b>\$347,143</b>	<b>\$305,305</b>	<b>\$188,696</b>	<b>\$337,599</b>	<b>\$413,483</b>
<b>\$151,187</b>	<b>\$232,026</b>	<b>\$174,640</b>	<b>\$160,491</b>	<b>\$701,421</b>
<b>\$195,956</b>	<b>\$73,279</b>	<b>\$14,056</b>	<b>\$177,108</b>	<b>(\$287,938)</b>



(THIS PAGE INTENTIONALLY LEFT BLANK)

# Transportation Departments - Capital Improvement Sales Tax Fund



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Expenses without Capital Projects	Capital Projects	Total Expenses/ Dedicated Sources	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$3,657,323	\$0	3,657,323	179.9	\$2,032,976	88,328	\$23.02	2201.62%
2003	\$3,696,600	\$0	3,696,600	184.0	\$2,009,022	89,913	\$22.34	(2.92%)
2004	\$4,661,627	\$0	4,661,627	188.9	\$2,467,775	91,712	\$26.91	20.43%
2005	\$3,745,587	\$0	3,745,587	195.3	\$1,917,863	94,211	\$20.36	(24.35%)
2006	\$6,248,100	\$0	6,248,100	201.6	\$3,099,256	97,202	\$31.88	56.63%
2007	\$3,040,875	\$0	3,040,875	207.3	\$1,466,896	99,405	\$14.76	(53.72%)
2008	\$5,022,750	\$0	5,022,750	215.3	\$2,332,875	100,976	\$23.10	56.56%
2009	\$3,000,625	\$0	3,000,625	214.5	\$1,398,652	102,324	\$13.67	(40.84%)
2010	\$5,784,926	\$0	5,784,926	218.1	\$2,652,954	108,500	\$24.45	78.88%
<b>2011</b>	<b>\$6,000,250</b>	<b>\$0</b>	<b>6,000,250</b>	<b>224.9</b>	<b>\$2,667,501</b>	<b>110,438</b>	<b>\$24.15</b>	<b>(1.22%)</b>

## Description:

The Capital Improvement Sales Tax (CIST) Fund is a special revenue fund which accounts for the temporary one quarter capital improvement sales tax. Voters have the opportunity to pass an extension for this tax every ten years. The capital improvement sales tax is used to fund the replacement of fire trucks, construct new public safety facilities, and funds street and sidewalk capital projects. As the tax is collected, the receipts are placed in this fund. Transfers are done annually to move the funding into the Capital Projects Fund to fund those projects that were approved by the voters. All of the funding is dedicated funding and can only be used for public safety and street and sidewalk projects.

## Analysis:

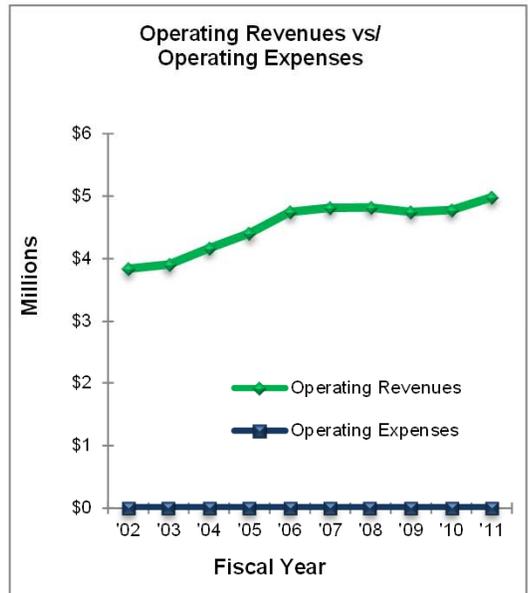
The expenses can vary greatly from year to year depending on the number and amount of capital project funding required. The City must appropriate all of the funding for a project before a construction contract can be awarded or a fire apparatus can be purchased even though the construction or purchase may take more than one year to complete. The City identifies specific projects when the ballot issue is taken to the voters. The City has always been able to fund and complete the projects before another ballot issue was taken to the voters. However, due to the economic downturn in FY 2009, there have not been enough capital improvement sales tax receipts to fund all of the approved projects. In Streets and Sidewalks, additional funding was identified to finish funding all projects, but the Fire, there will not be sufficient funding to fund one additional fire station and the corresponding fire apparatus. The next capital improvement sales tax ballot issue will be in FY 2015.

# Capital Improvement Sales Tax Fund

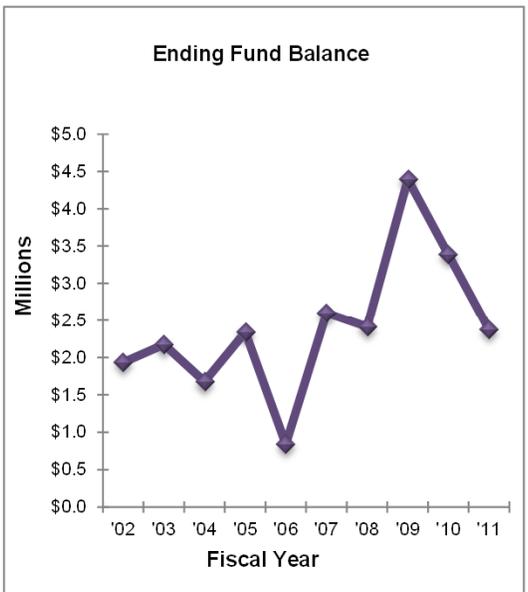
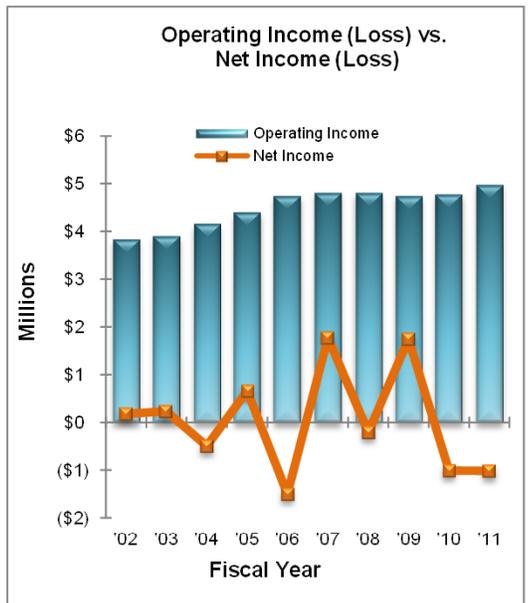
	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Revenues:</b>					
Sales Tax	\$3,782,338	\$3,882,994	\$4,125,150	\$4,371,729	\$4,698,274
Investment Revenue	\$59,069	\$27,637	\$43,031	\$35,798	\$51,103
<b>Total Revenues</b>	<b>\$3,841,407</b>	<b>\$3,910,631</b>	<b>\$4,168,181</b>	<b>\$4,407,527</b>	<b>\$4,749,377</b>
<b>Expenditures:</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$0	\$0	\$0	\$0	\$0
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$3,841,407</b>	<b>\$3,910,631</b>	<b>\$4,168,181</b>	<b>\$4,407,527</b>	<b>\$4,749,377</b>
<b>Other Financing Sources (Uses):</b>					
Operating Transfer From Other Funds	\$0	\$21,576	\$55	\$0	\$0
Operating Transfers To Other Funds	(\$3,657,323)	(\$3,696,600)	(\$4,661,627)	(\$3,745,587)	(\$6,248,100)
<b>Total Otr. Financing Sources (Uses)</b>	<b>(\$3,657,323)</b>	<b>(\$3,675,024)</b>	<b>(\$4,661,572)</b>	<b>(\$3,745,587)</b>	<b>(\$6,248,100)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$184,084</b>	<b>\$235,607</b>	<b>(\$493,391)</b>	<b>\$661,940</b>	<b>(\$1,498,723)</b>
Fund Equity, Beg of Year	\$1,749,885	\$1,933,969	\$2,169,576	\$1,676,185	\$2,338,125
<b>Fund Equity end of Year</b>	<b>\$1,933,969</b>	<b>\$2,169,576</b>	<b>\$1,676,185</b>	<b>\$2,338,125</b>	<b>\$839,402</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$4,747,346	\$4,727,958	\$4,599,952	\$4,674,637	\$4,949,012
\$69,360	\$89,766	\$147,163	\$104,237	\$34,450
<u>\$4,816,706</u>	<u>\$4,817,724</u>	<u>\$4,747,115</u>	<u>\$4,778,874</u>	<u>\$4,983,462</u>
\$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>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>



<u>\$4,816,706</u>	<u>\$4,817,724</u>	<u>\$4,747,115</u>	<u>\$4,778,874</u>	<u>\$4,983,462</u>
\$0	\$0	\$0	\$0	\$0
(\$3,040,875)	(\$5,022,750)	(\$3,000,625)	(\$5,784,926)	(\$6,000,250)
<u>(\$3,040,875)</u>	<u>(\$5,022,750)</u>	<u>(\$3,000,625)</u>	<u>(\$5,784,926)</u>	<u>(\$6,000,250)</u>
<u>\$1,775,831</u>	<u>(\$205,026)</u>	<u>\$1,746,490</u>	<u>(\$1,006,052)</u>	<u>(\$1,016,788)</u>
\$823,405	\$2,615,233	\$2,648,494	\$4,394,984	\$3,388,932
<u><b>\$2,599,236</b></u>	<u><b>\$2,410,207</b></u>	<u><b>\$4,394,984</b></u>	<u><b>\$3,388,932</b></u>	<u><b>\$2,372,144</b></u>



# Capital Improvement Sales Tax Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes	\$3,782,338	\$3,882,994	\$4,125,150	\$4,371,729	\$4,698,274
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues					
Grants					
Interest	\$59,069	\$27,637	\$43,031	\$35,798	\$51,103
Fees and Service Charges					
Other Local Revenues					
	<b>\$3,841,407</b>	<b>\$3,910,631</b>	<b>\$4,168,181</b>	<b>\$4,407,527</b>	<b>\$4,749,377</b>
Other Funding Sources/Transfers	\$0	\$21,576	\$55	\$0	\$0
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$3,841,407</b>	<b>\$3,932,207</b>	<b>\$4,168,236</b>	<b>\$4,407,527</b>	<b>\$4,749,377</b>

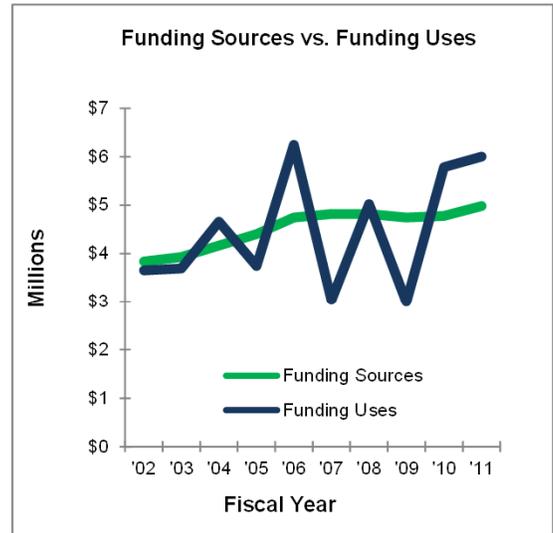
<b>Financial Uses</b>					
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Operating Transfers to Other Funds	\$3,657,323	\$3,696,600	\$4,661,627	\$3,745,587	\$6,248,100
Interest and Other Non-Oper Cash Exp	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditure Uses</b>	<b>\$3,657,323</b>	<b>\$3,696,600</b>	<b>\$4,661,627</b>	<b>\$3,745,587</b>	<b>\$6,248,100</b>

<b>Increase/(Decrease) to Cash</b>	<b>\$184,084</b>	<b>\$235,607</b>	<b>(\$493,391)</b>	<b>\$661,940</b>	<b>(\$1,498,723)</b>
<b>Ending Cash and Other Resources #</b>	<b>\$1,575,478</b>	<b>\$1,728,448</b>	<b>\$1,294,508</b>	<b>\$1,905,604</b>	<b>\$400,539</b>
<b>20% of Total Expenditures</b>	<b>\$731,465</b>	<b>\$739,320</b>	<b>\$932,325</b>	<b>\$749,117</b>	<b>\$1,249,620</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>\$844,013</b>	<b>\$989,128</b>	<b>\$362,183</b>	<b>\$1,156,487</b>	<b>(\$849,081)</b>

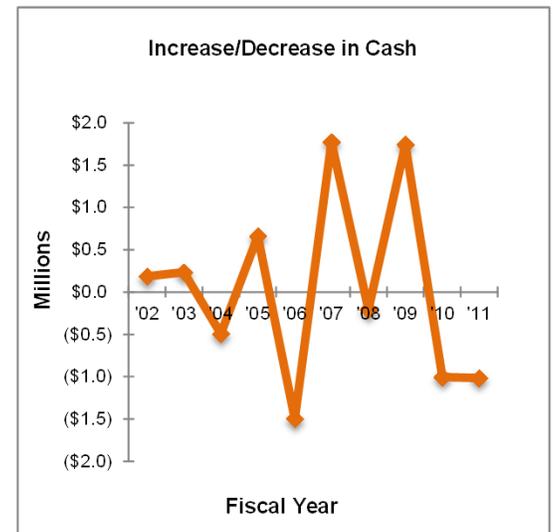
# Ending Cash and Other Resources is equal to cash and cash equivalents

# Financial Sources and Uses

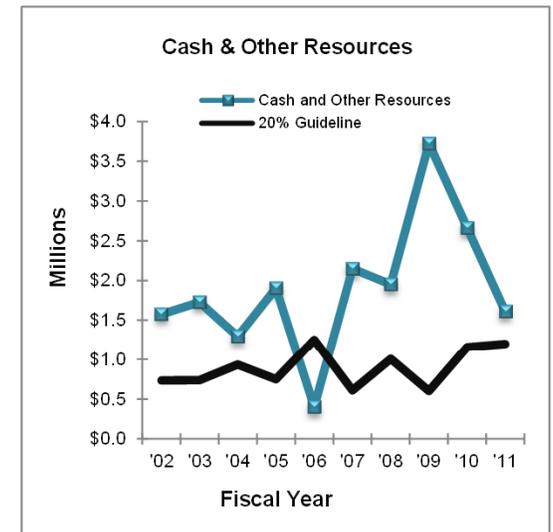
Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$4,747,346	\$4,727,958	\$4,599,952	\$4,674,637	\$4,949,012
\$69,360	\$89,766	\$147,163	\$104,237	\$34,450
<b>\$4,816,706</b>	<b>\$4,817,724</b>	<b>\$4,747,115</b>	<b>\$4,778,874</b>	<b>\$4,983,462</b>
\$0	\$0	\$0	\$0	\$0
<b>\$4,816,706</b>	<b>\$4,817,724</b>	<b>\$4,747,115</b>	<b>\$4,778,874</b>	<b>\$4,983,462</b>



\$0	\$0	\$0	\$0	\$0
\$3,040,875	\$5,022,750	\$3,000,625	\$5,784,926	\$6,000,250
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$3,040,875</b>	<b>\$5,022,750</b>	<b>\$3,000,625</b>	<b>\$5,784,926</b>	<b>\$6,000,250</b>

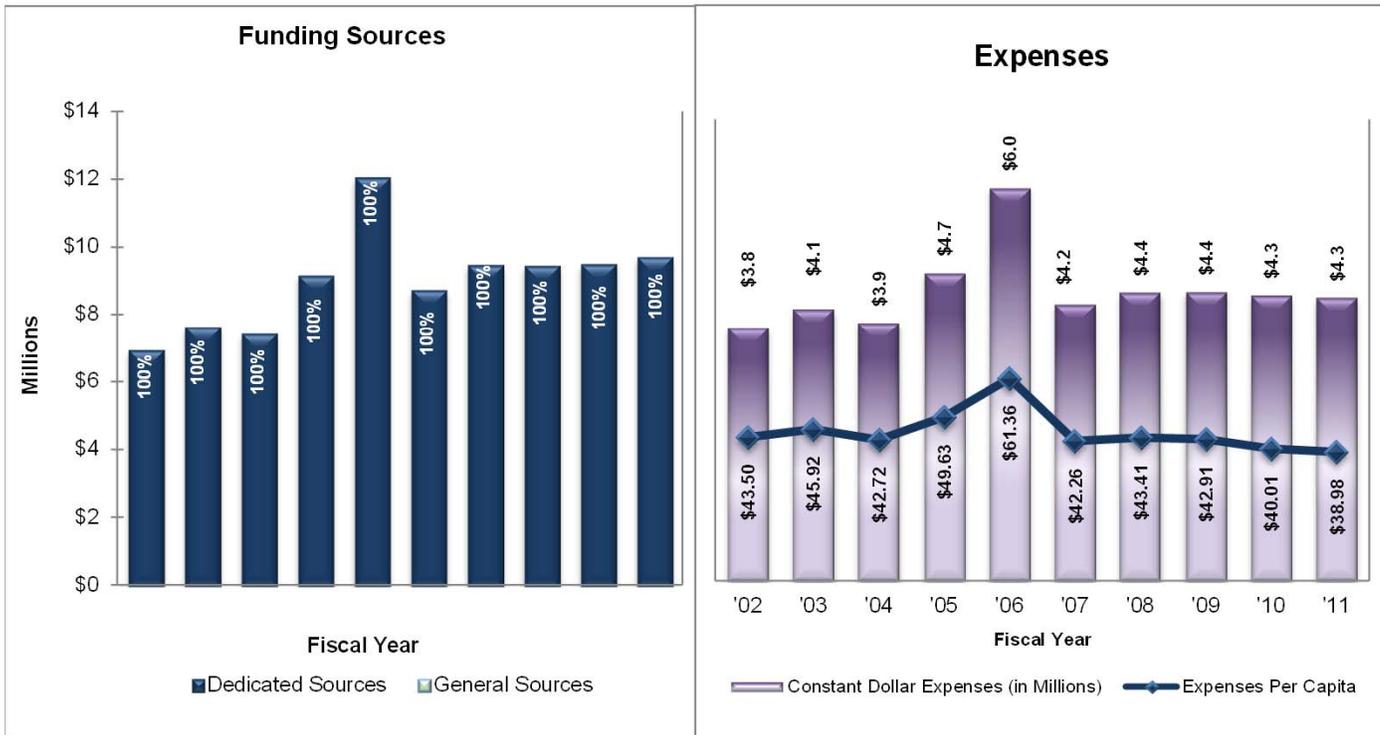


\$1,775,831	(\$205,026)	\$1,746,490	(\$1,006,052)	(\$1,016,788)
\$2,147,573	\$1,952,527	\$3,725,279	\$2,662,622	\$1,612,806
\$608,175	\$1,004,550	\$600,125	\$1,156,985	\$1,200,050
<b>\$1,539,398</b>	<b>\$947,977</b>	<b>\$3,125,154</b>	<b>\$1,505,637</b>	<b>\$412,756</b>



(THIS PAGE INTENTIONALLY LEFT BLANK)

# Transportation Departments - Transportation Sales Tax Fund



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Expenses without Capital Projects	Capital Projects	Total Expenses/ Dedicated Sources	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$6,912,889	\$0	\$6,912,889	179.9	\$3,842,629	88,328	\$43.50	(7.89%)
2003	\$7,597,235	\$0	\$7,597,235	184.0	\$4,128,932	89,913	\$45.92	5.56%
2004	\$7,401,513	\$0	\$7,401,513	188.9	\$3,918,218	91,712	\$42.72	(6.96%)
2005	\$9,131,067	\$0	\$9,131,067	195.3	\$4,675,406	94,211	\$49.63	16.16%
2006	\$12,024,680	\$0	\$12,024,680	201.6	\$5,964,623	97,202	\$61.36	23.65%
2007	\$8,709,000	\$0	\$8,709,000	207.3	\$4,201,158	99,405	\$42.26	(31.13%)
2008	\$9,438,600	\$0	\$9,438,600	215.3	\$4,383,868	100,976	\$43.41	2.73%
2009	\$9,419,368	\$0	\$9,419,368	214.5	\$4,390,556	102,324	\$42.91	(1.17%)
2010	\$9,465,971	\$0	\$9,465,971	218.1	\$4,341,073	108,500	\$40.01	(6.76%)
<b>2011</b>	<b>\$9,684,375</b>	<b>\$0</b>	<b>\$9,684,375</b>	<b>224.9</b>	<b>\$4,305,334</b>	<b>110,438</b>	<b>\$38.98</b>	<b>(2.56%)</b>

## Description:

The Transportation Sales Tax (TST) Fund is a special revenue fund that accounts for the a 1/2 cent permanent transportation sales tax. The sources for this fund are dedicated and can only be used for transportation purposes. 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. The transportation sales tax receipts are deposited into this fund. Then, transfers are made to move funds to the Transit Fund, Airport Fund, General Fund, and Capital Projects Fund.

## Analysis:

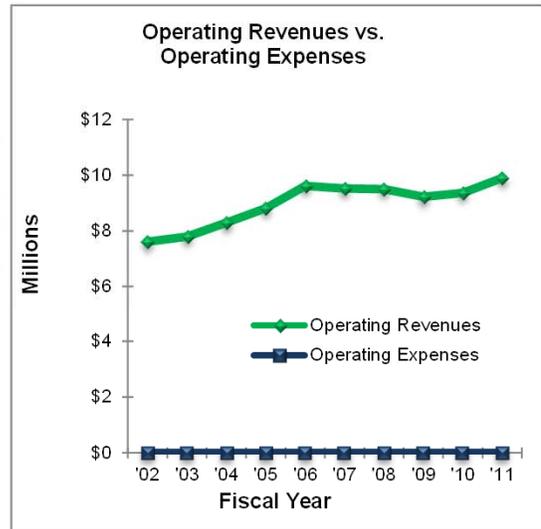
For the ten year period, constant dollar expenses have increased 12% while expenses per capita have decreased 8%. In FY 2006, the significant increase was due to a one-time transfer to the Capital Projects Fund to fund the Gans Rd @ 63 Interchange capital project. Subsidies to transit have decreased slightly to \$1.4 million in FY 2011. Subsidies to airport have more than doubled over ten year period to \$1.1 million, and transfers to the General Fund to pay for street and sidewalk related activities have increased 40% over the ten year period to \$6.2 million. In addition, transportation sales taxes are used to fund the local match for FTA grant funded capital projects in transit and FAA grant funded capital projects in airport. Due to the competing needs for these funds, there is little funding left for construction of new streets. The amount of funding available to increase subsidies and street maintenance funding is contingent upon the growth of the transportation sales tax receipts. The economic downturn impacted these receipts. FY 2011 is showing some improvement in the receipts.

# Transportation Sales Tax Fund

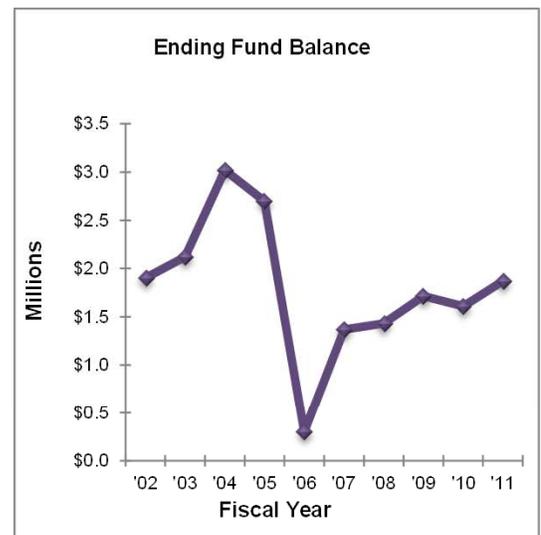
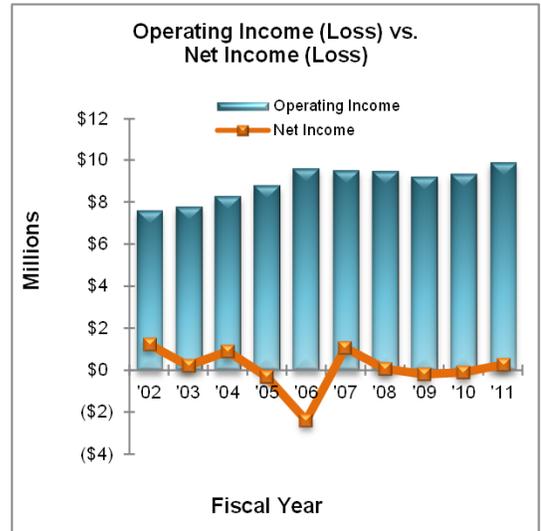
	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Revenues:</b>					
Sales Tax	\$7,564,716	\$7,766,227	\$8,250,896	\$8,743,716	\$9,396,971
Revenues from other governmental units	\$0	\$0	\$0	\$0	\$140,000
Investment Revenue	\$44,790	\$29,036	\$49,259	\$65,794	\$74,349
<b>Total Revenues</b>	<b>\$7,609,506</b>	<b>\$7,795,263</b>	<b>\$8,300,155</b>	<b>\$8,809,510</b>	<b>\$9,611,320</b>
<b>Expenditures:</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$0	\$0	\$0	\$0	\$0
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>					
	\$7,609,506	\$7,795,263	\$8,300,155	\$8,809,510	\$9,611,320
<b>Other Financing Sources (Uses):</b>					
Operating Transfer From Other Funds	\$539,876	\$21,707	\$311	\$0	\$16,900
Operating Transfers To Other Funds	(\$6,912,889)	(\$7,597,235)	(\$7,401,513)	(\$9,131,067)	(\$12,024,680)
<b>Total Otr. Financing Sources (Uses)</b>	<b>(\$6,373,013)</b>	<b>(\$7,575,528)</b>	<b>(\$7,401,202)</b>	<b>(\$9,131,067)</b>	<b>(\$12,007,780)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>					
	\$1,236,493	\$219,735	\$898,953	(\$321,557)	(\$2,396,460)
Fund Equity, Beg of Year	\$665,936	\$1,902,429	\$2,122,164	\$3,021,117	\$2,699,560
<b>Fund Equity End of Year</b>	<b>\$1,902,429</b>	<b>\$2,122,164</b>	<b>\$3,021,117</b>	<b>\$2,699,560</b>	<b>\$303,100</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$9,495,176	\$9,456,240	\$9,200,210	\$9,349,477	\$9,898,088
\$0	\$0	\$0	\$0	\$0
\$28,481	\$43,291	\$26,860	\$11,518	\$6,142
\$9,523,657	\$9,499,531	\$9,227,070	\$9,360,995	\$9,904,230
\$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



\$9,523,657	\$9,499,531	\$9,227,070	\$9,360,995	\$9,904,230
\$251,802	\$0	\$0	\$0	\$41,407
(\$8,709,000)	(\$9,438,600)	(\$9,419,368)	(\$9,465,971)	(\$9,684,375)
(\$8,457,198)	(\$9,438,600)	(\$9,419,368)	(\$9,465,971)	(\$9,642,968)
\$1,066,459	\$60,931	(\$192,298)	(\$104,976)	\$261,262
\$303,100	\$1,369,559	\$1,907,207	\$1,714,909	\$1,609,933
<b>\$1,369,559</b>	<b>\$1,430,490</b>	<b>\$1,714,909</b>	<b>\$1,609,933</b>	<b>\$1,871,195</b>



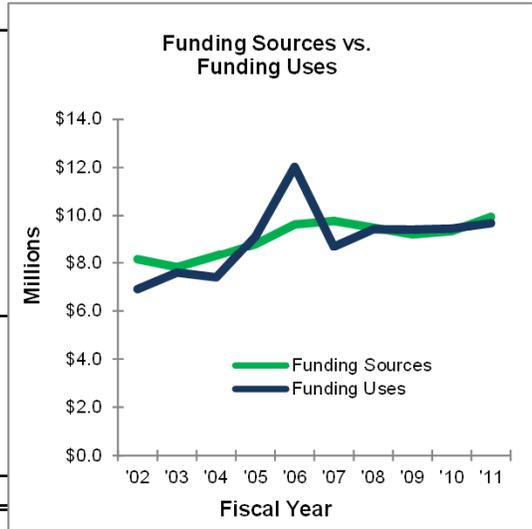
# Transportation Sales Tax Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes	\$7,564,716	\$7,766,227	\$8,250,896	\$8,743,716	\$9,396,971
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues					
Grants	\$0	\$0	\$0	\$0	\$140,000
Interest	\$44,790	\$29,036	\$49,259	\$65,794	\$74,349
Fees and Service Charges					
Other Local Revenues					
	<b>\$7,609,506</b>	<b>\$7,795,263</b>	<b>\$8,300,155</b>	<b>\$8,809,510</b>	<b>\$9,611,320</b>
Other Funding Sources/Transfers	\$539,876	\$21,707	\$311	\$0	\$16,900
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$8,149,382</b>	<b>\$7,816,970</b>	<b>\$8,300,466</b>	<b>\$8,809,510</b>	<b>\$9,628,220</b>
<b>Financial Uses</b>					
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Operating Transfers to Other Funds	\$6,912,889	\$7,597,235	\$7,401,513	\$9,131,067	\$12,024,680
Interest and Other Non-Oper Cash Exp	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditure Uses</b>	<b>\$6,912,889</b>	<b>\$7,597,235</b>	<b>\$7,401,513</b>	<b>\$9,131,067</b>	<b>\$12,024,680</b>
<b>Increase/(Decrease) to Cash</b>	<b>\$1,236,493</b>	<b>\$219,735</b>	<b>\$898,953</b>	<b>(\$321,557)</b>	<b>(\$2,396,460)</b>
<b>Ending Cash and Other Resources #</b>	<b>\$1,191,995</b>	<b>\$1,245,326</b>	<b>\$2,258,130</b>	<b>\$1,841,321</b>	<b>\$0</b>
<b>20% of Total Expenditures</b>	<b>\$1,382,578</b>	<b>\$1,519,447</b>	<b>\$1,480,303</b>	<b>\$1,826,213</b>	<b>\$2,404,936</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>(\$190,583)</b>	<b>(\$274,121)</b>	<b>\$777,827</b>	<b>\$15,108</b>	<b>(\$2,404,936)</b>

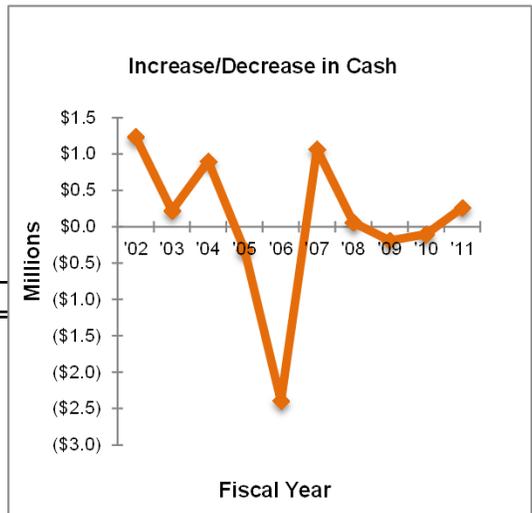
# Ending Cash and Other Resources is equal to cash and cash equivalents

# Financial Sources and Uses

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$9,495,176	\$9,456,240	\$9,200,210	\$9,349,477	\$9,898,088
\$0	\$0	\$0	\$0	\$0
\$28,481	\$43,291	\$26,860	\$11,518	\$6,142
<b>\$9,523,657</b>	<b>\$9,499,531</b>	<b>\$9,227,070</b>	<b>\$9,360,995</b>	<b>\$9,904,230</b>
\$251,802	\$0	\$0	\$0	\$41,407
<b>\$9,775,459</b>	<b>\$9,499,531</b>	<b>\$9,227,070</b>	<b>\$9,360,995</b>	<b>\$9,945,637</b>



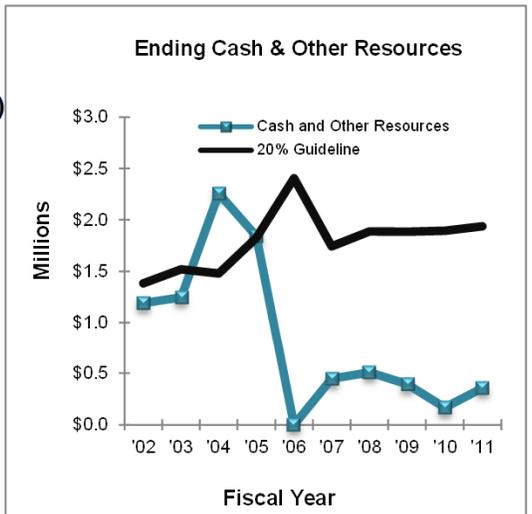
\$0	\$0	\$0	\$0	\$0
\$8,709,000	\$9,438,600	\$9,419,368	\$9,465,971	\$9,684,375
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$8,709,000</b>	<b>\$9,438,600</b>	<b>\$9,419,368</b>	<b>\$9,465,971</b>	<b>\$9,684,375</b>



<b>\$1,066,459</b>	<b>\$60,931</b>	<b>(\$192,298)</b>	<b>(\$104,976)</b>	<b>\$261,262</b>
<b>\$447,293</b>	<b>\$509,994</b>	<b>\$393,841</b>	<b>\$168,871</b>	<b>\$357,453</b>

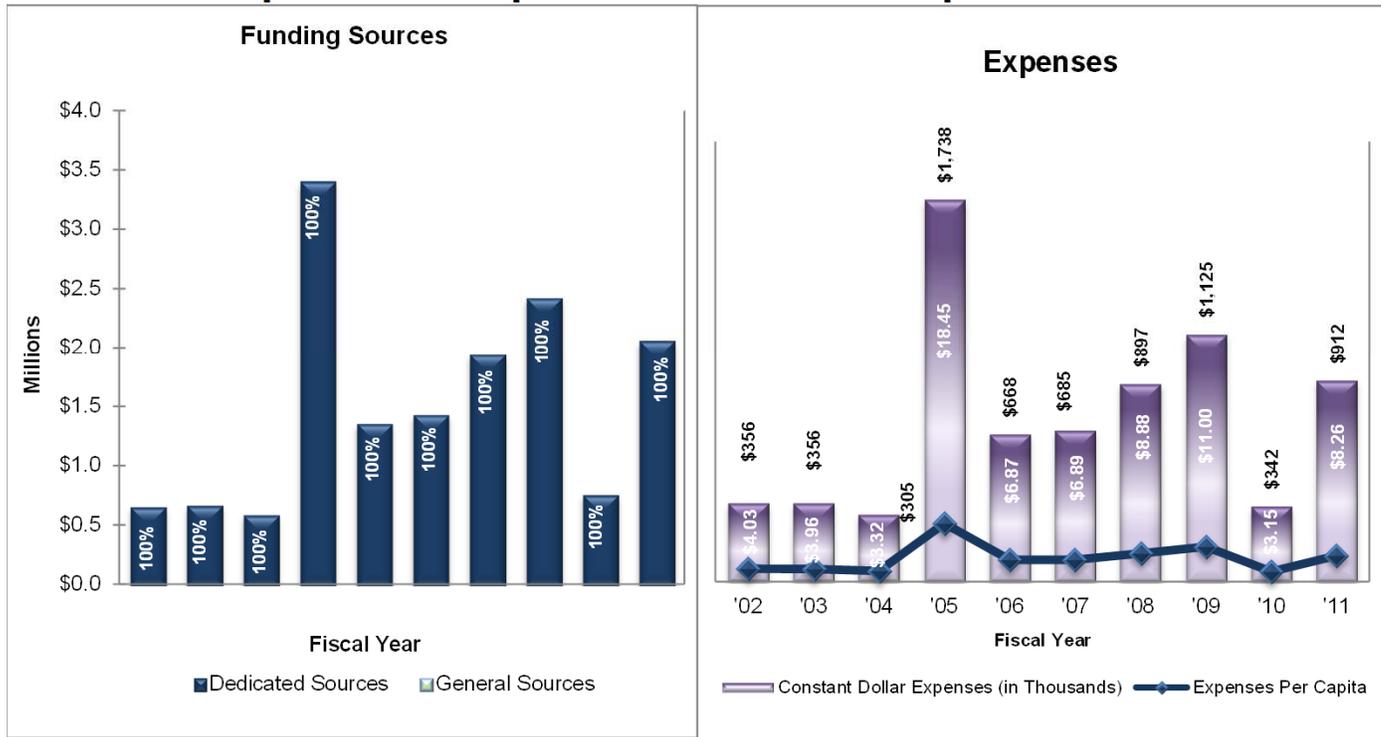
<b>\$1,741,800</b>	<b>\$1,887,720</b>	<b>\$1,883,874</b>	<b>\$1,893,194</b>	<b>\$1,936,875</b>
--------------------	--------------------	--------------------	--------------------	--------------------

<b>(\$1,294,507)</b>	<b>(\$1,377,726)</b>	<b>(\$1,490,033)</b>	<b>(\$1,724,323)</b>	<b>(\$1,579,422)</b>
----------------------	----------------------	----------------------	----------------------	----------------------



(THIS PAGE INTENTIONALLY LEFT BLANK)

# Transportation Departments - Public Improvement Fund



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Expenses without Capital Projects	Capital Projects	Total Expenses/Dedicated Sources	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$640,830	\$0	\$640,830	179.9	\$356,215	88,328	\$4.03	(25.93%)
2003	\$655,645	\$0	\$655,645	184.0	\$356,329	89,913	\$3.96	(1.73%)
2004	\$575,260	\$0	\$575,260	188.9	\$304,531	91,712	\$3.32	(16.21%)
2005	\$3,395,058	\$0	\$3,395,058	195.3	\$1,738,381	94,211	\$18.45	455.70%
2006	\$1,346,169	\$0	\$1,346,169	201.6	\$667,743	97,202	\$6.87	(62.77%)
2007	\$1,420,780	\$0	\$1,420,780	207.3	\$685,374	99,405	\$6.89	0.37%
2008	\$1,930,738	\$0	\$1,930,738	215.3	\$896,754	100,976	\$8.88	28.81%
2009	\$2,414,085	\$0	\$2,414,085	214.5	\$1,125,253	102,324	\$11.00	23.83%
2010	\$745,187	\$0	\$745,187	218.1	\$341,741	108,500	\$3.15	(71.36%)
<b>2011</b>	<b>\$2,051,664</b>	<b>\$0</b>	<b>\$2,051,664</b>	<b>224.9</b>	<b>\$912,098</b>	<b>110,438</b>	<b>\$8.26</b>	<b>162.21%</b>

## Description:

The Public Improvement Fund (PIF) is a special revenue fund that accounts for 4.1% of the city's 1% general sales tax. These funds are used for general government capital projects. Sales tax receipts are deposited and accumulated in this fund and then annually are transferred to the Capital Projects Fund.

## Analysis:

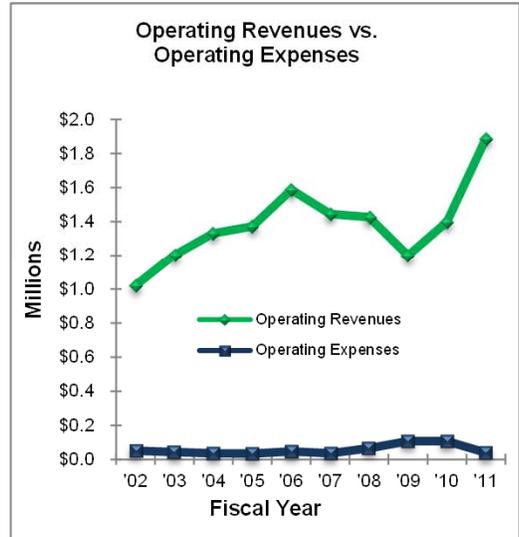
The amounts can vary greatly from year to year and are dependent upon the number and size of the capital projects. In FY 2005 the significant increase was to help fund the Chapel Hill Road Extension and Southampton Rd (Nifong to St. Farm) capital project. In FY 2011, the increase was to help fund the Rolling Hills Road and Avenue of the Columns capital projects.

# Public Improvement Fund

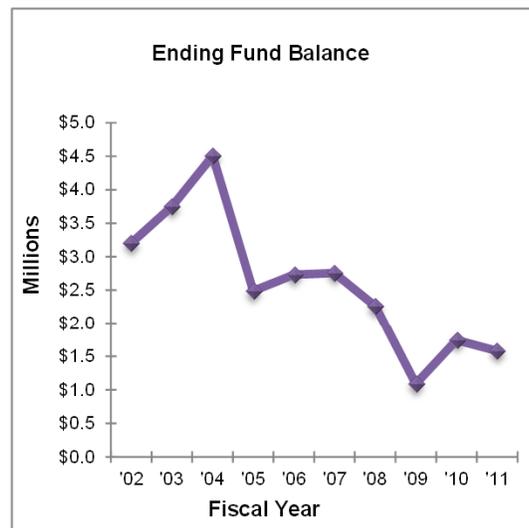
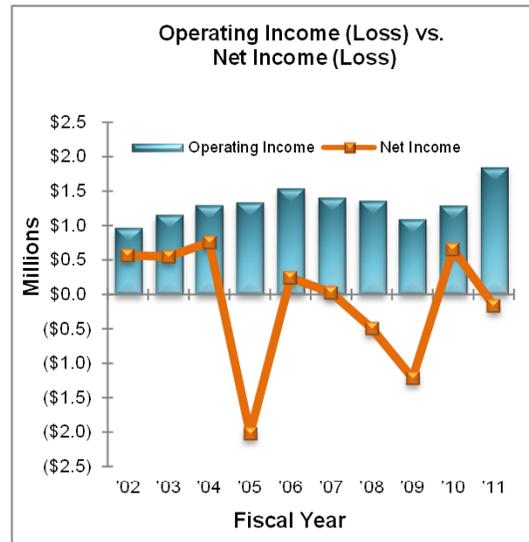
	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Revenues:</b>					
Sales Tax	\$639,733	\$659,690	\$699,478	\$742,558	\$799,542
Fees and service charges	\$197,784	\$488,355	\$527,045	\$543,214	\$676,880
Investment Revenue	\$183,599	\$55,007	\$106,452	\$87,162	\$112,667
<b>Total Revenues</b>	<b>\$1,021,116</b>	<b>\$1,203,052</b>	<b>\$1,332,975</b>	<b>\$1,372,934</b>	<b>\$1,589,089</b>
<b>Expenditures:</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$41,094	\$34,707	\$35,575	\$33,558	\$46,169
Utilities, Services and Miscellaneous	\$9,789	\$8,828	\$685	\$0	\$0
<b>Total Expenditures</b>	<b>\$50,883</b>	<b>\$43,535</b>	<b>\$36,260</b>	<b>\$33,558</b>	<b>\$46,169</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$970,233</b>	<b>\$1,159,517</b>	<b>\$1,296,715</b>	<b>\$1,339,376</b>	<b>\$1,542,920</b>
<b>Other Financing Sources (Uses):</b>					
Operating Transfer From Other Funds	\$184,948	\$1,557	\$391	\$0	\$909
Operating Transfers To Other Funds	(\$589,947)	(\$612,110)	(\$539,000)	(\$3,361,500)	(\$1,300,000)
<b>Total Otr. Financing Sources (Uses)</b>	<b>(\$404,999)</b>	<b>(\$610,553)</b>	<b>(\$538,609)</b>	<b>(\$3,361,500)</b>	<b>(\$1,299,091)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$565,234</b>	<b>\$548,964</b>	<b>\$758,106</b>	<b>(\$2,022,124)</b>	<b>\$243,829</b>
Fund Equity, Beg of Year	\$2,636,001	\$3,201,235	\$3,750,199	\$4,508,305	\$2,486,181
<b>Fund Equity End of Year</b>	<b>\$3,201,235</b>	<b>\$3,750,199</b>	<b>\$4,508,305</b>	<b>\$2,486,181</b>	<b>\$2,730,010</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$810,040	\$810,059	\$787,815	\$803,519	\$850,439
\$485,742	\$524,511	\$368,592	\$549,524	\$1,010,246
\$149,799	\$93,543	\$43,881	\$46,691	\$26,933
<u>\$1,445,581</u>	<u>\$1,428,113</u>	<u>\$1,200,288</u>	<u>\$1,399,734</u>	<u>\$1,887,618</u>
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$35,539	\$62,742	\$105,947	\$106,684	\$39,122
\$0	\$2,768	\$838	\$3	\$0
<u>\$35,539</u>	<u>\$65,510</u>	<u>\$106,785</u>	<u>\$106,687</u>	<u>\$39,122</u>



<u>\$1,410,042</u>	<u>\$1,362,603</u>	<u>\$1,093,503</u>	<u>\$1,293,047</u>	<u>\$1,848,496</u>
\$0	\$7,721	\$0	\$0	\$0
(\$1,385,241)	(\$1,865,228)	(\$2,307,300)	(\$638,500)	(\$2,012,542)
<u>(\$1,385,241)</u>	<u>(\$1,857,507)</u>	<u>(\$2,307,300)</u>	<u>(\$638,500)</u>	<u>(\$2,012,542)</u>
<u>\$24,801</u>	<u>(\$494,904)</u>	<u>(\$1,213,797)</u>	<u>\$654,547</u>	<u>(\$164,046)</u>
\$2,730,010	\$2,754,811	\$2,301,210	\$1,087,413	\$1,741,960
<u><b>\$2,754,811</b></u>	<u><b>\$2,259,907</b></u>	<u><b>\$1,087,413</b></u>	<u><b>\$1,741,960</b></u>	<u><b>\$1,577,914</b></u>



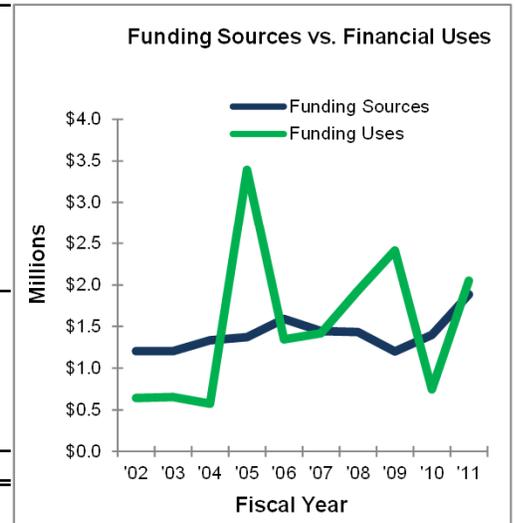
# Public Improvement Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes	\$639,733	\$659,690	\$699,478	\$742,558	\$799,542
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues					
Grants					
Interest	\$183,599	\$55,007	\$106,452	\$87,162	\$112,667
Fees and Service Charges	\$197,784	\$488,355	\$527,045	\$543,214	\$676,880
Other Local Revenues					
	<b>\$1,021,116</b>	<b>\$1,203,052</b>	<b>\$1,332,975</b>	<b>\$1,372,934</b>	<b>\$1,589,089</b>
Other Funding Sources/Transfers	\$184,948	\$1,557	\$391	\$0	\$909
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$1,206,064</b>	<b>\$1,204,609</b>	<b>\$1,333,366</b>	<b>\$1,372,934</b>	<b>\$1,589,998</b>
<b>Financial Uses</b>					
Operating Expenses	\$50,883	\$43,535	\$36,260	\$33,558	\$46,169
Operating Transfers to Other Funds	\$589,947	\$612,110	\$539,000	\$3,361,500	\$1,300,000
Interest and Other Non-Oper Cash Exp	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditure Uses</b>	<b>\$640,830</b>	<b>\$655,645</b>	<b>\$575,260</b>	<b>\$3,395,058</b>	<b>\$1,346,169</b>
<b>Increase/(Decrease) to Cash</b>	<b>\$565,234</b>	<b>\$548,964</b>	<b>\$758,106</b>	<b>(\$2,022,124)</b>	<b>\$243,829</b>
<b>Projected Ending Cash # and Other Resources</b>	<b>\$3,120,211</b>	<b>\$3,623,029</b>	<b>\$4,367,392</b>	<b>\$2,375,200</b>	<b>\$2,623,348</b>
<b>20% of Total Expenditures</b>	<b>\$128,166</b>	<b>\$131,129</b>	<b>\$115,052</b>	<b>\$679,012</b>	<b>\$269,234</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>\$2,992,045</b>	<b>\$3,491,900</b>	<b>\$4,252,340</b>	<b>\$1,696,188</b>	<b>\$2,354,114</b>

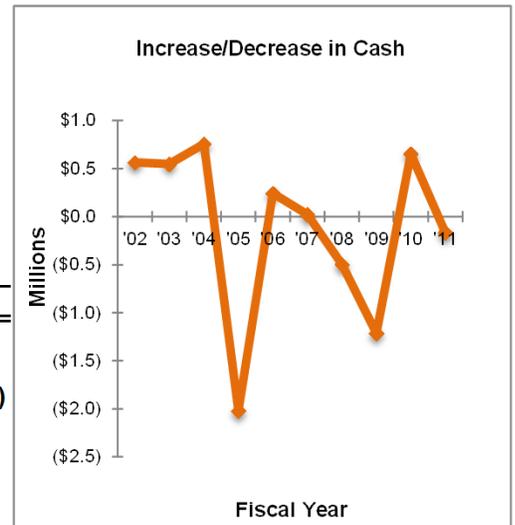
# Ending Cash and Other Resources is equal to cash and cash equivalents and cash restricted for development charges

# Financial Sources and Uses

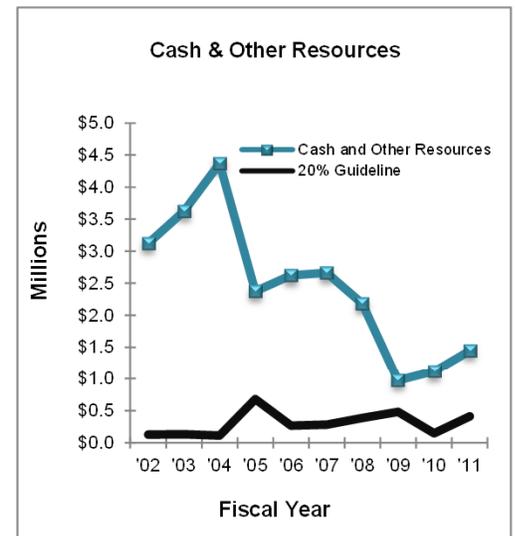
Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$810,040	\$810,059	\$787,815	\$803,519	\$850,439
\$149,799	\$93,543	\$43,881	\$46,691	\$26,933
\$485,742	\$524,511	\$368,592	\$549,524	\$1,010,246
<b>\$1,445,581</b>	<b>\$1,428,113</b>	<b>\$1,200,288</b>	<b>\$1,399,734</b>	<b>\$1,887,618</b>
\$0	\$7,721	\$0	\$0	\$0
<b>\$1,445,581</b>	<b>\$1,435,834</b>	<b>\$1,200,288</b>	<b>\$1,399,734</b>	<b>\$1,887,618</b>



\$35,539	\$65,510	\$106,785	\$106,687	\$39,122
\$1,385,241	\$1,865,228	\$2,307,300	\$638,500	\$2,012,542
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$1,420,780</b>	<b>\$1,930,738</b>	<b>\$2,414,085</b>	<b>\$745,187</b>	<b>\$2,051,664</b>



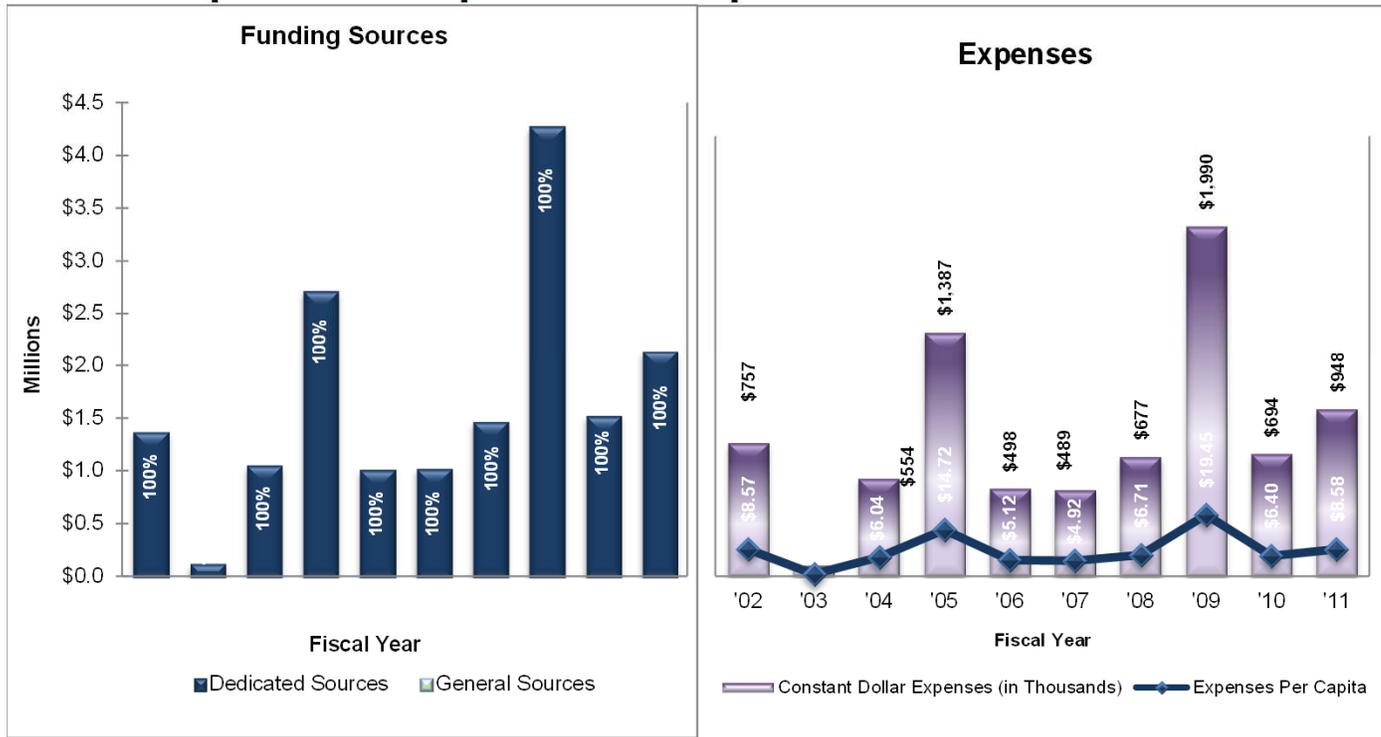
\$24,801	(\$494,904)	(\$1,213,797)	\$654,547	(\$164,046)
\$2,663,591	\$2,179,621	\$973,399	\$1,115,385	\$1,447,107



\$284,156	\$386,148	\$482,817	\$149,037	\$410,333
\$2,379,435	\$1,793,473	\$490,582	\$966,348	\$1,036,774

(THIS PAGE INTENTIONALLY LEFT BLANK)

# Transportation Departments - Special Road District Tax Fund



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Expenses without Capital Projects	Capital Projects	Total Expenses/ Dedicated Sources	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$1,361,600	\$0	\$1,361,600	179.9	\$756,865	88,328	\$8.57	45.08%
2003	\$111,431	\$0	\$111,431	184.0	\$60,560	89,913	\$6.04	(92.14%)
2004	\$1,045,808	\$0	\$1,045,808	188.9	\$553,630	91,712	\$6.04	796.25%
2005	\$2,708,425	\$0	\$2,708,425	195.3	\$1,386,802	94,211	\$14.72	143.85%
2006	\$1,003,425	\$0	\$1,003,425	201.6	\$497,731	97,202	\$5.12	(65.21%)
2007	\$1,013,425	\$0	\$1,013,425	207.3	\$488,869	99,405	\$4.92	(3.96%)
2008	\$1,458,425	\$0	\$1,458,425	215.3	\$677,383	100,976	\$6.71	36.41%
2009	\$4,268,925	\$0	\$4,268,925	214.5	\$1,989,832	102,324	\$19.45	189.88%
2010	\$1,513,425	\$0	\$1,513,425	218.1	\$694,053	108,500	\$6.40	(67.11%)
<b>2011</b>	<b>\$2,132,599</b>	<b>\$0</b>	<b>\$2,132,599</b>	<b>224.9</b>	<b>\$948,079</b>	<b>110,438</b>	<b>\$8.58</b>	<b>34.20%</b>

## Description:

The Special Road District Tax Fund is a special revenue fund that is used to account for the road and bridge tax revenues that are collected by Boone County and shared with the City per agreement. These revenues are used to improve, maintain, construct and repair streets and roads within the City limits that qualify per this agreement. The taxes are deposited into this fund and transfers are done annually to move funds into the Capital Projects Fund to fund specific capital projects.

## Analysis:

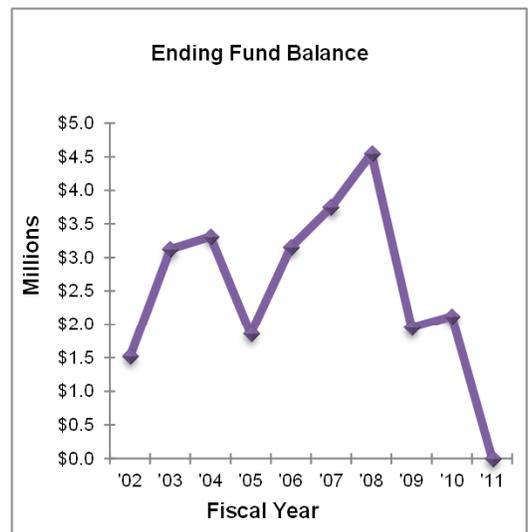
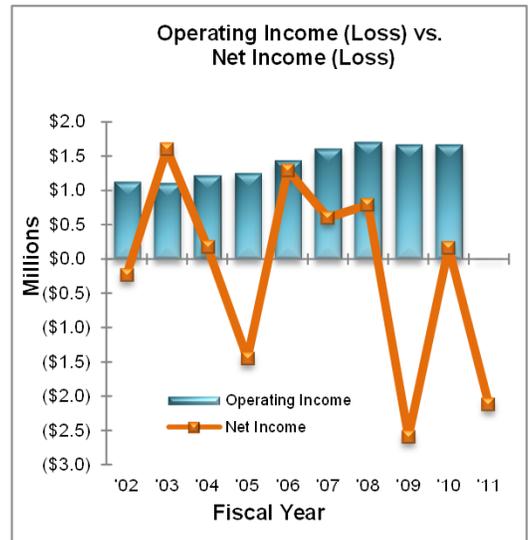
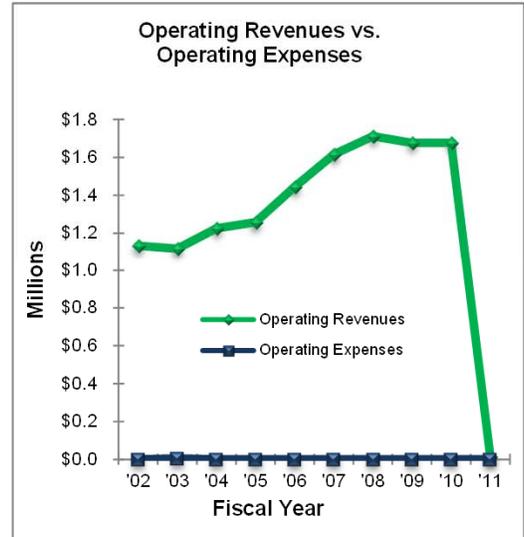
The expenses can vary greatly from year to year depending on the number and size of capital projects that need to be funded. In accordance with Governmental Accounting Standards Board Pronouncement 54, this fund no longer qualifies for presentation in the Comprehensive Annual Financial Report as a special revenue fund. As a result, beginning in FY 2012, these tax receipts will be deposited directly into the Capital Projects Fund. Therefore, the ending fund balance and cash and other resources has been reduced to \$0 at the end of FY 2011.

# Special Road District Tax Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Revenues:</b>					
Revenue from Other Gov. Units	\$1,111,632	\$1,118,279	\$1,173,369	\$1,238,934	\$1,396,555
Fees and service charges					
Investment Revenue	\$21,747	\$0	\$52,985	\$19,401	\$47,790
<b>Total Revenues</b>	<b>\$1,133,379</b>	<b>\$1,118,279</b>	<b>\$1,226,354</b>	<b>\$1,258,335</b>	<b>\$1,444,345</b>
<b>Expenditures:</b>					
Personal Services					
Materials and Supplies					
Travel and Training					
Intragovernmental					
Utilities, Services and Miscellaneous		\$4,931			
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$4,931</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>					
	\$1,133,379	\$1,113,348	\$1,226,354	\$1,258,335	\$1,444,345
<b>Other Financing Sources (Uses):</b>					
Operating Transfer From Other Funds		\$600,000			\$853,234
Operating Transfers To Other Funds	(\$1,361,600)	(\$106,500)	(\$1,045,808)	(\$2,708,425)	(\$1,003,425)
<b>Total Otr. Financing Sources (Uses)</b>	<b>(\$1,361,600)</b>	<b>\$493,500</b>	<b>(\$1,045,808)</b>	<b>(\$2,708,425)</b>	<b>(\$150,191)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>					
	(\$228,221)	\$1,606,848	\$180,546	(\$1,450,090)	\$1,294,154
Fund Equity, Beg of Year	\$1,749,008	\$1,520,787	\$3,127,635	\$3,308,181	\$1,858,091
<b>Fund Equity End of Year</b>	<b>\$1,520,787</b>	<b>\$3,127,635</b>	<b>\$3,308,181</b>	<b>\$1,858,091</b>	<b>\$3,152,245</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$1,498,042	\$1,593,079	\$1,649,274	\$1,657,715	\$0
\$117,938	\$118,924	\$27,923	\$19,688	\$13,471
<u>\$1,615,980</u>	<u>\$1,712,003</u>	<u>\$1,677,197</u>	<u>\$1,677,403</u>	<u>\$13,471</u>
\$0	\$0	\$0	\$0	\$0
\$1,615,980	\$1,712,003	\$1,677,197	\$1,677,403	\$13,471
	\$538,500			
(\$1,013,425)	(\$1,458,425)	(\$4,268,925)	(\$1,513,425)	(\$2,132,599)
<u>(\$1,013,425)</u>	<u>(\$919,925)</u>	<u>(\$4,268,925)</u>	<u>(\$1,513,425)</u>	<u>(\$2,132,599)</u>
\$602,555	\$792,078	(\$2,591,728)	\$163,978	(\$2,119,128)
\$3,149,884	\$3,754,800	\$4,546,878	\$1,955,150	\$2,119,128
<b><u>\$3,752,439</u></b>	<b><u>\$4,546,878</u></b>	<b><u>\$1,955,150</u></b>	<b><u>\$2,119,128</u></b>	<b><u>\$0</u></b>



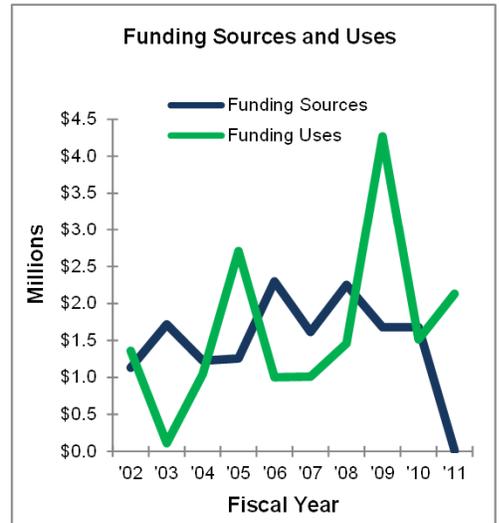
# Special Road District Tax Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes					
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues					
Grants	\$1,111,632	\$1,118,279	\$1,173,369	\$1,238,934	\$1,396,555
Interest	\$21,747	\$0	\$52,985	\$19,401	\$47,790
Fees and Service Charges	\$0	\$0	\$0	\$0	\$0
Other Local Revenues					
	<b>\$1,133,379</b>	<b>\$1,118,279</b>	<b>\$1,226,354</b>	<b>\$1,258,335</b>	<b>\$1,444,345</b>
Other Funding Sources/Transfers	\$0	\$600,000	\$0	\$0	\$853,234
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$1,133,379</b>	<b>\$1,718,279</b>	<b>\$1,226,354</b>	<b>\$1,258,335</b>	<b>\$2,297,579</b>
<b>Financial Uses</b>					
Operating Expenses	\$0	\$4,931	\$0	\$0	\$0
Operating Transfers to Other Funds	\$1,361,600	\$106,500	\$1,045,808	\$2,708,425	\$1,003,425
Interest and Other Non-Oper Cash Exp	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditure Uses</b>	<b>\$1,361,600</b>	<b>\$111,431</b>	<b>\$1,045,808</b>	<b>\$2,708,425</b>	<b>\$1,003,425</b>
<b>Increase/(Decrease) to Cash</b>	<b>(\$228,221)</b>	<b>\$1,606,848</b>	<b>\$180,546</b>	<b>(\$1,450,090)</b>	<b>\$1,294,154</b>
<b>Projected Ending Cash # and Other Resources</b>	<b>\$408,106</b>	<b>\$3,119,662</b>	<b>\$3,297,681</b>	<b>\$616,889</b>	<b>\$1,750,249</b>
<b>20% of Total Expenditures</b>	<b>\$272,320</b>	<b>\$22,286</b>	<b>\$209,162</b>	<b>\$541,685</b>	<b>\$200,685</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>\$135,786</b>	<b>\$3,097,376</b>	<b>\$3,088,519</b>	<b>\$75,204</b>	<b>\$1,549,564</b>

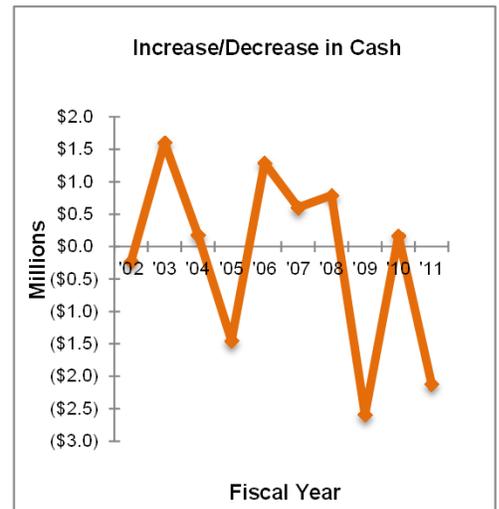
# Ending Cash and Other Resources is equal to cash and cash equivalents

# Financial Sources and Uses

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$1,498,042	\$1,593,079	\$1,649,274	\$1,657,715	\$0
\$117,938	\$118,924	\$27,923	\$19,688	\$13,471
\$0	\$0	\$0	\$0	\$0
<b>\$1,615,980</b>	<b>\$1,712,003</b>	<b>\$1,677,197</b>	<b>\$1,677,403</b>	<b>\$13,471</b>
\$0	\$538,500	\$0	\$0	\$0
<b>\$1,615,980</b>	<b>\$2,250,503</b>	<b>\$1,677,197</b>	<b>\$1,677,403</b>	<b>\$13,471</b>

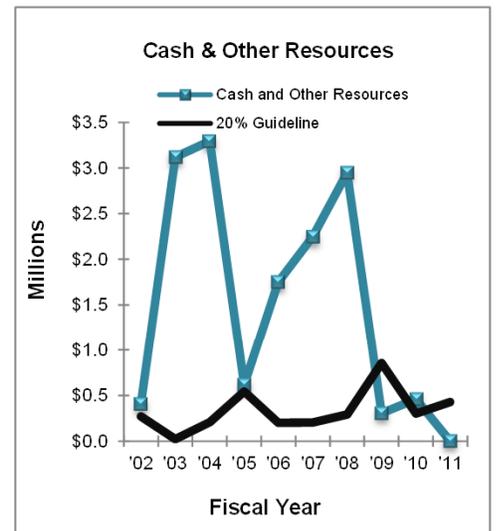


\$0	\$0	\$0	\$0	\$0
\$1,013,425	\$1,458,425	\$4,268,925	\$1,513,425	\$2,132,599
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$1,013,425</b>	<b>\$1,458,425</b>	<b>\$4,268,925</b>	<b>\$1,513,425</b>	<b>\$2,132,599</b>



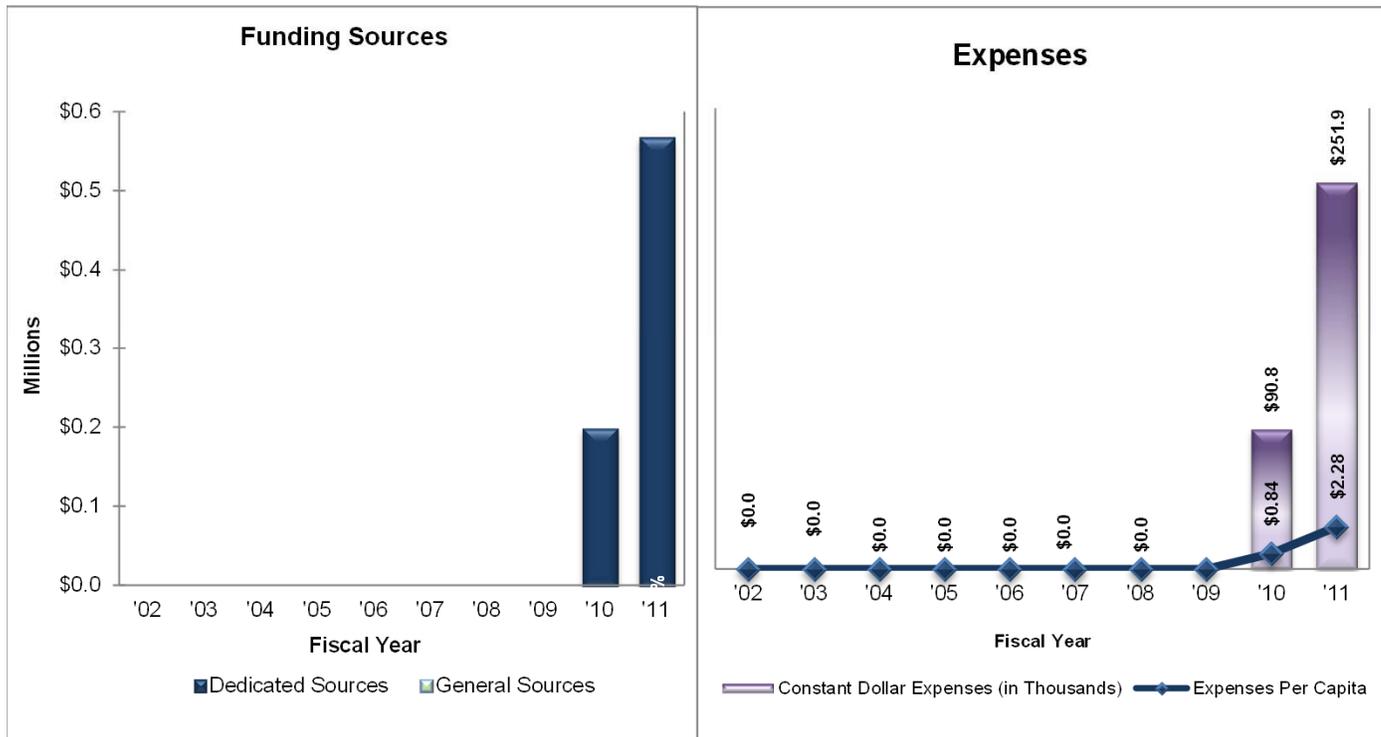
<b>\$602,555</b>	<b>\$792,078</b>	<b>(\$2,591,728)</b>	<b>\$163,978</b>	<b>(\$2,119,128)</b>
<b>\$2,249,014</b>	<b>\$2,950,177</b>	<b>\$305,147</b>	<b>\$460,419</b>	<b>\$0</b>

<b>\$202,685</b>	<b>\$291,685</b>	<b>\$853,785</b>	<b>\$302,685</b>	<b>\$426,520</b>
<b>\$2,046,329</b>	<b>\$2,658,492</b>	<b>(\$548,638)</b>	<b>\$157,734</b>	<b>(\$426,520)</b>



(THIS PAGE INTENTIONALLY LEFT BLANK)

# Transportation Departments - Stadium TDD



Source: Financial Management Information Supplement  
 Expenses do NOT include Encumbrances

Fiscal Year	Expenses without Capital Projects	Capital Projects	Total Expenses/ Dedicated Sources	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars
2002	\$0	\$0	\$0	179.9	\$0	88,328	\$0.00
2003	\$0	\$0	\$0	184.0	\$0	89,913	\$0.00
2004	\$0	\$0	\$0	188.9	\$0	91,712	\$0.00
2005	\$0	\$0	\$0	195.3	\$0	94,211	\$0.00
2006	\$0	\$0	\$0	201.6	\$0	97,202	\$0.00
2007	\$0	\$0	\$0	207.3	\$0	99,405	\$0.00
2008	\$0	\$0	\$0	215.3	\$0	100,976	\$0.00
2009	\$0	\$0	\$0	214.5	\$0	102,324	\$0.00
2010	\$197,900	\$0	\$197,900	218.1	\$90,757	108,500	\$0.84
<b>2011</b>	<b>\$566,536</b>	<b>\$0</b>	<b>\$566,536</b>	<b>224.9</b>	<b>\$251,862</b>	<b>110,438</b>	<b>\$2.28</b>

**Description:**

The Stadium TDD Fund is a special revenue fund that accounts for tax receipts from the Stadium Transportation Development District sales tax from the Shoppes at Stadium, Columbia Mall and Stadium Corridor. These receipts are deposited and accumulated in this fund and then transfers move the funds to the Capital Projects Fund to fund specific street capital projects within this transportation development district. All funding sources are dedicated.

**Analysis:**

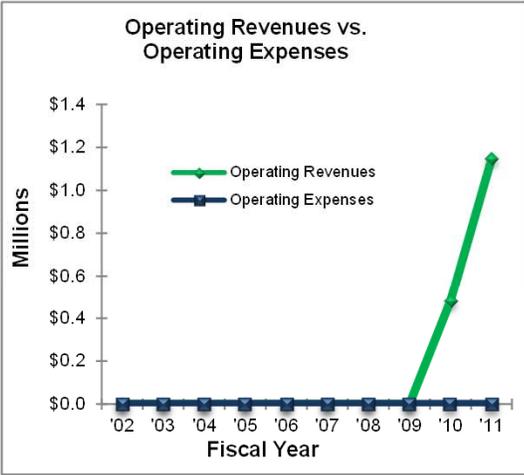
Funding of specific Stadium TDD projects began in FY 2010 and will continue through FY 2016.

# Stadium TDD

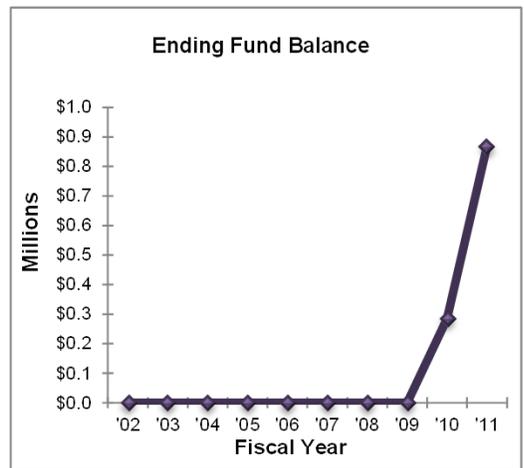
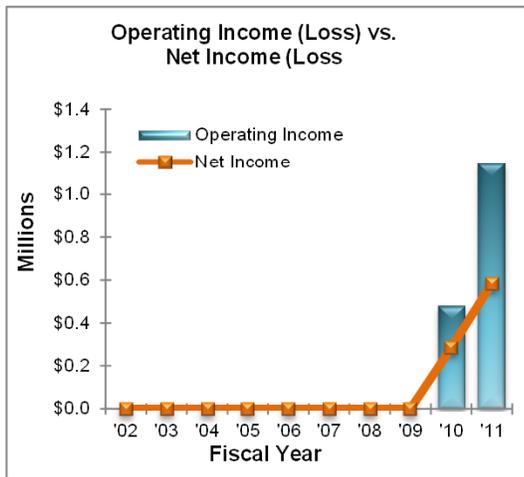
	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Revenues:</b>					
Sales Tax	\$0	\$0	\$0	\$0	\$0
Fees and service charges	\$0	\$0	\$0	\$0	\$0
Investment Revenue	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures:</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$0	\$0	\$0	\$0	\$0
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Excess (Deficiency) of</b>					
<b>Revenues Over Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Sources (Uses):</b>					
Operating Transfer From Other Funds	\$0	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	\$0	\$0	\$0	\$0	\$0
<b>Total Otr. Financing Sources (Uses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Excess (Deficiency) of</b>					
<b>Revenues Over Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Fund Equity, Beg of Year	\$0	\$0	\$0	\$0	\$0
Equity Transfer					
<b>Fund Equity End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$477,076	\$1,137,603
\$0	\$0	\$0	\$5,667	\$11,822
\$0	\$0	\$0	\$482,743	\$1,149,425
\$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	\$0	\$482,743	\$1,149,425
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	(\$197,900)	(\$566,536)
\$0	\$0	\$0	(\$197,900)	(\$566,536)
\$0	\$0	\$0	\$284,843	\$582,889
\$0	\$0	\$0	\$0	\$284,843
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$284,843</b>	<b>\$867,732</b>



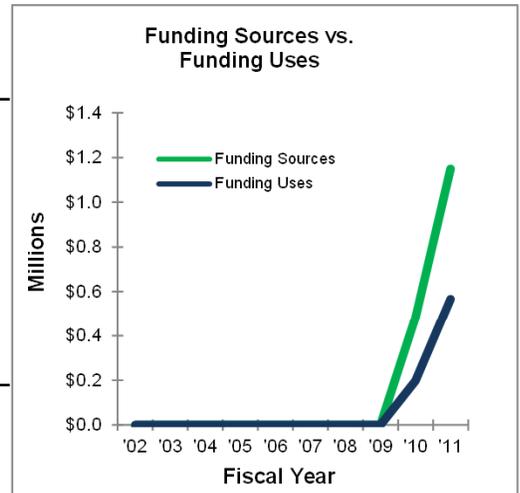
# Stadium TDD

Financial Sources	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
Sales Taxes	\$0	\$0	\$0	\$0	\$0
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues					
Grants					
Interest	\$0	\$0	\$0	\$0	\$0
Fees and Service Charges	\$0	\$0	\$0	\$0	\$0
Other Local Revenues					
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0	\$0
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
 <b>Financial Uses</b>					
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Operating Transfers to Other Funds	\$0	\$0	\$0	\$0	\$0
Interest and Other Non-Oper Cash Exp	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditure Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
 <b>Increase/(Decrease) to Cash</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
 <b>Ending Cash and Other Resources #</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
 <b>20% of Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
 <b>Cash Above/(Below) 20% guideline</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

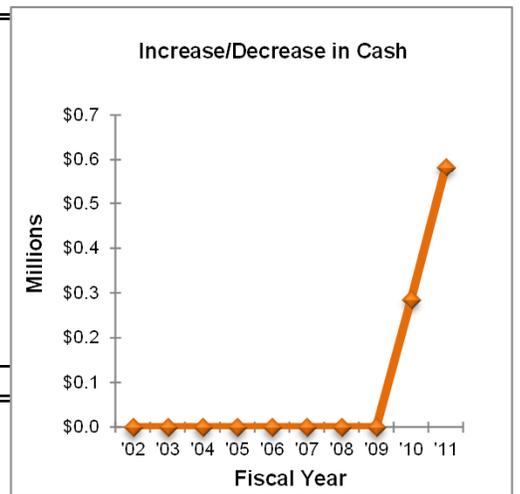
# Ending Cash and Other Resources is equal to cash and cash equivalents

# Financial Sources and Uses

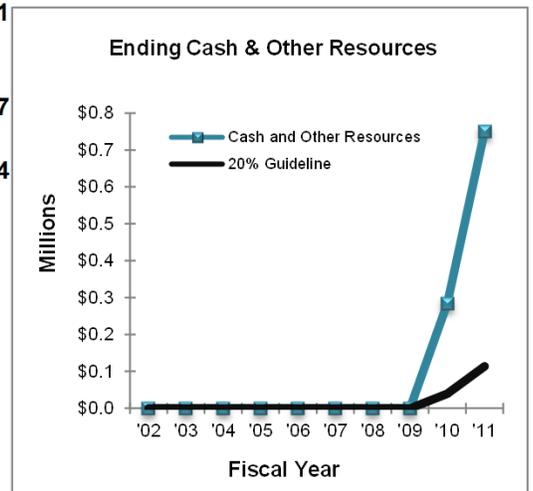
Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$5,667	\$11,822
\$0	\$0	\$0	\$477,076	\$1,137,603
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$482,743</b>	<b>\$1,149,425</b>
\$0	\$0	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$482,743</b>	<b>\$1,149,425</b>



\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$197,900	\$566,536
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$197,900</b>	<b>\$566,536</b>



\$0	\$0	\$0	\$284,843	\$582,889
\$0	\$0	\$0	\$284,207	\$749,881
\$0	\$0	\$0	\$39,580	\$113,307
\$0	\$0	\$0	\$244,627	\$636,574



(THIS PAGE INTENTIONALLY LEFT BLANK)



# 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 deciated to the department they are generated in and 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, transfer, 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.

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 City rate.

## Water and Electric Utility 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

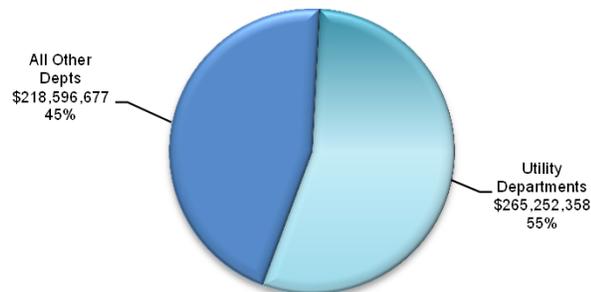
Sanitary Sewer Utility Fund accounts for the provision of sanitary sewer services to the residents of the City and a limited number of customers outside the city limits. All activities necessary to provide such services are accounted for this fund.

## 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.

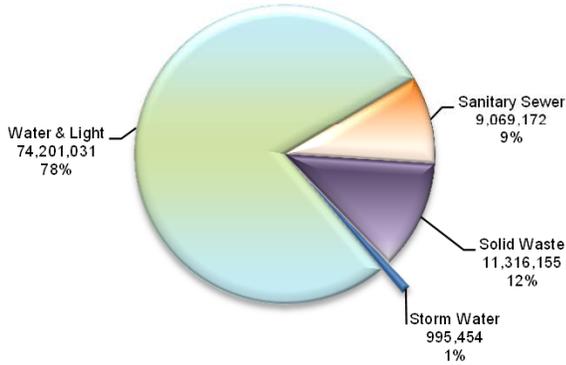
## Storm Water Utility Fund

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

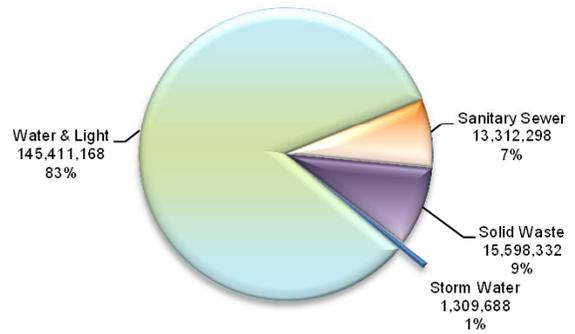


# Utility Departments - Summary

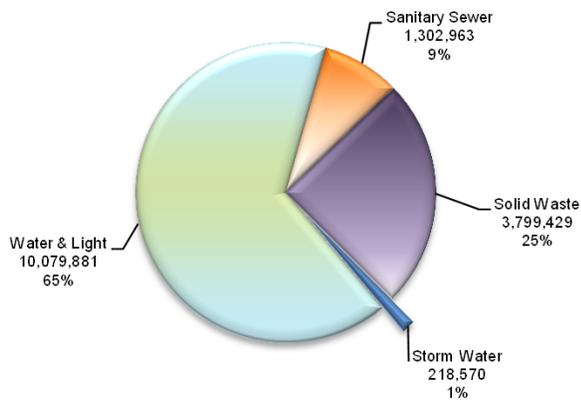
## 2002 Operation Expenses



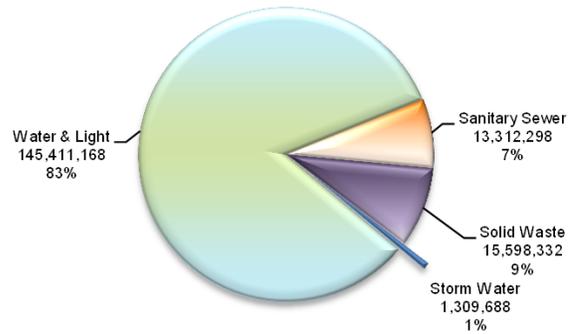
## 2011 Operation Expenses



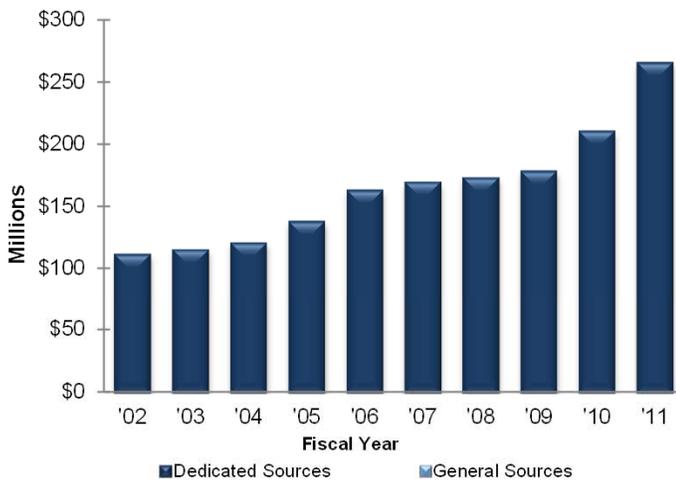
## 2002 Capital Project Expenses



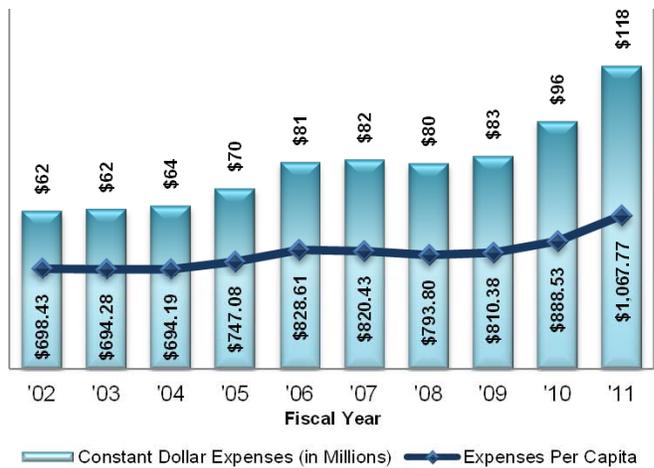
## 2011 Capital Project Expenses



## Funding Sources

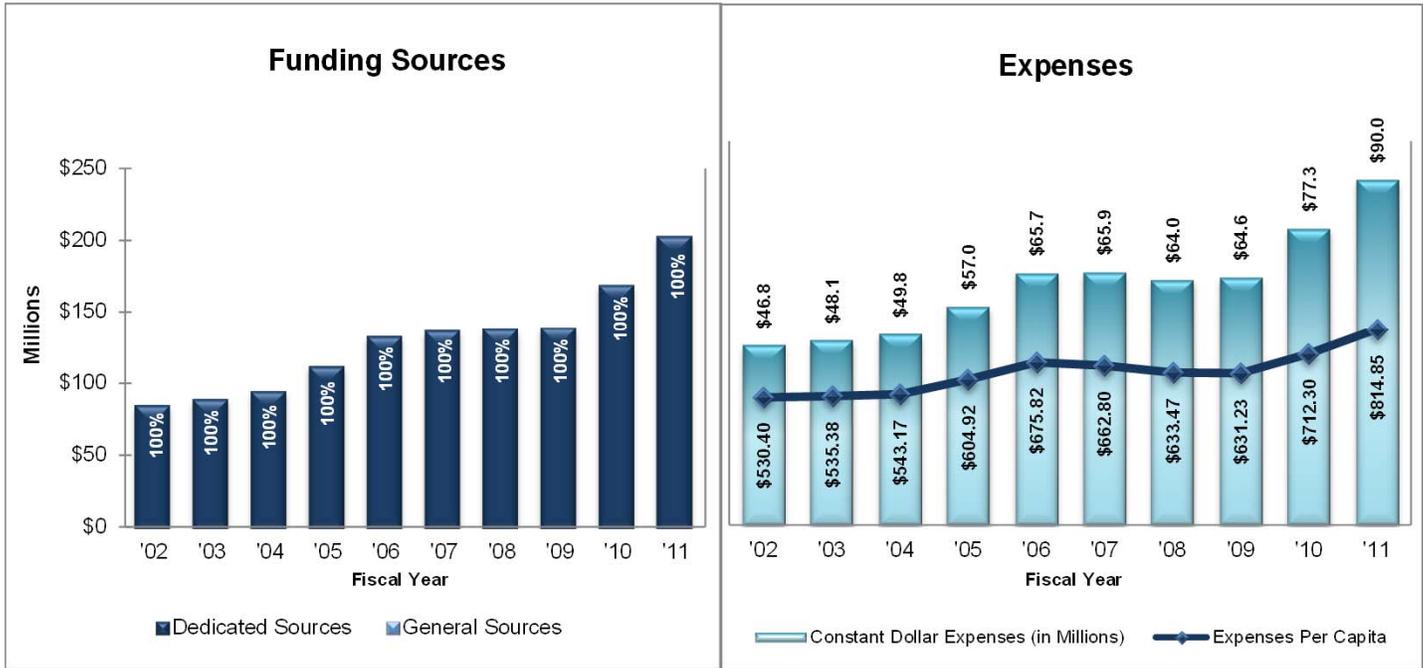


## Expenses



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

# Utility Departments - Water and Electric Fund



Source: Financial Management Information Supplement and City Budget Document  
Expenses do NOT include Encumbrances

Fiscal Year	Expenses without Capital Projects	Capital Projects	Total Expenses/ Dedicated Sources	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change over Previous Year
2002	\$74,201,031	\$10,079,881	\$84,280,912	179.9	\$46,848,756	88,328	\$530.40	1.67%
2003	\$78,285,204	\$10,288,295	\$88,573,499	184.0	\$48,137,771	89,913	\$535.38	0.94%
2004	\$82,346,723	\$11,753,362	\$94,100,085	188.9	\$49,814,762	91,712	\$543.17	1.45%
2005	\$95,115,905	\$16,184,906	\$111,300,811	195.3	\$56,989,663	94,211	\$604.92	11.37%
2006	\$107,793,860	\$24,638,946	\$132,432,806	201.6	\$65,690,876	97,202	\$675.82	11.72%
2007	\$109,726,025	\$26,854,989	\$136,581,014	207.3	\$65,885,680	99,405	\$662.80	(1.93%)
2008	\$118,467,425	\$19,252,049	\$137,719,474	215.3	\$63,965,423	100,976	\$633.47	(4.42%)
2009	\$127,901,098	\$10,667,261	\$138,568,359	214.5	\$64,589,492	102,324	\$631.23	(0.35%)
2010	\$135,981,766	\$32,540,945	\$168,522,711	218.1	\$77,284,143	108,500	\$712.30	12.84%
<b>2011</b>	<b>\$145,411,168</b>	<b>\$57,011,395</b>	<b>\$202,422,563</b>	<b>224.9</b>	<b>\$89,989,981</b>	<b>110,438</b>	<b>\$814.85</b>	<b>14.40%</b>

## Description:

The Water and Electric Fund is an enterprise revenue fund department which renders services to the general public on a user-charged basis. The revenues received are dedicated to the department. The areas of operation include administration and general, production and transmission and distribution. The primary funding source is Water and Electric utility charges which are part of the monthly City utility bills. Capital project funding are approved by the voters through ballot issues.

## Analysis:

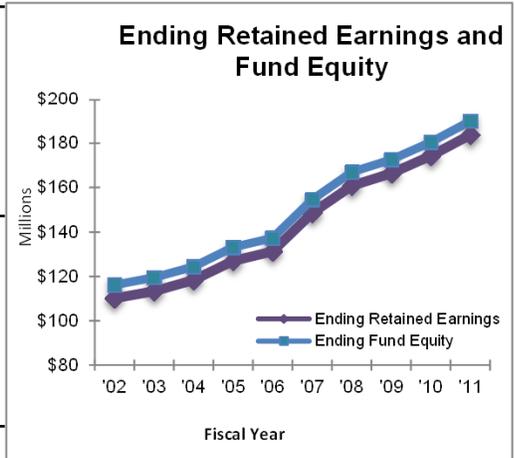
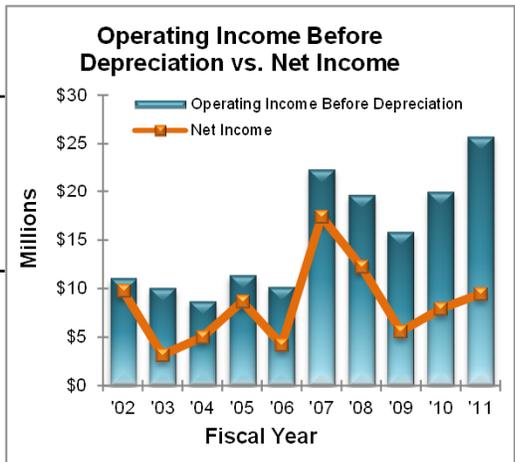
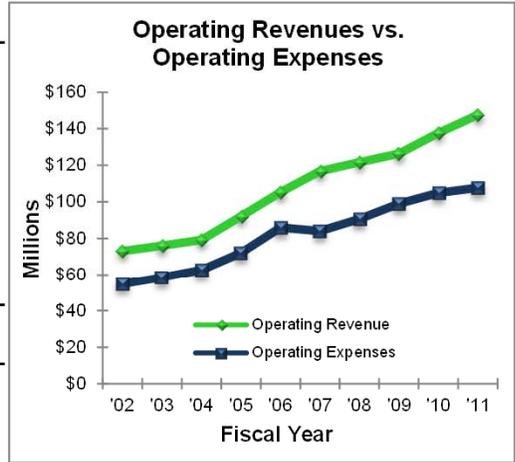
For the ten year period, there has been an overall increase in total expenses, constant dollar expenses, and per capita expenses. Ballot issues have been passed to provide funding for capital projects. Rates have been adjusted, as necessary, to provide funding for debt costs associated with voter approved ballot issues as well as to pay for increased operating costs, particularly in the area of purchased power. The debt coverage ratio has been above the 1.10 requirement for all ten years. Ending cash and other resources has been above the 20% guideline for the period of FY 2007 - FY 2011.

# Water and Electric Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Operating Revenues</b>					
Charges for services	\$73,119,302	\$76,094,540	\$79,237,016	\$92,127,894	\$105,384,237
<b>Total Operating Revenues</b>	<b>\$73,119,302</b>	<b>\$76,094,540</b>	<b>\$79,237,016</b>	<b>\$92,127,894</b>	<b>\$105,384,237</b>
<b>Operating Expenses:</b>					
Personal Services	\$10,378,718	\$10,405,134	\$10,730,455	\$11,554,038	\$12,341,605
Power Supply	\$35,121,193	\$37,832,022	\$42,020,885	\$50,449,894	\$61,544,668
Materials and Supplies	\$2,440,429	\$2,699,079	\$2,424,652	\$2,771,107	\$3,345,538
Travel and Training	\$52,540	\$69,897	\$90,484	\$102,500	\$145,322
Intragovernmental	\$2,318,502	\$2,357,808	\$2,221,951	\$2,310,173	\$2,588,286
Utilities, Services and Miscellaneous	\$4,529,528	\$5,080,530	\$5,071,203	\$4,864,443	\$5,939,068
<b>Total Operating Expenses</b>	<b>\$54,840,910</b>	<b>\$58,444,470</b>	<b>\$62,559,630</b>	<b>\$72,052,155</b>	<b>\$85,904,487</b>
<b>Operating Income (Loss) Before PILOT and Depreciation</b>	<b>\$18,278,392</b>	<b>\$17,650,070</b>	<b>\$16,677,386</b>	<b>\$20,075,739</b>	<b>\$19,479,750</b>
<b>P.I.L.O.T.</b>	(\$7,180,013)	(\$7,554,050)	(\$7,970,369)	(\$8,694,081)	(\$9,284,728)
<b>Operating Income (Loss) Before Depreciation</b>	<b>\$11,098,379</b>	<b>\$10,096,020</b>	<b>\$8,707,017</b>	<b>\$11,381,658</b>	<b>\$10,195,022</b>
<b>Depreciation</b>	(\$6,314,210)	(\$6,703,032)	(\$7,069,962)	(\$7,631,416)	(\$8,113,052)
<b>Operating Income (Loss)</b>	<b>\$4,784,169</b>	<b>\$3,392,988</b>	<b>\$1,637,055</b>	<b>\$3,750,242</b>	<b>\$2,081,970</b>
<b>Non-Operating Revenues:</b>					
Revenue From Other Gov. Units	\$0	\$0	\$62,100	\$0	\$0
Investment Revenue	\$3,873,089	\$896,385	\$1,144,726	\$1,488,102	\$2,059,054
Miscellaneous Revenue	\$1,308,470	\$648,104	\$1,946,997	\$5,686,053	\$1,426,077
<b>Total Non-Operating Revenues</b>	<b>\$5,181,559</b>	<b>\$1,544,489</b>	<b>\$3,153,823</b>	<b>\$7,174,155</b>	<b>\$3,485,131</b>
<b>Non-Operating Expenses:</b>					
Interest Expense	\$2,939,376	\$3,092,650	\$3,261,533	\$3,504,906	\$3,457,288
Bank & Paying Agent Fees	\$119,411	\$49,385	\$3,232	\$2,743	\$2,858
Loss on Sale/Disposal of Fixed Assets	\$31,100	\$46,697	\$11,978	\$3,303	\$27,648
Amortization	\$45,046	\$43,526	\$56,262	\$61,300	\$66,471
Miscellaneous Expense	\$0	\$0	\$45,464	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$3,134,933</b>	<b>\$3,232,258</b>	<b>\$3,378,469</b>	<b>\$3,572,252</b>	<b>\$3,554,265</b>
<b>Total Non-Operating Rev.(Expenses)</b>	<b>\$8,316,492</b>	<b>\$4,776,747</b>	<b>\$6,532,292</b>	<b>\$10,746,407</b>	<b>\$7,039,396</b>
<b>Operating Transfers:</b>					
Operating Transfers From Other Funds	\$26,468	\$79,017	\$90,000	\$100,000	\$66,667
Operating Transfers To Other Funds	(\$59,432)	(\$88,743)	(\$103,684)	(\$1,259,521)	(\$256,846)
<b>Total Operating Transfers</b>	<b>(\$32,964)</b>	<b>(\$9,726)</b>	<b>(\$13,684)</b>	<b>(\$1,159,521)</b>	<b>(\$190,179)</b>
<b>Net Income (Loss) Before Capital Contributions</b>	<b>\$6,797,831</b>	<b>\$1,695,493</b>	<b>\$1,398,725</b>	<b>\$6,192,624</b>	<b>\$1,822,657</b>
Capital Contributions*	\$2,976,699	\$1,482,800	\$3,592,303	\$2,496,160	\$2,394,574
<b>Net Income (Loss) Transferred To Retained Earnings</b>	<b>\$9,774,530</b>	<b>\$3,178,293</b>	<b>\$4,991,028</b>	<b>\$8,688,784</b>	<b>\$4,217,231</b>
Beginning Retained Earnings	\$100,346,098	\$110,120,628	\$113,298,921	\$118,289,949	\$126,978,733
<b>Ending Retained Earnings</b>	<b>\$110,120,628</b>	<b>\$113,298,921</b>	<b>\$118,289,949</b>	<b>\$126,978,733</b>	<b>\$131,195,964</b>
Contributed Capital	\$6,113,389	\$6,113,389	\$6,113,389	\$6,113,389	\$6,113,389
<b>Ending Fund Equity</b>	<b>\$116,234,017</b>	<b>\$119,412,310</b>	<b>\$124,403,338</b>	<b>\$133,092,122</b>	<b>\$137,309,353</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$116,758,098	\$121,609,839	\$126,435,095	\$137,633,839	\$147,684,732
<b>\$116,758,098</b>	<b>\$121,609,839</b>	<b>\$126,435,095</b>	<b>\$137,633,839</b>	<b>\$147,684,732</b>
\$13,550,405	\$14,586,460	\$15,470,692	\$15,786,287	\$16,287,042
\$56,526,459	\$62,680,572	\$67,413,243	\$73,683,788	\$72,897,808
\$3,903,338	\$3,468,296	\$3,799,915	\$3,751,927	\$3,991,128
\$158,173	\$163,010	\$157,122	\$145,826	\$142,566
\$2,939,461	\$3,202,345	\$3,442,442	\$3,680,680	\$4,010,294
\$6,977,341	\$6,622,912	\$8,810,612	\$7,911,844	\$10,485,159
<b>\$84,055,177</b>	<b>\$90,723,595</b>	<b>\$99,094,026</b>	<b>\$104,960,352</b>	<b>\$107,813,997</b>
<b>\$32,702,921</b>	<b>\$30,886,244</b>	<b>\$27,341,069</b>	<b>\$32,673,487</b>	<b>\$39,870,735</b>
(\$10,309,306)	(\$11,215,634)	(\$11,481,441)	(\$12,680,470)	(\$14,091,375)
<b>\$22,393,615</b>	<b>\$19,670,610</b>	<b>\$15,859,628</b>	<b>\$19,993,017</b>	<b>\$25,779,360</b>
(\$8,680,523)	(\$9,606,528)	(\$10,350,644)	(\$10,997,082)	(\$12,367,555)
<b>\$13,713,092</b>	<b>\$10,064,082</b>	<b>\$5,508,984</b>	<b>\$8,995,935</b>	<b>\$13,411,805</b>
\$0	\$17,645	\$9,043	\$8,312	\$1,166
\$3,912,379	\$3,734,576	\$4,280,043	\$3,742,207	\$2,392,204
\$3,549,245	\$3,524,266	\$1,700,815	\$1,453,678	\$1,449,881
<b>\$7,461,624</b>	<b>\$7,276,487</b>	<b>\$5,989,901</b>	<b>\$5,204,197</b>	<b>\$3,843,251</b>
\$5,189,803	\$5,621,734	\$5,940,890	\$6,384,864	\$7,307,055
\$2,370	\$2,934	\$9,808	\$10,954	\$2,906
\$15,240	\$48,339	\$67,698	\$57,779	\$16,276
\$89,108	\$94,839	\$91,714	\$101,596	\$139,914
\$0	\$0	\$0	\$0	\$0
<b>\$5,296,521</b>	<b>\$5,767,846</b>	<b>\$6,110,110</b>	<b>\$6,555,193</b>	<b>\$7,466,151</b>
\$12,758,145	\$13,044,333	\$12,100,011	\$11,759,390	\$11,309,402
\$0	\$3,375	\$0	\$0	\$2,521,152
(\$109,700)	(\$50,000)	(\$50,000)	(\$50,000)	(\$3,033,475)
<b>(\$109,700)</b>	<b>(\$46,625)</b>	<b>(\$50,000)</b>	<b>(\$50,000)</b>	<b>(\$512,323)</b>
<b>\$15,768,495</b>	<b>\$11,526,098</b>	<b>\$5,338,775</b>	<b>\$7,594,939</b>	<b>\$9,276,582</b>
\$1,629,383	\$719,869	\$268,382	\$327,405	\$174,619
<b>\$17,397,878</b>	<b>\$12,245,967</b>	<b>\$5,607,157</b>	<b>\$7,922,344</b>	<b>\$9,451,201</b>
\$131,195,964	\$148,593,842	\$160,839,809	\$166,446,966	\$174,369,310
<b>\$148,593,842</b>	<b>\$160,839,809</b>	<b>\$166,446,966</b>	<b>\$174,369,310</b>	<b>\$183,820,511</b>
\$6,113,389	\$6,113,389	\$6,113,389	\$6,113,389	\$6,113,389
<b>\$154,707,231</b>	<b>\$166,953,198</b>	<b>\$172,560,355</b>	<b>\$180,482,699</b>	<b>\$189,933,900</b>



# Water and Electric Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes					
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues					
Grants	\$0	\$0	\$62,100	\$0	\$0
Interest	\$3,873,089	\$896,385	\$1,144,726	\$1,488,102	\$2,059,054
Fees and Service Charges	\$73,119,302	\$76,094,540	\$79,237,016	\$92,127,894	\$105,384,237
Other Local Revenues ++	\$1,308,470	\$648,104	\$1,946,997	\$5,686,053	\$1,426,077
	<b>\$78,300,861</b>	<b>\$77,639,029</b>	<b>\$82,390,839</b>	<b>\$99,302,049</b>	<b>\$108,869,368</b>
Other Funding Sources/Transfers^	\$26,468	\$79,017	\$90,000	\$100,000	\$66,667
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$78,327,329</b>	<b>\$77,718,046</b>	<b>\$82,480,839</b>	<b>\$99,402,049</b>	<b>\$108,936,035</b>

<b>Financial Uses</b>					
Operating Expenses	\$54,840,910	\$58,444,470	\$62,559,630	\$72,052,155	\$85,904,487
Operating Transfers to Other Funds	\$59,432	\$88,743	\$103,684	\$1,259,521	\$256,846
Interest and Other Non-Oper Cash Exp	\$10,238,800	\$10,696,085	\$11,280,598	\$12,201,730	\$12,744,874
Principal Payments	\$3,035,000	\$3,410,000	\$3,685,000	\$3,870,000	\$575,000
Capital Additions	\$2,671,533	\$2,262,651	\$1,264,609	\$1,906,480	\$680,482
Enterprise Revenues used for Capital Projects	\$3,461,382	\$4,222,800	\$1,860,547	\$4,350,000	\$5,865,000
<b>Total Expenditure Uses</b>	<b>\$74,307,057</b>	<b>\$79,124,749</b>	<b>\$80,754,068</b>	<b>\$95,639,886</b>	<b>\$106,026,689</b>

<b>Increase/(Decrease) to Cash</b>	<b>\$4,020,272</b>	<b>(\$1,406,703)</b>	<b>\$1,726,771</b>	<b>\$3,762,163</b>	<b>\$2,909,346</b>
<b>Ending Cash and Other Resources #</b>	<b>\$27,081,207</b>	<b>\$21,909,467</b>	<b>\$19,692,076</b>	<b>\$23,684,415</b>	<b>\$25,717,353</b>
<b>20% of Total Expenditures</b>	<b>\$14,861,411</b>	<b>\$15,824,950</b>	<b>\$16,150,814</b>	<b>\$19,127,977</b>	<b>\$21,205,338</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>\$12,219,796</b>	<b>\$6,084,517</b>	<b>\$3,541,262</b>	<b>\$4,556,438</b>	<b>\$4,512,015</b>

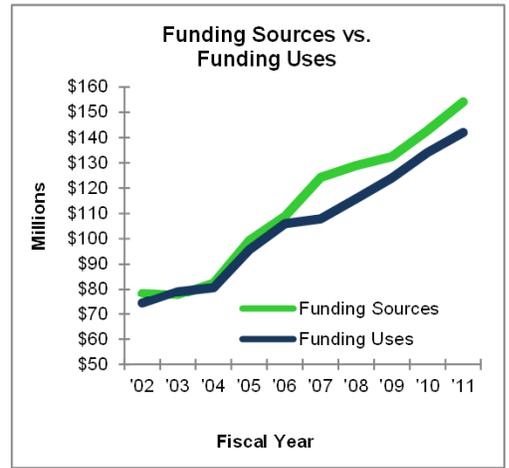
# Ending Cash and Other Resources is equal to current assets less current liabilities.

++ Other Local Revenues include miscellaneous revenues

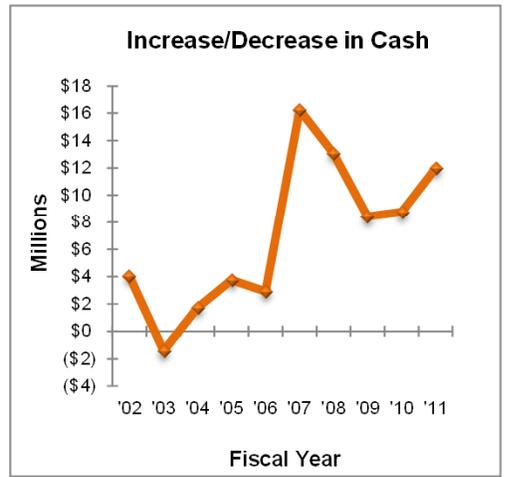
^ Other Funding Sources and Transfers do not include Capital Contributions.

# Financial Sources and Uses

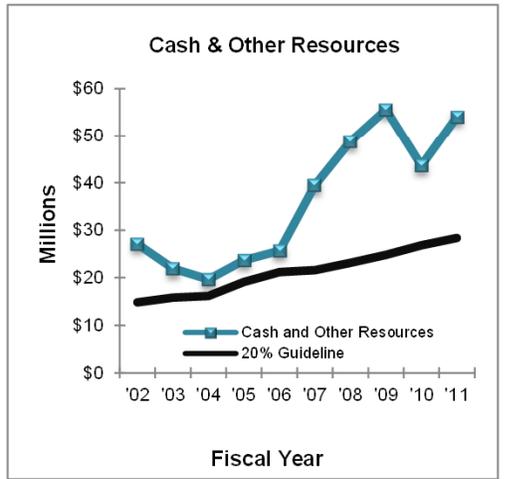
Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$0	\$17,645	\$9,043	\$8,312	\$1,166
\$3,912,379	\$3,734,576	\$4,280,043	\$3,742,207	\$2,392,204
\$116,758,098	\$121,609,839	\$126,435,095	\$137,633,839	\$147,684,732
\$3,549,245	\$3,524,266	\$1,700,815	\$1,453,678	\$1,449,881
<b>\$124,219,722</b>	<b>\$128,886,326</b>	<b>\$132,424,996</b>	<b>\$142,838,036</b>	<b>\$151,527,983</b>
\$0	\$3,375	\$0	\$0	\$2,521,152
<b>\$124,219,722</b>	<b>\$128,889,701</b>	<b>\$132,424,996</b>	<b>\$142,838,036</b>	<b>\$154,049,135</b>



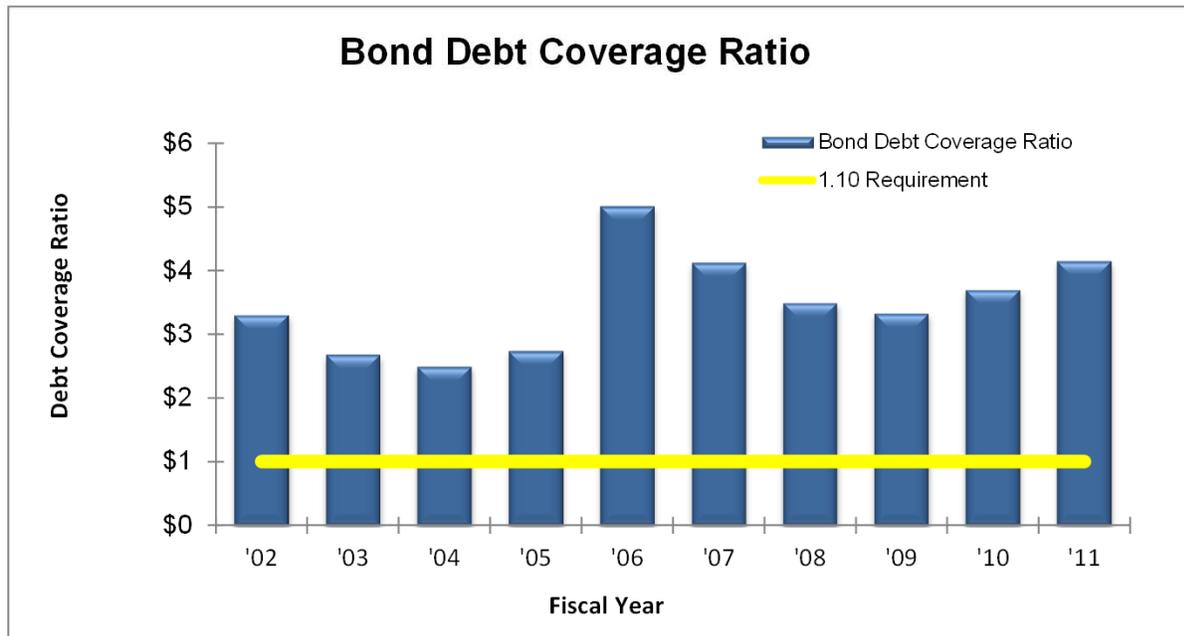
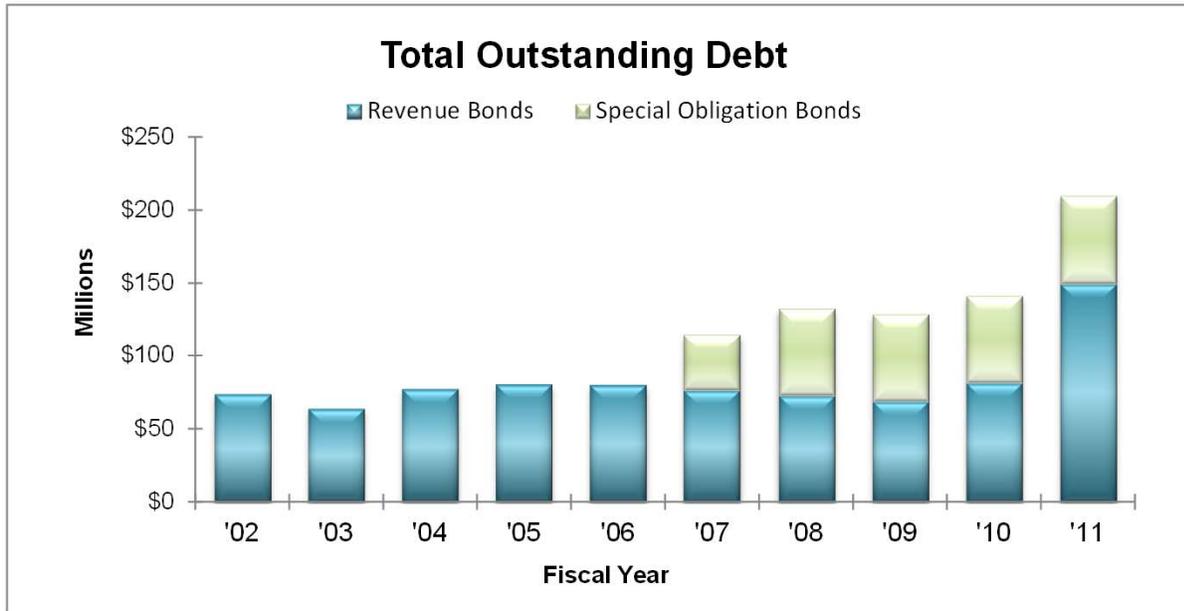
\$84,055,177	\$90,723,595	\$99,094,026	\$104,960,352	\$107,813,997
\$109,700	\$50,000	\$50,000	\$50,000	\$3,033,475
\$15,501,479	\$16,840,302	\$17,432,139	\$19,076,288	\$21,401,336
\$3,595,000	\$3,755,000	\$3,875,000	\$4,020,000	\$4,175,000
\$1,274,798	\$1,103,822	\$814,877	\$738,669	\$638,615
\$3,423,000	\$3,360,000	\$2,718,500	\$5,233,200	\$5,000,000
<b>\$107,959,154</b>	<b>\$115,832,719</b>	<b>\$123,984,542</b>	<b>\$134,078,509</b>	<b>\$142,062,423</b>



<b>\$16,260,568</b>	<b>\$13,056,982</b>	<b>\$8,440,454</b>	<b>\$8,759,527</b>	<b>\$11,986,712</b>
<b>\$39,523,814</b>	<b>\$48,796,059</b>	<b>\$55,544,155</b>	<b>\$43,672,840</b>	<b>\$53,970,028</b>
<b>\$21,591,831</b>	<b>\$23,166,544</b>	<b>\$24,796,908</b>	<b>\$26,815,702</b>	<b>\$28,412,485</b>
<b>\$27,204,228</b>	<b>\$16,357,270</b>	<b>\$30,747,247</b>	<b>\$16,857,138</b>	<b>\$25,557,543</b>



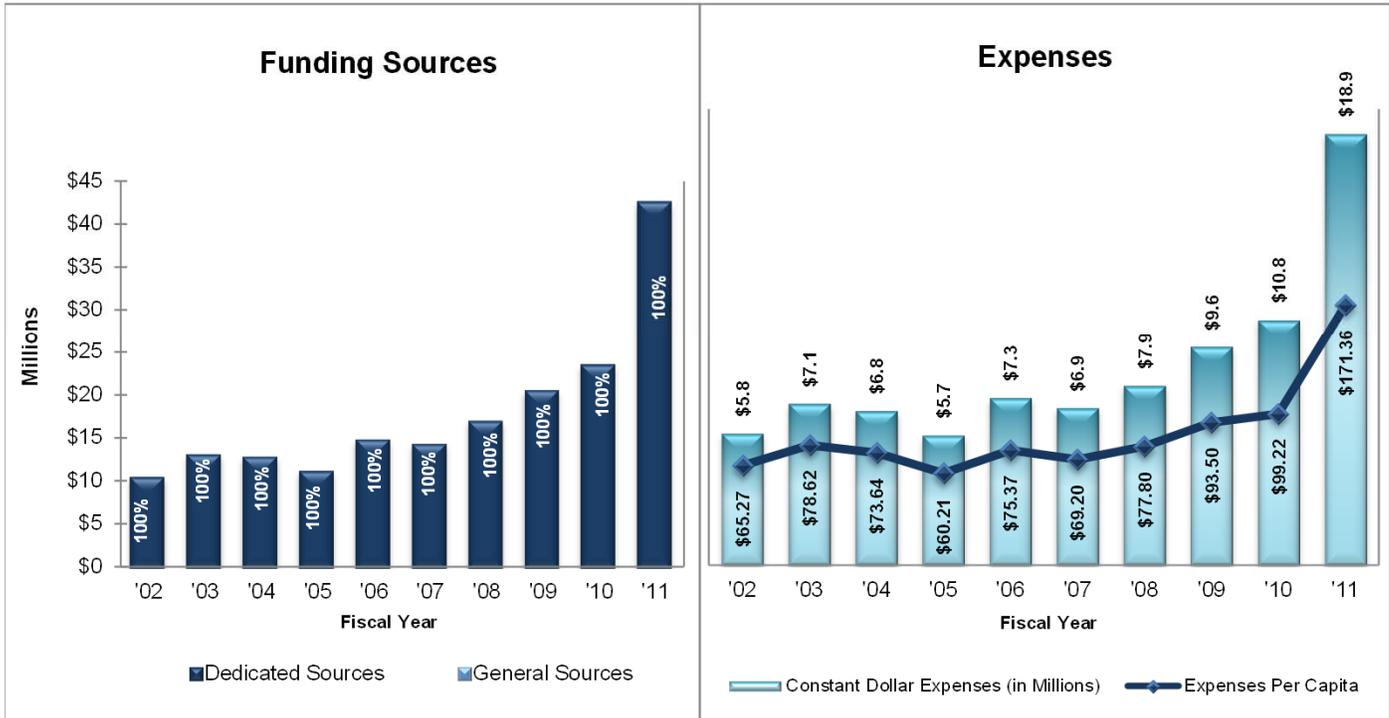
# Water and Electric - Debt



Fiscal Year	Outstanding Revenue Bonds Balance	Outstanding Special Obligation Bonds Balance	Total Outstanding Debt	Net Revenue *	Bond Debt Payment	Bond Debt Coverage
2002	\$73,765,000	\$0	\$73,765,000	\$18,278,392	\$5,529,394	3.31
2003	\$63,805,000	\$0	\$63,805,000	\$17,650,070	\$6,570,451	2.69
2004	\$77,215,000	\$0	\$77,215,000	\$16,677,386	\$6,677,679	2.50
2005	\$80,600,000	\$0	\$80,600,000	\$20,075,739	\$7,319,264	2.74
2006	\$80,025,000	\$0	\$80,025,000	\$19,479,750	\$3,883,873	5.02
2007	\$76,430,000	\$38,535,000	\$114,965,000	\$32,702,921	\$7,927,137	4.13
2008	\$72,675,000	\$60,000,000	\$132,675,000	\$30,886,244	\$8,834,238	3.50
2009	\$68,800,000	\$60,000,000	\$128,800,000	\$33,321,927	\$10,000,758	3.33
2010	\$81,505,000	\$60,000,000	\$141,505,000	\$37,869,372	\$10,226,577	3.70
<b>2011</b>	<b>\$149,830,000</b>	<b>\$60,000,000</b>	<b>\$209,830,000</b>	<b>\$43,712,820</b>	<b>\$10,529,157</b>	<b>4.15</b>

\* Net Revenue is equal to Operating Revenues plus Interest Revenue less Operating Expenses

# Utility Departments - Sanitary Sewer Fund



Source: Financial Management Information Supplement and City Budget Document  
Expenses do NOT include Encumbrances

Fiscal Year	Expenses without Capital Projects	Capital Projects	Total Expenses/ Dedicated Sources	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous year
2002	\$9,069,172	\$1,302,963	\$10,372,135	179.9	\$5,765,500	88,328	\$65.27	(18.15%)
2003	\$9,297,828	\$3,709,058	\$13,006,886	184.0	\$7,068,960	89,913	\$78.62	20.45%
2004	\$9,388,331	\$3,370,014	\$12,758,345	188.9	\$6,754,021	91,712	\$73.64	(6.33%)
2005	\$9,642,808	\$1,436,123	\$11,078,931	195.3	\$5,672,776	94,211	\$60.21	(18.24%)
2006	\$10,503,700	\$4,266,215	\$14,769,915	201.6	\$7,326,347	97,202	\$75.37	25.18%
2007	\$10,597,959	\$3,661,821	\$14,259,780	207.3	\$6,878,813	99,405	\$69.20	(8.19%)
2008	\$11,159,665	\$5,754,338	\$16,914,003	215.3	\$7,855,907	100,976	\$77.80	12.43%
2009	\$12,526,310	\$7,998,405	\$20,524,715	214.5	\$9,566,981	102,324	\$93.50	20.18%
2010	\$12,744,665	\$10,730,644	\$23,475,309	218.1	\$10,765,725	108,500	\$99.22	6.12%
<b>2011</b>	<b>\$13,312,298</b>	<b>\$29,255,837</b>	<b>\$42,568,135</b>	<b>224.9</b>	<b>\$18,924,302</b>	<b>110,438</b>	<b>\$171.36</b>	<b>72.70%</b>

## Description:

The Sanitary Sewer Fund is an enterprise fund that renders services to the general public on a user-charged basis. The revenues received are dedicated to the department. The areas of operation include administration, engineering, waste water treatment plant, field operations and maintenance and line maintenance. The primary funding source is sewer charges which are part of the monthly City utility bills. Capital projects are funded through voter approved ballot issues. A combination of revenue and special obligation bonds are used to finance the capital projects approved by the voters.

## Analysis:

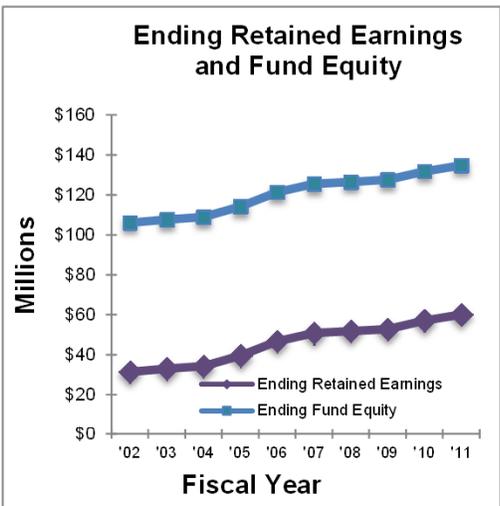
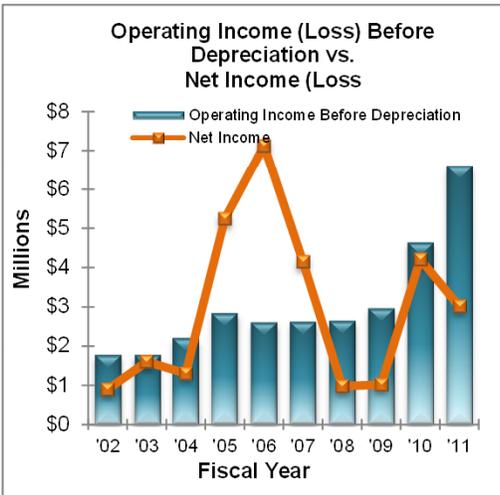
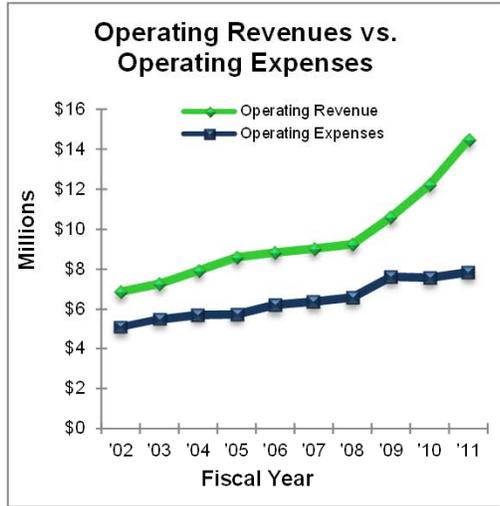
For the ten year period, constant dollar expenses and expenses per capita have increased. Significant capital project funding was used in FY 2006 and FY 2008 - FY 2011. The largest amounts occurred in FY 2010 and FY 2011 with the construction of the wastewater treatment plant expansion. Sewer rates have been adjusted, as necessary, to pay for the debt costs associated with voter approved ballot issues as well as increases in operating costs. The debt coverage ratio has remained above the 1.10 guideline for all ten years. Future budgets will include increases for operating costs associated with the completion of the WWTP expansion project. Annual rate increases are planned for FY 2012 - FY 2013 to cover the costs associated with the capital projects approved by the voters in FY 2008. Ending cash and other resources has been above the 20% guideline for most of the period.

# Sanitary Sewer Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Operating Revenues:</b>					
Sewer Charges	\$5,826,456	\$5,939,956	\$6,361,791	\$6,841,726	\$7,105,977
M.U. Sewer Charges	\$507,065	\$488,974	\$510,097	\$560,576	\$563,449
Sharecropping	\$6,199	\$1,770	\$7,041	\$9,447	\$3,591
BCRSD Wholesale Revenue	\$115,099	\$161,480	\$169,743	\$180,715	\$189,150
Sewer Connection Fees	\$302,050	\$573,600	\$775,658	\$688,855	\$740,668
Other Misc. Operating Revenues	\$125,828	\$120,804	\$109,128	\$314,376	\$228,896
<b>Total Operating Revenues</b>	<b>\$6,882,697</b>	<b>\$7,286,584</b>	<b>\$7,933,458</b>	<b>\$8,595,695</b>	<b>\$8,831,731</b>
<b>Operating Expenses:</b>					
Personal Services	\$2,690,716	\$2,775,688	\$2,864,110	\$2,911,573	\$3,088,911
Materials and Supplies	\$633,410	\$602,289	\$569,380	\$645,281	\$623,616
Travel and Training	\$5,643	\$5,257	\$4,789	\$5,901	\$6,566
Intragovernmental	\$818,649	\$871,019	\$852,389	\$837,057	\$891,821
Utilities, Services and Miscellaneous	\$950,370	\$1,247,708	\$1,431,088	\$1,353,582	\$1,610,544
<b>Total Operating Expenses</b>	<b>\$5,098,788</b>	<b>\$5,501,961</b>	<b>\$5,721,756</b>	<b>\$5,753,394</b>	<b>\$6,221,458</b>
<b>Operating Income Before Depreciation</b>	<b>\$1,783,909</b>	<b>\$1,784,623</b>	<b>\$2,211,702</b>	<b>\$2,842,301</b>	<b>\$2,610,273</b>
<b>Depreciation</b>	<b>(\$2,373,974)</b>	<b>(\$2,421,963)</b>	<b>(\$2,399,346)</b>	<b>(\$2,472,558)</b>	<b>(\$2,580,915)</b>
<b>Operating Income (Loss)</b>	<b>(\$590,065)</b>	<b>(\$637,340)</b>	<b>(\$187,644)</b>	<b>\$369,743</b>	<b>\$29,358</b>
<b>Non-Operating Revenues:</b>					
Investment Revenue	\$1,074,747	\$637,088	\$775,540	\$783,223	\$1,083,624
Miscellaneous Revenue	\$153,870	\$108,852	\$83,338	\$0	\$0
Revenue from other govt. units	\$62,882	\$7,682	\$198	\$24,552	\$265,754
<b>Total Non-Operating Revenues</b>	<b>\$1,291,499</b>	<b>\$753,622</b>	<b>\$859,076</b>	<b>\$807,775</b>	<b>\$1,349,378</b>
<b>Non-Operating Expenses:</b>					
Interest Expense	\$1,118,206	\$980,659	\$835,927	\$911,328	\$1,143,528
Bank & Paying Agent Fees	\$38,892	\$40,459	\$49,587	\$60,840	\$59,282
Loss on Disposal Assets	\$23,294	\$4,600	\$132,580	\$1,500	\$87,124
Amortization	\$24,458	\$27,896	\$30,115	\$29,573	\$32,084
<b>Total Non-Operating Expenses</b>	<b>\$1,204,850</b>	<b>\$1,053,614</b>	<b>\$1,048,209</b>	<b>\$1,003,241</b>	<b>\$1,322,018</b>
<b>Operating Transfers:</b>					
Operating Transfers From Other Funds	\$0	\$20,000	\$2,500	\$0	\$0
Operating Transfers To Other Funds	(\$27,400)	(\$43,969)	\$0	(\$89,210)	(\$51,552)
<b>Total Operating Transfers</b>	<b>(\$27,400)</b>	<b>(\$23,969)</b>	<b>\$2,500</b>	<b>(\$89,210)</b>	<b>(\$51,552)</b>
<b>Net Income (Loss) Before Capital Contribution</b>	<b>(\$530,816)</b>	<b>(\$961,301)</b>	<b>(\$374,277)</b>	<b>\$85,067</b>	<b>\$5,166</b>
Capital Contribution	\$1,423,950	\$2,562,259	\$1,674,440	\$5,163,026	\$7,121,802
<b>Net Income (Loss)</b>	<b>\$893,134</b>	<b>\$1,600,958</b>	<b>\$1,300,163</b>	<b>\$5,248,093</b>	<b>\$7,126,968</b>
Amortization of Contributions	\$0	\$0	\$0	\$0	\$0
<b>Net Income (Loss) Transferred To Retained Earnings</b>	<b>\$893,134</b>	<b>\$1,600,958</b>	<b>\$1,300,163</b>	<b>\$5,248,093</b>	<b>\$7,126,968</b>
Beginning Retained Earnings	\$30,562,159	\$31,455,293	\$33,056,251	\$34,356,414	\$39,604,507
<b>Ending Retained Earnings</b>	<b>\$31,455,293</b>	<b>\$33,056,251</b>	<b>\$34,356,414</b>	<b>\$39,604,507</b>	<b>\$46,731,475</b>
Contributed Capital	\$74,649,140	\$74,649,140	\$74,649,140	\$74,649,140	\$74,649,140
<b>Ending Fund Equity</b>	<b>\$106,104,433</b>	<b>\$107,705,391</b>	<b>\$109,005,554</b>	<b>\$114,253,647</b>	<b>\$121,380,615</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$7,293,855	\$7,862,551	\$8,985,051	\$10,334,824	\$12,231,613
\$590,125	\$638,831	\$743,167	\$853,886	\$879,131
\$2,240	\$3,460	\$2,519	\$6,577	\$4,482
\$219,319	\$252,494	\$356,845	\$444,828	\$521,449
\$737,984	\$336,556	\$341,017	\$417,561	\$658,613
\$180,378	\$157,743	\$173,206	\$171,012	\$175,027
<b>\$9,023,901</b>	<b>\$9,251,635</b>	<b>\$10,601,805</b>	<b>\$12,228,688</b>	<b>\$14,470,315</b>
\$3,128,554	\$3,371,752	\$3,610,527	\$3,971,309	\$4,047,769
\$749,772	\$564,284	\$616,056	\$616,791	\$630,081
\$6,450	\$5,588	\$5,673	\$13,321	\$5,505
\$922,872	\$1,002,222	\$1,126,719	\$1,207,322	\$1,268,244
\$1,587,987	\$1,652,986	\$2,278,204	\$1,767,960	\$1,898,728
<b>\$6,395,635</b>	<b>\$6,596,832</b>	<b>\$7,637,179</b>	<b>\$7,576,703</b>	<b>\$7,850,327</b>
\$2,628,266	\$2,654,803	\$2,964,626	\$4,651,985	\$6,619,988
(\$2,696,801)	(\$2,901,725)	(\$2,992,160)	(\$3,073,225)	(\$3,101,607)
<b>(\$68,535)</b>	<b>(\$246,922)</b>	<b>(\$27,534)</b>	<b>\$1,578,760</b>	<b>\$3,518,381</b>
\$1,289,960	\$1,081,944	\$1,044,175	\$1,308,221	\$959,841
\$0	\$0	\$0	\$0	\$0
\$274,733	\$15,914	\$205,356	\$172,125	\$141,961
<b>\$1,564,693</b>	<b>\$1,097,858</b>	<b>\$1,249,531</b>	<b>\$1,480,346</b>	<b>\$1,101,802</b>
\$1,173,189	\$1,286,978	\$1,247,763	\$1,759,110	\$1,594,062
\$64,713	\$61,314	\$65,465	\$66,155	\$65,769
\$13,319	\$12,801	\$8,546	\$2,625	\$22,232
\$34,461	\$36,179	\$36,477	\$56,347	\$55,969
<b>\$1,285,682</b>	<b>\$1,397,272</b>	<b>\$1,358,251</b>	<b>\$1,884,237</b>	<b>\$1,738,032</b>
\$0	\$0	\$0	\$0	\$42
(\$32,633)	(\$5,419)	(\$5,611)	(\$122,365)	(\$241,094)
<b>(\$32,633)</b>	<b>(\$5,419)</b>	<b>(\$5,611)</b>	<b>(\$122,365)</b>	<b>(\$241,052)</b>
\$177,843	(\$551,755)	(\$141,865)	\$1,052,504	\$2,641,099
\$3,979,760	\$1,529,073	\$1,161,889	\$3,161,872	\$377,075
<b>\$4,157,603</b>	<b>\$977,318</b>	<b>\$1,020,024</b>	<b>\$4,214,376</b>	<b>\$3,018,174</b>
\$0	\$0	\$0	\$0	\$0
<b>\$4,157,603</b>	<b>\$977,318</b>	<b>\$1,020,024</b>	<b>\$4,214,376</b>	<b>\$3,018,174</b>
\$46,731,475	\$50,889,078	\$51,866,396	\$52,886,420	\$57,100,796
<b>\$50,889,078</b>	<b>\$51,866,396</b>	<b>\$52,886,420</b>	<b>\$57,100,796</b>	<b>\$60,118,970</b>
\$74,649,140	\$74,649,140	\$74,649,140	\$74,649,140	\$74,649,140
<b>\$125,538,218</b>	<b>\$126,515,536</b>	<b>\$127,535,560</b>	<b>\$131,749,936</b>	<b>\$134,768,110</b>



# Sanitary Sewer Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes					
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues					
Grants					
Interest	\$1,074,747	\$637,088	\$775,540	\$783,223	\$1,083,624
Fees and Service Charges	\$6,882,697	\$7,286,584	\$7,933,458	\$8,595,695	\$8,831,731
Other Local Revenues ++	\$62,882	\$7,682	\$198	\$24,552	\$265,754
	<b>\$8,020,326</b>	<b>\$7,931,354</b>	<b>\$8,709,196</b>	<b>\$9,403,470</b>	<b>\$10,181,109</b>
Other Funding Sources/Transfers^	\$0	\$20,000	\$2,500	\$0	\$0
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$8,020,326</b>	<b>\$7,951,354</b>	<b>\$8,711,696</b>	<b>\$9,403,470</b>	<b>\$10,181,109</b>
<b>Financial Uses</b>					
Operating Expenses	\$5,098,788	\$5,501,961	\$5,721,756	\$5,753,394	\$6,221,458
Operating Transfers to Other Funds	\$27,400	\$43,969	\$0	\$89,210	\$51,552
Interest and Other Non-Oper Cash Exp	\$1,157,098	\$1,021,118	\$885,514	\$972,168	\$1,202,810
Principal Payments	\$705,000	\$825,000	\$1,040,000	\$1,245,000	\$1,280,000
Capital Additions	\$364,160	\$276,321	\$219,020	\$324,405	\$327,757
Enterprise Revenues used for Capital Projects	\$1,455,500	\$1,605,000	\$385,000	\$35,000	\$100,000
<b>Total Expenditure Uses</b>	<b>\$8,807,946</b>	<b>\$9,273,369</b>	<b>\$8,251,290</b>	<b>\$8,419,177</b>	<b>\$9,183,577</b>
<b>Increase/(Decrease) to Cash</b>	<b>(\$787,620)</b>	<b>(\$1,322,015)</b>	<b>\$460,406</b>	<b>\$984,293</b>	<b>\$997,532</b>
<b>Ending Cash and Other Resources #</b>	<b>\$2,417,872</b>	<b>\$1,244,349</b>	<b>\$3,247,541</b>	<b>\$4,266,785</b>	<b>\$4,814,223</b>
<b>20% of Total Expenditures</b>	<b>\$1,761,589</b>	<b>\$1,854,674</b>	<b>\$1,650,258</b>	<b>\$1,683,835</b>	<b>\$1,836,715</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>\$656,283</b>	<b>(\$610,325)</b>	<b>\$1,597,283</b>	<b>\$2,582,950</b>	<b>\$2,977,508</b>

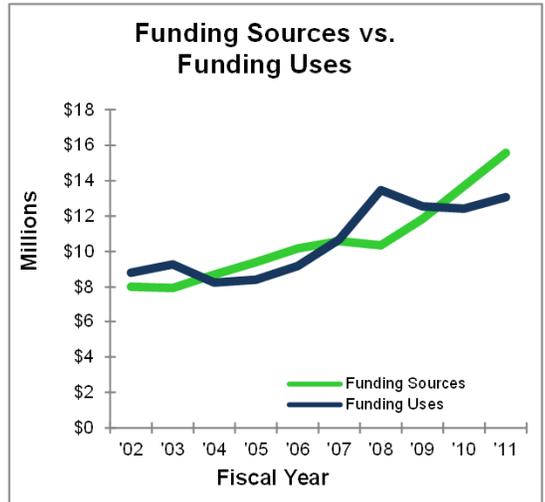
# Ending Cash and Other Resources is equal to current assets less current liabilities.

++ Other Local Revenues include miscellaneous revenues

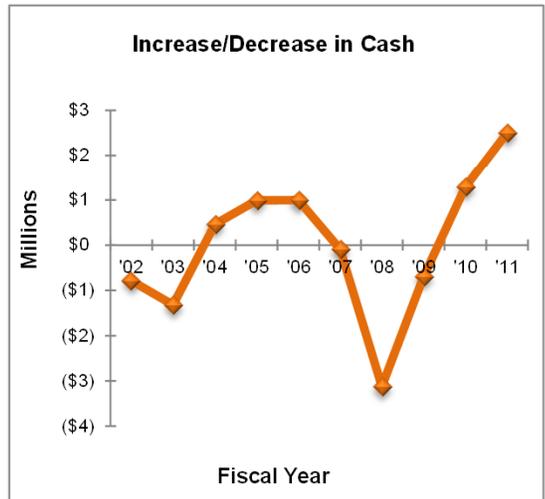
^ Other Funding Sources and Transfers do not include Capital Contributions.

# Financial Sources and Uses

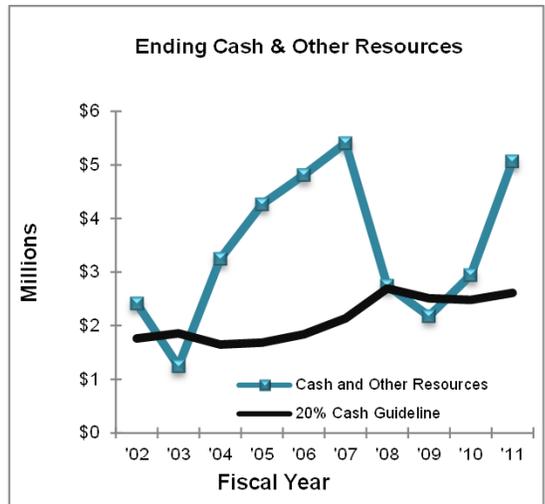
Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$1,289,960	\$1,081,944	\$1,044,175	\$1,308,221	\$959,841
\$9,023,901	\$9,251,635	\$10,601,805	\$12,228,688	\$14,470,315
\$274,733	\$15,914	\$205,356	\$172,125	\$141,961
<b>\$10,588,594</b>	<b>\$10,349,493</b>	<b>\$11,851,336</b>	<b>\$13,709,034</b>	<b>\$15,572,117</b>
\$0	\$0	\$0	\$0	\$42
<b>\$10,588,594</b>	<b>\$10,349,493</b>	<b>\$11,851,336</b>	<b>\$13,709,034</b>	<b>\$15,572,159</b>



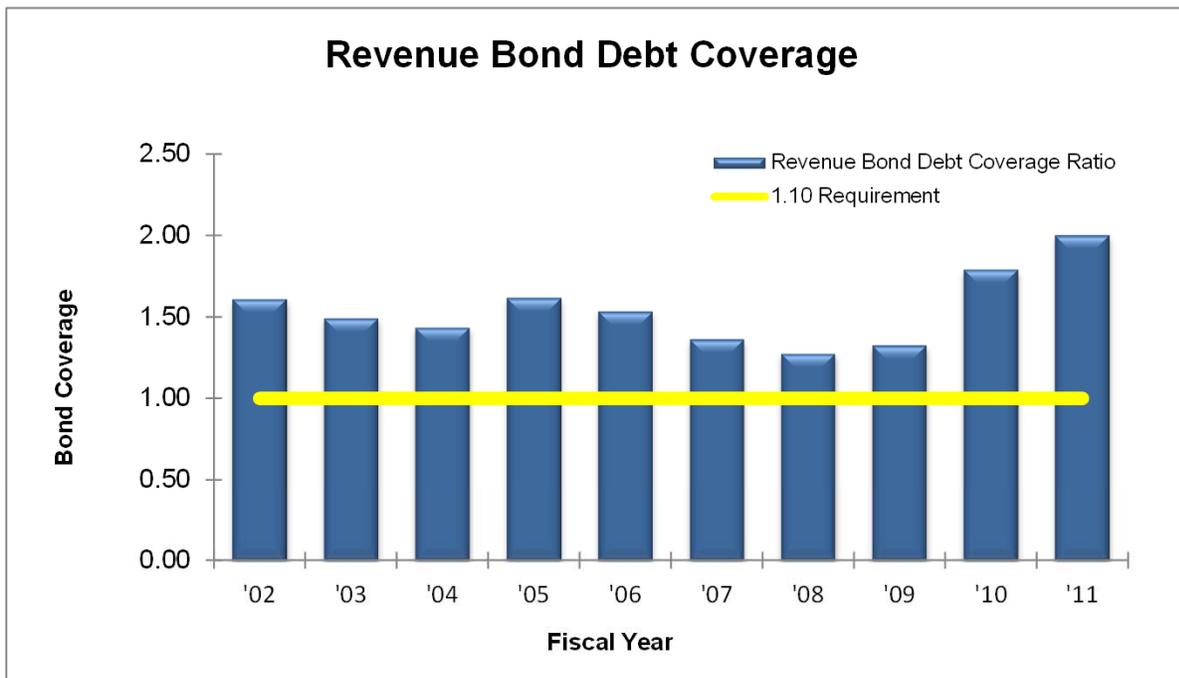
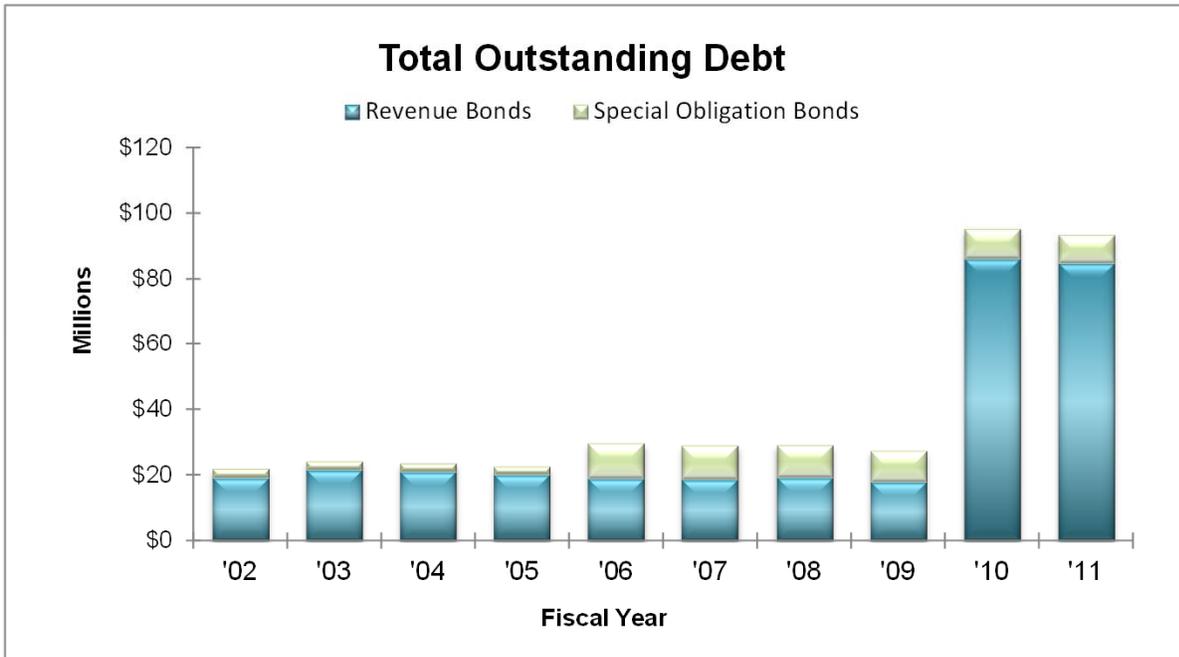
\$6,395,635	\$6,596,832	\$7,637,179	\$7,576,703	\$7,850,327
\$32,633	\$5,419	\$5,611	\$122,365	\$241,094
\$1,237,902	\$1,348,292	\$1,313,228	\$1,825,265	\$1,659,831
\$1,590,000	\$1,640,000	\$1,765,000	\$1,805,000	\$1,875,000
\$187,208	\$258,417	\$533,109	\$88,135	\$381,238
\$1,235,000	\$3,625,000	\$1,290,000	\$1,000,000	\$1,063,350
<b>\$10,678,378</b>	<b>\$13,473,960</b>	<b>\$12,544,127</b>	<b>\$12,417,468</b>	<b>\$13,070,840</b>



(\$89,784)	(\$3,124,467)	(\$692,791)	\$1,291,566	\$2,501,319
<b>\$5,408,895</b>	<b>\$2,748,974</b>	<b>\$2,176,112</b>	<b>\$2,947,608</b>	<b>\$5,065,896</b>
<b>\$2,135,676</b>	<b>\$2,694,792</b>	<b>\$2,508,825</b>	<b>\$2,483,494</b>	<b>\$2,614,168</b>
<b>\$3,273,219</b>	<b>\$54,182</b>	<b>(\$332,713)</b>	<b>\$464,114</b>	<b>\$2,451,728</b>



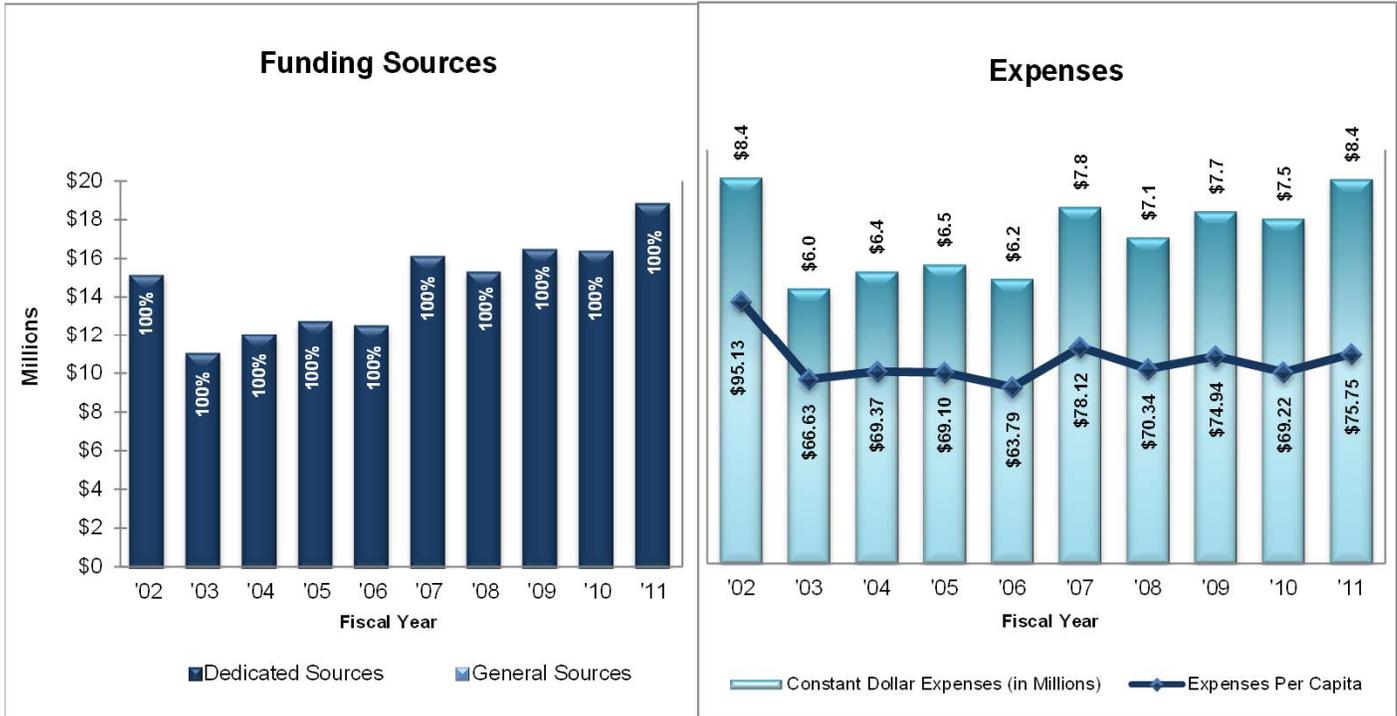
# Sewer Fund - Debt



Fiscal Year	Outstanding Revenue Bonds Balance	Outstanding Special Obligation Bonds Balance	Total Outstanding Debt	Net Revenue *	Total Revenue Bond Debt Payment	Revenue Bond Coverage
2002	\$19,260,000	\$2,685,000	\$21,945,000	\$2,858,656	\$1,774,619	1.61
2003	\$21,625,000	\$2,585,000	\$24,210,000	\$2,421,711	\$1,620,719	1.49
2004	\$21,055,000	\$2,480,000	\$23,535,000	\$2,987,242	\$2,078,747	1.44
2005	\$20,200,000	\$2,375,000	\$22,575,000	\$3,625,524	\$2,239,648	1.62
2006	\$19,030,000	\$10,645,000	\$29,675,000	\$3,693,897	\$2,406,455	1.53
2007	\$18,740,000	\$10,260,000	\$29,000,000	\$3,918,226	\$2,871,897	1.36
2008	\$19,295,000	\$9,865,000	\$29,160,000	\$3,736,747	\$2,930,111	1.28
2009	\$17,945,000	\$9,450,000	\$27,395,000	\$4,008,801	\$3,021,537	1.33
2010	\$86,310,000	\$9,020,000	\$95,330,000	\$5,960,206	\$3,325,655	1.79
<b>2011</b>	<b>\$84,890,000</b>	<b>\$8,565,000</b>	<b>\$93,455,000</b>	<b>\$7,579,829</b>	<b>\$3,786,364</b>	<b>2.00</b>

\* Net Revenue is equal to Operating Revenues plus Interest Revenue less Operating Expenses

# Utility Departments - Solid Waste Utility Fund



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Expenses without Capital Projects	Capital Projects	Total Expenses/ Dedicated Sources	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$11,316,155	\$3,799,429	\$15,115,584	179.9	\$8,402,215	88,328	\$95.13	50.84%
2003	\$10,637,696	\$385,789	\$11,023,485	184.0	\$5,991,024	89,913	\$66.63	(29.95%)
2004	\$11,668,311	\$349,917	\$12,018,228	188.9	\$6,362,217	91,712	\$69.37	4.11%
2005	\$12,639,034	\$75,636	\$12,714,670	195.3	\$6,510,328	94,211	\$69.10	(0.39%)
2006	\$12,338,503	\$161,106	\$12,499,609	201.6	\$6,200,203	97,202	\$63.79	(7.69%)
2007	\$13,409,429	\$2,688,540	\$16,097,969	207.3	\$7,765,542	99,405	\$78.12	22.47%
2008	\$15,097,548	\$193,978	\$15,291,526	215.3	\$7,102,328	100,976	\$70.34	(9.96%)
2009	\$16,000,010	\$450,728	\$16,450,738	214.5	\$7,668,019	102,324	\$74.94	6.54%
2010	\$14,516,883	\$1,859,833	\$16,376,716	218.1	\$7,510,326	108,500	\$69.22	(7.63%)
<b>2011</b>	<b>\$15,598,332</b>	<b>\$3,220,477</b>	<b>\$18,818,809</b>	<b>224.9</b>	<b>\$8,366,183</b>	<b>110,438</b>	<b>\$75.75</b>	<b>9.44%</b>

## Description:

The Solid Waste Fund is an enterprise fund which renders services to the general public on a user-charged basis. The revenues received are dedicated to the department and cannot be used to fund General Fund operations. The areas of operation include Administration, Commercial, Residential, Landfill, University and Recycling. Capital projects are funded primarily through revenues generated by user charges.

## Analysis:

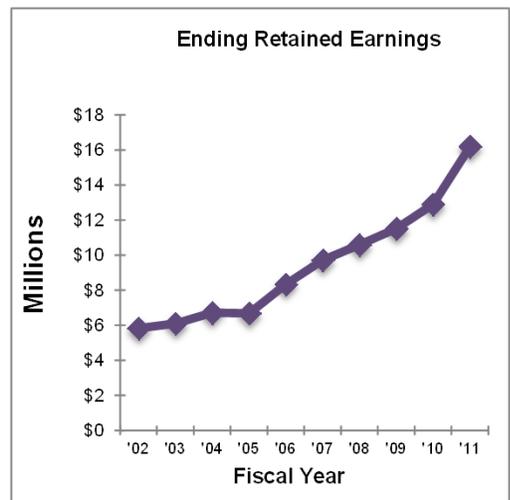
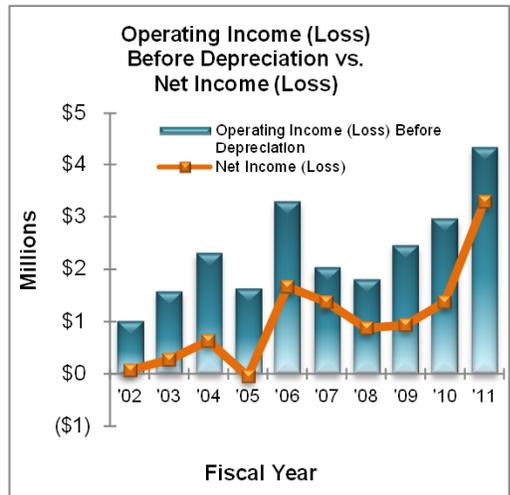
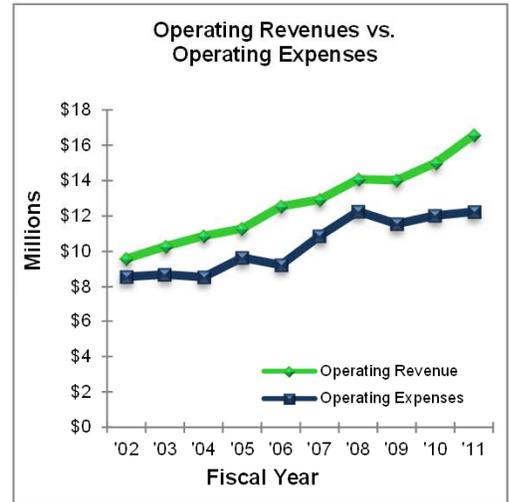
For the ten year period, total expenses have increased 25%; however constant dollar expenses have decreased \$36,032 or 0.43% and per capita expenses in constant dollars have decreased 21%. Capital project funding has varied from year to year with larger amounts occurring in FY 2002, FY 2007, and FY 2011 for the construction of landfill cells 3 and the materials recovery facility (MRF), landfill cell 4, and landfill cell 5, respectively. The utility must balance the use of revenues between meeting operating, capital project, and fleet replacement needs. Residential rate increase occurred in FY 2002 and FY 2004 to implement the recycling program, and other increases occurred in FY 2007, FY 2008, and FY 2011 to address rising operational cost increases, capital, and fleet replacement needs. Commercial rates were increased in FY 2009 and FY 2010 to better recover the costs of providing those services. During this ten year period, a significant operational cost increase has been in the area of fuel. The City is exploring ways to decrease these costs such as conversion of vehicles to compressed natural gas. While the initial cost of such vehicles is higher, the cost per gallon is about \$1 less and there are lower maintenance costs over the life of the vehicle. Our rates remain competitive. Net income, ending fund equity, and ending cash and other resources have all been strong for the period.

# Solid Waste Utility Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Operating Revenues:</b>					
Commercial Charges	\$1,601,667	\$1,735,798	\$1,798,135	\$1,861,313	\$1,899,322
Residential Charges	\$4,459,149	\$4,556,380	\$4,870,144	\$5,050,827	\$5,252,631
Roll-Off Service Charges	\$1,211,897	\$1,514,830	\$1,489,634	\$1,403,562	\$1,392,837
Landfill Fees	\$1,905,711	\$1,883,756	\$1,841,566	\$1,956,415	\$2,917,768
Larvaciding Fees	\$5,863	\$0	\$0	\$0	\$0
University Fees	\$301,160	\$369,024	\$352,467	\$366,237	\$340,521
Recycling	\$24,688	\$156,318	\$429,445	\$626,496	\$614,919
Other Misc. Operating Revenues	\$76,853	\$54,612	\$87,713	\$21,915	\$124,373
<b>Total Operating Revenues</b>	<b>\$9,586,988</b>	<b>\$10,270,718</b>	<b>\$10,869,104</b>	<b>\$11,286,765</b>	<b>\$12,542,371</b>
<b>Operating Expenses:</b>					
Personal Services	\$3,431,959	\$3,636,230	\$4,026,598	\$4,186,070	\$4,443,090
Materials and Supplies	\$2,054,842	\$2,244,794	\$2,340,083	\$2,624,450	\$3,397,600
Travel and Training	\$10,544	\$6,610	\$9,030	\$9,565	\$12,061
Intragovernmental	\$939,402	\$984,500	\$944,695	\$986,430	\$1,035,774
Utilities, Services and Miscellaneous	\$2,136,113	\$1,816,353	\$1,232,900	\$1,845,012	\$351,325
<b>Total Operating Expenses</b>	<b>\$8,572,860</b>	<b>\$8,688,487</b>	<b>\$8,553,306</b>	<b>\$9,651,527</b>	<b>\$9,239,850</b>
<b>Operating Income (Loss) Before Depreciation</b>	<b>\$1,014,128</b>	<b>\$1,582,231</b>	<b>\$2,315,798</b>	<b>\$1,635,238</b>	<b>\$3,302,521</b>
<b>Depreciation</b>	<b>(\$1,366,210)</b>	<b>(\$1,336,859)</b>	<b>(\$1,596,174)</b>	<b>(\$1,626,027)</b>	<b>(\$1,738,054)</b>
<b>Operating Income (Loss)</b>	<b>(\$352,082)</b>	<b>\$245,372</b>	<b>\$719,624</b>	<b>\$9,211</b>	<b>\$1,564,467</b>
<b>Non-Operating Revenues:</b>					
Revenue from Other Gov. Units	\$219,002	\$61,686	\$64,447	\$69,811	\$403,735
Investment Revenue	\$498,060	\$118,537	\$197,056	\$230,167	\$136,365
Miscellaneous Revenue	\$88,310	\$89,231	\$6,532	\$50,734	\$47,275
<b>Total Non-Operating Revenues</b>	<b>\$805,372</b>	<b>\$269,454</b>	<b>\$268,035</b>	<b>\$350,712</b>	<b>\$587,375</b>
<b>Non-Operating Expenses:</b>					
Interest Expense	\$343,590	\$364,973	\$381,522	\$363,934	\$372,296
Bank & Paying Agent Fees	\$875	\$581	\$557	\$557	\$412
Loss on Disposal of Fixed Assets	\$29,820	\$31,110	\$104,031	\$84,523	\$46,449
Amortization	\$7,514	\$8,461	\$8,461	\$8,461	\$9,009
<b>Total Non-Operating Expenses</b>	<b>\$381,799</b>	<b>\$405,125</b>	<b>\$494,571</b>	<b>\$457,475</b>	<b>\$428,166</b>
<b>Total Non-Operating Rev.(Expenses)</b>	<b>\$1,187,171</b>	<b>\$674,579</b>	<b>\$762,606</b>	<b>\$808,187</b>	<b>\$1,015,541</b>
<b>Operating Transfers:</b>					
Operating Transfer From Other Funds	\$0	\$8,000	\$0	\$5,500	\$0
Operating Transfers To Other Funds	\$0	(\$19,350)	\$0	(\$67,594)	(\$59,274)
<b>Total Operating Transfers</b>	<b>\$0</b>	<b>(\$11,350)</b>	<b>\$0</b>	<b>(\$62,094)</b>	<b>(\$59,274)</b>
<b>Net Income (Loss) Before Capital Contribution</b>					
Capital Contributions	\$0	\$175,000	\$135,000	\$115,000	\$0
Amortization of Contributions	\$0	\$0	\$0	\$0	\$0
<b>Net Income (Loss) Transferred To Retained Earnings</b>	<b>\$71,491</b>	<b>\$273,351</b>	<b>\$628,088</b>	<b>(\$44,646)</b>	<b>\$1,664,402</b>
Beginning Retained Earnings	\$5,754,054	\$5,825,545	\$6,098,896	\$6,726,984	\$6,682,338
<b>Ending Retained Earnings</b>	<b>\$5,825,545</b>	<b>\$6,098,896</b>	<b>\$6,726,984</b>	<b>\$6,682,338</b>	<b>\$8,346,740</b>
Contributed Capital	\$2,594	\$2,594	\$2,594	\$2,594	\$2,594
<b>Ending Fund Equity</b>	<b>\$5,828,139</b>	<b>\$6,101,490</b>	<b>\$6,729,578</b>	<b>\$6,684,932</b>	<b>\$8,349,334</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$1,924,981	\$1,964,440	\$2,591,909	\$2,818,165	\$2,852,573
\$6,278,011	\$7,231,408	\$7,479,681	\$7,510,391	\$8,192,574
\$1,401,766	\$1,341,094	\$1,279,006	\$1,323,361	\$1,421,878
\$2,268,586	\$2,264,198	\$1,854,569	\$2,004,019	\$2,112,347
\$0	\$0	\$0	\$0	\$0
\$367,115	\$371,434	\$408,615	\$454,795	\$467,455
\$568,533	\$780,139	\$385,700	\$788,294	\$1,393,217
\$111,168	\$117,418	\$23,393	\$100,365	\$142,191
<b>\$12,920,160</b>	<b>\$14,070,131</b>	<b>\$14,022,873</b>	<b>\$14,999,390</b>	<b>\$16,582,235</b>
\$4,545,160	\$4,898,953	\$5,055,126	\$5,118,640	\$5,189,434
\$3,539,303	\$3,853,432	\$3,260,574	\$3,636,512	\$3,664,555
\$10,816	\$11,255	\$14,740	\$18,165	\$7,508
\$1,142,210	\$1,315,003	\$1,510,940	\$1,563,944	\$1,707,480
\$1,639,355	\$2,177,494	\$1,717,915	\$1,685,869	\$1,673,207
<b>\$10,876,844</b>	<b>\$12,256,137</b>	<b>\$11,559,295</b>	<b>\$12,023,130</b>	<b>\$12,242,184</b>
\$2,043,316	\$1,813,994	\$2,463,578	\$2,976,260	\$4,340,051
<b>(\$1,170,783)</b>	<b>(\$1,337,885)</b>	<b>(\$1,554,389)</b>	<b>(\$1,732,158)</b>	<b>(\$1,594,182)</b>
\$872,533	\$476,109	\$909,189	\$1,244,102	\$2,745,869
\$545,535	\$440,787	\$421,142	\$379,732	\$256,151
\$249,233	\$180,990	\$143,772	\$139,682	\$179,684
\$91,662	\$149,549	\$71,615	\$63,994	\$146,209
\$886,430	\$771,326	\$636,529	\$583,408	\$582,044
\$332,877	\$320,203	\$320,839	\$297,794	\$307,298
\$332	\$261	\$261	\$394	\$310
\$20,265	\$47,690	\$260,557	\$112,506	\$78,089
\$9,284	\$9,284	\$9,284	\$9,284	\$9,300
\$362,758	\$377,438	\$590,941	\$419,978	\$394,997
<b>\$1,249,188</b>	<b>\$1,148,764</b>	<b>\$1,227,470</b>	<b>\$1,003,386</b>	<b>\$977,041</b>
\$0	\$27,461	\$0	\$0	\$0
(\$24,229)	(\$21,673)	(\$22,444)	(\$34,343)	(\$11,101)
(\$24,229)	\$5,788	(\$22,444)	(\$34,343)	(\$11,101)
\$1,371,976	\$875,785	\$932,333	\$1,373,189	\$2,921,815
\$0	\$0	\$0	\$0	\$371,275
\$0	\$0	\$0	\$0	\$0
\$1,371,976	\$875,785	\$932,333	\$1,373,189	\$3,293,090
\$8,346,740	\$9,718,716	\$10,594,501	\$11,526,834	\$12,900,023
<b>\$9,718,716</b>	<b>\$10,594,501</b>	<b>\$11,526,834</b>	<b>\$12,900,023</b>	<b>\$16,193,113</b>
\$2,594	\$2,594	\$2,594	\$2,594	\$2,594
<b>\$9,721,310</b>	<b>\$10,597,095</b>	<b>\$11,529,428</b>	<b>\$12,902,617</b>	<b>\$16,195,707</b>



# Solid Waste Utility Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes					
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues					
Grants					
Interest	\$498,060	\$118,537	\$197,056	\$230,167	\$136,365
Fees and Service Charges	\$9,586,988	\$10,270,718	\$10,869,104	\$11,286,765	\$12,542,371
Other Local Revenues ++	\$307,312	\$150,917	\$70,979	\$120,545	\$451,010
	<b>\$10,392,360</b>	<b>\$10,540,172</b>	<b>\$11,137,139</b>	<b>\$11,637,477</b>	<b>\$13,129,746</b>
Other Funding Sources/Transfers^	\$0	\$8,000	\$0	\$5,500	\$0
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$10,392,360</b>	<b>\$10,548,172</b>	<b>\$11,137,139</b>	<b>\$11,642,977</b>	<b>\$13,129,746</b>
<b>Financial Uses</b>					
Operating Expenses	\$8,572,860	\$8,688,487	\$8,553,306	\$9,651,527	\$9,239,850
Operating Transfers to Other Funds	\$0	\$19,350	\$0	\$67,594	\$59,274
Interest and Other Non-Oper Cash Exp	\$344,465	\$365,554	\$382,079	\$364,491	\$372,708
Principal Payments	\$190,000	\$372,400	\$382,400	\$402,400	\$420,000
Capital Additions	\$995,286	\$187,875	\$1,024,260	\$836,411	\$873,159
Enterprise Revenues used for Capital Projects	\$225,000	\$265,800	\$95,000	\$475,000	\$2,745,000
<b>Total Expenditure Uses</b>	<b>\$10,327,611</b>	<b>\$9,899,466</b>	<b>\$10,437,045</b>	<b>\$11,797,423</b>	<b>\$13,709,991</b>
<b>Increase/(Decrease) to Cash</b>	<b>\$64,749</b>	<b>\$648,706</b>	<b>\$700,094</b>	<b>(\$154,446)</b>	<b>(\$580,245)</b>
<b>Ending Cash and Other Resources #</b>	<b>\$1,355,039</b>	<b>\$1,644,855</b>	<b>\$3,579,155</b>	<b>\$3,173,818</b>	<b>\$3,774,345</b>
<b>20% of Total Expenditures</b>	<b>\$2,065,522</b>	<b>\$1,979,893</b>	<b>\$2,087,409</b>	<b>\$2,359,485</b>	<b>\$2,741,998</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>(\$710,483)</b>	<b>(\$335,038)</b>	<b>\$1,491,746</b>	<b>\$814,333</b>	<b>\$1,032,347</b>

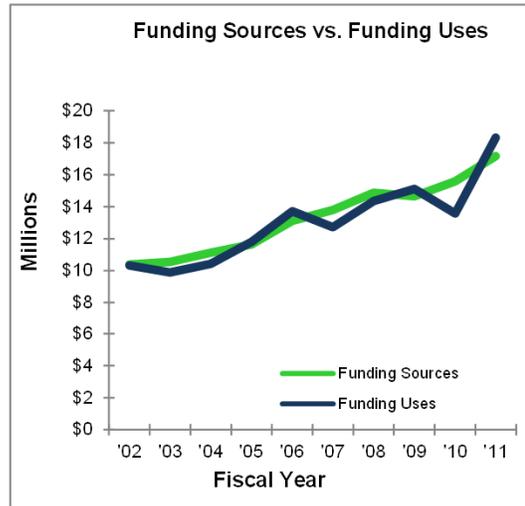
# Ending Cash and Other Resources is equal to current assets less current liabilities.

++ Other Local Revenues include miscellaneous revenues

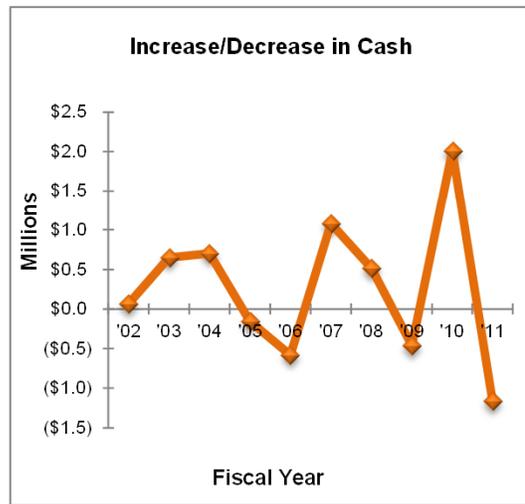
^ Other Funding Sources and Transfers do not include Capital Contributions.

# Financial Sources and Uses

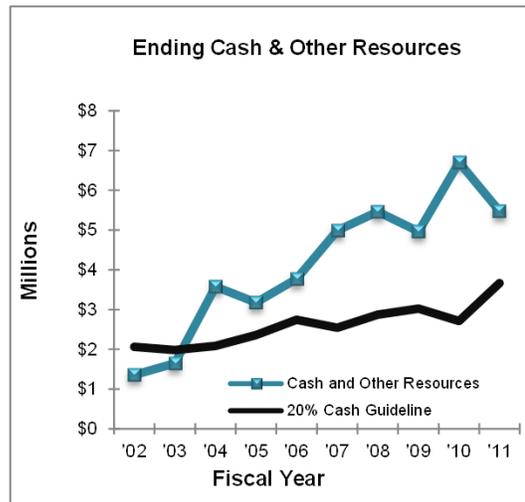
Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$249,233	\$180,990	\$143,772	\$139,682	\$179,684
\$12,920,160	\$14,070,131	\$14,022,873	\$14,999,390	\$16,582,235
\$637,197	\$590,336	\$492,757	\$443,726	\$402,360
<b>\$13,806,590</b>	<b>\$14,841,457</b>	<b>\$14,659,402</b>	<b>\$15,582,798</b>	<b>\$17,164,279</b>
\$0	\$27,461	\$0	\$0	\$0



Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
<b>\$13,806,590</b>	<b>\$14,868,918</b>	<b>\$14,659,402</b>	<b>\$15,582,798</b>	<b>\$17,164,279</b>

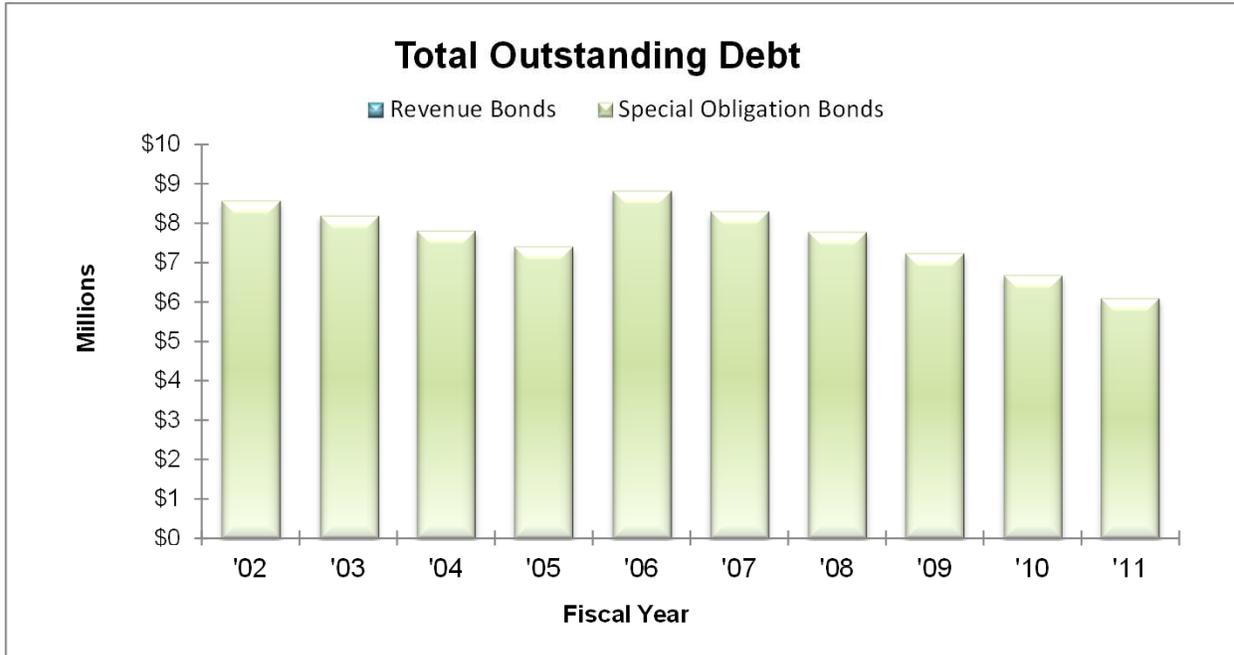


\$10,876,844	\$12,256,137	\$11,559,295	\$12,023,130	\$12,242,184
\$24,229	\$21,673	\$22,444	\$34,343	\$11,101
\$333,209	\$320,464	\$321,100	\$298,188	\$307,608
\$519,099	\$529,098	\$540,000	\$560,000	\$580,000
\$974,815	\$1,104,415	\$2,272,941	\$307,274	\$1,355,868
\$0	\$120,000	\$405,000	\$350,000	\$3,830,000
<b>\$12,728,196</b>	<b>\$14,351,787</b>	<b>\$15,120,780</b>	<b>\$13,572,935</b>	<b>\$18,326,761</b>



<b>\$1,078,394</b>	<b>\$517,131</b>	<b>(\$461,378)</b>	<b>\$2,009,863</b>	<b>(\$1,162,482)</b>
<b>\$4,992,860</b>	<b>\$5,459,259</b>	<b>\$4,966,240</b>	<b>\$6,707,191</b>	<b>\$5,475,693</b>
<b>\$2,545,639</b>	<b>\$2,870,357</b>	<b>\$3,024,156</b>	<b>\$2,714,587</b>	<b>\$3,665,352</b>
<b>\$2,913,620</b>	<b>\$2,122,503</b>	<b>\$1,942,084</b>	<b>\$3,992,604</b>	<b>\$1,810,341</b>

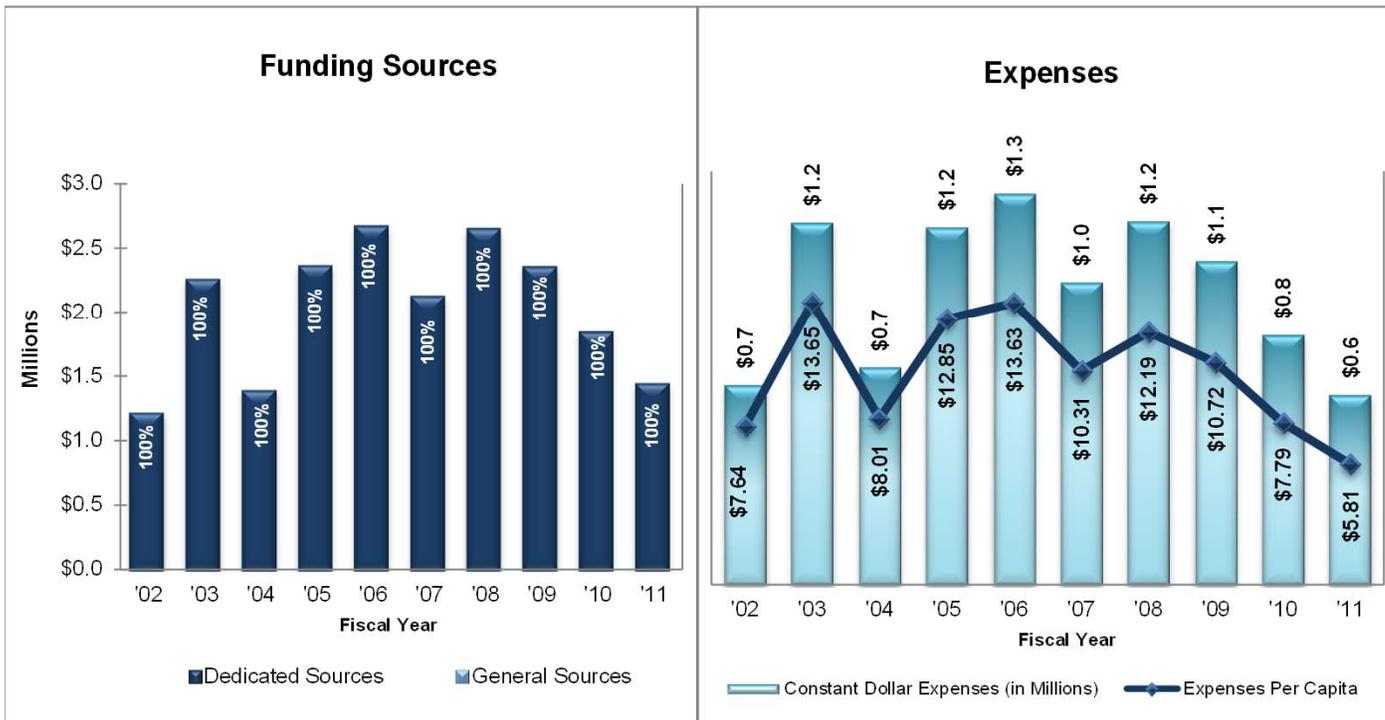
# Solid Waste Fund - Debt



<b>Fiscal Year</b>	<b>Outstanding Debt *</b>
2002	\$8,575,000
2003	\$8,200,000
2004	\$7,815,000
2005	\$7,410,000
2006	\$8,825,000
2007	\$8,310,000
2008	\$7,785,000
2009	\$7,245,000
2010	\$6,685,000
<b>2011</b>	<b>\$6,105,000</b>

\* There are no outstanding revenue bonds for the Solid Waste Utility Fund.

# Utility Departments - Storm Water Fund



Source: Financial Management Information Supplement  
Expenses do NOT include Encumbrances

Fiscal Year	Expenses without Capital Projects	Capital Projects	Total Expenses/ Dedicated Sources	C.P.I.	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2002	\$995,454	\$218,570	\$1,214,024	179.9	\$674,833	88,328	\$7.64	35.23%
2003	\$992,203	\$1,266,157	\$2,258,360	184.0	\$1,227,370	89,913	\$13.65	78.67%
2004	\$1,042,315	\$345,473	\$1,387,788	188.9	\$734,668	91,712	\$8.01	(41.32%)
2005	\$1,477,133	\$886,422	\$2,363,555	195.3	\$1,210,218	94,211	\$12.85	60.36%
2006	\$1,536,851	\$1,133,769	\$2,670,620	201.6	\$1,324,712	97,202	\$13.63	6.09%
2007	\$1,463,000	\$661,820	\$2,124,820	207.3	\$1,024,998	99,405	\$10.31	(24.34%)
2008	\$1,637,256	\$1,013,613	\$2,650,869	215.3	\$1,231,227	100,976	\$12.19	18.25%
2009	\$1,649,311	\$703,997	\$2,353,308	214.5	\$1,096,924	102,324	\$10.72	(12.08%)
2010	\$1,360,456	\$482,731	\$1,843,187	218.1	\$845,281	108,500	\$7.79	(27.33%)
<b>2011</b>	<b>\$1,309,688</b>	<b>\$133,163</b>	<b>\$1,442,851</b>	<b>224.9</b>	<b>\$641,441</b>	<b>110,438</b>	<b>\$5.81</b>	<b>(25.45%)</b>

## Description:

The Storm Water Fund is an enterprise fund department which renders services to the general public on a user-charged basis. The revenues received are dedicated to the department. The areas of operation include administration, engineering, education and field operations. The primary operating revenue is from utility charges which are collected as part of the monthly City utility bill.

## Analysis:

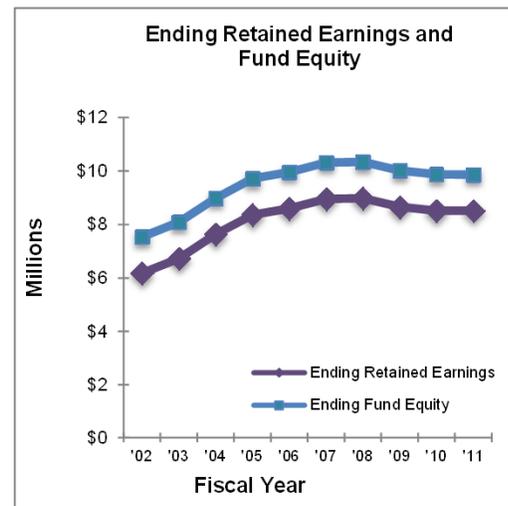
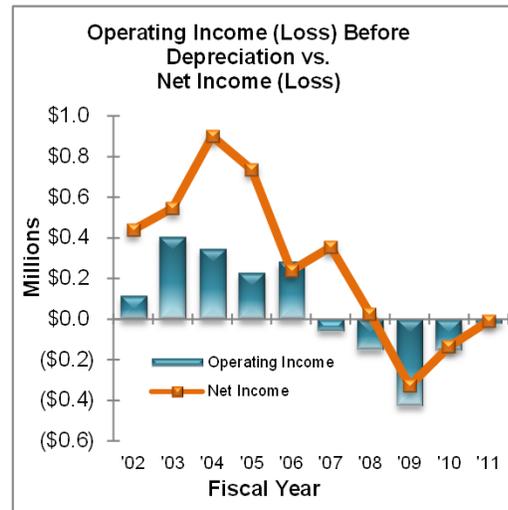
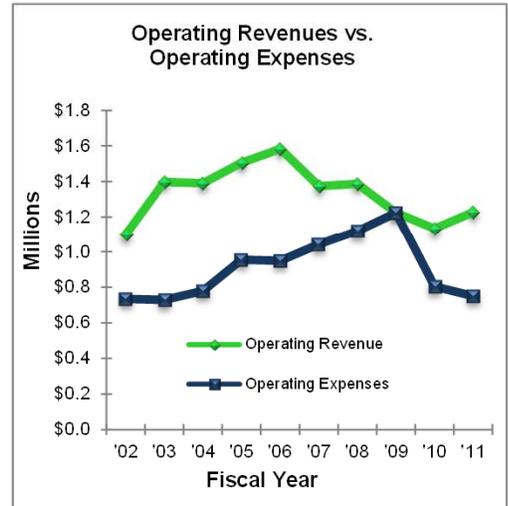
For the ten year period, constant dollar expenses and per capita expenses decreased. The Storm Water Utility operates through funding approved by voters in April of 1993. Funding sources include development charges on new construction and Storm Water Utility charges on existing improved properties. There have been no rate increases since the fund began in 1993. While the number of storm water projects identified has continued to grow, the utility does not have the funding mechanism in place to meet the need. The issues with storm water sewers is that a large number of underground pipes have reached the end of their useful life. Some have been in use far beyond their useful life and have failed, requiring emergency contract to repair. The solution to the problem consists almost entirely of capital improvements to replace the old pipes with new pipes. Council and management have been exploring ways to increase the funding available for this utility which may include identifying a list of specific storm sewer projects and placing the issue on a future sales tax ballot. There has been a net loss for FY 2009 - FY 2011; however ending cash and other resources has remained above the 20% guideline.

# Storm Water Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Operating Revenues:</b>					
Utility Charges	\$1,100,862	\$1,397,511	\$1,389,683	\$1,503,957	\$1,582,718
<b>Total Operating Revenues</b>	<b>\$1,100,862</b>	<b>\$1,397,511</b>	<b>\$1,389,683</b>	<b>\$1,503,957</b>	<b>\$1,582,718</b>
<b>Operating Expenses:</b>					
Personal Services	\$407,901	\$462,632	\$446,831	\$599,598	\$640,134
Materials and Supplies	\$84,745	\$64,767	\$92,831	\$79,656	\$82,542
Travel and Training	\$125	\$1,505	\$1,193	\$1,560	\$2,171
Intragovernmental	\$109,091	\$117,095	\$119,461	\$126,194	\$141,660
Utilities, Services and Miscellaneous	\$132,563	\$84,084	\$119,850	\$147,459	\$83,103
<b>Total Operating Expenses</b>	<b>\$734,425</b>	<b>\$730,083</b>	<b>\$780,166</b>	<b>\$954,467</b>	<b>\$949,610</b>
<b>Operating Income (Loss) Before Depreciation</b>	<b>\$366,437</b>	<b>\$667,428</b>	<b>\$609,517</b>	<b>\$549,490</b>	<b>\$633,108</b>
<b>Depreciation</b>	<b>(\$249,981)</b>	<b>(\$259,595)</b>	<b>(\$262,149)</b>	<b>(\$318,826)</b>	<b>(\$348,398)</b>
<b>Operating Income (Loss)</b>	<b>\$116,456</b>	<b>\$407,833</b>	<b>\$347,368</b>	<b>\$230,664</b>	<b>\$284,710</b>
<b>Non-Operating Revenues:</b>					
Revenue from Other Gov. Units	\$0	\$0	\$0	\$16,037	\$33,801
Investment Revenue	\$155,322	\$47,998	\$63,085	\$90,646	\$130,602
Miscellaneous Revenue	(\$3,031)	\$2,064	\$54,650	\$82,677	\$28,853
<b>Total Non-Operating Revenues</b>	<b>\$152,291</b>	<b>\$50,062</b>	<b>\$117,735</b>	<b>\$189,360</b>	<b>\$193,256</b>
<b>Non-Operating Expenses:</b>					
Interest Expense	\$0	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0	\$0
Loss on Disposal of Fixed Assets	\$0	\$0	\$0	\$4,551	\$17,556
Amortization	\$0	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,551</b>	<b>\$17,556</b>
Total Non-Operating Rev.(Expenses)	\$152,291	\$50,062	\$117,735	\$193,911	\$210,812
<b>Operating Transfers:</b>					
Operating Transfer From Other Funds	\$0	\$8,000	\$0	\$130,000	\$0
Operating Transfers To Other Funds	\$0	(\$2,525)	\$0	(\$7,814)	(\$221,287)
<b>Total Operating Transfers</b>	<b>\$0</b>	<b>\$5,475</b>	<b>\$0</b>	<b>\$122,186</b>	<b>(\$221,287)</b>
<b>Net Income (Loss) Before Capital Contribution</b>	<b>\$268,747</b>	<b>\$463,370</b>	<b>\$465,103</b>	<b>\$537,659</b>	<b>\$239,123</b>
Capital Contributions	\$171,186	\$83,049	\$435,392	\$198,613	\$0
<b>Net Income (Loss) Transferred To Retained Earnings</b>	<b>\$439,933</b>	<b>\$546,419</b>	<b>\$900,495</b>	<b>\$736,272</b>	<b>\$239,123</b>
Beginning Retained Earnings	\$5,741,813	\$6,181,746	\$6,728,165	\$7,628,660	\$8,364,932
<b>Ending Retained Earnings</b>	<b>\$6,181,746</b>	<b>\$6,728,165</b>	<b>\$7,628,660</b>	<b>\$8,364,932</b>	<b>\$8,604,055</b>
Contributed Capital	\$1,357,146	\$1,357,146	\$1,357,146	\$1,357,146	\$1,357,146
<b>Ending Fund Equity</b>	<b>\$7,538,892</b>	<b>\$8,085,311</b>	<b>\$8,985,806</b>	<b>\$9,722,078</b>	<b>\$9,961,201</b>

# Net Income Statement

Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$1,374,743	\$1,385,779	\$1,223,104	\$1,133,294	\$1,227,591
\$1,374,743	\$1,385,779	\$1,223,104	\$1,133,294	\$1,227,591
\$713,039	\$722,666	\$708,906	\$353,877	\$356,534
\$96,517	\$90,760	\$104,689	\$134,785	\$104,670
\$1,577	\$162	\$1,340	\$179	\$1,193
\$180,368	\$208,416	\$245,945	\$206,437	\$164,306
\$50,844	\$96,847	\$162,255	\$109,126	\$124,863
\$1,042,345	\$1,118,851	\$1,223,135	\$804,404	\$751,566
\$332,398	\$266,928	(\$31)	\$328,890	\$476,025
(\$391,515)	(\$417,367)	(\$426,176)	(\$482,032)	(\$497,069)
(\$59,117)	(\$150,439)	(\$426,207)	(\$153,142)	(\$21,044)
\$149,384	\$35,859	\$0	\$0	\$0
\$143,403	\$110,695	\$71,223	\$57,936	\$36,605
\$15,173	\$11,299	\$3,668	\$4,994	\$17,225
\$307,960	\$157,853	\$74,891	\$62,930	\$53,830
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$3,280	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$3,280	\$0	\$0	\$0
\$307,960	\$161,133	\$74,891	\$62,930	\$53,830
\$81,250	\$0	\$0	\$0	\$18,620
\$0	\$0	\$0	(\$61,053)	(\$61,053)
\$81,250	\$0	\$0	(\$61,053)	(\$42,433)
\$330,093	\$4,134	(\$351,316)	(\$151,265)	(\$9,647)
\$24,440	\$20,520	\$23,163	\$16,311	\$0
<b>\$354,533</b>	<b>\$24,654</b>	<b>(\$328,153)</b>	<b>(\$134,954)</b>	<b>(\$9,647)</b>
\$8,604,055	\$8,958,588	\$8,983,242	\$8,655,089	\$8,520,135
<b>\$8,958,588</b>	<b>\$8,983,242</b>	<b>\$8,655,089</b>	<b>\$8,520,135</b>	<b>\$8,510,488</b>
\$1,357,146	\$1,357,146	\$1,357,146	\$1,357,146	\$1,357,146
<b>\$10,315,734</b>	<b>\$10,340,388</b>	<b>\$10,012,235</b>	<b>\$9,877,281</b>	<b>\$9,867,634</b>



# Storm Water Fund

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006
<b>Financial Sources</b>					
Sales Taxes					
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues					
Grants					
Interest	\$155,322	\$47,998	\$63,085	\$90,646	\$130,602
Fees and Service Charges	\$1,100,862	\$1,397,511	\$1,389,683	\$1,503,957	\$1,582,718
Other Local Revenues ++	(\$3,031)	\$2,064	\$54,650	\$98,714	\$62,654
	<b>\$1,253,153</b>	<b>\$1,447,573</b>	<b>\$1,507,418</b>	<b>\$1,693,317</b>	<b>\$1,775,974</b>
Other Funding Sources/Transfers^	\$0	\$8,000	\$0	\$130,000	\$0
<b>Total Financial Sources: Less Appropriated Fund Balance</b>	<b>\$1,253,153</b>	<b>\$1,455,573</b>	<b>\$1,507,418</b>	<b>\$1,823,317</b>	<b>\$1,775,974</b>
<b>Financial Uses</b>					
Operating Expenses	\$734,425	\$730,083	\$780,166	\$954,467	\$949,610
Operating Transfers to Other Funds	\$0	\$2,525	\$0	\$7,814	\$221,287
Interest and Other Non-Oper Cash Exp	\$0	\$0	\$0	\$4,551	\$17,556
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$11,048	\$0	\$0	\$191,475	\$0
Enterprise Revs used for Capital Projects	\$1,475,000	\$265,800	\$553,000	\$346,186	\$1,115,000
<b>Total Expenditure Uses</b>	<b>\$2,220,473</b>	<b>\$998,408</b>	<b>\$1,333,166</b>	<b>\$1,504,493</b>	<b>\$2,303,453</b>
<b>Increase/(Decrease) to Cash</b>	<b>(\$967,320)</b>	<b>\$457,165</b>	<b>\$174,252</b>	<b>\$318,824</b>	<b>(\$527,479)</b>
<b>Ending Cash &amp; Other Resources #</b>	<b>\$812,723</b>	<b>\$943,805</b>	<b>\$1,071,255</b>	<b>\$1,389,599</b>	<b>\$988,190</b>
<b>20% of Total Expenditures</b>	<b>\$444,095</b>	<b>\$199,682</b>	<b>\$266,633</b>	<b>\$300,899</b>	<b>\$460,691</b>
<b>Cash Above/(Below) 20% guideline</b>	<b>\$368,628</b>	<b>\$744,123</b>	<b>\$804,622</b>	<b>\$1,088,700</b>	<b>\$527,499</b>

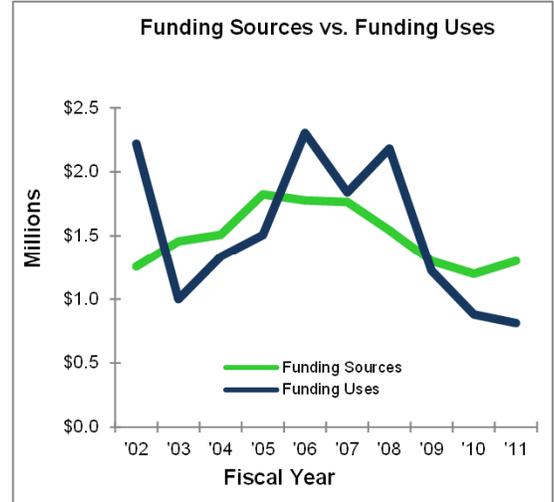
# Ending Cash and Other Resources is equal to current assets less current liabilities.

++ Other Local Revenues include miscellaneous revenues

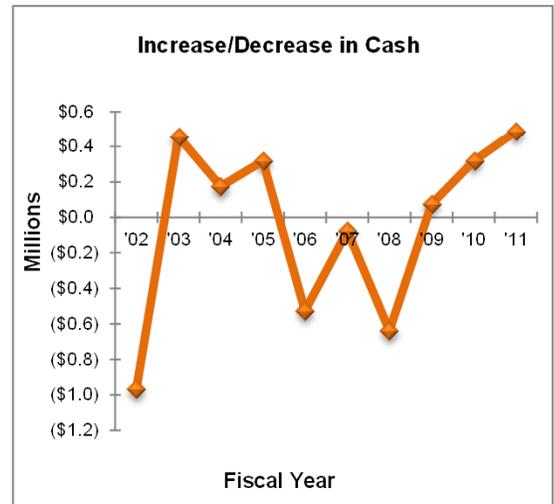
^ Other Funding Sources and Transfers do not include Capital Contributions.

# Financial Sources and Uses

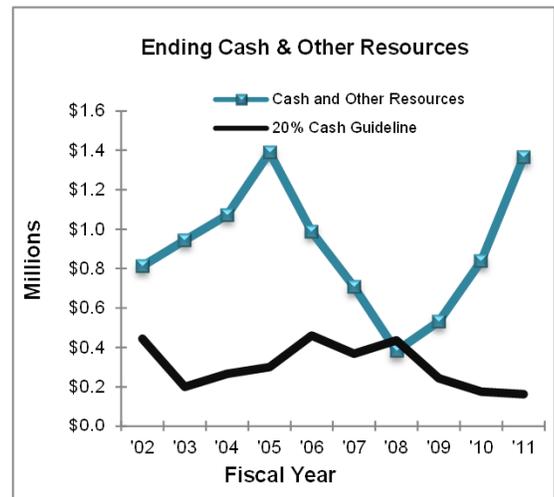
Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011
\$143,403	\$110,695	\$71,223	\$57,936	\$36,605
\$1,374,743	\$1,385,779	\$1,223,104	\$1,133,294	\$1,227,591
\$164,557	\$47,158	\$3,668	\$4,994	\$17,225
<b>\$1,682,703</b>	<b>\$1,543,632</b>	<b>\$1,297,995</b>	<b>\$1,196,224</b>	<b>\$1,281,421</b>
\$81,250	\$0	\$0	\$0	\$18,620
<b>\$1,763,953</b>	<b>\$1,543,632</b>	<b>\$1,297,995</b>	<b>\$1,196,224</b>	<b>\$1,300,041</b>



\$1,042,345	\$1,118,851	\$1,223,135	\$804,404	\$751,566
\$0	\$0	\$0	\$61,053	\$61,053
\$0	\$3,280	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$29,140	\$97,758	\$0	\$12,967	\$0
\$768,000	\$962,000	\$0	\$0	\$0
<b>\$1,839,485</b>	<b>\$2,181,889</b>	<b>\$1,223,135</b>	<b>\$878,424</b>	<b>\$812,619</b>
<b>(\$75,532)</b>	<b>(\$638,257)</b>	<b>\$74,860</b>	<b>\$317,800</b>	<b>\$487,422</b>
<b>\$708,531</b>	<b>\$382,131</b>	<b>\$531,326</b>	<b>\$839,233</b>	<b>\$1,365,627</b>



\$367,897	\$436,378	\$244,627	\$175,685	\$162,524
\$14,234	\$272,153	\$286,699	\$663,548	\$1,203,103



(THIS PAGE INTENTIONALLY LEFT BLANK)

## Introduction to Columbia Financial Trend Monitoring System (CFTMS)

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

### **Purpose of CFTMS**

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

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

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

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

### **Evaluation of CFTMS**

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

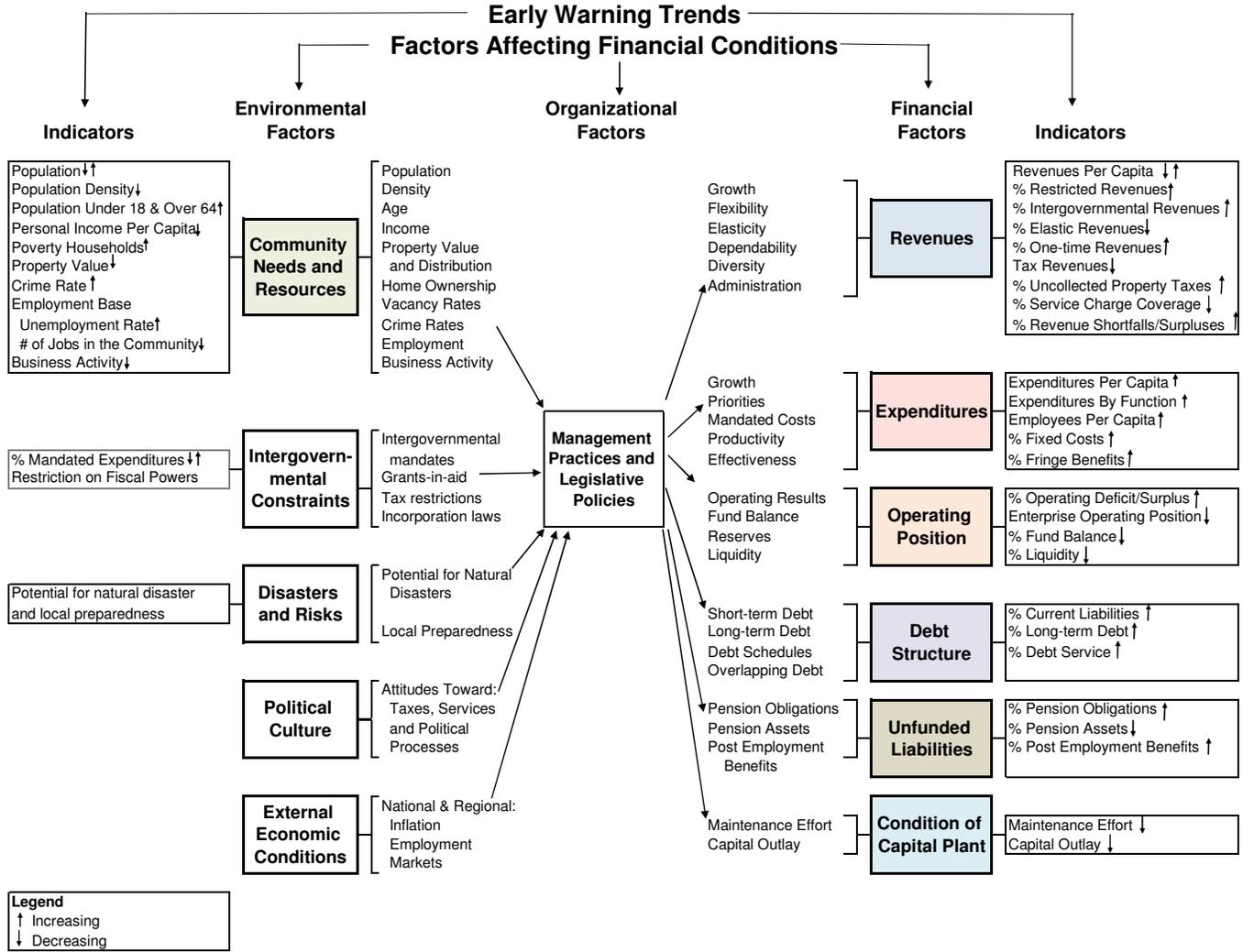
1. Examine the magnitude and acceleration of a trend
2. Compare with other trends
3. Compare trends to credit industry benchmarks
4. Determine whether a trend indicates a real or potential problem
5. Identify possible causes of a problem.

### **Trend Analysis**

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

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

**Chart A:  
Columbia Financial Trend Monitoring System**



**Evaluation Questions**

Does the external environment provide enough resources to pay for the demands it makes?	Do management practices and legislative policies enable your government to respond appropriately to changes in the environment?	Is your government paying the full cost of operating, or is it postponing costs to a future period when revenues may not be available to pay these costs?
---	---	---

# FY 2011 Columbia Financial Trend Monitoring System - At A Glance

Revenue Indicators	
Revenues Per Capita: General Fund	
Restricted Revenues: General Fund	
Elastic Tax Revenues: General Fund	
Temporary Revenues: General Fund	
Tax Revenues: General Fund	
Uncollected Property Taxes: General Fund	
Service Charge Coverage: General Fund Building and Site Development Charges	
Revenue Surpluses/(Shortfalls): Estimated vs Actual - General Fund	

Expenditure Indicators	
Expenditures Per Capita: General Fund	
Expenses Per Capita: Utilities	
Expenditures By Function: General Fund	
Employees Per Thousand Population: General Fund	
Employees Per Thousand Population: Utilities	
Fixed Costs: General Fund	
Fixed Costs: Utilities	
Fringe Benefits: General Fund	
Fringe Benefits: Utilities	
Expenditures (Over)/Under Budget: General Fund	

Operating Position Indicators	
Excess of Revenues Over Expenditures: General Fund	
Enterprise Operating Position: Recreation Services	
Enterprise Operating Position: Transit	
Enterprise Operating Position: Airport	

Operating Position Indicators cont.	
Enterprise Operating Position: Parking	
Enterprise Operating Position: Railroad	
Enterprise Operating Position: Water and Electric	
Enterprise Operating Position: Sewer	
Enterprise Operating Position: Solid Waste	
Enterprise Operating Position: Storm Water	
Fund Balance: General Fund	
Liquidity: General Fund	
Liquidity: Water and Electric	
Liquidity: Sewer	
Liquidity: Solid Waste	
Liquidity: Storm Water	
Liquidity: Parking	

Debt Structure Indicators	
Current Liabilities: General Fund	
Current Liabilities: Water and Electric	
Current Liabilities: Sewer	
Current Liabilities: Storm Water	
Current Liabilities: Solid Waste	
Current Liabilities: Parking	
Debt Service: Water and Electric	
Debt Service: Sewer	
Debt Service: Parking	

# FY 2011 Columbia Financial Trend Monitoring System - At A Glance

Unfunded Liability Indicators	
Pension Obligations: Fire (General Fund)	
Pension Obligations: Police (General Fund)	
Pension Obligations: LAGERS	
Pension Assets: Fire	
Pension Assets: Police	
Pension Assets: LAGERS	
Post Employment Benefits: General Fund	
Post Employment Benefits: All Other Funds	

Community Needs and Resources	
Population	
Population Density	
Population : Over 64 and Under 18	
Personal Income Per Capita	
Poverty Households	
Property Value	
Crime Rate: Clearance Rate and Violent Crime	
Employment Base	
Business Activity: Retail Sales and Business Licenses	

Condition of Capital Plant Indicators	
Maintenance Effort: Streets and Sidewalks	
Maintenance Effort: Electric Utility	
Maintenance Effort: Water Utility	
Capital Outlay: General Fund	
Capital Outlay: Water and Electric	
Capital Outlay: Sewer	
Capital Outlay: Solid Waste	
Capital Outlay: Storm Water	



# Revenue Indicators



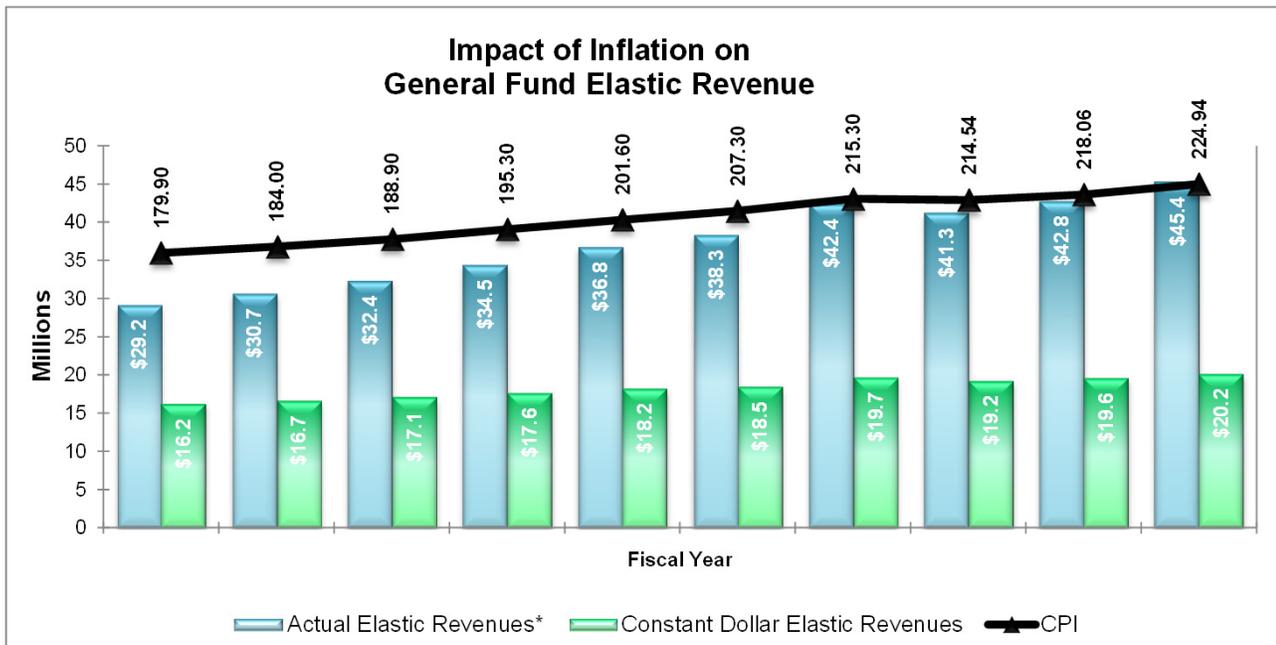
Revenues determine the capacity of a city to provide services. Important issues to consider are growth, diversity, reliability, flexibility and administration. Under ideal conditions, revenues would expand in relation to inflation and increased expenditure pressures. They would be flexible enough to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

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

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

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

- Revenues Per Capita: General Fund
- Restricted Revenues: General Fund
- Elastic Tax Revenues: General Fund
- Temporary Revenues: General Fund
- Tax Revenues: General Fund
- Uncollected Property Taxes: General Fund
- Service Charge Coverage: General Fund - Building and Site Development
- Revenue Shortfalls or Surpluses: General Fund



*Elastic Revenues: Sales Tax, Telephone, Natural Gas and Electric Utility Taxes, Water and Electric P.I.L.O.T., Gasoline Tax, Cigarette Tax, and Motor Vehicle Tax*

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

## Revenues per Capita:

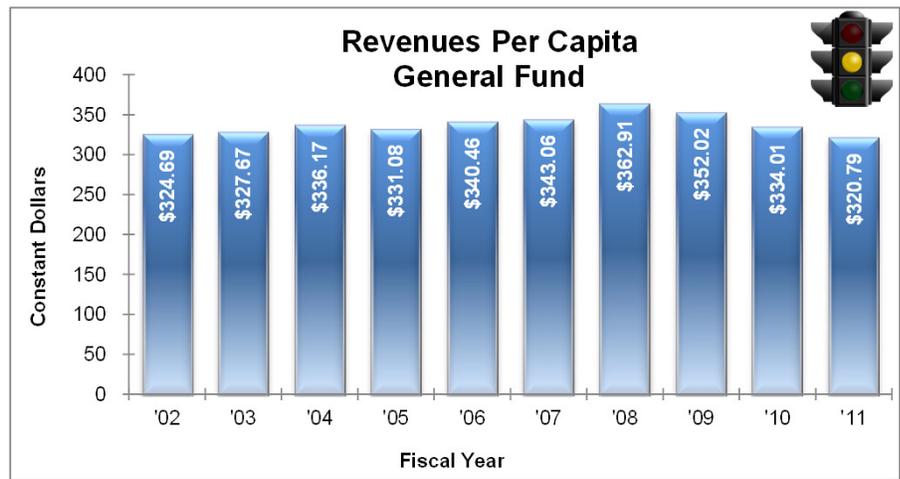
### General Fund

#### Warning Trend:

Decreasing operating revenues per capita (constant dollars)

#### Formulation:

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



Fiscal Year	Operating Revenues *	Consumer Price Index	Operating Revenues & Transfers (Constant Dollars)	Estimated Population	Operating Revenues & Transfers Per Capita in Constant Dollars
2002	\$51,593,618	179.90	\$28,679,054	88,328	\$324.69
2003	\$54,210,002	184.00	\$29,461,958	89,913	\$327.67
2004	\$58,238,591	188.90	\$30,830,382	91,712	\$336.17
2005	\$60,917,104	195.30	\$31,191,554	94,211	\$331.08
2006	\$66,716,295	201.60	\$33,093,400	97,202	\$340.46
2007	\$70,693,991	207.30	\$34,102,263	99,405	\$343.06
2008	\$78,898,068	215.30	\$36,645,132	100,976	\$362.91
2009	\$77,275,976	214.54	\$36,019,883	102,324	\$352.02
2010	\$79,023,392	218.06	\$36,239,953	108,500	\$334.01
2011	\$79,689,322	224.94	\$35,427,081	110,438	\$320.79

\* Operating Revenues = General Fund Revenues + Operating Transfers from Other Funds + Appropriated Fund Balance

\*\* Census numbers were used for 2000 and 2010. The remaining year populations are census estimates.

#### Description:

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

#### Analysis:

Revenues per capita in constant dollars have decreased every year since FY 2008. This has been the result of an economic downturn that began in FY 2009. Since there have been three consecutive years of decline, there is a warning trend associated with this indicator. Management has responded to this decline by reducing expenditures. In future budgets, close monitoring of revenues will continue, expenditures will be reduced, and fees and service charges will be increased as needed.

#### Sources:

- City of Columbia Financial Management Information Supplement Exhibit B-3
- Population has been revised to reflect the numbers reported by the Missouri Census Data Center
- <http://www.census.gov/popest/data/intercensal/cities/files/SUB-EST00INT.csv>
- Consumer Price Index are annual archived numbers from the Bureau of Labor

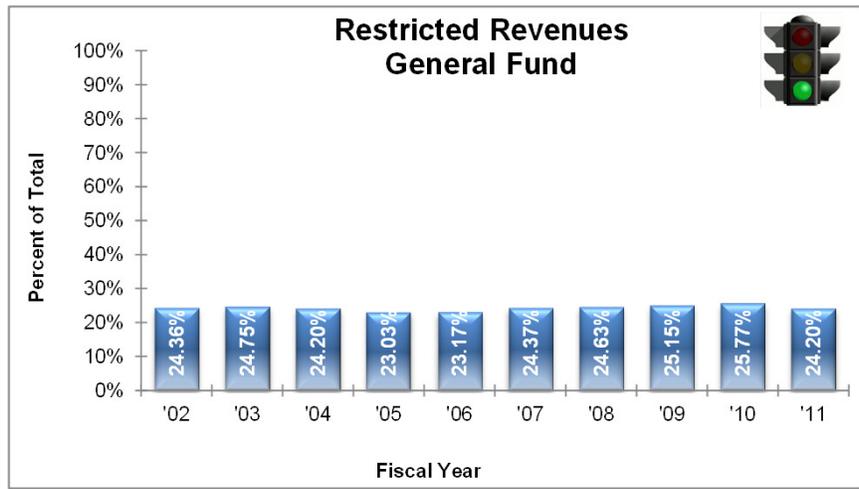
**Restricted Revenues:  
General Fund**

**Warning Trend:**

Increasing amount of restricted operating revenues as a percentage of operating revenues

**Formulation:**

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



Fiscal Year	Operating Revenues *	Restricted Operating Revenues**	Restricted Revenue as a Percent of Total
2002	\$51,593,618	\$12,565,687	24.36%
2003	\$54,210,002	\$13,419,339	24.75%
2004	\$58,238,591	\$14,090,887	24.20%
2005	\$60,917,104	\$14,028,013	23.03%
2006	\$66,716,295	\$15,459,332	23.17%
2007	\$70,693,991	\$17,228,233	24.37%
2008	\$78,898,068	\$19,436,404	24.63%
2009	\$77,275,976	\$19,431,287	25.15%
2010	\$79,023,392	\$20,365,477	25.77%
<b>2011</b>	<b>\$79,689,322</b>	<b>\$19,281,961</b>	<b>24.20%</b>

\* Operating Revenues = General Fund Revenues + Operating Transfers from Other Funds + Appropriated Fund Balance

\*\* Restricted Operating Revenues: Gasoline Tax, Grant Revenues, Transfers from Special Road District Tax, Transportation Sales Tax, Park Sales Tax and General and Administrative Fees.

**Description:**

A restricted revenue is one which is legally earmarked for a specific use as may be required by State law, ordinance, bond covenant or grant requirement. For example, our state requires gas tax revenues be used only for street maintenance or construction.

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

**Analysis:**

For the period examined, restricted operating revenues as a percent of total operating revenues has remained relatively stable. The City closely monitors all significant general fund revenues on a monthly basis. There is no warning trend observed for this indicator.

**Sources:**

- City of Columbia Financial Management Information Supplement - Exhibits A-2, B-3

## Elastic Tax Revenues:

### General Fund

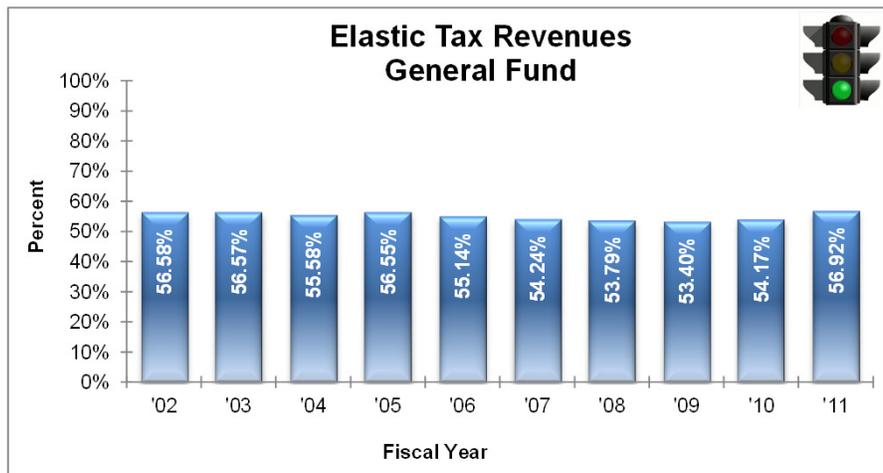
#### Warning Trend:

Decreasing amount of elastic operating revenues as a percent of gross operating revenues

#### Formulation:

Elastic Tax Revenues

Operating Revenues



Fiscal Year	Elastic Tax Revenues *	Operating Revenues **	Elastic Revenues as a Percent of Operating Revenues and Transfers
2002	\$29,193,861	\$51,593,618	56.58%
2003	\$30,666,799	\$54,210,002	56.57%
2004	\$32,366,842	\$58,238,591	55.58%
2005	\$34,450,651	\$60,917,104	56.55%
2006	\$36,790,023	\$66,716,295	55.14%
2007	\$38,342,014	\$70,693,991	54.24%
2008	\$42,440,778	\$78,898,068	53.79%
2009	\$41,266,388	\$77,275,976	53.40%
2010	\$42,805,242	\$79,023,392	54.17%
2011	\$45,362,741	\$79,689,322	56.92%

\* Elastic Revenues: Sales Tax, Telephone, Natural Gas and Electric Utility Taxes, Water and Electric P.I.L.O.T. Gasoline Tax, Cigarette Tax and Motor Vehicle Tax

\*\* Operating Revenues = General Fund Revenues + Operating Transfers from Other Funds + Appropriated Fund Balance

#### Description:

Elastic tax revenues respond to changes in the economic base and inflation. As economic bases and inflation go up or down, elastic revenues would increase or decrease roughly the same proportion and vice versa. A good example is the sales tax which would ideally increase proportionately to any increases in its base as well as the rate of inflation. Inelastic revenues such as fixed license fees, parks and recreation fees, or user fees, are relatively unresponsive to changes in economic conditions. Yields from these revenues usually lag behind economic growth and inflation because local legislatures are often reluctant or not able to adjust them each year. In a decision handed down on December 17, 1991, the Supreme Court of Missouri held that increases in user fees or fees for services are not subject to the Hancock Amendment. This case makes a distinction between fees for service and fees that are used to raise general revenue. The Court interpreted the Hancock Amendment as not requiring a vote on fee increases which are "special revenues" and not a "tax" but requiring a vote for fee increases that are taxes in everything but name.

#### Analysis:

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

For the period examined, elastic tax revenues as a percent of operating revenues has remained relatively stable. There is no warning trend observed for this indicator.

#### Sources:

- City of Columbia Financial Management Information Supplement, Exhibit B-3

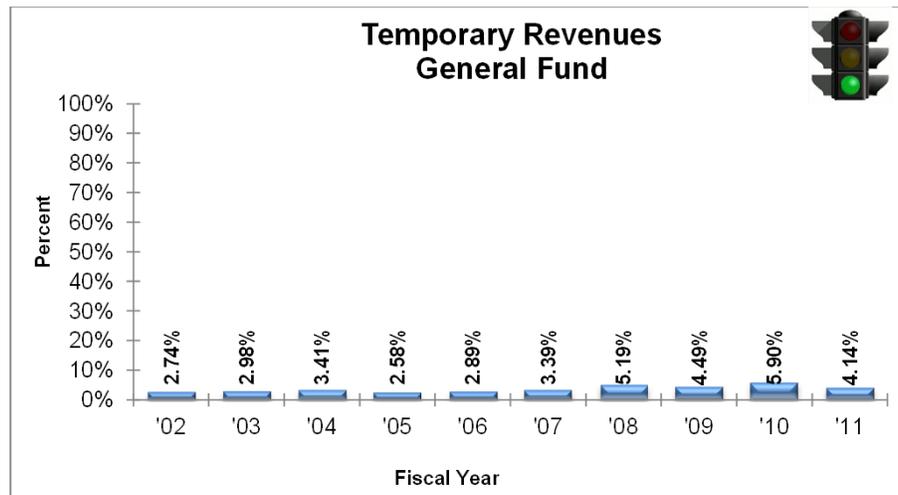
**Temporary Revenues:  
General Fund**

**Warning Trend:**

Increasing use of temporary revenues as a percentage of operating revenues

**Formulation:**

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



Fiscal Year	Temporary Revenues*	Operating Revenues **	Temporary Revenues as a Percent of Operating Revenues
2002	\$1,414,791	\$51,593,618	2.74%
2003	\$1,615,855	\$54,210,002	2.98%
2004	\$1,984,748	\$58,238,591	3.41%
2005	\$1,570,008	\$60,917,104	2.58%
2006	\$1,927,292	\$66,716,295	2.89%
2007	\$2,393,224	\$70,693,991	3.39%
2008	\$4,093,818	\$78,898,068	5.19%
2009	\$3,469,203	\$77,275,976	4.49%
2010	\$4,659,208	\$79,023,392	5.90%
2011	\$3,303,120	\$79,689,322	4.14%

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

\*\* Operating Revenues = General Fund Revenues + Operating Transfers from Other Funds + Appropriated Fund Balance

**Description:**

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

**Analysis:**

A warning trend would occur when temporary revenues as a percent of operating revenues are increasing over total operating revenues. The ten year period listed shows slight increases or decreases primarily due to changes in grants received for the Health Department and Police Department. Much of the temporary revenue in the Health Department has been for specific activities that can be discontinued when the revenue source ends. The city makes every effort to identify those programs when grants are received. In FY 2008 through FY 2011, the city received a large non-motorized grant from the federal government for projects that accommodate motorists, bicyclists and pedestrians. Temporary revenues are such a small percentage of operating revenues, so there is no warning trend observed for this indicator.

**Sources:**

- City of Columbia Financial Management Information Supplement, Exhibit A-2 & B-3

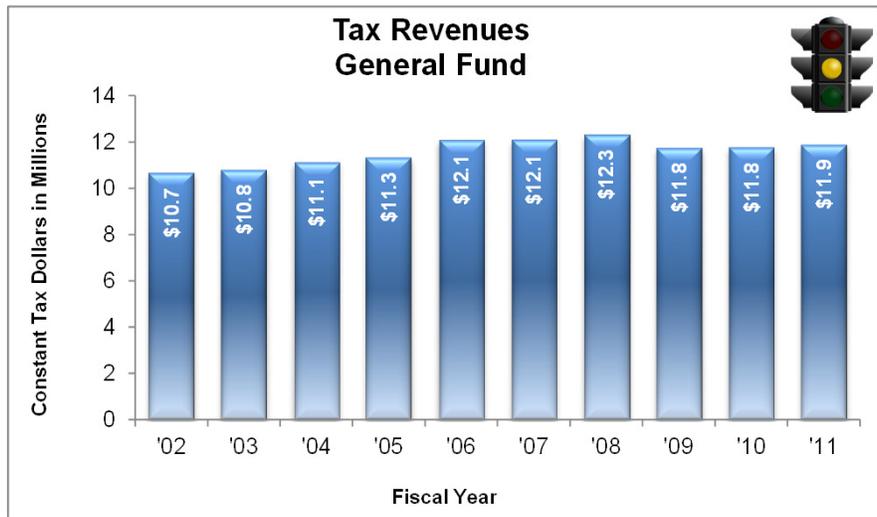
**Tax Revenues:  
General Fund**

**Warning Trend:**

Declining or negative growth in tax revenue (constant dollars)

**Formulation:**

Tax Revenues (Constant Dollars)



Fiscal Year	Tax Revenues*	Consumer Price Index	Tax Revenues in Constant Dollars
2002	\$19,209,793	179.9	\$10,678,039
2003	\$19,894,787	184.0	\$10,812,384
2004	\$21,044,504	188.9	\$11,140,553
2005	\$22,159,560	195.3	\$11,346,421
2006	\$24,401,059	201.6	\$12,103,700
2007	\$25,115,933	207.3	\$12,115,742
2008	\$26,558,220	215.3	\$12,335,276
2009	\$25,240,145	214.5	\$11,764,938
2010	\$25,687,727	218.1	\$11,780,335
2011	\$26,768,020	224.9	\$11,900,124

\* Tax Revenues: Sales Tax and Total General Property Taxes (Real, Individual, Railroad, Financial and Penalties and Interest)

**Description:**

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

**Property Taxes:**

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

**Sales Taxes:**

1. Is the sales tax rate so high it is encouraging consumers to shop in other communities?
2. Are retail outlets relocating outside the community?
3. Are retailers properly collecting sales tax?

**Analysis:**

During the late 1970's the City made a conscious policy decision to decrease the City's reliance on property tax. This reduced reliance on property tax as a prime revenue source has been a positive factor in helping the City achieve flexibility by reducing its reliance on inelastic revenues and putting more importance on elastic revenues such as sales tax.

The decrease in FY 2009 was due to a downturn in the economy which impacted sales tax. FY 2011 shows a slight increase in constant dollar tax revenues. Because sales taxes are a major revenue source for the General Fund, management monitors this revenue on a monthly basis, and expenditures are adjusted quarterly if the City does not meet its sales tax projections.

**Sources:**

- City of Columbia Financial Management Information Supplement, Exhibit B-3
- website - <http://www.stats.bls.gov>
- Consumer Price Index are annual archived numbers from the Bureau of Labor

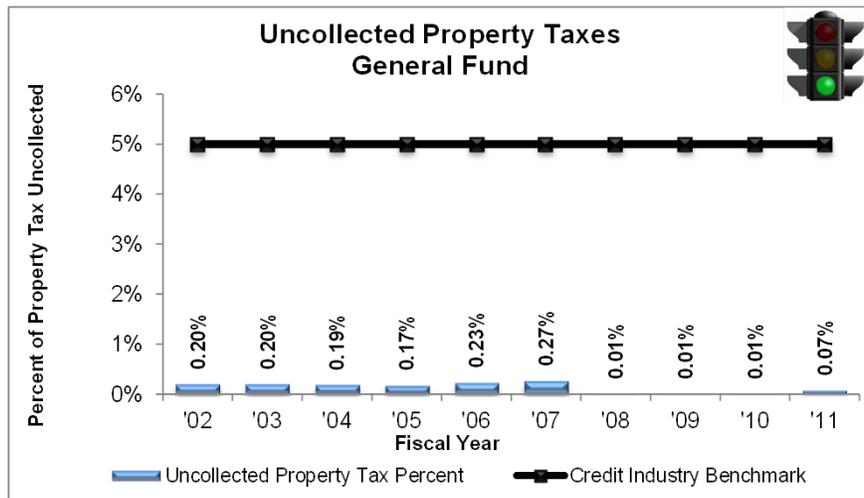
## Uncollected Property Taxes: General Fund

### Warning Trend:

Increasing amount of uncollected property taxes from current levy as a percentage of net current property tax levy

### Formulation:

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



Fiscal Year	Net Current Property Tax Levy *	Allowance for Uncollected Property Taxes	Uncollected Property Taxes as a Percent of Levy
2002	\$4,263,326	\$8,584	0.20%
2003	\$4,473,073	\$8,988	0.20%
2004	\$4,683,536	\$8,759	0.19%
2005	\$4,790,935	\$8,181	0.17%
2006	\$5,699,585	\$13,146	0.23%
2007	\$6,168,905	\$16,400	0.27%
2008	\$6,644,677	\$574	0.01%
2009	\$6,812,948	\$370	0.01%
2010	\$6,893,193	\$565	0.01%
2011	<b>\$6,876,040</b>	<b>\$5,115</b>	<b>0.07%</b>

\*Total General Property Taxes (Real, Individual, Railroad, Financial and Penalties and Interest)

### Description:

Each year a certain percentage of the net current tax levy goes uncollected either because property owners are unable to pay or collection procedures are not as effective as they might be. If the percentage grows over time, it could be an indication of overall decline in economic health (local, regional or national). Such a trend is particularly troublesome to communities where property tax revenues make up large percentages of total revenues.

### Credit Industry Benchmarks:

Credit rating firms consider that a city will normally be unable to collect 2 to 3 percent of its property taxes each year. If uncollected property taxes as a percent of levy fall within a 5 to 8 percent range, credit rating firms consider this a negative factor.

### Analysis:

While the percent of uncollected property taxes have varied for the past ten years, it has always been below 0.3% which is significantly below the 2-3% rate deemed acceptable by the credit rating industry. There is no warning trend observed for this indicator.

Although the future trend of uncollected property taxes should be monitored closely, a factor which might lessen the trend somewhat is the fact that the total tax collections (current and past due) exceeded the net current tax levy for the past ten years.

### Sources:

- FY 2002 to present - City of Columbia Financial Management Information Supplement, Exhibit B-1 & B-2

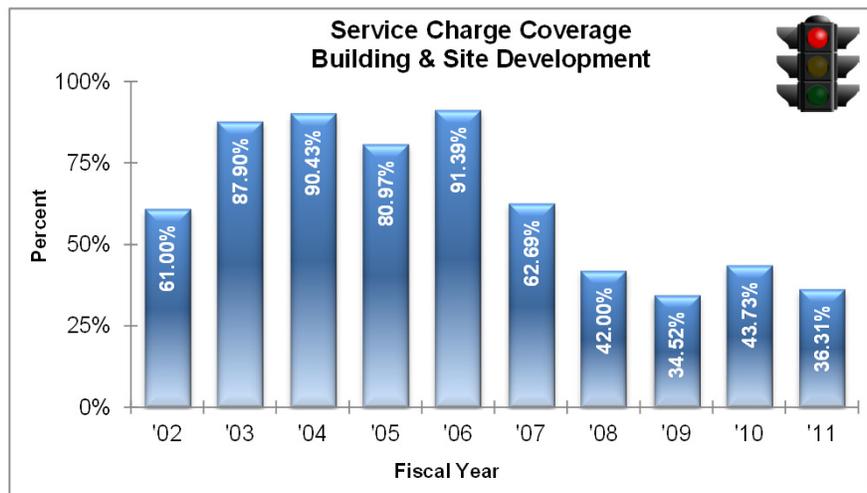
**Service Charge Coverage:  
General Fund Building and  
Site Development**

**Warning Trend:**

Decreasing revenues from service charges as a percent of total expenditures for providing related services

**Formulation:**

$$\frac{\text{Revenue from Fees \& Service Charges}}{\text{Expenditures for Related Services}}$$



Fiscal Year	Revenue from Fees and Service Charges*	Expenditures for Related Services**	Service Charge Coverage
2002	\$464,344	\$761,210	61.00%
2003	\$688,996	\$783,873	87.90%
2004	\$746,508	\$825,529	90.43%
2005	\$746,393	\$921,782	80.97%
2006	\$847,130	\$926,938	91.39%
2007	\$615,557	\$981,906	62.69%
2008	\$443,802	\$1,056,780	42.00%
2009	\$345,471	\$1,000,735	34.52%
2010	\$355,700	\$813,443	43.73%
2011	\$418,527	\$1,152,719	36.31%

\* Fees and Service Charges: Protective Inspection 2002-2008, Building and Site Development 2009-2011 Revenues include Building, mechanical, plumbi and electrical permits and plan review fees.

\*\* Expenditures for related services: Protective Inspection 2002-2008, Building and Site Development 2009-2011. Expenditures are 85% of all operating expenses and capital outlay is not included.

**Description:**

Service charge coverage refers to the extent which fees and charges cover costs of providing a service. As coverage declines, the burden on other revenues to support the services increases. The above charge focuses on the fees for building and site development.

**Analysis:**

Council has adopted a policy to recover 75% of the cost associated with constructing both private and commercial construction development in the city.

The service charge recovery has decreased since FY 2006. Several reasons for this decrease are as follows: the economic downturn and an additional position were placed in the Building and Site division which were not a part of the original calculation, and management made the decision not to increase fees during the economic downturn. However, the result has been an increasing amount of general revenue sources have been used to support this operation. Management will address these fees as a part of the FY 2013 budget process and fees will be raised to meet the Council's 75% cost recovery goals and reviewed annually thereafter to ensure the fees allow the cost recovery goals to be maintained.

**Sources:**

- City of Columbia Financial Management Information Supplement, Exhibit B-3 & B-4
- HTE (accounting system) reports/Budget Database

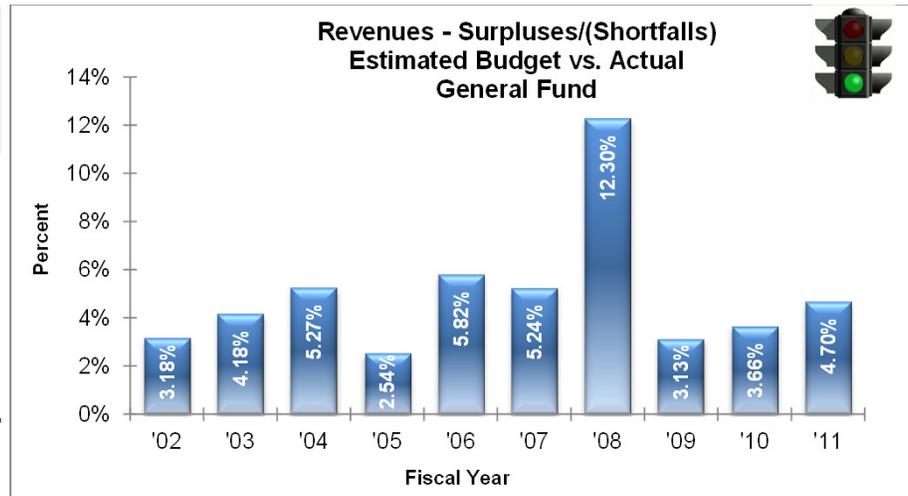
**Revenue Surpluses/  
(Shortfalls): Estimated  
Revenues vs. Actual  
Revenues - General Fund**

**Warning Trend:**

Increase in revenue deficiencies as a percent of operating revenues

**Formulation:**

$$\frac{\text{Revenue Surplus/(Deficit)}}{\text{Estimated Budgeted Revenues}}$$



Fiscal Year	Operating Revenues*	Estimated Budget Revenues**	Revenue Surplus or (Deficit)	Surpluses (Deficits) as a Percent of Budgeted Revenues
2002	\$51,593,618	\$50,004,532	\$1,589,086	3.18%
2003	\$54,210,002	\$52,034,008	\$2,175,994	4.18%
2004	\$58,238,591	\$55,324,383	\$2,914,208	5.27%
2005	\$60,917,104	\$59,408,227	\$1,508,877	2.54%
2006	\$66,716,295	\$63,049,422	\$3,666,873	5.82%
2007	\$70,693,991	\$67,171,337	\$3,522,654	5.24%
2008	\$78,898,068	\$70,258,112	\$8,639,956	12.30%
2009	\$77,275,976	\$74,933,880	\$2,342,096	3.13%
2010	\$79,023,392	\$76,232,748	\$2,790,644	3.66%
2011	<b>\$79,689,322</b>	<b>\$76,114,775</b>	<b>\$3,574,547</b>	<b>4.70%</b>

\* Operating Revenues = General Fund Revenues + Operating Transfers from Other Funds + Appropriated Fund Balance

\*\* Budgeted Revenue include all revenues in the general fund approved by council at the time the budget was adopted. It does not include any mid-year amendments

**Description:**

This indicator examines the difference between revenue estimates and revenues actually received during the fiscal year. Major discrepancies that continue year after year can be an indication of an erratic economy, inefficient collection procedures, or inaccurate estimating techniques. It can also be an indication that revenue estimates are being made optimistically high or conservatively low.

**Analysis:**

For the period shown, revenue estimates have been well within a 6% tolerance range of actual revenues for the General Fund for all years except FY 2008. In FY 2008, the City received a federal non-motorized grant. This illustrates that the current forecasting techniques are producing revenue projections that are substantially better than 94% of actual revenues. The FY 2011 amount as a percent of Estimated Budgeted Revenues is at 4.70% increase which is due primarily to the receipt of a Federal Grant for non-motorized transportation and the economy showing some signs of improvement as sales tax receipts came in above the estimate.

**Sources:**

- City of Columbia Financial Management Information Supplement, Exhibit B-3
- Adopted Budget for each fiscal year

(THIS PAGE INTENTIONALLY LEFT BLANK)



# Expenditure Indicators



Expenditures are a rough measure of a city's output effort. Generally, when a city spends more in constant dollars it is either providing more services or it is providing higher quality services.

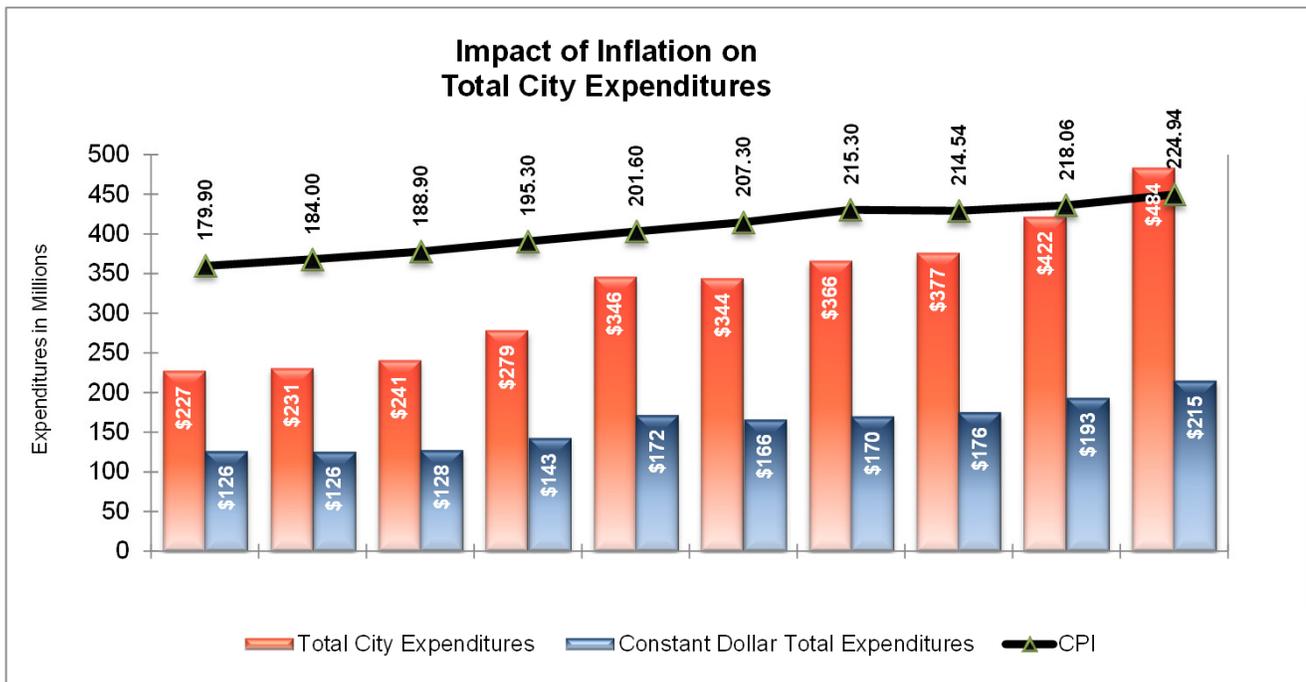
Most cities are required to have balanced budgets; however, there are a number of subtle ways to balance an annual budget yet create possible long-run imbalances. Some of the more common ways are to use bond proceeds for operations, defer maintenance, or defer pension funding. In each case, the budget remains balanced, but long-run budgets could be developing deficits.

Expenditures represent a level of "fixed costs", or expenditure flexibility, as well a measure of the City's ability to adjust service levels in relation to changing economic, political, and social conditions. The higher the fixed costs, the smaller the city's ability to make appropriate adjustments. As the percentage of fixed costs increases, the flexibility of spending decreases.

Ideally, a city will have an expenditure growth rate that does not exceed its revenue growth rate and will have maximum spending flexibility to adjust to changing factors. Review of city expenditures can identify certain of the following should they exist: undesired growth in fixed costs, ineffective budgetary controls and decline in personnel productivity.

Changes in the expenditure patterns can be monitored by using the following indicators:

- Expenditures Per Capita: General Fund
- Expenditures Per Capita: Utilities
- Expenditures By Function
- Employees Per Thousand Population: General Fund
- Employees Per Thousand Population: Utilities
- Fixed Costs: General Fund
- Fixed Costs: Utilities
- Expenditures Over/Under Budget: General Fund



Total Expenditures for all City operations include all seven function groups: Administrative, Health and Environment, Parks and Recreation, Public Safety, Supporting Activities, Transportation and Utilities.

## Expenditures Per Capita:

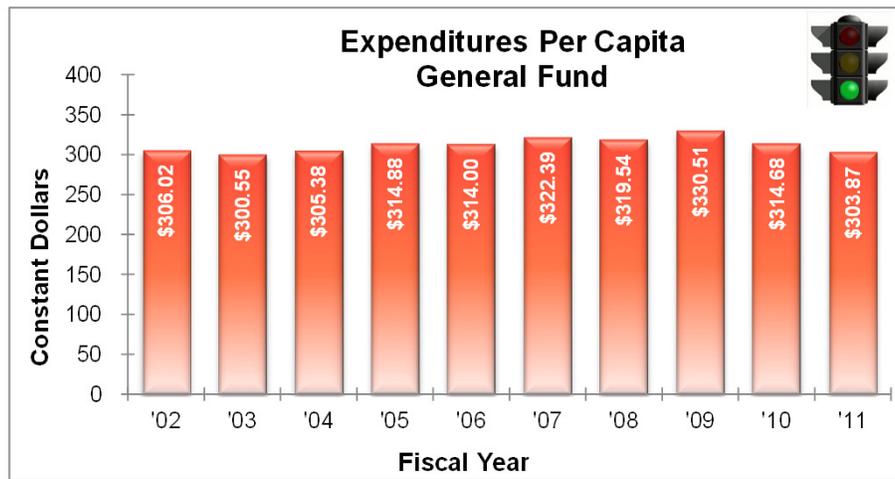
### General Fund

#### Warning Trend:

Increasing operating expenditures (constant dollars) per capita

#### Formulation:

$$\frac{\text{Operating Expenditures (Constant Dollars)}}{\text{Population}}$$



Fiscal Year	Operating Expenditures *	Price Index	Constant Dollar Expenditures	Estimated Population**	Per Capita Expenditures In Constant Dollars
2002	\$48,626,769	179.90	\$27,029,888	88,328	\$306.02
2003	\$49,723,710	184.00	\$27,023,755	89,913	\$300.55
2004	\$52,905,356	188.90	\$28,007,070	91,712	\$305.38
2005	\$57,935,849	195.30	\$29,665,053	94,211	\$314.88
2006	\$61,530,716	201.60	\$30,521,188	97,202	\$314.00
2007	\$66,433,679	207.30	\$32,047,120	99,405	\$322.39
2008	\$69,468,759	215.30	\$32,265,579	100,976	\$319.54
2009	\$72,554,174	214.54	\$33,818,956	102,324	\$330.51
2010	\$74,450,327	218.06	\$34,142,756	108,500	\$314.68
2011	\$75,487,905	224.94	\$33,559,278	110,438	\$303.87

\* Operating Expenditures = Total General Fund expenses including Operating Transfers to Other Funds.

\*\* Census numbers were used for 2000 and 2010. The remaining year populations are census estimates.

#### Description:

Expenditures per capita reflect changes in expenditures relative to changes in population. Increasing per capita expenditures can indicate that the cost of providing services is increasing at a pace beyond the community's ability to pay. In addition, if increases are occurring which cannot be explained by the addition of other services, it may indicate declining productivity—spending more to deliver the same level of services.

#### Analysis:

For the period shown, operating expenditures in actual dollars have increased 55% and operating expenditures in constant dollars have increased 24%, while per capita expenditures in constant dollars have increased 2%. The population continues to increase and city services continue to grow; however not at a pace beyond the community's ability to pay. Since the overall trend fluctuates only slightly per capita for the period shown, there is no immediate cause for concern with this indicator. The City regularly monitors revenues and expenditures to prevent problems in the future.

#### Sources:

- Population has been revised to reflect the numbers reported by the Missouri Census Data Center
- City of Columbia Financial Management Information Supplement, Exhibit B-4
- <http://www.census.gov/popest/data/intercensal/cities/files/SUB-EST00INT.csv>
- Consumer Price Index are annual archived numbers from the Bureau of Labor.
- website - <http://factfinder.census.gov>

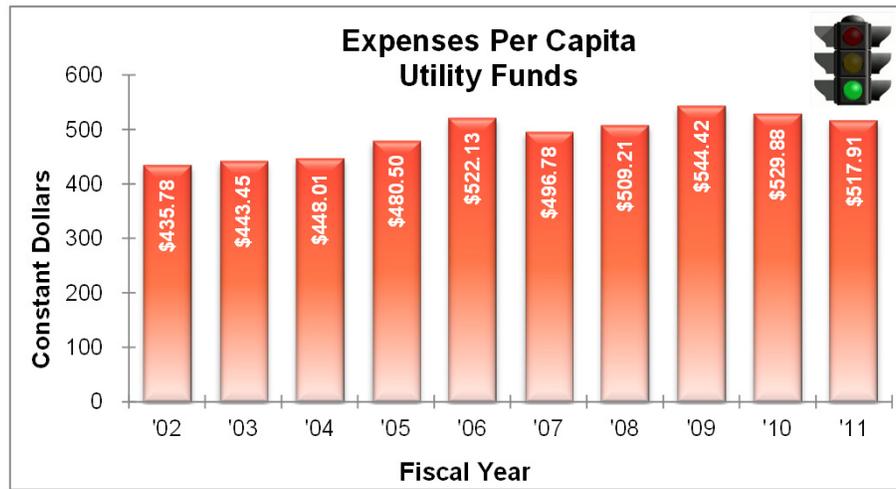
## Expenses per Capita: Utilities

### Warning Trend:

Increasing operating expenses (constant dollars) per capita

### Formulation:

$$\frac{\text{Operating Expenses (Constant Dollars)}}{\text{Population}}$$



Fiscal Year	Utility Operating Expenses*	Consumer Price Index	Constant Dollar Expenses	Estimated Population	Per Capita Expenses In Constant Dollars
2002	69,246,983	179.90	\$38,491,931	88,328	\$435.78
2003	73,365,001	184.00	\$39,872,283	89,913	\$443.45
2004	77,614,857	188.90	\$41,087,801	91,712	\$448.01
2005	88,409,025	195.30	\$45,268,318	94,211	\$480.50
2006	102,315,405	201.60	\$50,751,689	97,202	\$522.13
2007	102,370,001	207.30	\$49,382,538	99,405	\$496.78
2008	110,704,415	215.30	\$51,417,962	100,976	\$509.21
2009	119,513,635	214.54	\$55,707,703	102,324	\$544.42
2010	125,364,589	218.06	\$57,491,924	108,500	\$529.88
2011	128,658,075	224.94	\$57,196,873	110,438	\$517.91

\* Operating expenses do not include: Interest expense, Loss on Disposal of Assets, Miscellaneous Expense and Transfers From Other Funds.

### Description:

Expenses per capita reflect changes in expenditures relative to changes in population. Increasing per capita expenditures can indicate that the cost of providing services is increasing at a pace beyond the community's ability to pay. In addition, if increases are occurring which cannot be explained by the addition of other services, it may indicate declining productivity--spending more to deliver the same level of services.

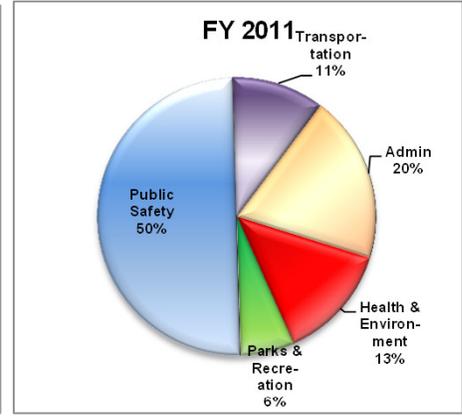
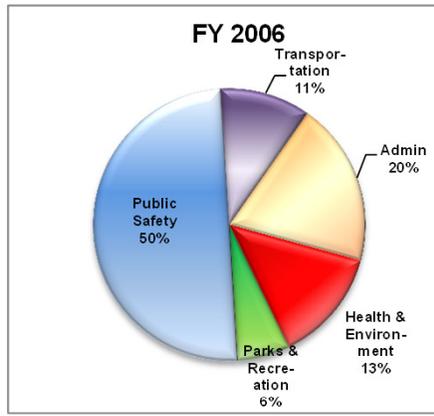
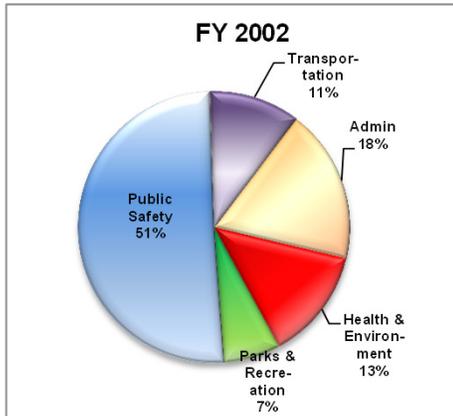
### Analysis:

For the period shown, operating expenses in actual dollars have increased 85.80% and operating expenditures in constant dollars have increased 49%, while per capita expenditures in constant dollars have increased 22%. The increase in operating expenses is primarily due to the increase in purchased power costs in the Electric utility where the costs have increased \$38 million in the past ten years. Utility rates are adjusted to cover voter approved capital projects as well as increases in operating expenses. The City regularly monitors these expenses.

### Sources:

- City of Columbia Financial Management Information Supplement - Exhibits F-2
- website - <http://www.stats.bls.gov>
- Consumer Price Index are annual archived numbers from the Bureau of Labor.
- website - <http://factfinder.census.gov>

**Expenditures by Function:  
General Fund**



**Warning Trend:**

Increasing operating expenditures for one function as a percentage of total net operating expenditures.

**Formulation:**

General Fund Operating Expenditures By Function  
Total Net Operating Expenditures

General Fund Function	Operating Expenditures FY 2002	Operating Expenditures FY 2006	Operating Expenditures FY 2011
Administrative	\$8,959,514	\$12,024,977	\$12,811,209
Health & Environment	\$6,485,658	\$8,316,308	\$10,597,205
Parks & Recreation	\$3,303,209	\$3,861,456	\$4,900,109
Public Safety	\$24,632,186	\$30,753,838	\$37,346,590
Transportation	\$5,255,395	\$6,604,124	\$9,832,705
	<b>\$48,635,962</b>	<b>\$61,560,703</b>	<b>\$75,487,818</b>

**Description:**

General Fund expenditures by function shows a more detailed breakdown of local government's general fund expenditures, and can provide additional analysis of the cause of increase in spending over time. There should not be substantial increases over time in any one particular function group.

**Analysis:**

Increases occur if there is an increase in service or an addition of a new service. Increases in services or additional services should be offset by increases in revenues. Additional increases may be caused by mandated services which may be offset by state or federal funding.

The expenditures for all areas in the functional groups have been very stable over the 10 year span. There is no warning trend observed for this indicator.

**Sources:**

- City of Columbia Financial Management Information Supplement, Exhibit B-3
- City of Columbia Annual Adopted Budget Documents

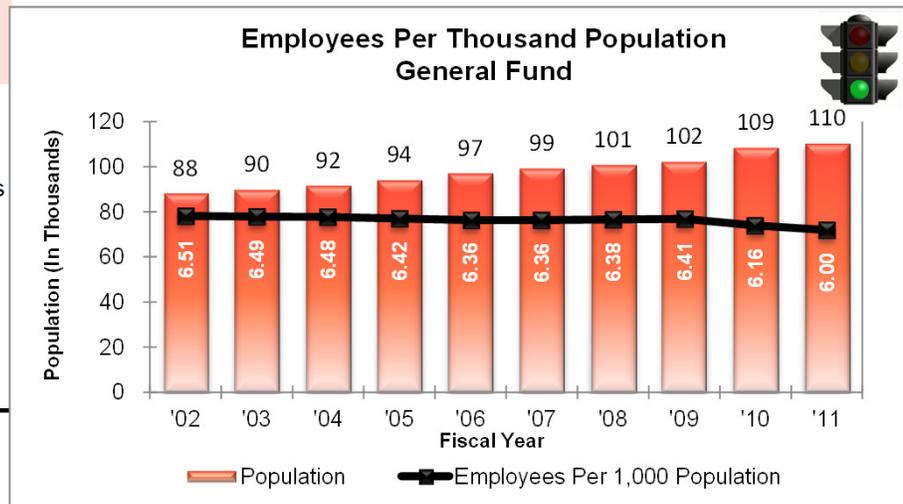
**Employees Per Thousand  
Population: General Fund**

**Warning Trend:**

Increasing number of municipal employees per thousand population

**Formulation:**

$$\frac{\text{Number of General Fund Employees}}{\text{Per Thousand Population}}$$



Fiscal Year	General Fund Employees	Estimated Population	Employees Per Thousand Population
2002	575.01	88,328	6.51
2003	583.48	89,913	6.49
2004	594.18	91,712	6.48
2005	605.03	94,211	6.42
2006	618.58	97,202	6.36
2007	632.04	99,405	6.36
2008	644.49	100,976	6.38
2009	656.10	102,324	6.41
2010	668.55	108,500	6.16
<b>2011</b>	<b>662.48</b>	<b>110,438</b>	<b>6.00</b>

**Notes:**

Census numbers were used for 2000 and 2010. The remaining year populations are census estimates.

**Description:**

Because personnel costs are a major portion of General Fund operating expenditures (over 60%), plotting changes in the number of employees per thousand population is another way to measure changes in expenditures. A substantial increase in employees per thousand population might indicate that expenditures are rising faster than revenues, that the City is becoming more labor intensive, services are expanding, or personnel productivity is declining.

**Analysis:**

The yearly increases in General Fund employees have been mainly due to new city programs and population growth. There has been an overall decrease in employees per thousand population over the ten year period shown. There is no warning trend observed for this indicator.

**Sources:**

- City of Columbia Annual Budget
- <http://www.census.gov/popest/data/intercensal/cities/files/SUB-EST00INT.csv>

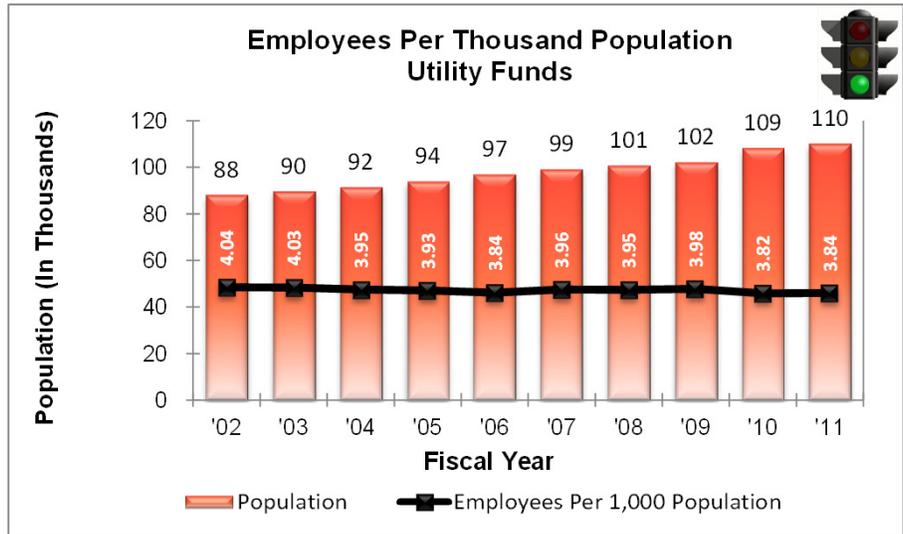
**Employees Per Thousand  
Population: Utility Funds**

**Warning Trend:**

Increasing number of municipal employees per thousand population

**Formulation:**

$$\frac{\text{Number of Utility Fund Employees}}{\text{Per Thousand Population}}$$



Fiscal Year	Utility Fund Employees	Estimated Population	Employees Per Thousand Population
2002	356.52	88,328	4.04
2003	362.52	89,913	4.03
2004	362.52	91,712	3.95
2005	370.02	94,211	3.93
2006	373.52	97,202	3.84
2007	393.61	99,405	3.96
2008	398.61	100,976	3.95
2009	407.35	102,324	3.98
2010	415.00	108,500	3.82
<b>2011</b>	<b>423.92</b>	<b>110,438</b>	<b>3.84</b>

Census numbers were used for 2000 and 2010. The remaining year populations are census estimates. Utility Funds include: Water, Electric, Sewer, Solid Waste and Storm Water.

**Description:**

Due to the capital intensive nature of the Utility funds, personnel costs are not as major a component as they are to the General Fund. They do warrant close monitoring however, because of the implications attached to increases in personnel. Increases in the number of employees per thousand population may indicate that these funds are becoming more labor intensive, that demands for services are rapidly increasing, or productivity is declining. The impact of increased personnel costs has a potential impact on utility rates.

**Analysis:**

For the period shown, employees per thousand population have experienced an overall decrease. The service efforts of the City's utilities are closely related to services offered to the population, rendering employees per thousand population as the best indicator because it ensures that employees growth is not outstripping growth of the community. Since there has not been any substantial increase for the period listed, there is no negative trend observed for this indicator.

**Sources:**

- City of Columbia Annual Budget
- <http://www.census.gov/popest/data/intercensal/cities/files/SUB-EST00INT.csv>

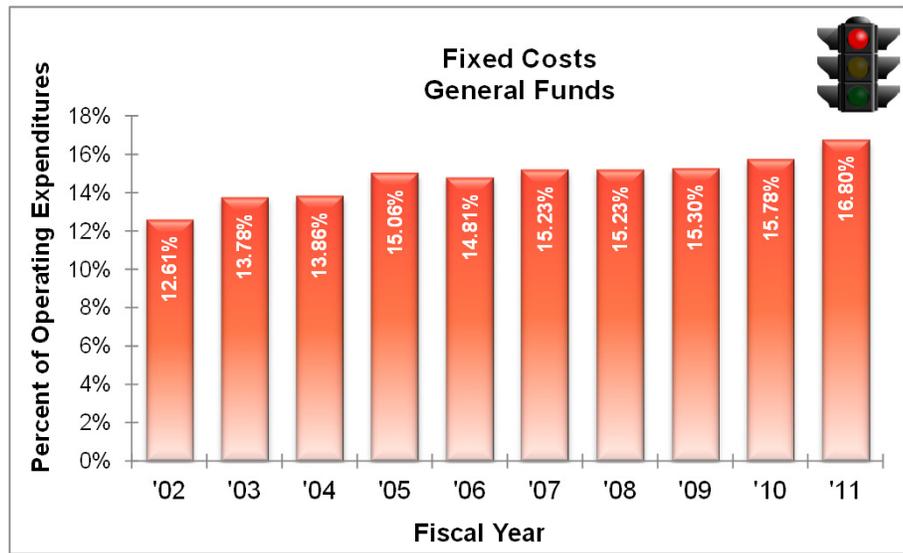
**Fixed Costs:**  
**General Funds**

**Warning Trend:**

Increasing fixed costs as a percent of operating expenditures and transfers

**Formulation:**

$$\frac{\text{Fixed Costs}}{\text{Operating Expenditures}}$$



Fiscal Year	Total Fixed Costs *	Operating Expenditures **	Fixed Costs As A Percent Of Operating Expenditures
2002	\$6,131,932	\$48,626,769	12.61%
2003	\$6,854,164	\$49,723,710	13.78%
2004	\$7,330,613	\$52,905,356	13.86%
2005	\$8,723,283	\$57,935,849	15.06%
2006	\$9,113,216	\$61,530,716	14.81%
2007	\$10,116,137	\$66,433,679	15.23%
2008	\$10,578,037	\$69,468,759	15.23%
2009	\$11,100,299	\$72,554,174	15.30%
2010	\$11,748,261	\$74,450,327	15.78%
2011	\$12,680,073	\$75,487,905	16.80%

\* Fixed Costs: City's Pension Contributions, Debt Service & Lease Costs, Salaries of Key Personnel and Insurance Costs.

\*\* Operating Expenditures = Total General Fund expenses including Operating Transfers to Other Funds.

**Description:**

The operating expenditures of every city are partly composed of expenditures over which the City has little short-run control. These expenditures are referred to as "mandatory," or "fixed" costs. They include expenditures to which the City has some type of legal commitment such as debt service, pension benefits, insurance, and salaries of certain key City officials.

The level of fixed costs is important because the higher the level, the less flexibility the City has to adjust its budget in response to changing economic conditions. This is especially important during periods of financial retrenchment since many of the City's expenditures cannot be reduced; therefore, levels of service may suffer.

**Analysis:**

Fixed costs as a percent of operating expenditures has increased every year since FY 2006. This is a significant warning trend. A key component of this increase has been the rising pension and health insurance costs. Management has been working with current city personnel to develop a plan to reduce pension costs/liabilities for the City in the future. A plan has been implemented which places new hires into a different pension plan. This will help to reduce the city's unfunded liability portion of the pension plan. The new plan requires an increase in the amount of service for all new hires on or after October 1, 2012. Over time fixed costs as a percent of operating expenditures will be reduced.

**Sources:**

- City of Columbia Financial Management Information Supplement, Exhibits B-3
- City of Columbia payroll division
- HTE Payroll Demand Reports #10 and #28

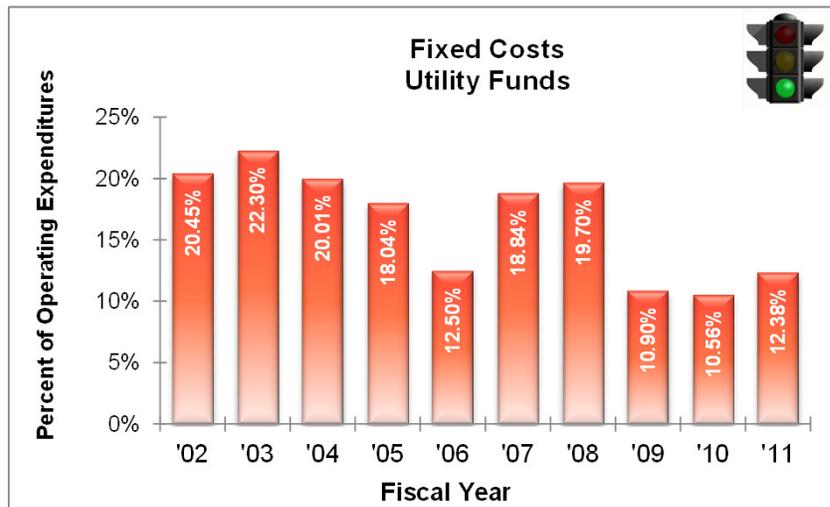
**Fixed Costs:**  
**Utility Funds**

**Warning Trend:**

Increasing fixed costs as a percent of operating expenditures and transfers

**Formulation:**

$$\frac{\text{Fixed Costs}}{\text{Operating Expenditures}}$$



Fiscal Year	Total Fixed Costs *	Operating Expenditures **	Fixed Costs As A Percent Of Operating Expenditures
2002	\$14,311,932	\$69,985,778	20.45%
2003	\$16,508,455	\$74,015,769	22.30%
2004	\$15,671,057	\$78,296,864	20.01%
2005	\$16,080,179	\$89,119,391	18.04%
2006	\$12,882,840	\$103,025,982	12.50%
2007	\$19,420,880	\$103,065,502	18.84%
2008	\$21,979,576	\$111,591,328	19.70%
2009	\$13,104,462	\$120,244,842	10.90%
2010	\$13,319,358	\$126,098,609	10.56%
<b>2011</b>	<b>\$16,048,968</b>	<b>\$129,587,439</b>	<b>12.38%</b>

\* Fixed Costs: City's Pension Contributions, Debt Service & Lease Costs, Salaries of Key Personnel and Insurance Costs.

\*\* Total Operating Expenditures for Water, Electric, Sewer, Solid Waste, Storm Water and Parking

**Description:**

The operating expenditures of every city are partly composed of expenditures over which the City has little short-run control. These expenditures are referred to as "mandatory," or "fixed" costs. They include expenditures to which the City has some type of legal commitment such as debt service, pension benefits, insurance, and salaries of certain key City officials.

The level of fixed costs is important because the higher the level, the less flexibility the City has to adjust its budget in response to changing economic conditions. This is especially important during periods of financial retrenchment since many of the City's expenditures cannot be reduced; therefore, levels of service may suffer.

**Analysis:**

Fixed costs as a percent of operating expenditures decreased beginning in FY 2009. As a result of the economic downturn, the City has been able to refinance many of the outstanding debt issues at much lower interest rates and interest costs have been greatly reduced. There is no warning trend observed for this indicator.

**Sources:**

- City of Columbia Financial Management Information Supplement, Exhibits F-2
- Debt Service Footnotes in CAFR on Long-Term Debt
- Annual Requirements to Amortize Long-Term Debt and Capital Lease Agreements
- HTE Payroll Demand Reports #10 and #28

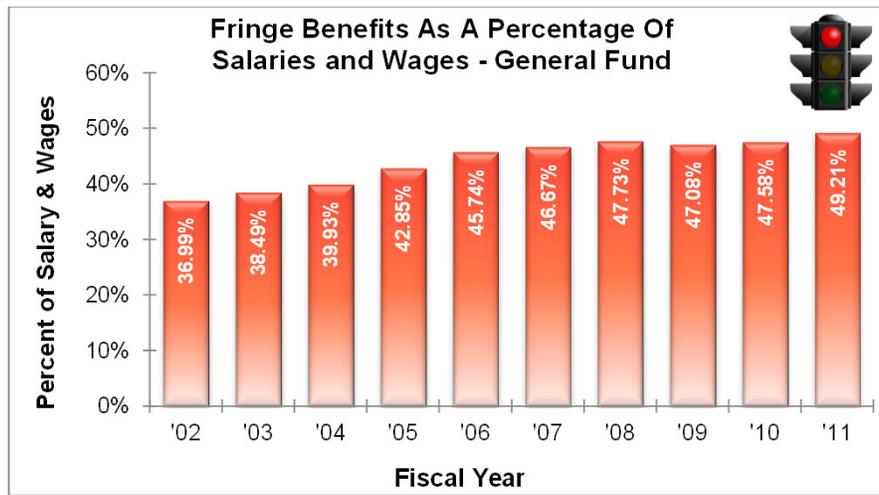
**Fringe Benefits:**  
**General Fund**

**Warning Trend:**

Increasing fringe benefit expenditures as a percent of salaries and wages

**Formulation:**

$$\frac{\text{Fringe Benefit Expenditures}}{\text{Salaries and Wages}}$$



Fiscal Year	Cost of Fringe Benefits *	Salaries And Wages	Benefits As a Percent Of Salaries & Wages
2002	\$8,801,210	\$23,792,969	36.99%
2003	\$9,419,764	\$24,473,087	38.49%
2004	\$10,215,263	\$25,585,845	39.93%
2005	\$11,493,666	\$26,820,342	42.85%
2006	\$12,622,350	\$27,593,115	45.74%
2007	\$14,032,492	\$30,064,808	46.67%
2008	\$14,656,614	\$30,707,290	47.73%
2009	\$15,185,797	\$32,253,082	47.08%
2010	\$15,643,756	\$32,882,153	47.58%
2011	\$16,362,929	\$33,251,616	49.21%

\* Benefits: LAGERS, Police and Firefighters Retirement Fund, Life and Health Insurance, Social Security, Disability Insurance, Sick Leave Buyback Incentive, Deferred Compensation, and Other Benefits (which include service awards, safety awards and retirement sick leave payments)

**Description:**

The most common forms of fringe benefits are pension plans and health and life insurance. Together, they can represent a significant cost to the City. Some benefits, such as life and health insurance, require immediate cash outlays. Some, like pension benefits, can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city -- one that is not readily identifiable.

**Analysis:**

The salaries and wages figure used in this indicator covers all salaries and wages including seasonal employees who are not eligible for most of the benefits listed in this indicator, i.e., sick leave incentive, insurance, retirement, etc. The percentage may be higher for certain employee groups who have negotiated fringe benefits in the past or whose pension amounts have increased significantly during the time frame listed.

Certain factors such as increases or decreases in pension contributions; cost of social security; health insurance costs; and workers' compensation have had an impact on the City's cost of fringe benefits and caused these amounts to vary from year to year.

- FY 2002: an enhancement occurred to the Police and Fire Pension
- FY 2003: City changed from the LT 10 plan to the L-6 plan in the LAGERS pension
- FY 2005: increases in health insurance and the fire and police pension
- FY 2006: increases in health insurance and the fire pension
- FY 2007 and FY 2008: increases in health insurance and the fire/police pensions.

Pension costs have increased at a significant rate for the past several years as salaries remained relatively stable. The city worked during FY 2011 and FY 2012 to establish a plan to begin reducing the costs of all pensions. New hires from Oct 1, 2012 will be placed in different pension plans from current employees. Over time this percent should decrease.

**Sources:**

- Finance Department HTE Budget Worksheet Chart 14

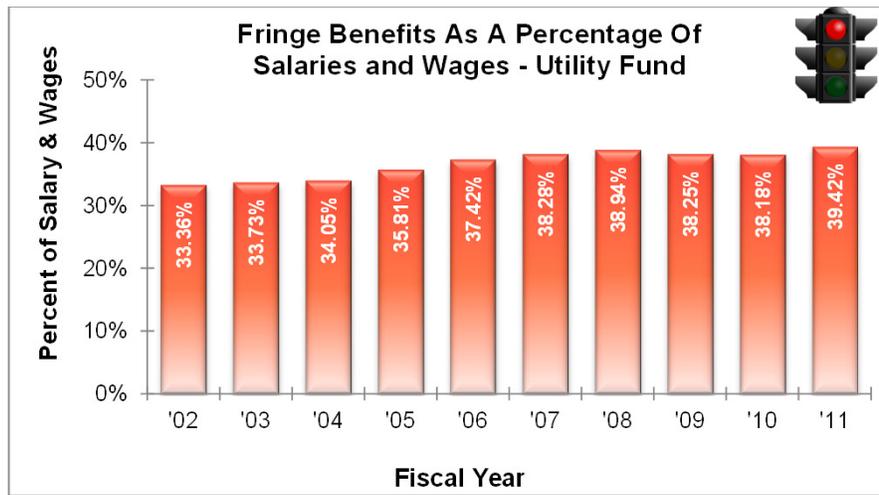
**Fringe Benefits:  
Utility Fund**

**Warning Trend:**

Increasing fringe benefit expenditures as a percent of salaries and wages

**Formulation:**

$$\frac{\text{Fringe Benefit Expenditures}}{\text{Salaries and Wages}}$$



Fiscal Year	Cost of Fringe Benefits *	Salaries And Wages	Benefits As a Percent Of Salaries & Wages
2002	\$4,588,998	\$13,756,234	33.36%
2003	\$4,746,776	\$14,074,283	33.73%
2004	\$4,987,270	\$14,646,465	34.05%
2005	\$5,537,582	\$15,465,922	35.81%
2006	\$6,074,789	\$16,235,535	37.42%
2007	\$6,541,464	\$17,089,746	38.28%
2008	\$7,186,384	\$18,457,078	38.94%
2009	\$7,451,449	\$19,481,409	38.25%
2010	\$7,548,624	\$19,773,061	38.18%
2011	\$7,903,339	\$20,050,975	39.42%

\* Benefits: LAGERS, Police and Firefighters Retirement Fund, Life and Health Insurance, Social Security, Disability Insurance, Sick Leave Incentive, Deferred Compensation, and Other Benefits (which include service awards, safety awards and retirement sick leave payments)

**Description:**

The most common forms of fringe benefits are pension plans and health and life insurance. Together, they can represent a significant cost to the City Utility Funds, often exceeding 25% of salaries and wages. Some benefits, such as life and health insurance, require immediate cash outlays. Some, like pension benefits, can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city -- one that is not readily identifiable.

**Analysis:**

The salaries and wages figure used in this indicator covers all salaries and wages including seasonal employees who are not eligible for most of the benefits listed in this indicator, i.e., sick leave incentive, insurance, retirement, etc. The percentage may be higher for certain employee groups who have negotiated fringe benefits in the past.

Certain factors such as increases or decreases in pension contributions; cost of social security; health insurance costs; and workers' compensation have had an impact on the City's cost of fringe benefits and caused these amounts to vary from year to year.

FY 2002: an enhancement occurred to the Police and Fire Pension

FY 2003: City changed from the LT 10 plan to the L-6 plan in the LAGERS pension

FY 2005: increases in health insurance and the fire and police pension

FY 2006: increases in health insurance and the fire pension

FY 2007 and FY 2008: increases in health insurance and the fire/police pensions.

Pension costs have increased at a significant rate for the past several years as salaries remained relatively stable. The city worked during FY 2011 and FY 2012 to establish a plan to begin reducing the costs of all pensions. New hires from Oct 1, 2012 will be placed in different pension plans from current employees. Over time this percent should decrease.

**Sources:**

- Finance Department HTE Budget Worksheet Chart 14

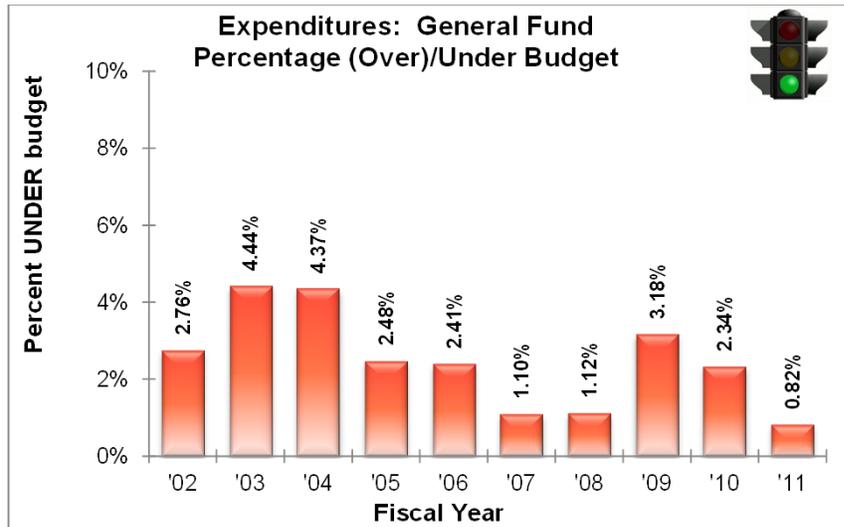
## Expenditures (Over)/Under Budget: General Fund

### Warning Trend:

Consecutive years of actual expenditures over budgeted expenditures

### Formulation:

$$\frac{\text{Amount (Over)/Under Budget}}{\text{Budgeted Expenditures}}$$



Fiscal Year	Operating Expenditures*	Budgeted Expenditures**	Amount (Over)/Under Budget	Percent (Over)/Under Budget
2002	\$48,626,769	\$50,004,532	\$1,377,763	2.76%
2003	\$49,723,710	\$52,034,008	\$2,310,298	4.44%
2004	\$52,905,356	\$55,324,383	\$2,419,027	4.37%
2005	\$57,935,849	\$59,408,227	\$1,472,378	2.48%
2006	\$61,530,716	\$63,049,422	\$1,518,706	2.41%
2007	\$66,433,679	\$67,171,337	\$737,658	1.10%
2008	\$69,468,759	\$70,258,112	\$789,353	1.12%
2009	\$72,554,174	\$74,933,880	\$2,379,706	3.18%
2010	\$74,450,327	\$76,232,748	\$1,782,421	2.34%
<b>2011</b>	<b>\$75,487,905</b>	<b>\$76,114,775</b>	<b>\$626,870</b>	<b>0.82%</b>

\* Operating Expenditures: Total general fund expenses including operating transfers to other funds.

\*\* Budgeted Expenditures include all expense in the general fund approved by council at the time the budget was adopted. It does not include any mid-year appropriations

### Description:

This indicator examines the difference between budgeted expenditures and actual expenditures during the year. Major discrepancies that continue year after year can be an indication of an erratic economy, or inaccurate estimating techniques. It can also be an indication that expenditure estimates are being made optimistically low or conservatively high.

### Analysis:

The City has analyzed this indicator since FY 1977 and has consistently maintained actual expenditures under budget. Actual expenditures have consistently been under budgeted expenditures for the period shown. This illustrates an on-going effort to produce a reliable and consistent forecast of expenditures.

Management has begun a plan to reduce budgeted expenses down to the level of budgeted revenues so no appropriated fund balance will be needed to close the gap between revenues and expenses. This plan will be completed with the FY 2014 budget. It is anticipated that the percentage under budget will decrease as a result of this change. There is no warning trend observed with this indicator.

### Sources:

- City of Columbia Financial Management Information Supplement, Exhibit B-4
- Adopted Budget for each fiscal year

(THIS PAGE INTENTIONALLY LEFT BLANK)



# Operating Position Indicators



Operating position refers to a city's ability to:

1. Balance its budget on a current basis
2. Maintain reserves for emergencies
3. Maintain sufficient cash to pay bills on a timely basis (liquidity)

## Balancing the Current Budget

During a typical year, a city will usually generate either an operating surplus or an operating deficit. An operating surplus develops when current revenues exceed current expenditures -- a deficit develops when the reverse occurs. Deficits are funded by using reserves from prior years. Surpluses increase reserves. An operating surplus or deficit may be created intentionally as a result of a conscious policy decision, or unintentionally because of the difficulty of precisely predicting revenues and expenditures or trends in the underlying local and national economies.

## Reserves

Reserves are built through the accumulation of operating surpluses. Such reserves are maintained to meet various unforeseen contingencies as follows:

- Loss of a revenue source
- Economic pressures from a downturn in the economy
- Unanticipated expenditures due to losses from a natural disaster not covered by insurance or external aid

## Liquidity

Liquidity refers to the flow of cash in and out of the city treasury. Cities often receive the bulk of their revenues at infrequent intervals during the year. It is to a city's advantage to have good liquidity in the event of an unexpected delay in receipt of revenues, an unexpected decline, or a loss of a revenue source.

An analysis of operating position can identify the following problems should they occur:

- A pattern of continuing operating deficits
- Decline in revenues
- Decline in liquidity
- Ineffective revenue forecasting techniques
- Ineffective budgetary control

Changes in the expenditure patterns can be monitored by using the following trends:

- Excess of Revenues over Expenditures: General Fund
- Enterprise Operating Position: Recreation Services
- Enterprise Operating Position: Transit
- Enterprise Operating Position: Airport
- Enterprise Operating Position: Parking
- Enterprise Operating Position: Railroad
- Enterprise Operating Position: Water and Electric
- Enterprise Operating Position: Sewer
- Enterprise Operating Position: Solid Waste
- Enterprise Operating Position: Storm Water
- Fund Balance: General Fund
- Liquidity: General Fund
- Liquidity: Water and Electric
- Liquidity: Sewer
- Liquidity: Solid Waste
- Liquidity: Parking

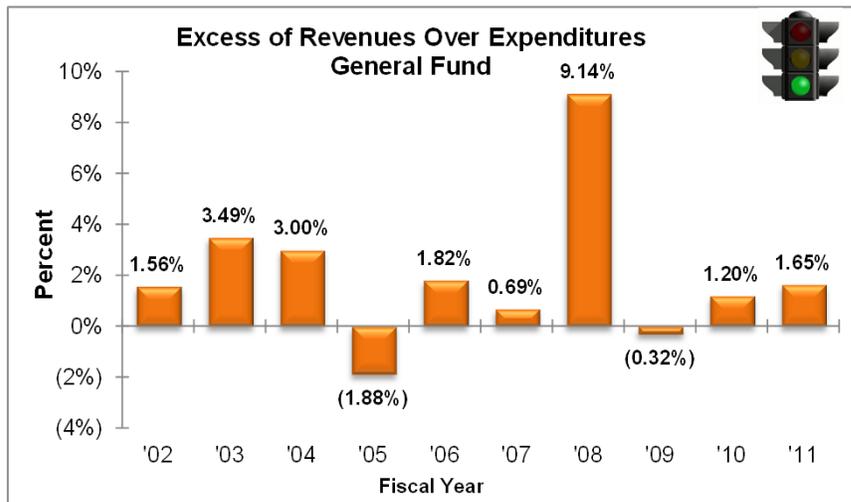
## Excess of Revenues Over Expenditures: General Fund

### Warning Trend:

Increasing amount of general fund operating deficits as a percent of operating revenues and transfers

### Formulation:

$$\frac{\text{General Fund Operating (Deficits)/Surpluses}}{\text{Operating Revenues}}$$



Fiscal Year	General Fund Operating Surplus/(Deficit)*	Operating Revenues **	General Fund Operating Surplus/(Deficit) As A Percentage Of Operating Revenues
2002	\$803,846	\$51,593,618	1.56%
2003	\$1,891,263	\$54,210,002	3.49%
2004	\$1,745,541	\$58,238,591	3.00%
2005	(\$1,147,015)	\$60,917,104	(1.88%)
2006	\$1,213,384	\$66,716,295	1.82%
2007	\$487,116	\$70,693,991	0.69%
2008	\$7,214,312	\$78,898,068	9.14%
2009	(\$247,378)	\$77,275,976	(0.32%)
2010	\$945,091	\$79,023,392	1.20%
2011	\$1,313,361	\$79,689,322	1.65%

Notes:

\* Not including encumbrances or appropriated fund balance

\*\* Operating Revenues = General Fund Revenues + Operating Transfers from Other Funds + Appropriated Fund Balance

### Description:

An operating deficit will occur as operating expenditures exceed operating revenues. However, this does not necessarily mean the budget will be out of balance. Reserves (fund balances) and transfers are sometimes used to cover the difference. However, it does mean that the government is spending more than it is receiving. Continuing use of reserves and the unjustifiable transfer of funds to balance the deficit may indicate a revenue/expenditure problem. The existence of an operating deficit in one year is not cause for concern, but frequent and increasing deficits can indicate that current revenues are not supporting current expenditures and that serious problems may lie ahead.

### Credit Industry Benchmarks:

A current year operating deficit would be considered a minor warning signal, and the reasons and manner of funding would be carefully examined before it was even considered a negative factor. However, the following situations would be looked at with considerably more attention and would probably be considered negative factors:

1. Two consecutive years of operating fund deficits
2. A current year deficit greater than the previous year's deficit
3. A current operating fund deficit in two or more of the last five years
4. An abnormally large deficit (5% to 10% of operating revenues) in any one year.

### Analysis:

For the period shown, there have been two years (FY 2005 and FY 2009) where there was a deficit. For each of these years the City used excess reserves from previous years to balance the budget. In FY 2008 the city was awarded a large non-motorized federal grant which caused a significant inflow of revenues. There is no warning trend for this indicator as the past two years have shown an operating surplus.

### Sources:

- City of Columbia Financial Management Information Supplement, Exhibits B-2 and B-3

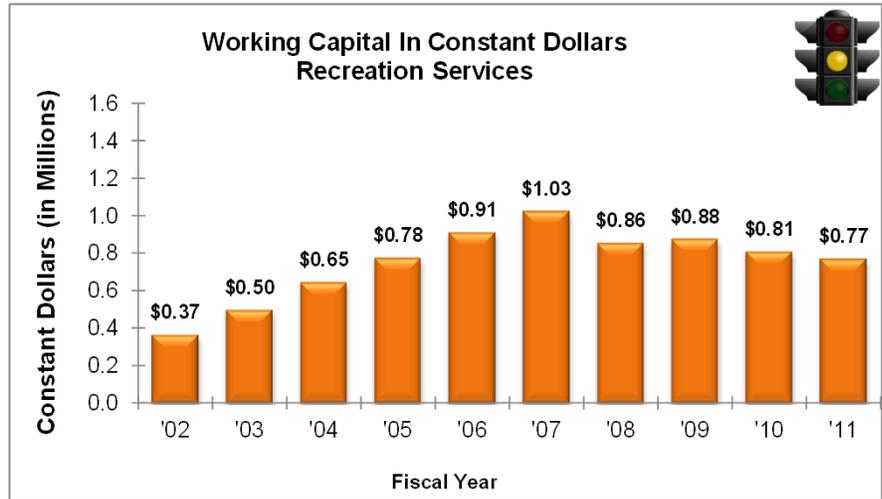
**Enterprise Operating Position:  
Recreation Services**

**Warning Trend:**

Reduction in working capital (constant dollars)

**Formulation:**

Working Capital in Constant Dollars



Fiscal Year	Working Capital *	CPI	Working Capital (Constant Dollars)
2002	\$659,984	179.90	\$366,862
2003	\$920,196	184.00	\$500,107
2004	\$1,226,225	188.90	\$649,140
2005	\$1,520,411	195.30	\$778,500
2006	\$1,843,250	201.60	\$914,311
2007	\$2,132,935	207.30	\$1,028,912
2008	\$1,848,946	215.30	\$858,765
2009	\$1,887,194	214.54	\$879,659
2010	\$1,769,213	218.06	\$811,357
2011	\$1,740,140	224.94	\$773,605

\*Working Capital: Current Assets less Current Liabilities

**Description:**

Enterprise fund programs that exist in the City of Columbia include: Water, Electric, Recreation Services, Airport, Transit, Railroad, Parking Garages, Refuse Collection, Storm Water and Sewer. Enterprise systems are typically subject to the laws of supply and demand, and managers of enterprise programs who raise user fees or rates may find that revenues actually decrease because customers limit their consumption or decrease the use of the service.

Profit and loss data may not tell the entire picture about the operation. For that reason this indicator provides additional analysis of the "financial health" of the operation. Changes in working capital (current assets minus current liabilities) provide an additional measurement of the financial condition and helps to assess the ability of the enterprise operation to generate funding for capital outlay and improvements.

**Analysis:**

Over the ten year period, Recreation Services working capital increased from FY 2002 to FY 2007 and decreased from FY 2008 to FY 2011. Some fee increases have occurred; however, there is no intent to fully recover the costs of recreation services from user fees. The City has established cost recovery goals based on the type of activity. This operation is subsidized by both the General Fund and the Parks Sales Tax Fund. As expenses increase to provide these services, there is a larger need for those two resources to cover the increase or cash reserves will be reduced. Management will need to annually review the cost recovery by activity and either raise fees, cut activities, or increase the use of subsidy. This indicator is exhibiting a warning trend because the last two years indicated decreases in the amount of working capita.

**Sources:**

- City of Columbia Financial Management Information Supplement, Exhibits B-2 and B-3

## Enterprise Operating

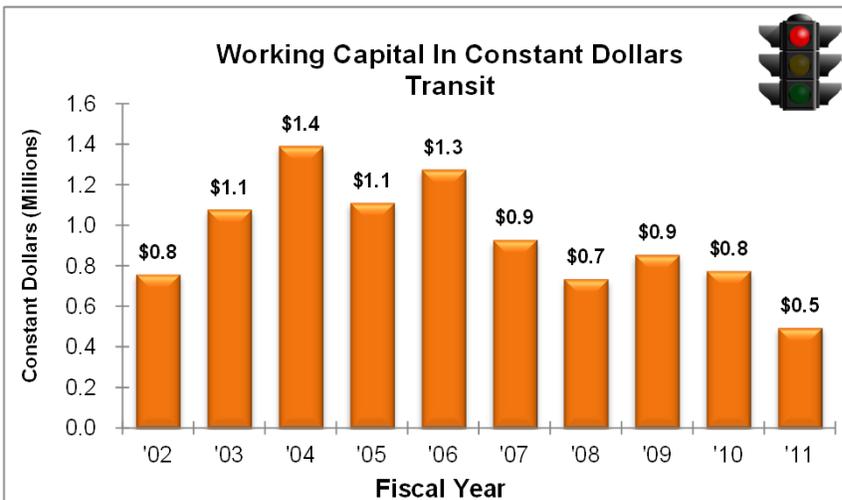
### Position: Transit

#### Warning Trend:

Reduction in working capital (constant dollars)

#### Formulation:

Working Capital in Constant Dollars



Fiscal Year	Transit Working Capital*	CPI	Working Capital (Constant Dollars)
2002	\$1,366,862	179.90	\$759,790
2003	\$1,987,736	184.00	\$1,080,291
2004	\$2,631,569	188.90	\$1,393,102
2005	\$2,172,667	195.30	\$1,112,477
2006	\$2,572,291	201.60	\$1,275,938
2007	\$1,928,534	207.30	\$930,311
2008	\$1,585,717	215.30	\$736,505
2009	\$1,837,974	214.54	\$856,717
2010	\$1,696,272	218.06	\$777,907
<b>2011</b>	<b>\$1,115,007</b>	<b>224.94</b>	<b>\$495,693</b>

\*Working Capital: Current Assets less Current Liabilities

#### Description:

Enterprise fund programs that exist in the City of Columbia include: Water, Electric, Recreation Services, Airport, Transit, Railroad, Parking Garages, Refuse Collection, Storm Water and Sewer. Enterprise systems are typically subject to the laws of supply and demand, and managers of enterprise programs who raise user fees or rates may find that revenues actually decrease because customers limit their consumption or decrease the use of the service.

Profit and loss data may not tell the entire picture about the operation. For that reason this indicator provides additional analysis of the "financial health" of the operation. Changes in working capital (current assets minus current liabilities) provide an additional measurement of the financial condition and helps to assess the ability of the enterprise operation to general funding for capital outlay and improvements.

#### Analysis:

The transit systems working capital has experienced an overall decrease from FY 2004 through FY 2011. There are two main contributing factors to this decrease. First, fuel costs have been on the rise for a number of years. The Transit operation uses a lot of fuel and thus rises in fuel costs significantly impact the costs. The City is unable to raise fare prices enough to cover the increase in fuel costs. Second, there has been increased demand for transit services by college students living off campus. This demand has resulted in running more buses to large complexes and increasing the hours of operation for these routes.

The Transit operation is subsidized by the Transportation Sales Tax Fund. Therefore, as the working capital decreases, management is left with the tough decisions of cutting services or utilizing more transportation sales tax funding to keep the operation going. Transportation sales tax funding is also used to subsidize the airport operation, provide funding for streets and sidewalks, and provide match funding for airport and transit capital grants. Therefore, future growth of the subsidy is dependent on the growth in the sales tax and the other competing demands for the funds.

Management has been evaluating other partnership possibilities to provide the funding to keep this operation going and improve the service to our customers.

#### Sources:

- City of Columbia Financial Management Information Supplement, Exhibits B-2 and B-3

## Enterprise Operating

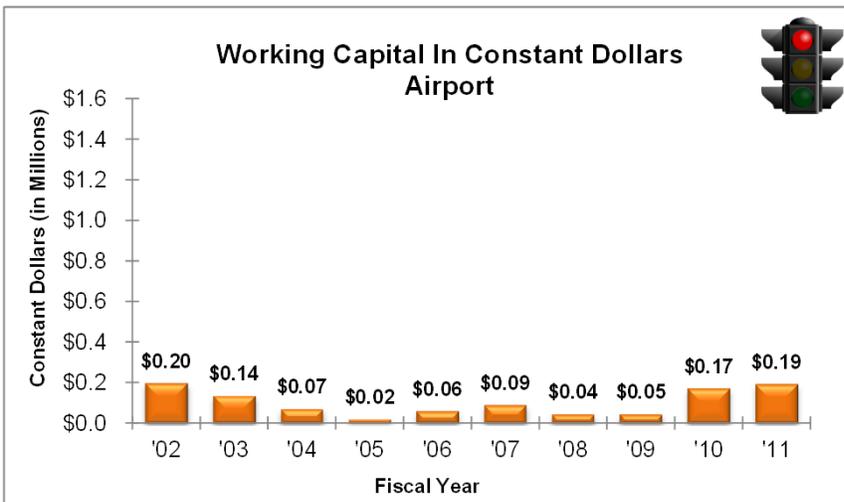
### Position: Airport

#### Warning Trend:

Reduction in working capital (constant dollars)

#### Formulation:

Working Capital in Constant Dollars



Fiscal Year	Airport Working Capital*	CPI	Working Capital (Constant Dollars)
2002	\$356,204	179.90	\$198,001
2003	\$252,101	184.00	\$137,011
2004	\$136,765	188.90	\$72,401
2005	\$41,513	195.30	\$21,256
2006	\$122,555	201.60	\$60,791
2007	\$187,547	207.30	\$90,471
2008	\$96,028	215.30	\$44,601
2009	\$97,071	214.54	\$45,247
2010	\$374,796	218.06	\$171,881
<b>2011</b>	<b>\$434,476</b>	<b>224.94</b>	<b>\$193,153</b>

\*Working Capital: Current Assets less Current Liabilities

#### Description:

Enterprise fund programs that exist in the City of Columbia include: Water, Electric, Recreation Services, Airport, Transit, Railroad, Parking Garages, Refuse Collection, Storm Water and Sewer. Enterprise systems are typically subject to the laws of supply and demand, and managers of enterprise programs who raise user fees or rates may find that revenues actually decrease because customers limit their consumption or decrease the use of the service.

Profit and loss data may not tell the entire picture about the operation. For that reason this indicator provides additional analysis of the "financial health" of the operation. Changes in working capital (current assets minus current liabilities) provide an additional measurement of the financial condition and helps to assess the ability of the enterprise operation to generate funding for capital outlay and improvements.

#### Analysis:

The airport fund working capital decreased overall from FY 2002 to FY 2009. The airport operation has a significant amount of infrastructure to maintain. While FAA grants provide a significant portion of the funding, the City must be able to provide the matching funds. FAA grants are competitive and subject to the availability of funding within the federal budget.

Currently the airport operation is being subsidized with transportation sales taxes. The funding for airport competes with transit and streets and sidewalks operations and capital needs. Therefore, the growth in subsidy is contingent on the both growth of the transportation sales tax and the competing needs of transit and streets and sidewalks.

In order for the airport to thrive in the future, there will be a need to significantly increase the funding for infrastructure to build larger runways and terminal enhancements so additional carriers and larger flights can be flown to and from Columbia. This may involve creating new partnerships and identifying additional revenue sources to fund these improvements.

This indicator exhibits a significant warning trend as there are not sufficient working capital available to handle the present or future needs of the airport.

#### Sources:

- City of Columbia Financial Management Information Supplement, Exhibits B-2 and B-3

## Enterprise Operating

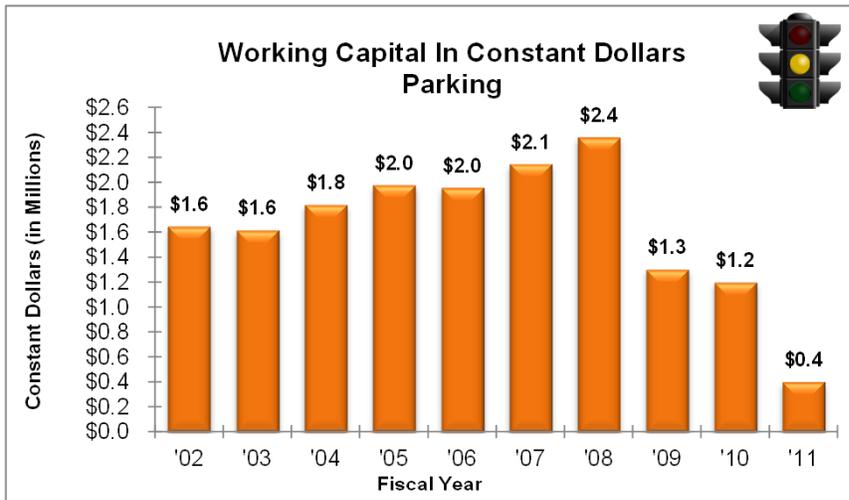
### Position: Parking

#### Warning Trend:

Reduction in working capital (constant dollars)

#### Formulation:

Working Capital in Constant Dollars



Fiscal Year	Parking Working Capital*	CPI	Working Capital in constant dollars
2002	\$2,965,009	179.90	\$1,648,143
2003	\$2,976,436	184.00	\$1,617,628
2004	\$3,440,935	188.90	\$1,821,564
2005	\$3,866,726	195.30	\$1,979,890
2006	\$3,949,285	201.60	\$1,958,971
2007	\$4,455,495	207.30	\$2,149,298
2008	\$5,086,778	215.30	\$2,362,614
2009	\$2,797,791	214.54	\$1,304,107
2010	\$2,616,790	218.06	\$1,200,054
<b>2011</b>	<b>\$904,541</b>	<b>224.94</b>	<b>\$402,127</b>

\*Working Capital: Current Assets less Current Liabilities

#### Description:

Enterprise fund programs that exist in the City of Columbia include: Water, Electric, Recreation Services, Airport, Transit, Railroad, Parking Garages, Refuse Collection, Storm Water and Sewer. Enterprise systems are typically subject to the laws of supply and demand, and managers of enterprise programs who raise user fees or rates may find that revenues actually decrease because customers limit their consumption or decrease the use of the service.

Profit and loss data may not tell the entire picture about the operation. For that reason this indicator provides additional analysis of the "financial health" of the operation. Changes in working capital (current assets minus current liabilities) provide an additional measurement of the financial condition and helps to assess the ability of the enterprise operation to generate funding for capital outlay and improvements.

#### Analysis:

Working capital increased from FY 2002 to FY 2008. In FY 2009 working capital decreased due to the design and construction of a new parking garage at 5th & Walnut. As the project is completed and the spaces are rented, the working capital will increase. Rate increases occurred in FY 2011 which are estimated to generate an additional \$700,000 per year. Management will closely monitor this indicator to ensure working capital does not continue to decrease.

#### Sources:

- City of Columbia Financial Management Information Supplement, Exhibits B-2 and B-3

## Enterprise Operating

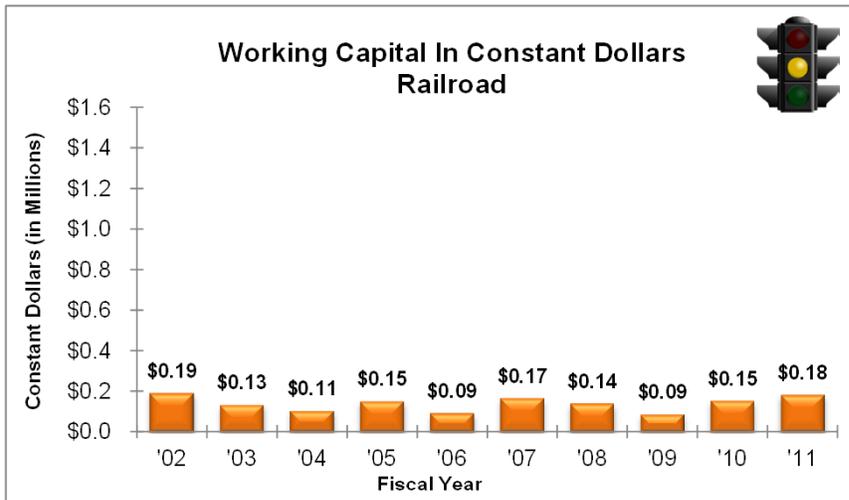
### Position: Railroad

#### Warning Trend:

Reduction in working capital (constant dollars) or recurring operating income loss

#### Formulation:

Working Capital in Constant Dollars



Fiscal Year	Railroad Working Capital*	CPI	Working Capital (Constant Dollars)
2002	\$345,210	179.90	\$191,890
2003	\$246,965	184.00	\$134,220
2004	\$198,966	188.90	\$105,329
2005	\$295,803	195.30	\$151,461
2006	\$188,737	201.60	\$93,620
2007	\$347,143	207.30	\$167,459
2008	\$305,305	215.30	\$141,802
2009	\$188,696	214.54	\$87,955
2010	\$337,599	218.06	\$154,822
<b>2011</b>	<b>\$413,483</b>	<b>224.94</b>	<b>\$183,820</b>

\*Working Capital: Current Assets less Current Liabilities

#### Description:

Enterprise fund programs that exist in the City of Columbia include: Water, Electric, Recreation Services, Airport, Transit, Railroad, Parking Garages, Refuse Collection, Storm Water and Sewer. Enterprise systems are typically subject to the laws of supply and demand, and managers of enterprise programs who raise user fees or rates may find that revenues actually decrease because customers limit their consumption or decrease the use of the service.

Profit and loss data may not tell the entire picture about the operation. For that reason this indicator provides additional analysis of the "financial health" of the operation. Changes in working capital (current assets minus current liabilities) provide an additional measurement of the financial condition and helps to assess the ability of the enterprise operation to generate funding for capital outlay and improvements.

#### Analysis:

The Railroad operation has a significant amount of infrastructure. However, the operation does not generate enough working capital to adequately fund infrastructure replacement. The City established a coal surcharge the Electric utility pays which generates some funding for infrastructure replacement; however more funding is needed on an annual basis. Therefore, this indicator exhibits a warning trend that needs to be closely monitored in the future.

#### Sources:

- City of Columbia Financial Management Information Supplement, Exhibits B-2 and B-3

## Enterprise Operating

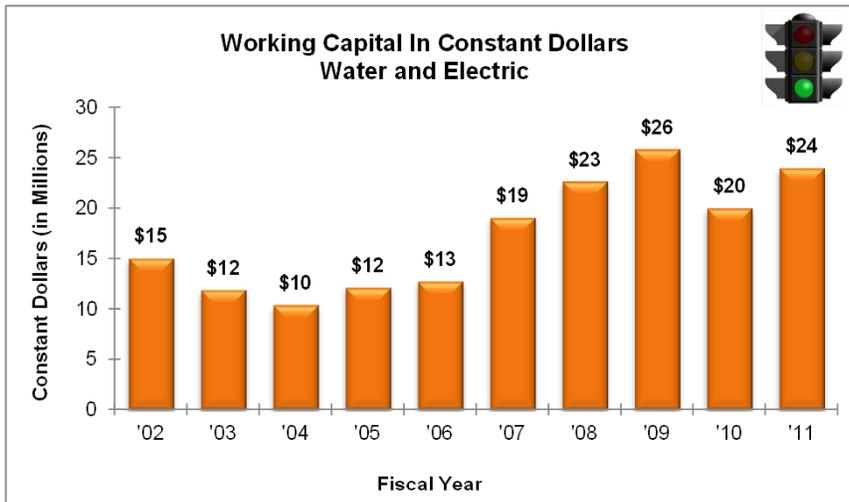
### Position: Water and Electric

#### Warning Trend:

Reduction in working capital (constant dollars)

#### Formulation:

Working Capital in Constant Dollars



Fiscal Year	Water & Electric Working Capital*	CPI	Working Capital (Constant Dollars)
2002	\$27,081,407	179.90	\$15,053,589
2003	\$21,909,467	184.00	\$11,907,319
2004	\$19,692,076	188.90	\$10,424,603
2005	\$23,684,415	195.30	\$12,127,197
2006	\$25,717,353	201.60	\$12,756,624
2007	\$39,523,814	207.30	\$19,065,998
2008	\$48,796,059	215.30	\$22,663,901
2009	\$55,544,155	214.54	\$25,890,245
2010	\$43,672,840	218.06	\$20,028,268
<b>2011</b>	<b>\$53,970,028</b>	<b>224.94</b>	<b>\$23,993,184</b>

\*Working Capital: Current Assets less Current Liabilities

#### Description:

Enterprise fund programs that exist in the City of Columbia include: Water, Electric, Recreation Services, Airport, Transit, Railroad, Parking Garages, Refuse Collection, Storm Water and Sewer. Enterprise systems are typically subject to the laws of supply and demand, and managers of enterprise programs who raise user fees or rates may find that revenues actually decrease because customers limit their consumption or decrease the use of the service.

Profit and loss data may not tell the entire picture about the operation. For that reason this indicator provides additional analysis of the "financial health" of the operation. Changes in working capital (current assets minus current liabilities) provide an additional measurement of the financial condition and helps to assess the ability of the enterprise operation to generate funding for capital outlay and improvements.

#### Analysis:

The Water and Electric utility has experienced an overall increase in working capital for the ten year period shown; therefore there is no warning trend for this indicator. It is important for the utility to have a strong working capital position in order to have funding to maintain the extensive infrastructure of the utility. Water and Light is in the process of establishing a formal cash reserve policy which would place the reserve at 25% because of the capital intensive nature of the operations. This higher level utilizes a utility basis approach as is widely used in the electric industry and is part of course work provided by the American Public Power Association. Management adjusts rates to ensure the cost of providing the service is recovered as well as debt payments for voter approved capital improvements.

#### Sources:

- City of Columbia Financial Management Information Supplement, Exhibits B-2 and B-3

## Enterprise Operating

### Position: Sewer

#### Warning Trend:

Reduction in working capital (constant dollars)

#### Formulation:

Working Capital in Constant Dollars



Fiscal Year	Sewer Working Capital*	CPI	Working Capital (Constant Dollars)
2002	\$2,417,872	179.90	\$1,344,009
2003	\$1,244,349	184.00	\$676,277
2004	\$3,247,541	188.90	\$1,719,185
2005	\$4,266,785	195.30	\$2,184,734
2006	\$4,814,223	201.60	\$2,388,007
2007	\$5,408,895	207.30	\$2,609,211
2008	\$2,748,974	215.30	\$1,276,793
2009	\$2,176,112	214.54	\$1,014,329
2010	\$2,947,608	218.06	\$1,351,767
<b>2011</b>	<b>\$5,065,896</b>	<b>224.94</b>	<b>\$2,252,120</b>

\*Working Capital: Current Assets less Current Liabilities

#### Description:

Enterprise fund programs that exist in the City of Columbia include: Water, Electric, Recreation Services, Airport, Transit, Railroad, Parking Garages, Refuse Collection, Storm Water and Sewer. Enterprise systems are typically subject to the laws of supply and demand, and managers of enterprise programs who raise user fees or rates may find that revenues actually decrease because customers limit their consumption or decrease the use of the service.

Profit and loss data may not tell the entire picture about the operation. For that reason this indicator provides additional analysis of the "financial health" of the operation. Changes in working capital (current assets minus current liabilities) provide an additional measurement of the financial condition and helps to assess the ability of the enterprise operation to generate funding for capital outlay and improvements.

#### Analysis:

Sewer's operating position remains relatively stable with slight fluctuations from year to year. Waste water treatment plant expansion has had a major impact on Sewer's operating position. The project was approved by voter's in the FY 2008 ballot issue. Rates are adjusted annually to cover the cost of providing the service as well as debt payments on voter approved capital projects. There have been increases in the working capital for the past two years. Therefore, there are no warning trends observed with this indicator.

#### Sources:

- City of Columbia Financial Management Information Supplement, Exhibits B-2 and B-3

**Enterprise Operating**  
**Position: Solid Waste**

**Warning Trend:**

Reduction in working capital (constant dollars)

**Formulation:**

Working Capital in Constant Dollars



Fiscal Year	Solid Waste Working Capital*	CPI	Working Capital (Constant Dollars)
2002	\$1,355,039	179.90	\$753,218
2003	\$1,644,855	184.00	\$893,943
2004	\$3,808,643	188.90	\$2,016,222
2005	\$2,944,330	195.30	\$1,507,593
2006	\$3,774,345	201.60	\$1,872,195
2007	\$4,992,860	207.30	\$2,408,519
2008	\$5,459,259	215.30	\$2,535,617
2009	\$4,966,240	214.54	\$2,314,864
2010	\$6,707,191	218.06	\$3,075,903
<b>2011</b>	<b>\$5,475,693</b>	<b>224.94</b>	<b>\$2,434,301</b>

\*Working Capital: Current Assets less Current Liabilities

**Description:**

Enterprise fund programs that exist in the City of Columbia include: Water, Electric, Recreation Services, Airport, Transit, Railroad, Parking Garages, Refuse Collection, Storm Water and Sewer. Enterprise systems are typically subject to the laws of supply and demand, and managers of enterprise programs who raise user fees or rates may find that revenues actually decrease because customers limit their consumption or decrease the use of the service.

Profit and loss data may not tell the entire picture about the operation. For that reason this indicator provides additional analysis of the "financial health" of the operation. Changes in working capital (current assets minus current liabilities) provide an additional measurement of the financial condition and helps to assess the ability of the enterprise operation to generate funding for capital outlay and improvements.

**Analysis:**

Solid waste has maintained a strong operating position over the ten year period shown. This has permitted the utility to expand the landfill operation center, establish a bioreactor program and construct a new fueling station. The utility was able to secure grant funding for new sustainability programs during FY 2009 and FY 2010 which had a positive impact on working capital. Unlike the other utilities, capital projects must be funded from operations, so a strong working capital position is important. There are no warning trends observed with this indicator.

**Sources:**

- City of Columbia Financial Management Information Supplement, Exhibits B-2 and B-3

## Enterprise Operating

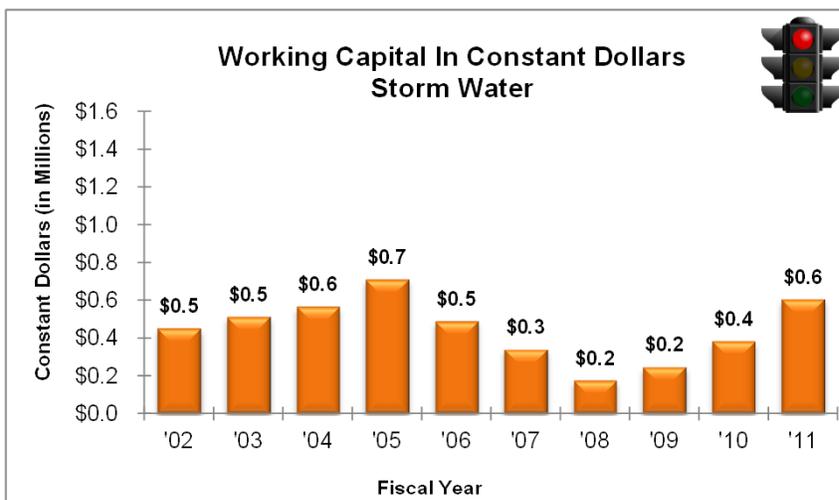
### Position: Storm Water

#### Warning Trend:

Reduction in working capital (constant dollars)

#### Formulation:

Working Capital in Constant Dollars



Fiscal Year	Storm Water Working Capital*	CPI	Working Capital (Constant Dollars)
2002	\$812,723	179.90	\$451,764
2003	\$943,805	184.00	\$512,938
2004	\$1,071,255	188.90	\$567,102
2005	\$1,389,599	195.30	\$711,520
2006	\$988,190	201.60	\$490,174
2007	\$708,531	207.30	\$341,790
2008	\$382,129	215.30	\$177,484
2009	\$531,326	214.54	\$247,662
2010	\$839,233	218.06	\$384,870
2011	\$1,365,627	224.94	\$607,110

\*Working Capital: Current Assets less Current Liabilities

#### Description:

Enterprise fund programs that exist in the City of Columbia include: Water, Electric, Recreation Services, Airport, Transit, Railroad, Parking Garages, Refuse Collection, Storm Water and Sewer. Enterprise systems are typically subject to the laws of supply and demand, and managers of enterprise programs who raise user fees or rates may find that revenues actually decrease because customers limit their consumption or decrease the use of the service.

Profit and loss data may not tell the entire picture about the operation. For that reason this indicator provides additional analysis of the "financial health" of the operation. Changes in working capital (current assets minus current liabilities) provide an additional measurement of the financial condition and helps to assess the ability of the enterprise operation to generate funding for capital outlay and improvements.

#### Analysis:

Storm water utility has struggled over the ten year span. Operations were funded by fees approved by voters in April 1993, which included development charges on new construction and existing improved properties. Funding has been minimal due to a slowing economy and a reduction in new construction. The infrastructure for this utility is significant. There are a large number of underground pipes that have reached the end of their useful life. Some have been in place far beyond their useful life and have failed, requiring emergency contracts to repair them. There is a huge list of infrastructure replacement needs and not enough funding to replace them.

There is a significant warning trend observed with this indicator because of the large amount of funding needed for infrastructure replacement and the working capital not be sufficient to fund those replacements. Management will need to develop a solution in the near future to increase the funding available to meet the needs of this utility.

#### Sources:

- City of Columbia Financial Management Information Supplement, Exhibits B-2 and B-3

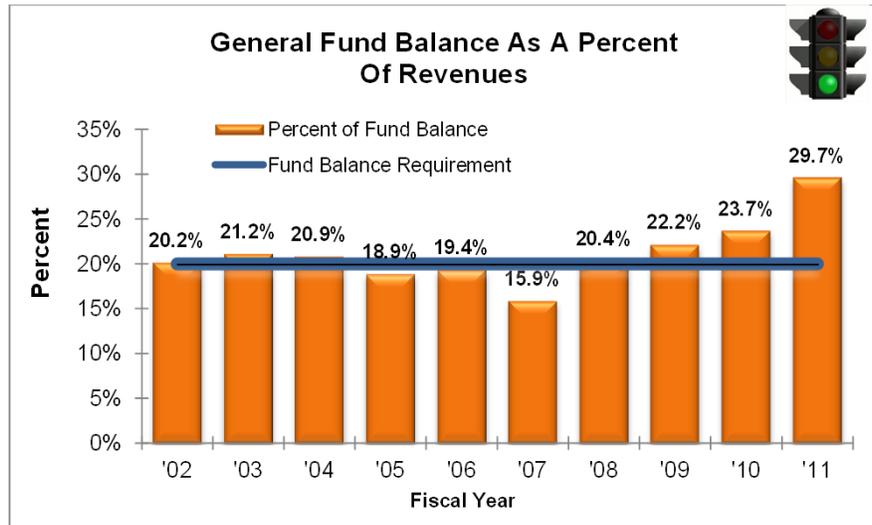
**Fund Balance:  
General Fund**

**Warning Trend:**

Declining unreserved fund balance of general fund as a percent of net operating revenues

**Formulation:**

$$\frac{\text{General Fund Unreserved Fund Balance}}{\text{Operating Revenues}}$$



Fiscal Year	General Fund Unreserved/ Undesignated Fund Balance	Operating Revenues *	Fund Balance As A Percent Of Revenues
2002	\$10,429,820	\$51,593,618	20.2%
2003	\$11,489,854	\$54,210,002	21.2%
2004	\$12,149,115	\$58,238,591	20.9%
2005	\$11,522,093	\$60,917,104	18.9%
2006	\$12,953,572	\$66,716,295	19.4%
2007	\$11,242,815	\$70,693,991	15.9%
2008	\$16,078,993	\$78,898,068	20.4%
2009	\$17,154,195	\$77,275,976	22.2%
2010	\$18,759,242	\$79,023,392	23.7%
<b>2011</b>	<b>\$23,660,321</b>	<b>\$79,689,322</b>	<b>29.7%</b>

**Note:**

\* Operating Revenues = General Fund Revenues + Operating Transfers from Other Funds + Increase in Obligations Under Capital Leases + Appropriated Fund Balance

**Description:**

Most communities maintain some type of reserves in order to meet unforeseen contingencies. There exist no set rules for determining at what levels these reserves should be maintained. Much depends on such factors as the kind of natural disasters or hardships the City is subject to, the flexibility of the City's revenue base, national economic conditions, and the City's overall financial health.

In evaluating the desirable, or prudent, level at which reserves should be maintained to ensure sufficient flexibility to meet special needs the following should be considered:

1. What is the potential for revenue deficits?
2. What is the degree of reliance on intergovernmental revenues and the likelihood of significant portions of these revenues being discontinued in the short-run?
3. What type of insurance program does the City have?
4. What kind of losses are likely from natural disasters that would be ineligible for federal and state aid?
5. What is the City's short-term and long-term borrowing capability?
6. How much liquidity exists in City funds (see General Fund Liquidity indicator)?

**Analysis:**

The Council has recently adopted a minimum fund balance percentage requirement of 20% for the General Fund. Prior to that time, the minimum fund balance percentage requirement was 16%. FY 2005 to FY 2007 are the only years the fund balance percentage was lower than the new 20% requirement. FY 2011 is significantly above the minimum requirement; therefore, there is no warning trend observed with this indicator.

**Sources:**

- City of Columbia Annual Budget
- City of Columbia Financial Management Information Supplement, Exhibits B-1 and B-3

**Liquidity:**  
**General Fund**

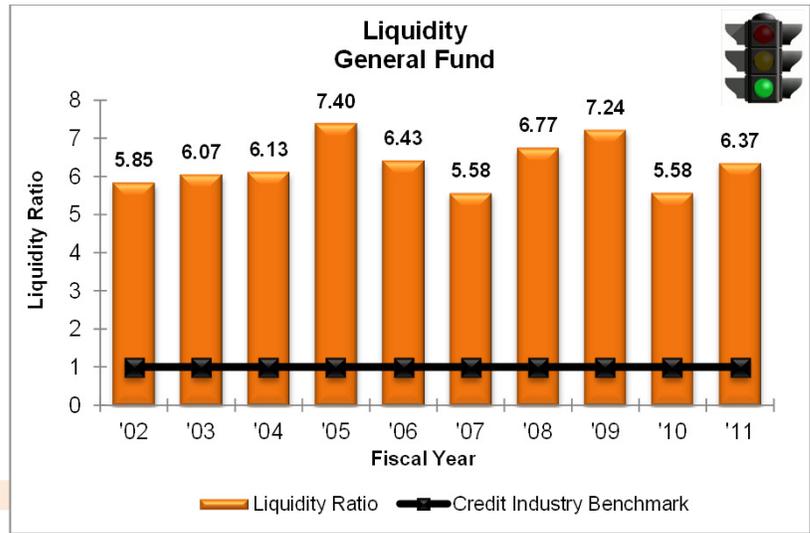
**Warning Trend:**

Quick ratio on cash, marketable securities and accounts receivable to current liabilities of less than one

**Formulation:**

$$\frac{\text{Cash, Marketable Securities and Accounts Receivable}}{\text{Current Liabilities}}$$

Ratio Becomes a Negative Factor at: 1.00



Fiscal Year	Cash, Marketable Securities, and Applicable Receivables* & Other Assets	Current Liabilities	Liquidity Coverage Ratio
2002	\$17,493,126	\$2,990,552	5.85
2003	\$19,626,006	\$3,232,139	6.07
2004	\$21,672,280	\$3,532,872	6.13
2005	\$19,646,262	\$2,653,869	7.40
2006	\$21,561,281	\$3,355,504	6.43
2007	\$22,776,172	\$4,083,279	5.58
2008	\$30,400,241	\$4,493,036	6.77
2009	\$29,728,463	\$4,107,855	7.24
2010	\$31,739,450	\$5,685,015	5.58
2011	\$32,619,706	\$5,122,677	6.37

\* Applicable Receivables: Accounts Receivable, Net Taxes Receivable, Grants Receivable, Accrued Interest, Due from Other Funds, and Loans Receivable (less inventory and prepaid expenses)

**Description:**

A good measure of a city's short-run financial condition is its cash position. "Cash position" includes cash, marketable securities, as well as other assets that can quickly be converted into cash. The level of such assets is referred to as liquidity. Liquidity is a measure of a City's ability to pay its short-term obligations. The immediate effect of insufficient liquidity is inability to pay bills in a timely manner. This can jeopardize the City's relationship with its vendors and can reduce the effectiveness and savings of the competitive bidding process associated with purchasing.

Low or steadily declining liquidity can indicate that a city has, or is, overextending itself in the long run. The first sign of a liquidity problem is a cash shortage. A standard ratio of liquidity used to analyze commercial entities is the quick ratio, or "acid test;" that is, cash, marketable securities, and accounts receivable (within 30 days) divided by current liabilities. If the ratio is approaching one, or less than one, the commercial entity is considered to be facing liquidity problems.

**Credit Industry Benchmarks:**

If the ratio is less than one, it is considered to be a negative factor, but would be mitigated if a prior trend of three years or more indicates that the ratio will exceed one in the following year. A three-year trend of less than one would be considered a negative factor.

**Analysis:**

The General Fund liquidity ratio has been well over the 1.00 benchmark for the past ten years. There is no warning trend for this indicator.

**Sources:**

- City of Columbia Financial Management Information Supplement, Exhibit B-1

**Liquidity:**  
**Water & Electric**

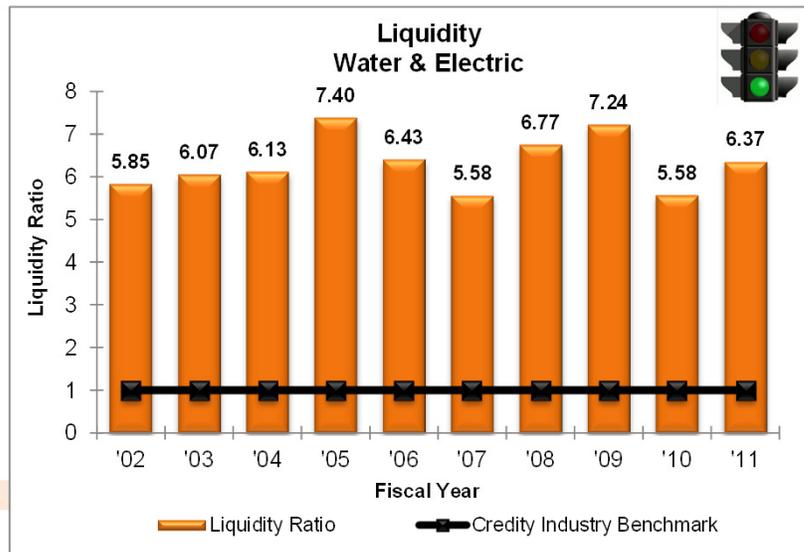
**Warning Trend:**

Quick Ratio on Cash, Marketable Securities and Accounts Receivable to Current Liabilities of Less than One

**Formulation:**

$$\frac{\text{Cash, Marketable Securities and Accounts Receivable}}{\text{Current Liabilities}}$$

Ratio Becomes a Negative Factor at: 1.00



Fiscal Year	Cash Marketable Securities, and Applicable Receivables* less Inventory	Current Liabilities	Liquidity Coverage Ratio
2002	\$29,744,361	\$6,685,016	4.45
2003	\$24,313,734	\$7,051,065	3.45
2004	\$22,196,100	\$7,418,732	2.99
2005	\$25,543,464	\$7,624,617	3.35
2006	\$28,350,803	\$10,950,131	2.59
2007	\$41,347,951	\$9,600,094	4.31
2008	\$51,890,293	\$10,474,515	4.95
2009	\$60,682,981	\$12,444,248	4.88
2010	\$48,492,550	\$12,136,685	4.00
2011	\$55,816,846	\$8,826,725	6.32

\* Applicable Receivables: Accounts Receivable, Net Taxes Receivable, Grants Receivable, Accrued Interest, Due from Other Funds, and Loans Receivable (less inventory and prepaid expenses)

**Description:**

A good measure of a city's short-run financial condition is its cash position. "Cash position" includes cash, marketable securities, as well as other assets that can quickly be converted into cash. The level of such assets is referred to as liquidity. Liquidity is a measure of a City's ability to pay its short-term obligations. The immediate effect of insufficient liquidity is inability to pay bills in a timely manner. This can jeopardize the City's relationship with its vendors and can reduce the effectiveness and savings of the competitive bidding process associated with purchasing.

Low or steadily declining liquidity can indicate that a city has, or is, overextending itself in the long run, the first sign being a cash shortage. A standard ratio of liquidity used to analyze commercial entities is the quick ratio, or "acid test," that is, cash, marketable securities, and accounts receivable (within 30 days) divided by current liabilities. If the ratio is approaching one, or less than one, the commercial entity is considered to be facing liquidity problems.

**Credit Industry Benchmarks:**

If the ratio is less than one, it is considered to be a negative factor, but would be mitigated if a prior trend of three years or more indicates that the ratio will exceed one in the following year. A three-year trend of less than one would be considered a negative factor.

**Analysis:**

The City of Columbia's Water and Electric Utility Funds liquidity ratio has been well above 1.00 for the past ten years. There is no warning trend observed for this indicator.

**Sources:**

- City of Columbia Financial Management Information Supplement, Exhibit B-1

## Liquidity:

### Sewer

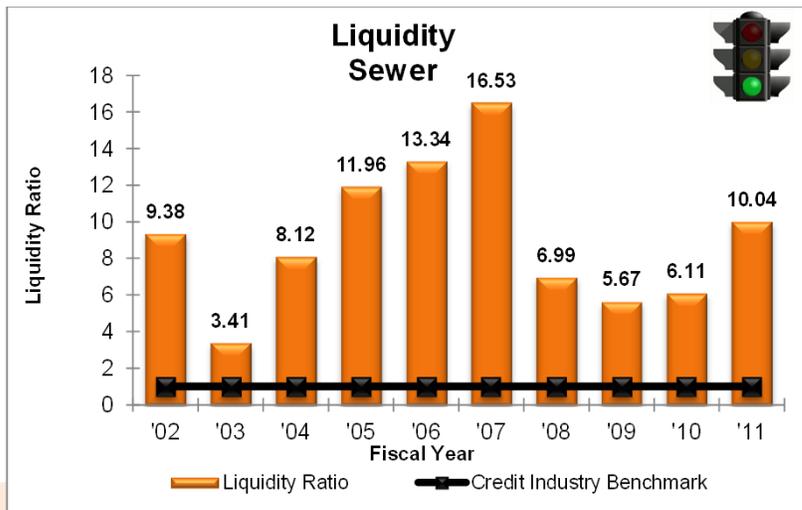
#### Warning Trend:

Quick Ratio on Cash, Marketable Securities and Accounts Receivable to Current Liabilities of Less than One

#### Formulation:

$$\frac{\text{Cash, Marketable Securities and Accounts Receivable}}{\text{Current Liabilities}}$$

Ratio Becomes a Negative Factor at: 1.00



Fiscal Year	Cash Marketable Securities, and Applicable Receivables* less Inventory	Current Liabilities	Liquidity Coverage Ratio
2002	\$2,706,431	\$288,559	9.38
2003	\$1,760,554	\$516,205	3.41
2004	\$3,703,797	\$456,256	8.12
2005	\$4,656,202	\$389,417	11.96
2006	\$5,204,376	\$390,153	13.34
2007	\$5,757,126	\$348,231	16.53
2008	\$3,207,721	\$458,747	6.99
2009	\$2,642,584	\$466,472	5.67
2010	\$3,524,336	\$576,728	6.11
2011	\$5,626,456	\$560,560	10.04

\* Applicable Receivables: Accounts Receivable, Net Taxes Receivable, Grants Receivable, Accrued Interest, Due from Other Funds, and Loans Receivable (less inventory and prepaid expenses)

#### Description:

A good measure of a city's short-run financial condition is its cash position. "Cash position" includes cash, marketable securities, as well as other assets that can quickly be converted into cash. The level of such assets is referred to as liquidity. Liquidity is a measure of a City's ability to pay its short-term obligations. The immediate effect of insufficient liquidity is inability to pay bills in a timely manner. This can jeopardize the City's relationship with its vendors and can reduce the effectiveness and savings of the competitive bidding process associated with purchasing.

Low or steadily declining liquidity can indicate that a city has, or is, overextending itself in the long run, the first sign being a cash shortage. A standard ratio of liquidity used to analyze commercial entities is the quick ratio, or "acid test;" that is, cash, marketable securities, and accounts receivable (within 30 days) divided by current liabilities. If the ratio is approaching one, or less than one, the commercial entity is considered to be facing liquidity problems.

#### Credit Industry Benchmarks:

If the ratio is less than one, it is considered to be a negative factor, but would be mitigated if a prior trend of three years or more indicates that the ratio will exceed one in the following year. A three-year trend of less than one would be considered a negative factor.

#### Analysis:

The City of Columbia's Sewer Utility fund liquidity ratio has been well above 1.00 for the past ten years. There is no warning trend observed for this indicator.

#### Sources:

- City of Columbia Financial Management Information Supplement, Exhibit B-1

## Liquidity:

### Solid Waste

#### Warning Trend:

Quick Ratio on Cash, Marketable Securities and Accounts Receivable to Current Liabilities of Less than One

#### Formulation:

$$\frac{\text{Cash, Marketable Securities and Accounts Receivable}}{\text{Current Liabilities}}$$

Ratio Becomes a Negative Factor at: 1.00



Fiscal Year	Cash Marketable Securities, and Applicable Receivables* less Inventory	Current Liabilities	Liquidity Coverage Ratio
2002	\$1,572,854	\$402,968	3.90
2003	\$2,018,677	\$574,419	3.51
2004	\$4,161,453	\$591,426	7.04
2005	\$3,547,061	\$820,914	4.32
2006	\$4,462,203	\$860,552	5.19
2007	\$5,260,667	\$534,944	9.83
2008	\$6,304,304	\$945,517	6.67
2009	\$5,433,327	\$713,632	7.61
2010	\$7,619,218	\$988,849	7.71
2011	\$6,239,535	\$899,357	6.94

\* Applicable Receivables: Accounts Receivable, Net Taxes Receivable, Grants Receivable, Accrued Interest, Due from Other Funds, and Loans Receivable (less inventory and prepaid expenses)

#### Description:

A good measure of a city's short-run financial condition is its cash position. "Cash position" includes cash, marketable securities, as well as other assets that can quickly be converted into cash. The level of such assets is referred to as liquidity. Liquidity is a measure of a City's ability to pay its short-term obligations. The immediate effect of insufficient liquidity is inability to pay bills in a timely manner. This can jeopardize the City's relationship with its vendors and can reduce the effectiveness and savings of the competitive bidding process associated with purchasing.

Low or steadily declining liquidity can indicate that a city has, or is, overextending itself in the long run, the first sign being a cash shortage. A standard ratio of liquidity used to analyze commercial entities is the quick ratio, or "acid test;" that is, cash, marketable securities, and accounts receivable (within 30 days) divided by current liabilities. If the ratio is approaching one, or less than one, the commercial entity is considered to be facing liquidity problems.

#### Credit Industry Benchmarks:

If the ratio is less than one, it is considered to be a negative factor, but would be mitigated if a prior trend of three years or more indicates that the ratio will exceed one in the following year. A three-year trend of less than one would be considered a negative factor.

#### Analysis:

The City of Columbia's Solid Waste Utility fund liquidity ratio has been well above 1.00 for the past ten years. There is no warning trend observed for this indicator.

#### Sources:

- City of Columbia Financial Management Information Supplement, Exhibit B-1

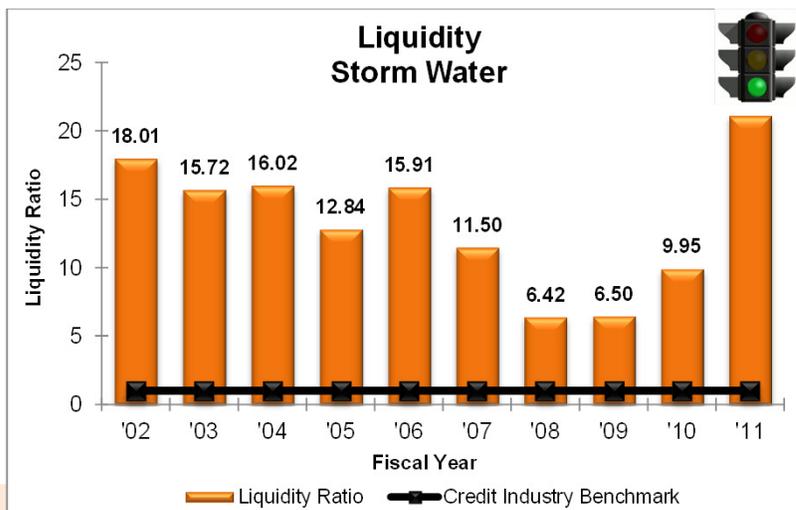
**Liquidity:**  
**Storm Water**

**Warning Trend:**  
Quick Ratio on Cash, Marketable Securities and Accounts Receivable to Current Liabilities of Less than One

**Formulation:**

$$\frac{\text{Cash, Marketable Securities and Accounts Receivable}}{\text{Current Liabilities}}$$

**Ratio Becomes a Negative Factor at: 1.00**



Fiscal Year	Cash Marketable Securities, and Applicable Receivables* less Inventory	Current Liabilities	Liquidity Coverage Ratio
2002	\$860,501	\$47,778	18.01
2003	\$1,007,919	\$64,114	15.72
2004	\$1,142,564	\$71,309	16.02
2005	\$1,506,958	\$117,359	12.84
2006	\$1,054,467	\$66,277	15.91
2007	\$775,980	\$67,449	11.50
2008	\$452,617	\$70,488	6.42
2009	\$627,909	\$96,583	6.50
2010	\$932,951	\$93,718	9.95
<b>2011</b>	<b>\$1,433,419</b>	<b>\$67,792</b>	<b>21.14</b>

\* Applicable Receivables: Accounts Receivable, Net Taxes Receivable, Grants Receivable, Accrued Interest, Due from Other Funds, and Loans Receivable (less inventory and prepaid expenses)

**Description:**

A good measure of a city's short-run financial condition is its cash position. "Cash position" includes cash, marketable securities, as well as other assets that can quickly be converted into cash. The level of such assets is referred to as liquidity. Liquidity is a measure of a City's ability to pay its short-term obligations. The immediate effect of insufficient liquidity is inability to pay bills in a timely manner. This can jeopardize the City's relationship with its vendors and can reduce the effectiveness and savings of the competitive bidding process associated with purchasing.

Low or steadily declining liquidity can indicate that a city has, or is, overextending itself in the long run, the first sign being a cash shortage. A standard ratio of liquidity used to analyze commercial entities is the quick ratio, or "acid test," that is, cash, marketable securities, and accounts receivable (within 30 days) divided by current liabilities. If the ratio is approaching one, or less than one, the commercial entity is considered to be facing liquidity problems.

**Credit Industry Benchmarks:**

If the ratio is less than one, it is considered to be a negative factor, but would be mitigated if a prior trend of three years or more indicates that the ratio will exceed one in the following year. A three-year trend of less than one would be considered a negative factor.

**Analysis:**

The City of Columbia's Storm Water Utility fund liquidity ratio has been well above 1.00 for the past ten years. There is no warning trend observed for this indicator.

**Sources:**

- City of Columbia Financial Management Information Supplement, Exhibit B-1

## Liquidity:

### Parking

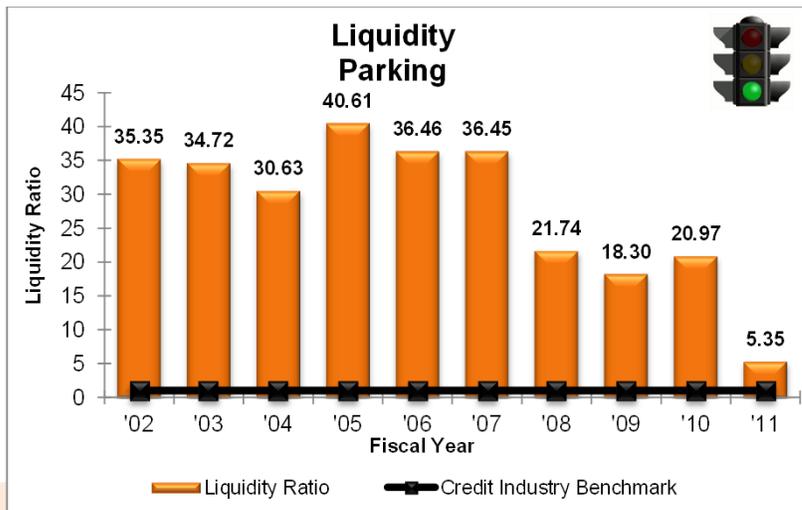
#### Warning Trend:

Quick Ratio on Cash, Marketable Securities and Accounts Receivable to Current Liabilities of Less than One

#### Formulation:

$$\frac{\text{Cash, Marketable Securities and Accounts Receivable}}{\text{Current Liabilities}}$$

Ratio Becomes a Negative Factor at: 1.00



Fiscal Year	Cash Marketable Securities, and Applicable Receivables* less Inventory	Current Liabilities	Liquidity Coverage Ratio
2002	\$3,051,327	\$86,318	35.35
2003	\$3,064,718	\$88,282	34.72
2004	\$3,557,079	\$116,144	30.63
2005	\$3,964,347	\$97,621	40.61
2006	\$4,060,660	\$111,375	36.46
2007	\$4,581,162	\$125,667	36.45
2008	\$5,332,051	\$245,273	21.74
2009	\$2,957,888	\$161,597	18.30
2010	\$2,747,821	\$131,031	20.97
2011	\$1,112,395	\$207,854	5.35

\* Applicable Receivables: Accounts Receivable, Net Taxes Receivable, Grants Receivable, Accrued Interest, Due from Other Funds, and Loans Receivable (less inventory and prepaid expenses)

#### Description:

A good measure of a city's short-run financial condition is its cash position. "Cash position" includes cash, marketable securities, as well as other assets that can quickly be converted into cash. The level of such assets is referred to as liquidity. Liquidity is a measure of a City's ability to pay its short-term obligations. The immediate effect of insufficient liquidity is inability to pay bills in a timely manner. This can jeopardize the City's relationship with its vendors and can reduce the effectiveness and savings of the competitive bidding process associated with purchasing.

Low or steadily declining liquidity can indicate that a city has, or is, overextending itself in the long run, the first sign being a cash shortage. A standard ratio of liquidity used to analyze commercial entities is the quick ratio, or "acid test," that is, cash, marketable securities, and accounts receivable (within 30 days) divided by current liabilities. If the ratio is approaching one, or less than one, the commercial entity is considered to be facing liquidity problems.

#### Credit Industry Benchmarks:

If the ratio is less than one, it is considered to be a negative factor, but would be mitigated if a prior trend of three years or more indicates that the ratio will exceed one in the following year. A three-year trend of less than one would be considered a negative factor.

#### Analysis:

The City of Columbia's Parking Utility fund liquidity ratio has been well above 1.00 for the past ten years. There is no warning trend observed for this indicator.

#### Sources:

- City of Columbia Financial Management Information Supplement, Exhibit B-1



# Debt Structure Indicators



Debt is an effective way to finance capital improvements to even out short-term revenue flows, but its misuse can cause serious financial problems.

Debt structure is important to analyze because debt is an explicit expenditure obligation that must be satisfied when due. Debt is an effective and logical method of financing capital improvements, but its misuse can cause serious financial problems. Even a temporary inability to repay can result in loss of credit rating, increased cost of future borrowing, and loss of autonomy to the state and regulatory bodies.

The most common forms of long-term debt are general obligation and revenue bonds. Even when these types of debt are used exclusively for capital projects, cities need to be careful that their outstanding debt does not exceed their ability to repay as measured by the wealth of the community in the form of property value or personal or business income. Another way to evaluate ability to repay is to consider the amount of principal and interest of debt service that the City is obligated to repay each year.

Under the most favorable circumstances, a city's debt would remain proportionate to its size and tax base; would not extend past the useful life of the facilities which it finances; would not be used as an instrument to balance the operating budget; would not require a repayment schedule that would be an excessive burden on operating expenditures; and would not be at a point which would jeopardize the city's credit rating.

An examination of the debt trends can reveal the following:

- Inadequacies in cash management procedures or expenditure controls
- Increasing reliance on long-term debt
- Decreasing expenditure flexibility (due to increased fixed costs in the form of debt services)
- Use of short-term debt to finance current operations
- Sudden large increases or decreases in future debt service
- The amount of additional debt that the community can absorb.

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

- Current Liabilities: General Fund
- Current Liabilities: Water and Electric
- Current Liabilities: Sewer
- Current Liabilities: Storm Water
- Current Liabilities: Solid Waste
- Current Liabilities: Parking
- Debt Service: Water and Electric
- Debt Service: Sewer
- Debt Service: Parking

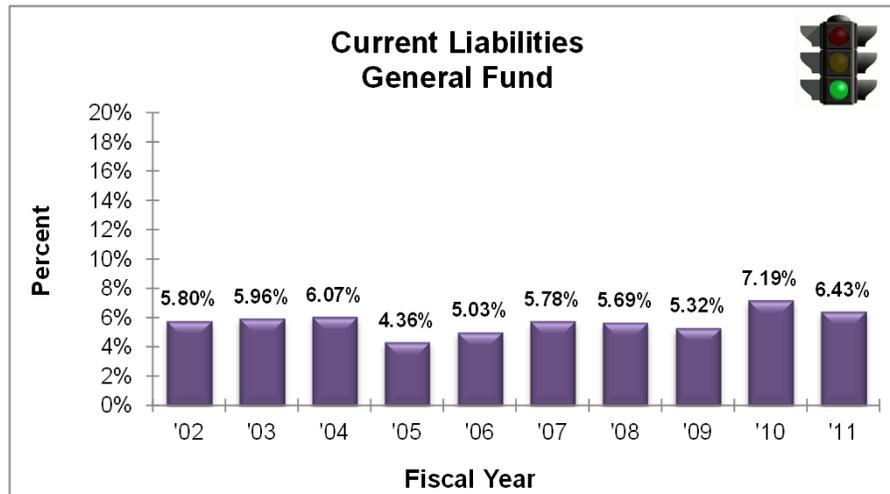
**Current Liabilities:**  
**General Fund**

**Warning Trend:**

Increasing Current Liabilities as a Percent of Operating Revenues

**Formulation:**

$$\frac{\text{Current Liabilities}}{\text{Operating Revenues}}$$



Fiscal Year	Current Liabilities	Operating Revenues *	Current Liabilities As A Percentage Of Operating Revenues
2002	\$2,990,552	\$51,593,618	5.80%
2003	\$3,232,139	\$54,210,002	5.96%
2004	\$3,532,872	\$58,238,591	6.07%
2005	\$2,653,869	\$60,917,104	4.36%
2006	\$3,355,504	\$66,716,295	5.03%
2007	\$4,083,279	\$70,693,991	5.78%
2008	\$4,493,036	\$78,898,068	5.69%
2009	\$4,107,855	\$77,275,976	5.32%
2010	\$5,685,015	\$79,023,392	7.19%
<b>2011</b>	<b>\$5,122,677</b>	<b>\$79,689,322</b>	<b>6.43%</b>

\* Operating Revenues: General Fund Revenues plus Operating Transfers from Other Funds and Appropriated Fund Balance

**Description:**

Current liabilities are defined as the sum of all liabilities which come due within a one-year period. Current liabilities could include short-term debt, the current portion of long-term debt, accounts payable, accrued payroll and other current liabilities.

**Analysis:**

Current liabilities as a percentage of operating revenues have remained below 7.5% for the ten year period shown. FY 2010 was the largest percentage, but the FY 2011 percentage decreased. There is no debt obligation outstanding for the general fund. There is no warning trend observed for this indicator.

**Sources:**

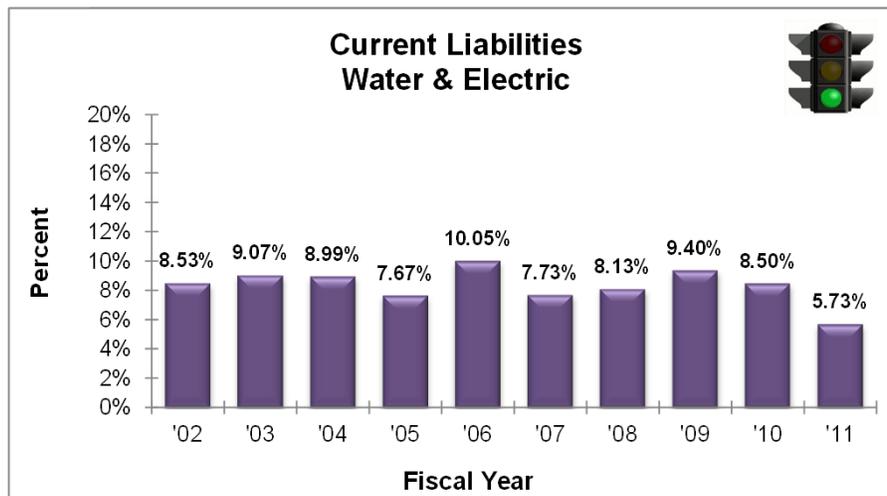
- City of Columbia Financial Management Information Supplement, Exhibits B-1 and B-3

**Current Liabilities:**  
**Water and Electric**

**Warning Trend:**  
 Increasing Current Liabilities as a  
 Percent of Operating Revenues

**Formulation:**  

$$\frac{\text{Current Liabilities}}{\text{Operating Revenues}}$$



Fiscal Year	Current Liabilities	Operating Revenues *	Current Liabilities As A Percentage Of Operating Revenues
2002	\$6,685,016	\$78,327,329	8.53%
2003	\$7,051,065	\$77,734,046	9.07%
2004	\$7,418,732	\$82,480,839	8.99%
2005	\$7,624,617	\$99,402,019	7.67%
2006	\$10,950,131	\$108,936,035	10.05%
2007	\$9,600,094	\$124,219,722	7.73%
2008	\$10,474,515	\$128,889,701	8.13%
2009	\$12,444,248	\$132,424,996	9.40%
2010	\$12,136,685	\$142,838,036	8.50%
2011	\$8,826,725	\$154,049,135	5.73%

\* Operating Revenues: Operating, investment, and miscellaneous revenues and transfers

**Description:**

Current liabilities are defined as the sum of all liabilities which come due within a one-year period. Current liabilities could include short-term debt, the current portion of long-term debt, accounts payable, accrued payroll and other current liabilities.

**Analysis:**

The percentage of liabilities to operating revenues has been below 10% for all years except FY 2006. There has been a decline for FY 2010 and FY 2011. There is no warning trend associated with this indicator.

**Sources:**

- City of Columbia Financial Management Information Supplement, Exhibits F-1 and F-3

**Current Liabilities:**

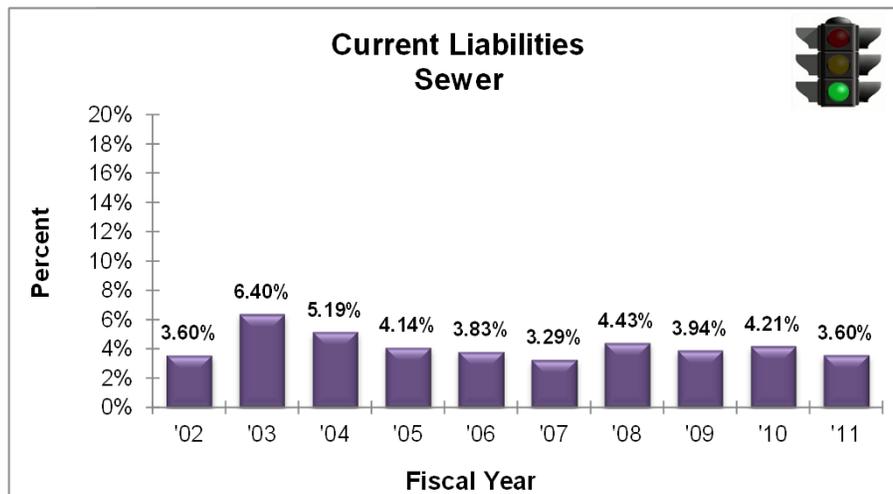
**Sewer**

**Warning Trend:**

Increasing Current Liabilities as a Percent of Operating Revenues

**Formulation:**

$$\frac{\text{Current Liabilities}}{\text{Operating Revenues}}$$



Fiscal Year	Current Liabilities	Operating Revenues *	Current Liabilities As A Percentage Of Operating Revenues
2002	\$288,559	\$8,023,326	3.60%
2003	\$516,205	\$8,061,126	6.40%
2004	\$456,256	\$8,795,034	5.19%
2005	\$389,417	\$9,403,470	4.14%
2006	\$390,153	\$10,181,109	3.83%
2007	\$348,231	\$10,588,594	3.29%
2008	\$458,747	\$10,349,493	4.43%
2009	\$466,472	\$11,851,336	3.94%
2010	\$576,728	\$13,709,034	4.21%
2011	\$560,560	\$15,572,159	3.60%

\* Operating Revenues: Operating, investment, and miscellaneous revenues and transfers

**Description:**

Current liabilities are defined as the sum of all liabilities which come due within a one-year period. Current liabilities could include short-term debt, the current portion of long-term debt, accounts payable, accrued payroll and other current liabilities.

**Analysis:**

The percentage of current liabilities to operating revenues has been below 7% for the ten year period shown. Further, there has been a decrease in the percentage for FY 2009 to FY 2011. Therefore, there is no warning trend observed for this indicator.

**Sources:**

- City of Columbia Financial Management Information Supplement, Exhibits F-1 and F-3

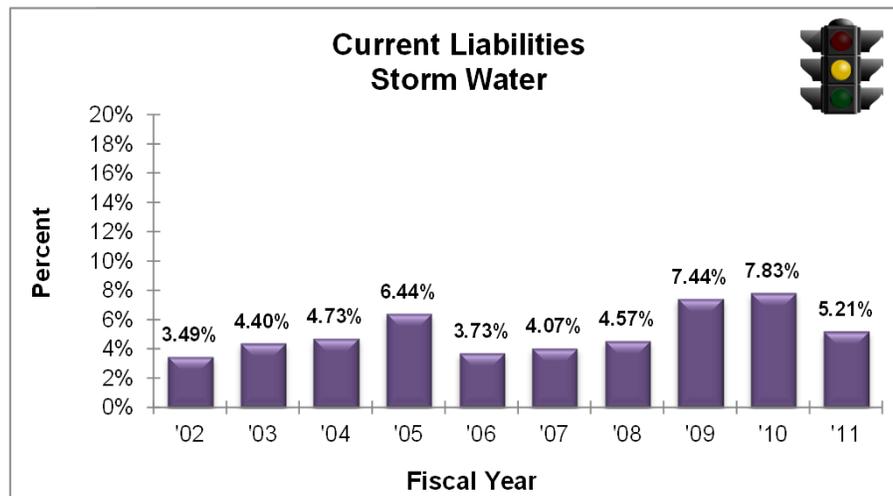
**Current Liabilities:  
Storm Water**

**Warning Trend:**

Increasing Current Liabilities as a Percent of Operating Revenues

**Formulation:**

$$\frac{\text{Current Liabilities}}{\text{Operating Revenues}}$$



Fiscal Year	Current Liabilities	Operating Revenues *	Current Liabilities As A Percentage Of Operating Revenues
2002	\$47,778	\$1,367,524	3.49%
2003	\$64,114	\$1,455,573	4.40%
2004	\$71,309	\$1,507,418	4.73%
2005	\$117,359	\$1,823,317	6.44%
2006	\$66,277	\$1,775,974	3.73%
2007	\$67,449	\$1,656,224	4.07%
2008	\$70,488	\$1,543,632	4.57%
2009	\$96,583	\$1,297,995	7.44%
2010	\$93,718	\$1,196,224	7.83%
2011	\$67,792	\$1,300,041	5.21%

\* Operating Revenues: Operating, investment, and miscellaneous revenues and transfers

**Description:**

Current liabilities are defined as the sum of all liabilities which come due within a one-year period. Current liabilities could include short-term debt, the current portion of long-term debt, accounts payable, accrued payroll and other current liabilities.

**Analysis:**

The percentage of current liabilities to operating revenues has been below 8% for the ten year period shown. There were two years of increases in FY 2009 and FY 2010 followed by a decrease in FY 2011. This trend should continue to be monitored to ensure it does not become a negative trend.

**Sources:**

- City of Columbia Financial Management Information Supplement, Exhibits F-1 and F-3

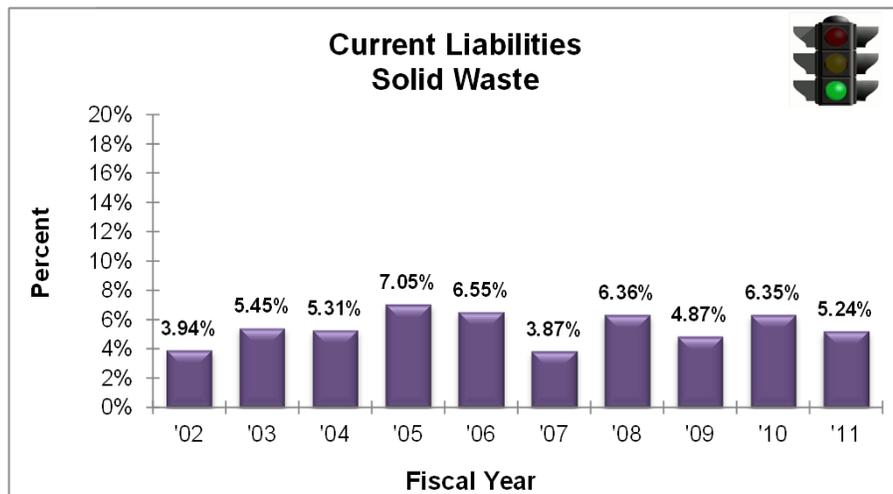
**Current Liabilities:  
Solid Waste**

**Warning Trend:**

Increasing Current Liabilities as a Percent of Operating Revenues

**Formulation:**

$$\frac{\text{Current Liabilities}}{\text{Operating Revenues}}$$



Fiscal Year	Current Liabilities	Operating Revenues *	Current Liabilities As A Percentage Of Operating Revenues
2002	\$402,968	\$10,234,636	3.94%
2003	\$574,419	\$10,548,172	5.45%
2004	\$591,426	\$11,137,138	5.31%
2005	\$820,914	\$11,642,977	7.05%
2006	\$860,552	\$13,129,746	6.55%
2007	\$534,944	\$13,806,590	3.87%
2008	\$945,517	\$14,868,918	6.36%
2009	\$713,632	\$14,659,402	4.87%
2010	\$988,849	\$15,582,798	6.35%
2011	\$899,357	\$17,164,279	5.24%

\* Operating Revenues: Operating, investment, and miscellaneous revenues and transfers

**Description:**

Current liabilities are defined as the sum of all liabilities which come due within a one-year period. Current liabilities could include short-term debt, the current portion of long-term debt, accounts payable, accrued payroll and other current liabilities.

**Analysis:**

The percentage of current liabilities to operating revenues has been below 7.5% for all ten years shown. There have not been three consecutive years of increases; therefore there is no warning trend observed with this indicator.

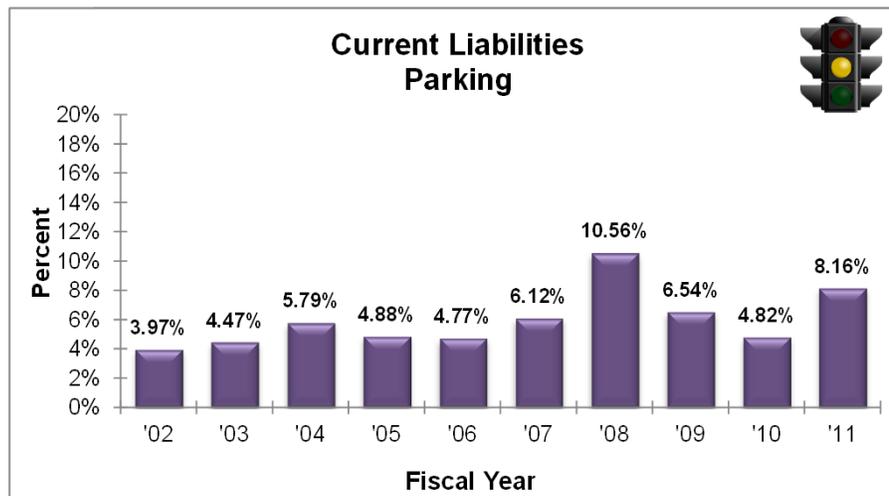
**Sources:**

- City of Columbia Financial Management Information Supplement, Exhibits F-1 and F-3

**Current Liabilities:  
Parking**

**Warning Trend:**  
Increasing Current Liabilities as a  
Percent of Operating Revenues

**Formulation:**  
$$\frac{\text{Current Liabilities}}{\text{Operating Revenues}}$$



Fiscal Year	Current Liabilities	Operating Revenues *	Current Liabilities As A Percentage Of Operating Revenues
2002	\$86,318	\$2,172,336	3.97%
2003	\$88,282	\$1,975,839	4.47%
2004	\$116,144	\$2,005,797	5.79%
2005	\$97,621	\$2,001,928	4.88%
2006	\$111,375	\$2,334,218	4.77%
2007	\$125,667	\$2,054,636	6.12%
2008	\$245,273	\$2,322,451	10.56%
2009	\$161,597	\$2,470,277	6.54%
2010	\$131,031	\$2,716,925	4.82%
<b>2011</b>	<b>\$207,854</b>	<b>\$2,548,364</b>	<b>8.16%</b>

\* Operating Revenues: Operating, investment, and miscellaneous revenues and transfers

**Description:**

Current liabilities are defined as the sum of all liabilities which come due within a one-year period. Current liabilities could include short-term debt, the current portion of long-term debt, accounts payable, accrued payroll and other current liabilities.

**Analysis:**

The percent of current liabilities to operating revenues has been below 10% for all ten years except for FY 2008. There was a big increase in the percent from FY 2010 to FY 2011, so close monitoring of this indicator should occur. However, a rate increase during FY 2011 should generate \$700,000 additional funding annually which will help the City's ability to pay its short-term liabilities.

**Sources:**

- City of Columbia Financial Management Information Supplement, Exhibits F-1 and F-3

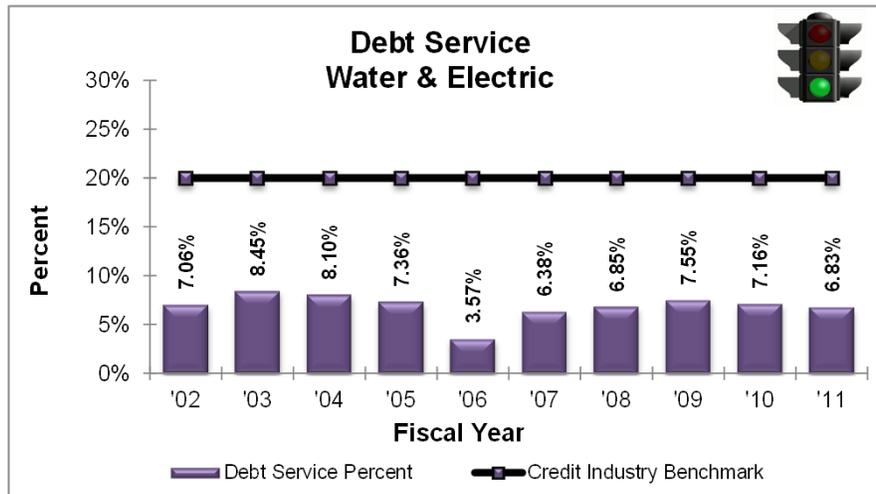
**Debt Service:**  
**Water and Electric**

**Warning Trend:**

Increasing debt service as a percentage of net operating revenues

**Formulation:**

$$\frac{\text{Debt Service}}{\text{Net operating revenues}}$$



Fiscal Year	Debt Service*	Net Operating Revenues **	Debt Service as a percentage of Net Operating Revenues
2002	\$5,529,394	\$78,327,329	7.06%
2003	\$6,570,451	\$77,734,046	8.45%
2004	\$6,677,679	\$82,480,839	8.10%
2005	\$7,319,264	\$99,402,019	7.36%
2006	\$3,883,873	\$108,936,035	3.57%
2007	\$7,927,137	\$124,219,722	6.38%
2008	\$8,834,238	\$128,889,701	6.85%
2009	\$10,000,758	\$132,424,996	7.55%
2010	\$10,226,577	\$142,838,036	7.16%
<b>2011</b>	<b>\$10,529,157</b>	<b>\$154,049,135</b>	<b>6.83%</b>

\* Debt Services - principal and interest payment.

\*\* Net Operating revenues include operating, investment and miscellaneous revenue

**Description:**

Debt service is the amount of principal and interest that a local government must pay each year on long term debt plus any interest on short-term debt. Debt service can be a major part of a government's fixed costs and an increase may indicate excessive debt and create financial strain.

**Credit Industry Benchmarks:**

Debt service exceeding 20% of operating revenues is considered a potential problem. Ten percent is considered acceptable.

**Analysis:**

Over the ten year period shown, the Water and Electric fund's debt service percentage has consistently been well below the credit industry benchmark of 20%.

**Sources:**

- City of Columbia Financial Management Information Supplement, Statistical Section - Water and Electric Revenue Bonds

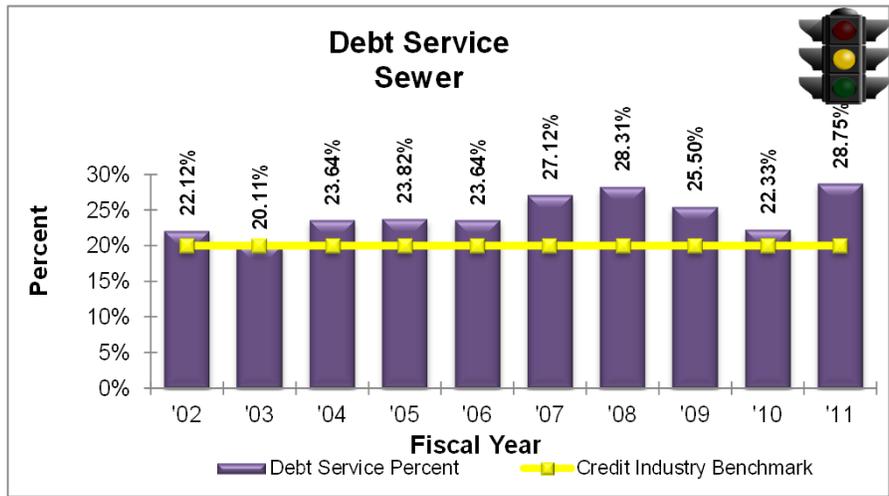
**Debt Service:**  
**Sewer**

**Warning Trend:**

Increasing debt service as a percentage of net operating revenues

**Formulation:**

$$\frac{\text{Debt Service}}{\text{Net operating revenues}}$$



Fiscal Year	Debt Service*	Net Operating Revenues **	Debt Service as a percentage of Net Operating Revenues
2002	\$1,774,619	\$8,023,326	22.12%
2003	\$1,620,719	\$8,061,126	20.11%
2004	\$2,078,747	\$8,795,034	23.64%
2005	\$2,239,648	\$9,403,470	23.82%
2006	\$2,406,455	\$10,181,109	23.64%
2007	\$2,871,897	\$10,588,594	27.12%
2008	\$2,930,111	\$10,349,493	28.31%
2009	\$3,021,537	\$11,851,336	25.50%
2010	\$3,061,909	\$13,709,034	22.33%
2011	<b>\$4,477,402</b>	<b>\$15,572,159</b>	<b>28.75%</b>

\* Debt Services - principal and interest payment.

\*\* Net Operating revenues include operating, investment and miscellaneous revenue

**Description:**

Debt service is the amount of principal and interest that a local government must pay each year on long term debt plus any interest on short-term debt. Debt service can be a major part of a government's fixed costs and an increase may indicate excessive debt and create financial strain.

**Credit Industry Benchmarks:**

Debt service exceeding 20% of operating revenues is considered a potential problem. Ten percent is considered acceptable.

**Analysis:**

Over the ten year period listed the Sewer fund's debt service percentage has been over the industry standard of 20%. Although this trend has experienced a negative trend, debt coverage ratio for all ten years has been above the 1.0 factor. Management will continue to closely monitor this indicator to ensure future rate increases are implemented to cover operating increases as well as debt.

**Sources:**

- City of Columbia Financial Management Information Supplement, Statistical Section - Sewer Revenue Bonds

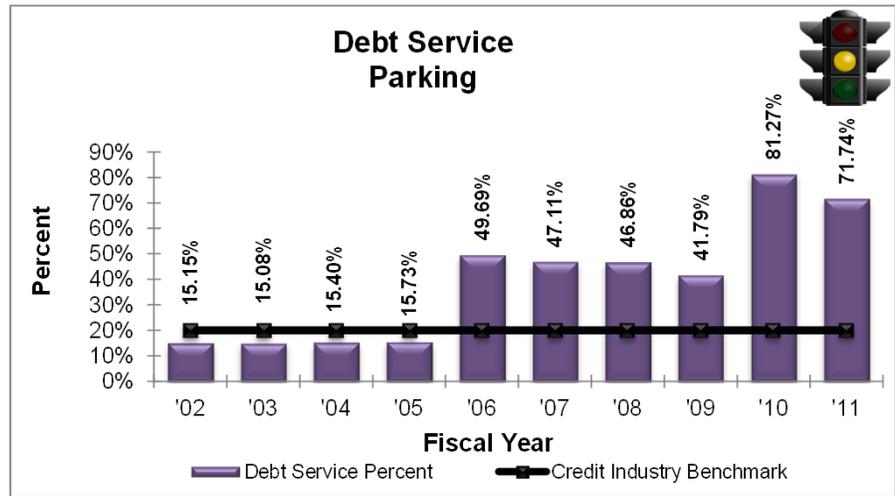
**Debt Service:  
Parking**

**Warning Trend:**

Increasing debt service as a percentage of net operating revenues

**Formulation:**

$$\frac{\text{Debt Service}}{\text{Net operating revenues}}$$



Fiscal Year	Debt Service*	Net Operating Revenues **	Debt Service as a percentage of Net Operating Revenues
2002	\$256,609	\$1,694,282	15.15%
2003	\$257,517	\$1,707,745	15.08%
2004	\$258,052	\$1,675,667	15.40%
2005	\$258,224	\$1,641,734	15.73%
2006	\$823,630	\$1,657,637	49.69%
2007	\$735,963	\$1,562,110	47.11%
2008	\$746,961	\$1,593,938	46.86%
2009	\$725,948	\$1,737,094	41.79%
2010	\$1,460,189	\$1,796,627	81.27%
<b>2011</b>	<b>\$1,462,826</b>	<b>\$2,038,935</b>	<b>71.74%</b>

\* Debt Services - current principal and interest payment.

\*\* Net Operating revenues include Operating Revenues plus Intergovernmental Revenues

**Description:**

Debt service is the amount of principal and interest that a local government must pay each year on long term debt plus any interest on short-term debt. Debt service can be a major part of a government's fixed costs and its increase may indicate excessive debt and create financial strain.

**Credit Industry Benchmarks:**

Debt service exceeding 20% of operating revenues is considered a potential problem. Ten percent is considered acceptable.

**Analysis:**

Since FY 2006, debt service as a percentage of net operating revenues has been above the 20% credit industry benchmark. Management is aware of this issue and has responded with a parking rate increase. This increase took effect in July, 2011 and it is estimated to generate \$700,000 per year. This will help to lower this percentage in future years. Management will continue to closely monitor this indicator.

**Sources:**

- City of Columbia Financial Management Information Supplement, Statistical Section - Parking Revenue Bonds



# Unfunded Liability Indicators



An unfunded liability is a liability that has been incurred during the current or a prior year that does not have to be paid until a future year, and for which reserves have not been set aside. It is similar to long-term debt in that it represents a legal commitment to pay at some time in the future. Due to their potential magnitude, if these types of obligations are permitted to grow over a long period of time, they can have a substantial affect on a city's financial condition.

Most unfunded liabilities have significant potential to affect a local government's financial condition because:

1. They do not show up in ordinary records in any way, making it difficult to assess their impact
2. They build up gradually over time, and it is not easy to notice them until they become severe

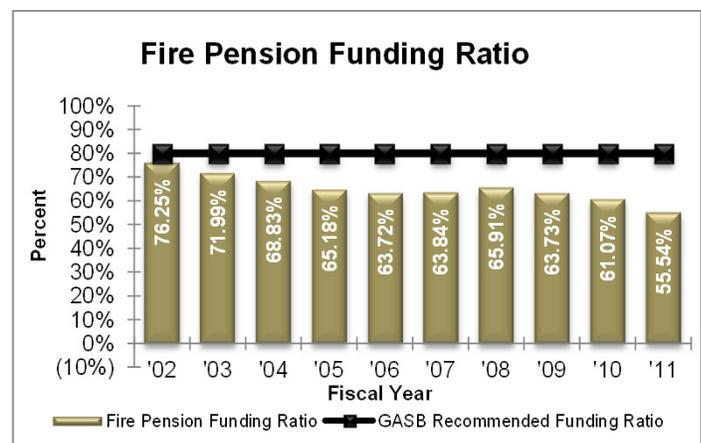
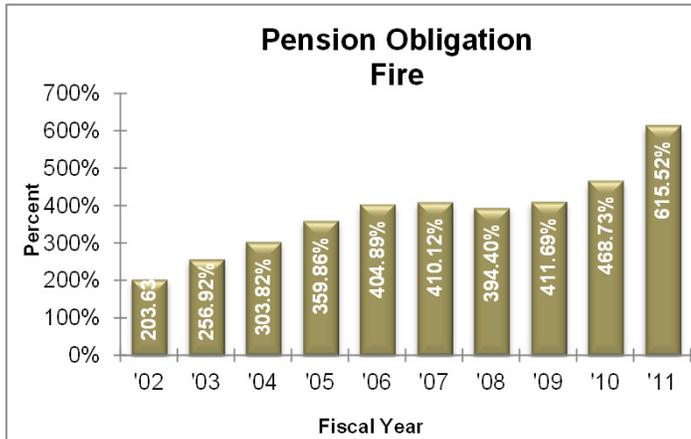
An analysis of a government's unfunded liabilities can answer the following questions:

- Is the pension liability increasing? How fast is it growing? how much is unfunded?
- Are pension contributions, pension system assets, and investment earnings keeping pace with the growth in benefits?
- Is the amount of unused vacation and sick leave per employee increasing?
- Are policies for the payment of unused vacation and sick leave realistic compared to the government's ability to pay?
- Are the costs of future insurance premiums for retirees a significant obligation for the local government?

Changes in the unfunded liabilities can be monitored by using the following indicators:

- Pension Obligations: Fire (General Fund)
- Pension Obligations: Police (General Fund)
- Pension Obligations: LAGERS (All Funds)
- Pension Assets: Fire
- Pension Assets: Police
- Pension Assets: LAGERS
- Post Employment Benefits: General Fund
- Post Employment Benefits: All Other Funds

## Pension Obligations: Fire (General Fund)



### Warning Trend:

Increasing pension obligations as a percentage of salaries and wages

### Formulation:

Pension obligations  
Salaries and Wages

Fiscal Year	Fire Pension Obligation*	Fire Personnel Salaries Wages	Pension Obligation as a percentage of Salaries and Wages	Actuarial value of assets	Entry age Actuarial value of assets	Funding Ratio **	Employer's Contribution as a percent of ARC ***
2002	\$11,052,667	\$5,427,932	203.63%	35,479,510	46,532,177	76.25%	100%
2003	\$14,329,059	\$5,577,203	256.92%	36,819,272	51,148,331	71.99%	100%
2004	\$17,246,566	\$5,676,632	303.82%	38,082,991	55,329,557	68.83%	100%
2005	\$20,723,827	\$5,758,813	359.86%	38,790,024	59,513,851	65.18%	100%
2006	\$24,224,087	\$5,982,871	404.89%	42,552,612	66,776,699	63.72%	100%
2007	\$25,857,820	\$6,305,001	410.12%	45,651,998	71,509,818	63.84%	100%
2008	\$25,850,791	\$6,554,470	394.40%	49,976,390	75,827,181	65.91%	100%
2009	\$29,315,109	\$7,120,721	411.69%	51,502,482	80,817,591	63.73%	100%
2010	\$33,339,626	\$7,112,723	468.73%	52,295,939	85,635,565	61.07%	100%
2011	<b>\$43,451,752</b>	<b>\$7,059,343</b>	<b>615.52%</b>	<b>54,288,533</b>	<b>97,740,285</b>	<b>55.54%</b>	<b>100%</b>

\*Pension obligation: Unfunded actuarial accrued liability

\*\* Funding ratio is the actuarial value of pension plan resources as a percentage of actuarial accrued liability

\*\*\* ARC: Annual required contribution: includes both the cost of pension benefits earned by employees during the current period and an additional amount designed to amortize the unfunded actuarial accrued liability over a period not to exceed 30 years.

### Description:

Pension plans represent a significant expenditures obligation for local governments. Generally accepted accounting principles (GAAP) require that the cost of defined benefit pension plans be accrued as an expense by employers, regardless of whether the employer funds the full obligation. The present value of the projected cost of pension benefits earned by employees is referred to as the "actuarial accrued liability." The difference between the projected cost and the value of the resources of the pensions is the "unfunded actuarial accrued liability." The annual required contribution (ARC) is an actuarially determined cost that includes both the cost of pension benefits earned by employees during the current period and an additional amount designed to amortize the unfunded actuarial accrued liability over time. The funding ratio expresses the actuarial value of pension plan resources as a percentage of the actuarial accrued liability. The Governmental Accounting Standards Board (GASB) recommends a funding ratio of 80%.

### Analysis:

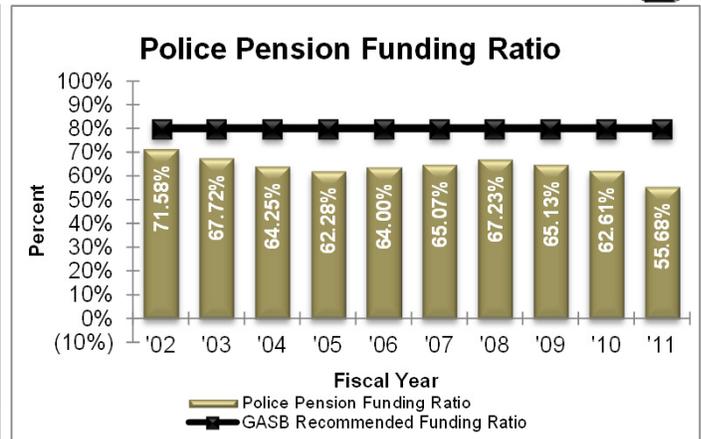
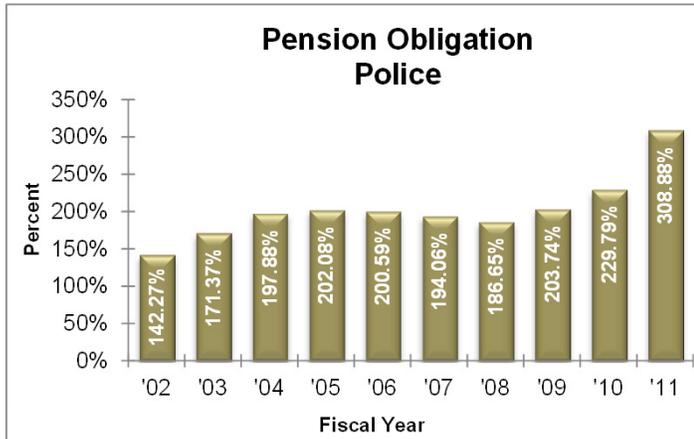
The cost to fund the fire pension has increased significantly over the past several years due to a combination of pension plan changes and interest earned on pension assets decreasing due to the economic downturn. Management has responded to this situation by establishing a task force and the solution involves placing all personnel hired on or after October 1, 2012 into a different pension plan. The city should begin to see decreases in the unfunded liability, but this will occur slowly.

The funding ratio has been below the GASB recommended level for all ten years. Changes mentioned above will help to raise the funding ratio to the GASB recommended level in the future. The City has fully funded the annual required contribution (ARC) for all years shown.

### Sources:

- City of Columbia Financial Management Information Supplement, Schedule 1
- HTE report - for salary expenditures only (Chart 14)

**Pension Obligations: Police  
(General Fund)**



**Warning Trend:**

Increasing pension obligations as a percentage of salaries and wages

**Formulation:**

$$\frac{\text{Pension obligations}}{\text{Salaries and Wages}}$$

Fiscal Year	Police Pension Obligation*	Police Personnel Salaries Wages	Pension Obligation as a percentage of Salaries and Wages	Actuarial value of assets	Entry age Actuarial value of assets	Funding Ratio **	Employer's Contribution as a percent of ARC ***
2002	\$9,264,160	\$6,511,516	142.27%	\$23,329,556	\$32,593,716	71.58%	100%
2003	\$11,500,192	\$6,710,545	171.37%	\$24,129,696	\$35,629,888	67.72%	100%
2004	\$13,800,456	\$6,974,114	197.88%	\$24,801,737	\$38,602,193	64.25%	100%
2005	\$15,338,472	\$7,590,349	202.08%	\$25,325,718	\$40,664,190	62.28%	100%
2006	\$15,923,466	\$7,938,170	200.59%	\$28,309,356	\$44,232,822	64.00%	100%
2007	\$16,474,214	\$8,489,089	194.06%	\$30,689,136	\$47,163,350	65.07%	100%
2008	\$16,474,931	\$8,826,628	186.65%	\$33,792,282	\$50,267,213	67.23%	100%
2009	\$18,819,718	\$9,237,188	203.74%	\$35,143,685	\$53,963,403	65.13%	100%
2010	\$21,359,225	\$9,295,172	229.79%	\$35,759,187	\$57,118,412	62.61%	100%
<b>2011</b>	<b>\$29,438,602</b>	<b>\$9,530,680</b>	<b>308.88%</b>	<b>\$36,987,824</b>	<b>\$66,426,426</b>	<b>55.68%</b>	<b>100%</b>

\*Pension obligation: Unfunded actuarial accrued liability

\*\* Funding ratio is the actuarial value of pension plan resources as a percentage of actuarial accrued liability

\*\*\* ARC: Annual required contribution: includes both the cost of pension benefits earned by employees during the current period and an additional amount designed to amortize the unfunded actuarial accrued liability over a period not to exceed 30 years.

**Description:**

Pension plans represent a significant expenditures obligation for local governments. Generally accepted accounting principles (GAAP) require that the cost of defined benefit pension plans be accrued as an expense by employers, regardless of whether the employer funds the full obligation. The present value of the projected cost of pension benefits earned by employees is referred to as the "actuarial accrued liability." The difference between the projected cost and the value of the resources of the pensions is the "unfunded actuarial accrued liability." The annual required contribution (ARC) is an actuarially determined cost that includes both the cost of pension benefits earned by employees during the current period and an additional amount designed to amortize the unfunded actuarial accrued liability over time. The funding ratio expresses the actuarial value of pension plan resources as a percentage of the actuarial accrued liability. The Governmental Accounting Standards Board (GASB) recommends a funding ratio of 80%.

**Analysis:**

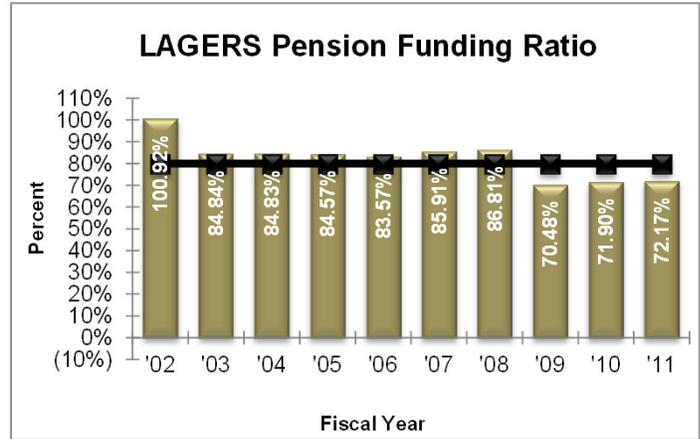
The cost to fund the police pension has increased significantly over the past several years and is largely due to a decrease in the interest earned on pension assets that was due to the economic downturn. Management has responded to this situation by establishing a task force and the solution involves placing all personnel hired on or after October 1, 2012 into a different pension plan. The city should begin to see decreases in the unfunded liability, but this will occur slowly.

The funding ratio has been below the GASB recommended level for all ten years. Changes mentioned above will help to raise the funding ratio to the GASB recommended level in the future. The City has fully funded the annual required contribution (ARC) for all years shown.

**Sources:**

- City of Columbia Financial Management Information Supplement, Schedule 1
- HTE report - for salary expenditures only (Chart 14)

# Pension Obligations: LAGERS



### Warning Trend:

Increasing pension obligations as a percentage of salaries and wages

### Formulation:

Pension obligations  
Salaries and Wages

Fiscal Year	LAGERS Pension Obligation*	Salaries Only For LAGERS Personnel	Pension Obligation as a percentage of Salaries and Wages	Actuarial value of assets	Entry age Actuarial value of assets	Funding Ratio **	Employer's Contribution as a percent of ARC ***
2002	(\$627,675)	\$27,759,291	(2.26%)	68,873,136	68,248,461	100.92%	100%
2003	\$12,602,123	\$28,772,774	43.80%	70,528,966	83,131,089	84.84%	100%
2004	\$12,902,401	\$29,881,931	43.18%	72,143,130	85,045,531	84.83%	100%
2005	\$13,916,587	\$31,502,167	44.18%	76,251,746	90,165,333	84.57%	100%
2006	\$15,351,264	\$32,773,622	46.84%	78,088,148	93,439,412	83.57%	100%
2007	\$14,083,345	\$35,172,178	40.04%	85,845,307	99,928,652	85.91%	100%
2008	\$14,392,440	\$36,965,792	38.93%	94,738,017	109,130,457	86.81%	100%
2009	\$33,276,581	\$39,091,288	85.13%	79,437,495	112,714,076	70.48%	100%
2010	\$32,622,684	\$40,284,481	80.98%	83,456,094	116,078,778	71.90%	100%
2011	<b>\$33,966,255</b>	<b>\$40,765,398</b>	<b>83.32%</b>	<b>88,083,222</b>	<b>122,049,477</b>	<b>72.17%</b>	<b>100%</b>

\*Pension obligation: Unfunded actuarial accrued liability

\*\* Funding ratio is the actuarial value of pension plan resources as a percentage of actuarial accrued liability

\*\*\* ARC: Annual required contribution: includes both the cost of pension benefits earned by employees during the current period and an additional amount designed to amortize the unfunded actuarial accrued liability over a period not to exceed 30 years.

### Description:

Pension plans represent a significant expenditures obligation for local governments. Generally accepted accounting principles (GAAP) require that the cost of defined benefit pension plans be accrued as an expense by employers, regardless of whether the employer funds the full obligation. The present value of the projected cost of pension benefits earned by employees is referred to as the "actuarial accrued liability." The difference between the projected cost and the value of the resources of the pensions is the "unfunded actuarial accrued liability." The annual required contribution (ARC) is an actuarially determined cost that includes both the cost of pension benefits earned by employees during the current period and an additional amount designed to amortize the unfunded actuarial accrued liability over time. The funding ratio expresses the actuarial value of pension plan resources as a percentage of the actuarial accrued liability. The Governmental Accounting Standards Board (GASB) recommends a funding ratio of 80%.

### Analysis:

Actuarial assumptions changed in both FY 2002 and FY 2009. In 2003 the actuarial entry age changed substantially as the city changed it's plan from LT10 to L-6 which increased the city's cost to the pension plan. In FY 2002 - the pension value was greater than the value of the assets were greater than the accrued liability. In FY 2009 the value of the assets dropped substantially causing a large increase to the unfunded accrued liability amount. Pension costs have been and will continued to be closely monitored by City Management. A decision was made to place all personnel hired on or after October 1, 2012 into a plan that requires increased years of service in order to collect full retirement benefits. The city should begin to see slight decreases in the unfunded liability amount.

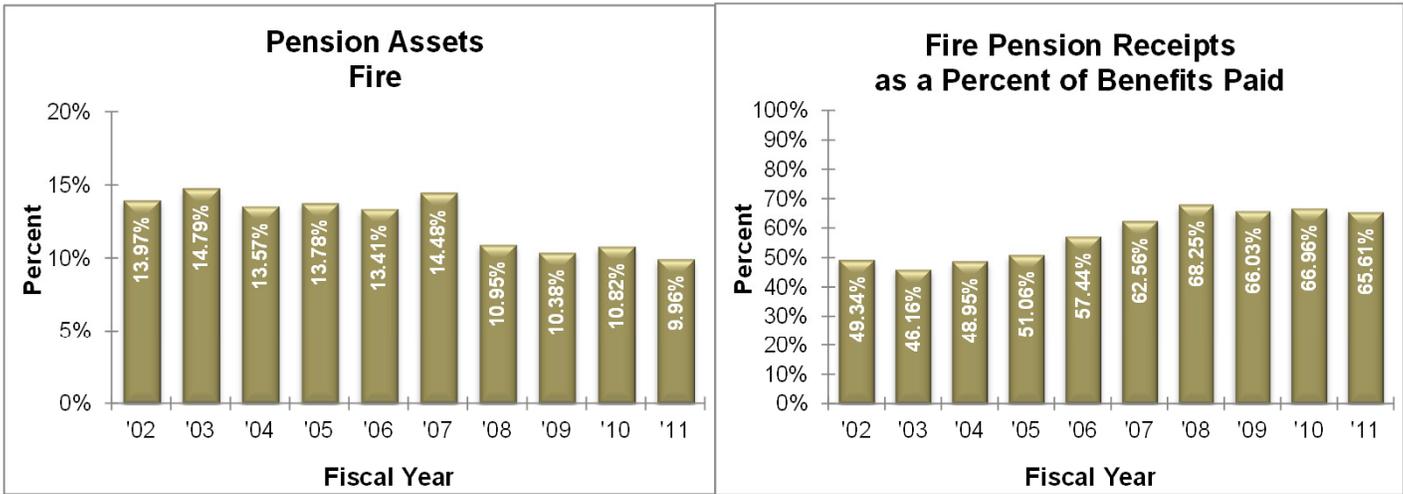
The funding ratio was above the GASB recommended level from FY 2002 - FY 2008. It has been below the recommended level for the past three years. Changes mentioned above will help to raise the City's funding ratio back up to the GASB recommended level in the future. The City has fully funded the annual required contribution (ARC) for all years shown.

### Sources:

- City of Columbia Financial Management Information Supplement, Schedule 1
- HTE report - for salary expenditures only (Chart 14)

**Pension Assets:**

**Fire**



	Fiscal Year	Fire Pension Assets	Fire Pension Benefits Paid*	Pension Assets as a Percentage of Benefits Paid	Annual Pension Receipts	Pension Receipts as a Percentage of Benefits Paid
<b>Warning Trend:</b>	2002	\$32,168,881	\$2,303,318	13.97%	\$1,136,419	49.34%
Decreasing value of pension plan assets as a percentage of benefits paid.	2003	\$36,817,256	\$2,489,304	14.79%	\$1,149,108	46.16%
	2004	\$38,792,762	\$2,859,705	13.57%	\$1,399,850	48.95%
	2005	\$42,561,799	\$3,089,139	13.78%	\$1,577,343	51.06%
	2006	\$45,166,232	\$3,368,381	13.41%	\$1,934,722	57.44%
	2007	\$51,233,227	\$3,538,509	14.48%	\$2,213,653	62.56%
<b>Formulation:</b>	2008	\$44,253,505	\$4,042,775	10.95%	\$2,759,165	68.25%
Pension plan assets	2009	\$44,863,652	\$4,320,965	10.38%	\$2,853,109	66.03%
Annual pension benefits paid	2010	\$50,061,462	\$4,627,319	10.82%	\$3,098,617	66.96%
	<b>2011</b>	<b>\$50,529,701</b>	<b>\$5,075,782</b>	<b>9.96%</b>	<b>\$3,330,409</b>	<b>65.61%</b>

\*Pension benefits: benefits paid to retirees

**Description:**

A pension plan's assets are held primarily as cash or investments. A decline in the ratio of plan assets to benefits is a warning trend that needs to be monitored. An additional ratio to consider is the annual amount of pension receipts as a percentage of annual benefits paid, which focuses more specifically on a pension plan's ability to meet its current cash obligations.

**Analysis:**

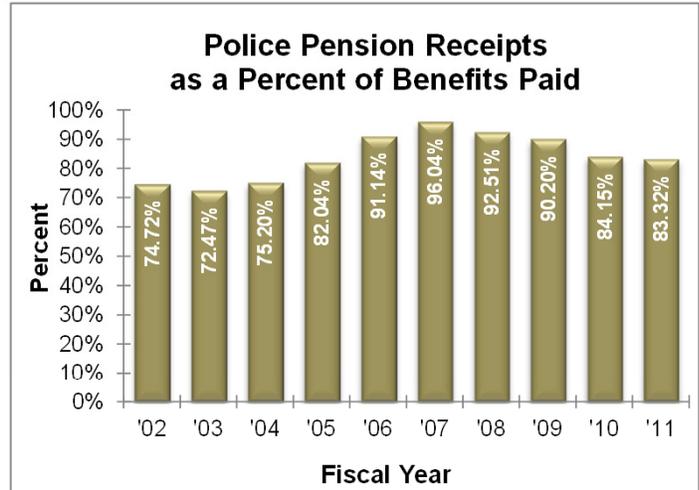
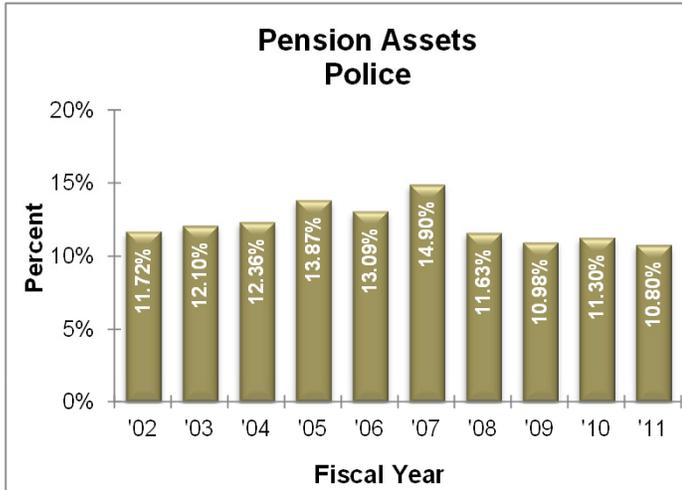
Both police and fire pensions have been a monitored expense for several years. Although the trends are decreasing the city has already taken steps to begin addressing the problem. In FY 2012 city staff, city management and a task force appointed by the mayor worked together to develop a plan to reduce the city's pension liability. All new hires from October 1, 2012 will be placed into a new retirement plan that will require an increase in length of service.

**Sources:**

- City of Columbia Financial Management Information Supplement Exhibit A-6 and H-2

**Pension Assets:**

**Police**



	Fiscal Year	Police Pension Assets	Police Pension Benefits Paid*	Pension Assets as a percentage of Benefits Paid	Annual Pension Receipts	Pension Receipts as a Percentage of Benefits Paid
<b>Warning Trend:</b>	2002	\$21,080,187	\$1,798,105	11.72%	\$1,343,575	74.72%
Decreasing value of pension plan assets as a percentage of benefits paid	2003	\$23,977,823	\$1,981,550	12.10%	\$1,435,954	72.47%
	2004	\$25,331,215	\$2,049,293	12.36%	\$1,541,029	75.20%
	2005	\$28,311,573	\$2,041,592	13.87%	\$1,675,017	82.04%
	2006	\$30,367,005	\$2,319,358	13.09%	\$2,113,978	91.14%
	2007	\$34,639,664	\$2,324,848	14.90%	\$2,232,864	96.04%
<b>Formulation:</b>	2008	\$30,197,961	\$2,596,408	11.63%	\$2,401,908	92.51%
Pension plan assets	2009	\$30,666,448	\$2,794,095	10.98%	\$2,520,373	90.20%
Annual pension benefits paid	2010	\$34,246,048	\$3,030,299	11.30%	\$2,549,967	84.15%
	<b>2011</b>	<b>\$34,893,497</b>	<b>\$3,232,329</b>	<b>10.80%</b>	<b>\$2,693,152</b>	<b>83.32%</b>

\*Pension benefits: benefits paid to retirees

**Description:**

A pension plan's assets are held primarily as cash or investments. A decline in the ratio of plan assets to benefits is a warning trend that needs to be monitored. An additional ratio to consider is the annual amount of pension receipts as a percentage of annual benefits paid, which focuses more specifically on a pension plan's ability to meet its current cash obligations.

**Analysis:**

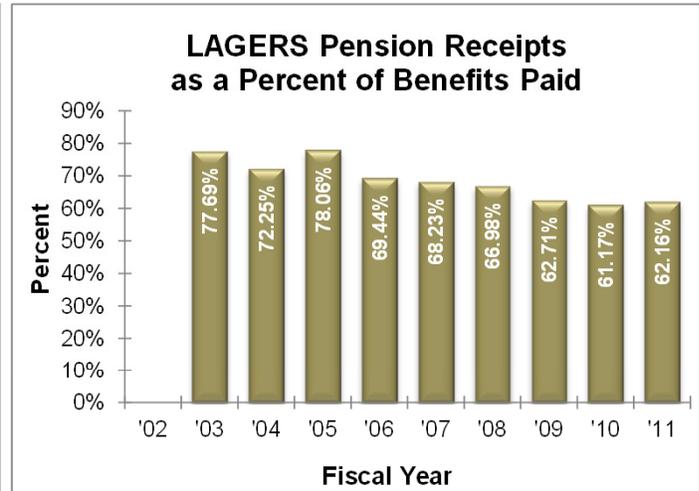
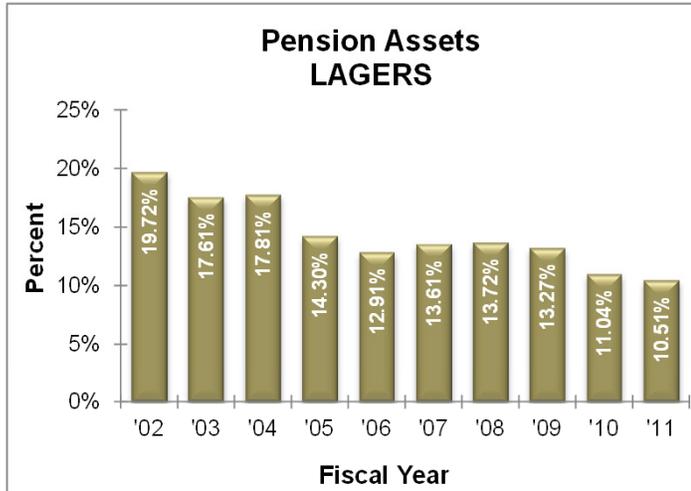
Both police and fire pensions have been a monitored expense for several years. Although the trends are decreasing the city has already taken steps to begin addressing the problem. In FY 2012 city staff, city management and a task force appointed by the mayor worked together to develop a plan to reduce the city's pension liability. All new hires from October 1, 2012 will be placed into a new retirement plan that will require an increase in length of service.

**Sources:**

- City of Columbia Financial Management Information Supplement Exhibit A-6 and H-2

**Pension Assets:**

**LAGERS**



	Fiscal Year	LAGERS Pension Assets	LAGERS Pension Benefits Paid*	Pension Assets as a percentage of Benefits Paid	Annual Pension Receipts	Pension Receipts as a Percentage of Benefits Paid
<b>Warning Trend:</b>	2002	\$64,121,717	\$3,251,028	19.72%	\$2,415,659	
Decreasing value of pension plan assets as a percentage of benefits paid	2003	\$62,843,238	\$3,568,755	17.61%	\$2,772,541	77.69%
	2004	\$72,143,130	\$4,049,848	17.81%	\$2,926,103	72.25%
	2005	\$63,012,764	\$4,406,790	14.30%	\$3,440,091	78.06%
	2006	\$64,391,975	\$4,989,246	12.91%	\$3,464,547	69.44%
<b>Formulation:</b>	2007	\$73,947,202	\$5,433,130	13.61%	\$3,707,034	68.23%
	2008	\$80,218,473	\$5,845,718	13.72%	\$3,915,317	66.98%
Pension plan assets	2009	\$85,508,607	\$6,442,960	13.27%	\$4,040,597	62.71%
Annual pension benefits paid	2010	\$75,512,209	\$6,841,076	11.04%	\$4,184,989	61.17%
	<b>2011</b>	<b>\$76,315,389</b>	<b>\$7,264,040</b>	<b>10.51%</b>	<b>\$4,515,231</b>	<b>62.16%</b>

\*Pension benefits: benefits paid to retirees

**Description:**

A pension plan's assets are held primarily as cash or investments. A decline in the ratio of plan assets to benefits is a warning trend that needs to be monitored. An additional ratio to consider is the annual amount of pension receipts as a percentage of annual benefits paid, which focuses more specifically on a pension plan's ability to meet its current cash obligations.

**Analysis:**

The trend has a few years of a decline in the percent of assets to benefits paid and is primarily attributed to the economic downturn which decreased the interest earned on pension assets. The City has developed a plan to decrease our liability. New employees will be placed in a different pension plan that does not include the ability to retire when the years of service and employee's age is equal to 80.

**Sources:**

- City of Columbia Financial Management Information Supplement Exhibit A-6 and H-2

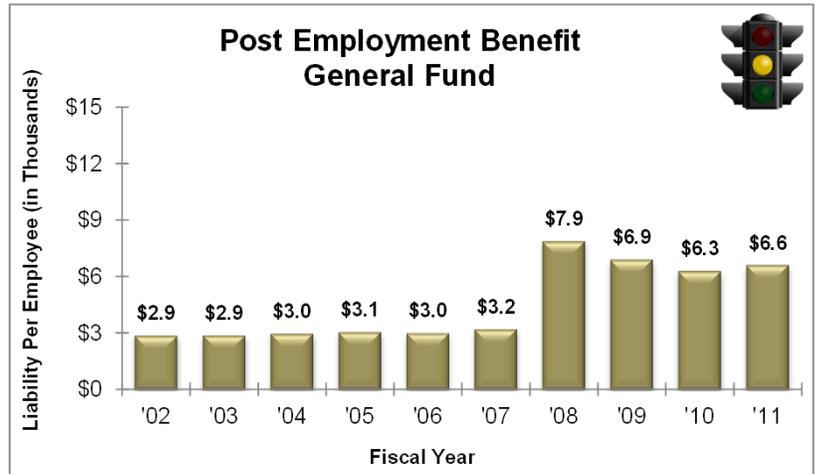
**Post Employment Benefits:  
General Fund**

**Warning Trend:**

Increasing post employment benefits liability per municipal employee

**Formulation:**

$$\frac{\text{Total liability for post employment benefits}}{\text{Number of Municipal Employees}}$$



Fiscal Year	Total Liability for Post Employment Benefits*	Number of General Fund Employees	Total Post Employment Liability Per Employee
2002	\$1,654,625	575.01	\$2,878
2003	\$1,692,513	583.48	\$2,901
2004	\$1,778,091	594.18	\$2,993
2005	\$1,857,376	605.03	\$3,070
2006	\$1,864,558	618.58	\$3,014
2007	\$2,040,365	632.04	\$3,228
2008	\$5,084,759	644.49	\$7,890
2009	\$4,533,144	656.10	\$6,909
2010	\$4,215,401	668.55	\$6,305
<b>2011</b>	<b>\$4,388,703</b>	<b>662.48</b>	<b>\$6,625</b>

\*Total liability for post employment benefits includes: unused sick leave, unused vacation leave, unused floating holidays and the unfunded liability for retiree health insurance.

**Description:**

Local governments usually allow their employees to accumulate some portion of unused sick leave and vacation to be paid at termination or retirement. Although "leave" benefits initially represent only the opportunity costs of not having work performed, these benefits become a real cost when employees are actually paid for their accumulated leave, either during their employment or at termination or retirement.

**Analysis:**

The cost per employee was relatively stable prior to FY 2008 when GASB required all municipalities to provide and account for the cost of the unfunded liability for retiree health insurance. The City does have a sick leave buyback program which allows employees to sell back unused sick leave hours above 1,040 (required to maintain) up to a maximum of 144 hours per year at 50% of their salary. At retirement, employees can sell unused sick leave at \$2/hour which is put into an HSA type account and can be used by the retiree to pay insurance premiums. All employees (except unclassified employees) have a maximum number of unused vacation hours they can carry over from year to year and this number is dependent upon the years of service the employee has. Upon retirement or termination from the City the employee can be paid for unused vacation hours. Management has set aside funds in the General Fund to pay the portion of this liability that is realized each year as employees retire. The retiree portion of this liability will be eliminated when the City stops subsidizing retiree health care premiums in FY 2014. This monitor should be closely monitored in the future to ensure the liability does not become too large a cost to the City.

**Sources:**

- City of Columbia Financial Management Information Supplement Exhibit Schedule I
- City of Columbia Accounting Department

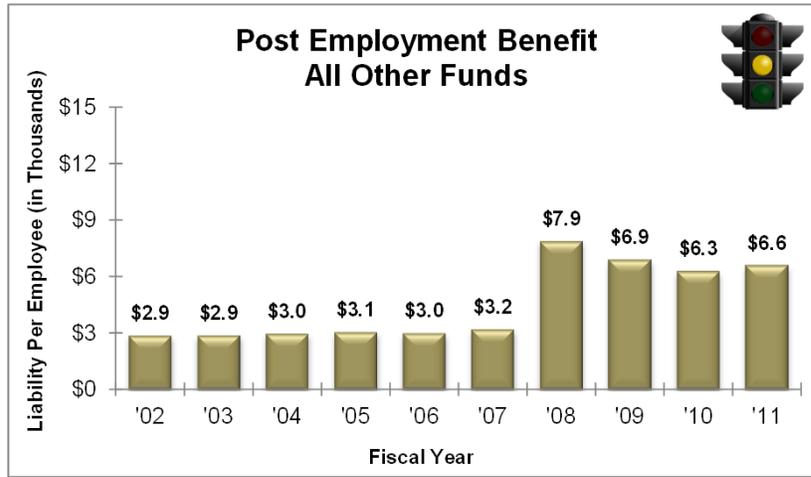
**Post Employment Benefits:  
All Other Funds**

**Warning Trend:**

Increasing post employment benefits liability per municipal employee

**Formulation:**

$$\frac{\text{Total liability for post employment benefits}}{\text{Number of Municipal Employees}}$$



Fiscal Year	Total Liability for Post Employment Benefits*	Number of Employees Excluding General Fund	Total Post Employment Liability Per Employee
2002	\$1,638,572	538.34	\$3,044
2003	\$1,638,163	546.12	\$3,000
2004	\$1,683,729	549.12	\$3,066
2005	\$1,789,397	562.52	\$3,181
2006	\$1,875,449	573.67	\$3,269
2007	\$1,922,326	591.80	\$3,248
2008	\$4,743,316	604.96	\$7,841
2009	\$4,268,525	622.35	\$6,859
2010	\$4,226,071	629.40	\$6,714
2011	\$3,907,472	648.47	\$6,026

\*Total liability for post employment benefits includes: unused sick leave, unused vacation leave, unused floating holidays and the unfunded liability for retiree health insurance.

**Description:**

Local governments usually allow their employees to accumulate some portion of unused sick leave and vacation to be paid at termination or retirement. Although "leave" benefits initially represent only the opportunity costs of not having work performed, these benefits become a real cost when employees are actually paid for their accumulated leave, either during their employment or at termination or retirement.

**Analysis:**

The cost per employee was relatively stable prior to FY 2008 when GASB required all municipalities to provide and account for the cost of the unfunded liability for retiree health insurance. The City does have a sick leave buyback program which allows employees to sell back unused sick leave hours above 1,040 (required to maintain) up to a maximum of 144 hours per year at 50% of their salary. At retirement, employees can sell unused sick leave at \$2/hour which is put into an HSA type account and can be used by the retiree to pay insurance premiums. All employees (except unclassified employees) have a maximum number of unused vacation hours they can carry over from year to year and this number is dependent upon the years of service the employee has. Upon retirement or termination from the City the employee can be paid for unused vacation hours. Management has set aside funds in the General Fund to pay the portion of this liability that is realized each year as employees retire. The retiree portion of this liability will be eliminated when the City stops subsidizing retiree health care premiums in FY 2014. This monitor should be closely monitored in the future to ensure the liability does not become too large a cost to the City.

**Sources:**

- City of Columbia Financial Management Information Supplement Exhibit Schedule I
- City of Columbia Accounting Department

(THIS PAGE INTENTIONALLY LEFT BLANK)

# Condition of Capital Plant Indicators

The bulk of a city's wealth is invested in its physical assets such as streets, buildings, utility networks and equipment. If these assets are not properly maintained or are allowed to become obsolete, the results can include a decrease in the usefulness of the assets, a decline in personnel productivity, or an increase in eventual maintenance and replacing costs. Ultimately, this can cause a decline in the attractiveness of the City as a place to live and do business.

Maintenance and replacement is often deferred because it is a relatively painless temporarily way to reduce expenditures and ease financial strain. If deferral is continued, however, it can create serious problems that become exaggerated because of the size of the investment that capital facilities represent. Some of the problems associated with deferred maintenance are:

- Creation of safety hazards and other liability exposures that may result
- Reduction in the residential and business property value
- Decreased efficiency of equipment and personnel
- An increase in the eventual cost of bringing the facility up to acceptable standards that would occur, i.e. if the capping of a street were put off so long that the street had to be completely restructured
- Potential for creating an unfunded liability in the form of a maintenance and replacement backlog
- Costs will increase in the long run due to inflationary pressures, especially construction costs.

The condition of capital plant is difficult to monitor because few local governments maintain comprehensive, centralized records of fixed assets apart from enterprise funds. Nevertheless, changes in condition of capital plant can be monitored to a certain extent using the following indicators:

- Maintenance Effort: Streets and Sidewalks
- Maintenance Effort: Electric Utility
- Maintenance Effort: Water Utility
- Capital Outlay: General Fund
- Capital Outlay: Water and Electric
- Capital Outlay: Sewer
- Capital Outlay: Solid Waste
- Capital Outlay: Storm Water

**Maintenance Effort:  
Streets and Sidewalks**

**Warning Trend:**

Declining levels of expenditures for maintenance of streets and sidewalks

**Formulation:**

$$\frac{\text{Maintenance Expenditures for Streets}}{\text{Number of Miles of Streets}}$$



Fiscal Year	Maintenance Expenditures Streets & Sidewalks	CPI	Constant Dollar Expenditures	Number Of Street Miles *	Maintenance Expend. Per Mile Of Street in Constant Dollars
2002	\$3,425,456	179.90	\$1,904,089	335.20	\$5,680
2003	\$2,931,440	184.00	\$1,593,174	330.10	\$4,826
2004	\$3,508,103	188.90	\$1,857,122	371.44	\$5,000
2005	\$4,356,869	195.30	\$2,230,860	390.50	\$5,713
2006	\$4,128,593	201.60	\$2,047,913	399.00	\$5,133
2007	\$4,726,116	207.30	\$2,279,844	426.00	\$5,352
2008	\$4,918,815	215.30	\$2,284,601	450.67	\$5,069
2009	\$5,645,317	214.54	\$2,631,396	465.34	\$5,655
2010	\$5,580,104	218.06	\$2,559,023	465.30	\$5,500
<b>2011</b>	<b>\$6,477,737</b>	<b>224.94</b>	<b>\$2,879,775</b>	<b>489.66</b>	<b>\$5,881</b>

\* Street Miles: Improved Streets.

**Description:**

The condition of a city's long-lived assets such as its streets, sidewalks and bridges is significant because of their tremendous costs and the far-reaching implications should they be allowed to decline. The decline of these assets may affect business activity, property value and operating expenditures. Deferral of maintenance on the assets and their subsequent erosion can also create a significant unfunded liability.

Over the long run, maintenance expenditures should remain relatively stable in relation to the amount of assets to be maintained. If in the long run, the ratio between maintenance expenditures and the amount of assets appears to be declining, it may be a sign that the City is deteriorating and maintenance costs are being deferred to a future period when costs will be significantly higher.

**Analysis:**

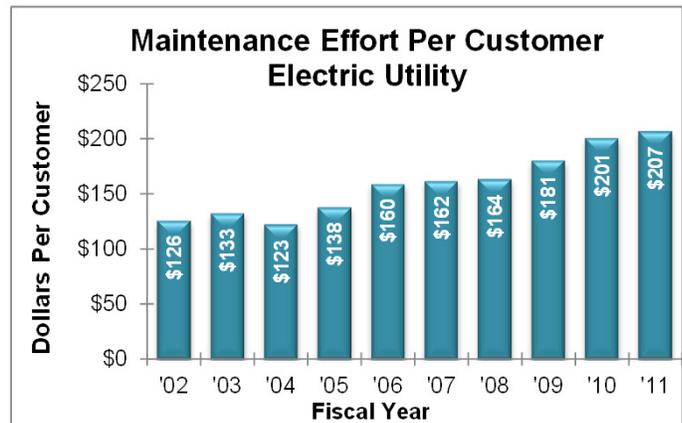
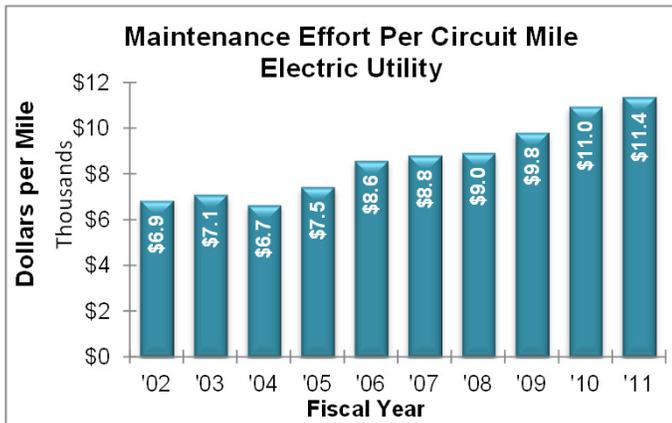
For the period shown, maintenance expenditures per mile of street in constant dollar have remained relatively stable. However, there is not adequate funding available for street maintenance. It has been estimated that at current funding levels, it would take 57 years to resurface every road in the City. In citizen surveys, the citizens have expressed their dissatisfaction with the condition of streets. Management needs to find additional revenue sources that can be used to increase the funding available for street maintenance.

**Sources:**

- City of Columbia Financial Management Information Supplement, Exhibit B-4
- City of Columbia Annual Budget Document (Demographic Statistics)

## Maintenance Effort:

### Electric Utility



#### Warning Trend:

A declining level of maintenance expenses as a cost per circuit miles or cost per customer

#### Formulation:

Fiscal Year	O & M Expenditures	Circuit Miles	Number of Customers	O & M	O & M
	Electric*			Costs Per Circuit Mile	Costs Per Customer
2002	\$4,697,057	684	37,259	\$6,867	\$126
2003	\$5,059,198	711	38,083	\$7,116	\$133
2004	\$4,819,095	723	39,329	\$6,665	\$123
2005	\$5,623,333	754	40,653	\$7,458	\$138
2006	\$6,721,036	782	42,121	\$8,595	\$160
2007	\$6,997,306	792	43,190	\$8,835	\$162
2008	\$7,296,607	815	44,537	\$8,953	\$164
2009	\$8,121,285	825	44,940	\$9,844	\$181
2010	\$9,094,557	828	45,232	\$10,984	\$201
<b>2011</b>	<b>\$9,460,882</b>	<b>831</b>	<b>45,639</b>	<b>\$11,385</b>	<b>\$207</b>

\*O & M - Operations and Maintenance for Transmission and Distribution

#### Description:

The condition of the City's Electric utilities assets is significant because of the tremendous cost associated with system repair and replacement. Deferral of essential repairs and maintenance to these assets and their subsequent deterioration can create a significant unfunded liability for the utilities.

Over the long run, maintenance expenses will likely remain constant, but vary up and down from year to year. If the ratio between maintenance expenses and number of customers or miles is declining in the long run, it may be a sign that the utility's assets are beginning to deteriorate and the utility is not keeping pace with the maintenance needed.

If maintenance expenses are being deferred to a future time, then maintenance costs will increase because of inflationary pressures and more advanced asset deterioration which requires more extensive repairs.

#### Analysis:

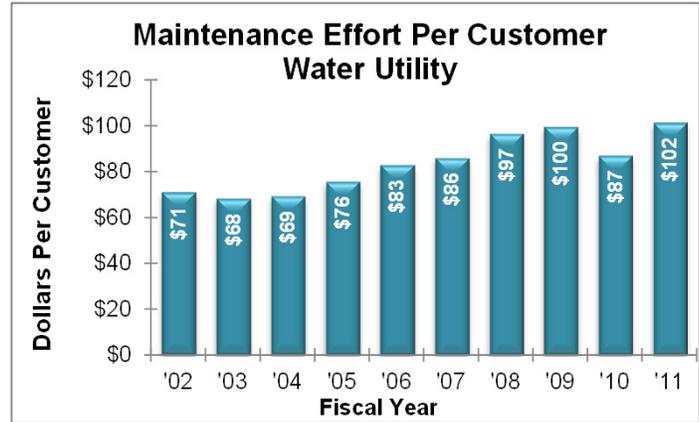
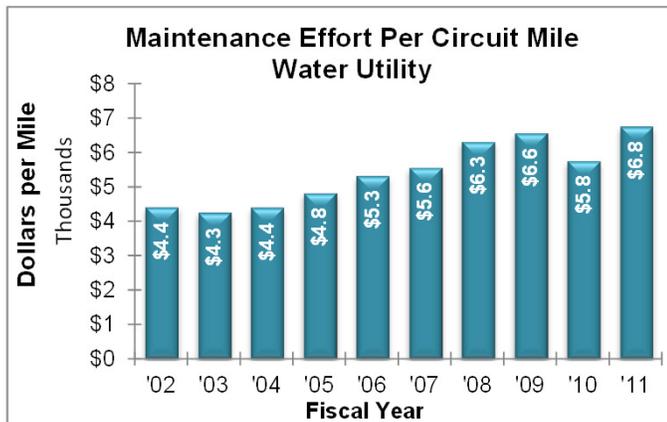
There have been increases in both the maintenance effort per circuit mile and the maintenance effort per customer for the ten year period shown. The City has a high reliability rate with its electric service to customers. There are no warning trends observed with this indicator.

#### Sources:

- Circuit miles and number of customers provided by the Water and Electric Department
- City of Columbia Financial Management Information Supplement, Exhibits F-4

## Maintenance Effort:

### Water Utility



#### Warning Trend:

A declining level of maintenance expenses as a cost per circuit miles or cost per customer

#### Formulation:

Expenses for Maintenance  
Total Operating Expenses

Fiscal Year	O & M Expenditures Electric*	Circuit Miles	Number of Customers	O & M Per Circuit Mile	O & M Per Customer
2002	\$2,551,916	578	35,882	\$4,415	\$71
2003	\$2,524,770	593	36,922	\$4,258	\$68
2004	\$2,678,425	608	38,547	\$4,405	\$69
2005	\$3,039,904	630	40,148	\$4,825	\$76
2006	\$3,449,138	647	41,600	\$5,331	\$83
2007	\$3,676,613	660	42,763	\$5,571	\$86
2008	\$4,247,377	672	43,890	\$6,321	\$97
2009	\$4,421,648	673	44,355	\$6,570	\$100
2010	\$3,895,161	676	44,729	\$5,762	\$87
2011	\$4,592,239	679	45,237	\$6,763	\$102

\*O & M - Operations and Maintenance for Transmission and Distribution

#### Description:

The condition of the City's Water utilities assets is significant because of the tremendous cost associated with system repair and replacement. Deferral of essential repairs and maintenance to these assets and their subsequent deterioration can create a significant unfunded liability for the utilities.

Over the long run, maintenance expenses will likely remain constant, but vary up and down from year to year. If the ratio between maintenance expenses and number of customers or miles is declining in the long run, it may be a sign that the utility's assets are beginning to deteriorate and the utility is not keeping pace with the maintenance needed.

If maintenance expenses are being deferred to a future time, then maintenance costs will increase because of inflationary pressures and more advanced asset deterioration which requires more extensive repairs.

#### Analysis:

There has been an overall increase in the maintenance effort per circuit mile and the maintenance effort per customer for the ten year period shown. There are no warning trends observed with this indicator.

#### Sources:

- Circuit miles and number of customers provided by the Water and Electric Department
- City of Columbia Financial Management Information Supplement, Exhibits F-5

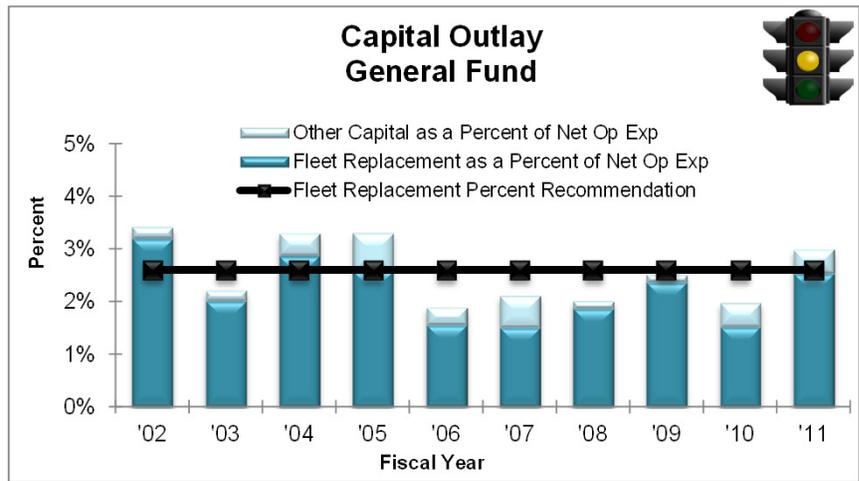
**Capital Outlay:  
General Fund**

**Warning Trend:**

A three or more year decline in capital outlay from operating funds as a percentage of net operating expenditures

**Formulation:**

$$\frac{\text{Capital Outlay}}{\text{Net Operating Expenditures}}$$



Fiscal Year	Fleet Replacement Capital Outlay	Other Capital Outlay	Total Capital Outlay	Net Operating Expenditures *	Fleet Replacement Percent of Net Op Exp	Other Capital As a Percent of Net Op Exp	Total Capital As a Percent of Net Op Exp
2002	\$1,554,439	\$105,885	\$1,660,324	\$48,626,769	3.20%	0.22%	3.41%
2003	\$1,003,578	\$98,104	\$1,101,682	\$49,723,710	2.02%	0.20%	2.22%
2004	\$1,518,185	\$225,065	\$1,743,250	\$52,905,356	2.87%	0.43%	3.30%
2005	\$1,498,626	\$413,075	\$1,911,701	\$57,935,849	2.59%	0.71%	3.30%
2006	\$959,954	\$204,896	\$1,164,850	\$61,530,716	1.56%	0.33%	1.89%
2007	\$1,004,792	\$399,573	\$1,404,365	\$66,433,679	1.51%	0.60%	2.11%
2008	\$1,300,344	\$100,730	\$1,401,074	\$69,468,759	1.87%	0.15%	2.02%
2009	\$1,716,435	\$108,593	\$1,825,028	\$72,554,174	2.37%	0.15%	2.52%
2010	\$1,134,966	\$338,531	\$1,473,497	\$74,450,327	1.52%	0.45%	1.98%
2011	\$1,918,189	\$343,160	\$2,261,349	\$75,487,905	2.54%	0.45%	3.00%

\* Net operating expenditures include operating expenditures and transfers to other funds.

**Description:**

The expenditure for operating equipment purchased from the operating budget is usually referred to as capital outlay. Normally, it would include equipment with an estimated useful life in excess of one year, and have an initial cost of a minimum of \$500. In FY 2002 the capitalization threshold increased from \$1,000 to \$5,000. Capital outlay does not include capital budget expenditures for construction of capital facilities such as streets or bridges.

The purpose of capital outlay in the operating budget is to replace worn-out equipment or add new equipment to enhance operations on a regular basis. The level of capital outlay is a rough indicator of whether or not the City's stock of equipment is being maintained in good condition. However, this does not account for the adequacy of routine repair and maintenance. Over a number of years, the relationship between capital outlay needs and operating expenditures should remain about the same.

If the ratio is declining in the short-run (one to three years), it could mean that the City's needs have temporarily been satisfied since most equipment lasts more than one year. If the decline persists for more than three (3) years, it may indicate that capital outlays are being deferred. Such a practice can result in the use of obsolete or inefficient equipment and the creation of future unfunded liabilities.

**Analysis:**

Given the type, replacement schedule and replacement cost of rolling stock in the General Fund, a recommended level of replacement would be 2.6% of net operating expenditures. During FY 2006 - FY 2010, there was significantly lower capital outlay purchased and that was primarily due to the economic downturn and rising personnel costs associated with pension and health insurance. The FY 2011 amount is above the recommended level. Management will need to fund capital outlay at the recommended level in the future to ensure timely replacement of rolling stock and other capital outlay items and keep repair costs low.

**Sources:**

- From HTE appropriation statement (report: Chart 27)

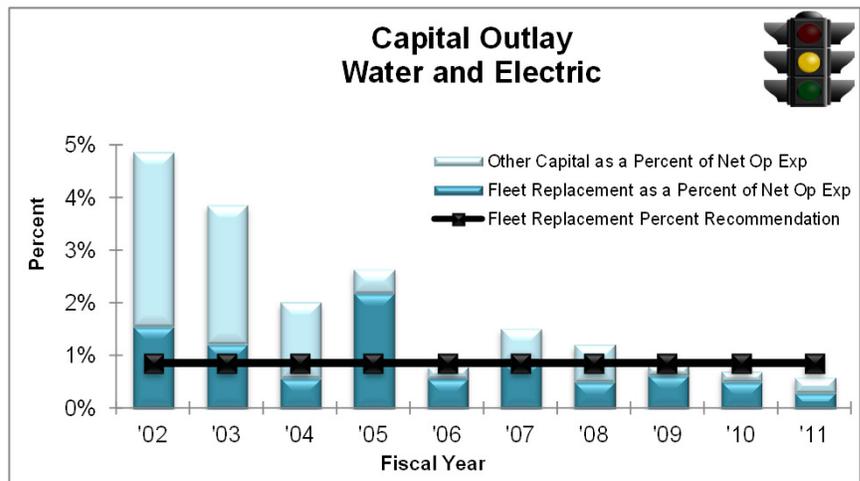
## Capital Outlay: Water and Electric

### Warning Trend:

A three or more year decline in capital outlay from operating funds as a percentage of net operating expenditures

### Formulation:

$$\frac{\text{Capital Outlays from Operating Funds}}{\text{Net Operating Expenditures}}$$



Fiscal Year	Fleet Replacement Capital Outlay	Other Capital Outlay	Total Capital Outlays	Net Operating Expenditures *	Fleet Replacement Percent of Net Op Exp	Other Capital As a Percent of Net Op Exp	Total Capital As a Percent of Net Op Exp
2002	\$852,152	\$1,819,381	\$2,671,533	\$54,840,910	1.55%	3.32%	4.87%
2003	\$714,410	\$1,546,242	\$2,260,652	\$58,444,470	1.22%	2.65%	3.87%
2004	\$358,410	\$906,199	\$1,264,609	\$62,559,631	0.57%	1.45%	2.02%
2005	\$1,576,337	\$330,143	\$1,906,480	\$72,052,155	2.19%	0.46%	2.65%
2006	\$488,746	\$191,736	\$680,482	\$85,904,487	0.57%	0.22%	0.79%
2007	\$755,992	\$518,806	\$1,274,798	\$84,055,177	0.90%	0.62%	1.52%
2008	\$461,507	\$642,315	\$1,103,822	\$90,732,595	0.51%	0.71%	1.22%
2009	\$621,462	\$193,415	\$814,877	\$99,094,026	0.63%	0.20%	0.82%
2010	\$534,259	\$204,410	\$738,669	\$104,960,352	0.51%	0.19%	0.70%
2011	\$317,971	\$320,644	\$638,615	\$107,813,998	0.29%	0.30%	0.59%

### Description:

The expenditure for operating equipment purchased from the operating budget is usually referred to as capital outlay. Normally, it would include equipment with an estimated useful life in excess of one year, and have an initial cost of a minimum of \$500. In FY 2002 the capitalization threshold increased from \$1,000 to \$5,000. Capital outlay does not include capital budget expenditures for construction of capital facilities such as streets or bridges.

The purpose of capital outlay in the operating budget is to replace worn-out equipment or add new equipment to enhance operations on a regular basis. The level of capital outlay is a rough indicator of whether or not the City's stock of equipment is being maintained in good condition. However, this does not account for the adequacy of routine repair and maintenance. Over a number of years, the relationship between capital outlay needs and operating expenditures should remain about the same.

If the ratio is declining in the short-run (one to three years), it could mean that the City's needs have temporarily been satisfied since most equipment lasts more than one year. If the decline persists for more than three (3) years, it may indicate that capital outlays are being deferred. Such a practice can result in the use of obsolete or inefficient equipment and the creation of future unfunded liabilities.

### Analysis:

There has been a three year decline in capital outlay. The decline has mainly occurred in the Water Utility. Some of the significant amounts in FY 2002 and FY 2003 included land purchases and significant costs at the power plant. These are not costs that need to be budgeted every year. A review of the rolling stock for the Water and Electric Utility recommends a capital outlay amount of approximately 0.9% of net operating expenditures. Given this recommendation, the past three years have fallen below this level. Therefore close monitoring of this indicator is warranted.

### Sources:

- From HTE appropriation statement (report: Chart 27)

## Capital Outlay:

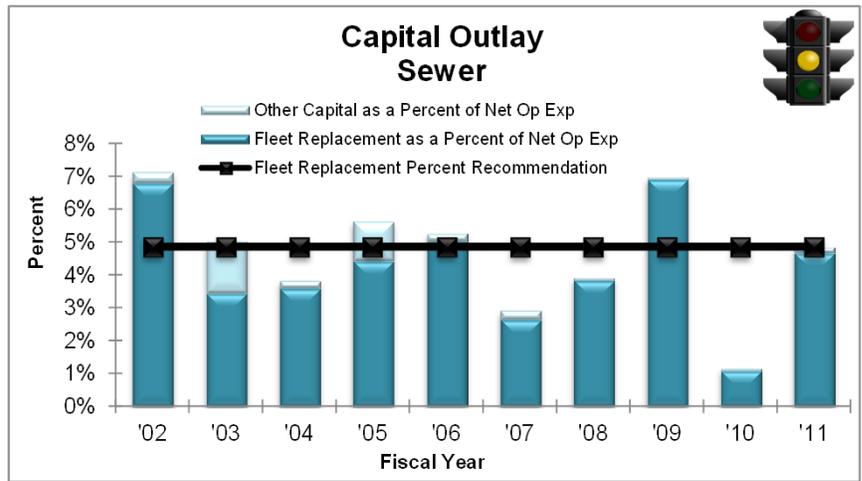
### Sewer

#### Warning Trend:

A three or more year decline in capital outlay from operating funds as a percentage of net operating expenditures

#### Formulation:

$$\frac{\text{Capital Outlays from Operating Funds}}{\text{Net Operating Expenditures}}$$



Fiscal Year	Fleet Replacement Capital Outlay	Other Capital Outlay	Total Capital Outlays	Net Operating Expenditures	Fleet Replacement Percent of Net Op Exp	Other Capital As a Percent of Net Op Exp	Total Capital As a Percent of Net Op Exp
2002	\$346,973	\$17,187	\$364,160	\$5,098,788	6.81%	0.34%	7.14%
2003	\$189,805	\$86,516	\$276,321	\$5,501,961	3.45%	1.57%	5.02%
2004	\$206,185	\$12,835	\$219,020	\$5,721,756	3.60%	0.22%	3.83%
2005	\$254,849	\$69,556	\$324,405	\$5,750,876	4.43%	1.21%	5.64%
2006	\$312,761	\$14,996	\$327,757	\$6,221,458	5.03%	0.24%	5.27%
2007	\$169,374	\$17,834	\$187,208	\$6,395,635	2.65%	0.28%	2.93%
2008	\$253,269	\$5,148	\$258,417	\$6,596,832	3.84%	0.08%	3.92%
2009	\$528,103	\$5,006	\$533,109	\$7,637,179	6.91%	0.07%	6.98%
2010	\$83,085	\$5,050	\$88,135	\$7,576,703	1.10%	0.07%	1.16%
2011	\$366,974	\$14,264	\$381,238	\$7,850,327	4.67%	0.18%	4.86%

#### Description:

The expenditure for operating equipment purchased from the operating budget is usually referred to as capital outlay. Normally, it would include equipment with an estimated useful life in excess of one year, and have an initial cost of a minimum of \$500. In FY 2002 the capitalization threshold increased from \$1,000 to \$5,000. Capital outlay does not include capital budget expenditures for construction of capital facilities such as streets or bridges.

The purpose of capital outlay in the operating budget is to replace worn-out equipment or add new equipment to enhance operations on a regular basis. The level of capital outlay is a rough indicator of whether or not the City's stock of equipment is being maintained in good condition. However, this does not account for the adequacy of routine repair and maintenance. Over a number of years, the relationship between capital outlay needs and operating expenditures should remain about the same.

If the ratio is declining in the short-run (one to three years), it could mean that the City's needs have temporarily been satisfied since most equipment lasts more than one year. If the decline persists for more than three (3) years, it may indicate that capital outlays are being deferred. Such a practice can result in the use of obsolete or inefficient equipment and the creation of future unfunded liabilities.

#### Analysis:

A review of the rolling stock for this utility suggests an annual capital outlay of 4.86% of net operating expenditures as a recommended level. There were half of the years in the past ten years where that level occurred. In FY 2010, the amount was significantly less, but the percent was increased to the recommended level in FY 2011. Management will need to closely monitor this indicator in the future to ensure proper funding of capital outlay continues.

#### Sources:

- From HTE appropriation statement (report: Chart 27)

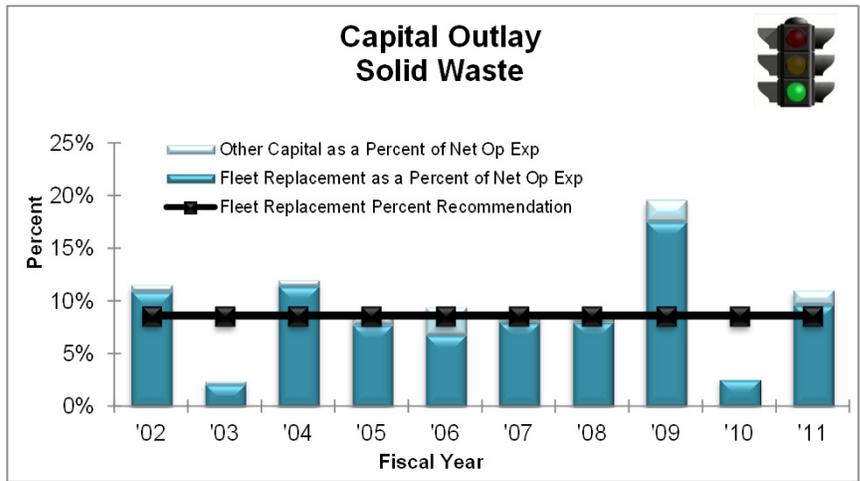
**Capital Outlay:  
Solid Waste**

**Warning Trend:**

A three or more year decline in capital outlay from operating funds as a percentage of net operating expenditures

**Formulation:**

$$\frac{\text{Capital Outlays from Operating Funds}}{\text{Net Operating Expenditures}}$$



Fiscal Year	Fleet Replacement Capital Outlay	Other Capital Outlay	Total Capital Outlays	Net Operating Expenditures	Fleet Replacement Percent of Net Op Exp	Other Capital As a Percent of Net Op Exp	Total Capital As a Percent of Net Op Exp
2002	\$936,597	\$58,689	\$995,286	\$8,572,860	10.93%	0.68%	11.61%
2003	\$184,875	\$30,070	\$214,945	\$8,688,487	2.13%	0.35%	2.47%
2004	\$978,158	\$50,230	\$1,028,388	\$8,553,306	11.44%	0.59%	12.02%
2005	\$750,780	\$85,631	\$836,411	\$9,651,527	7.78%	0.89%	8.67%
2006	\$628,324	\$244,835	\$873,159	\$9,239,850	6.80%	2.65%	9.45%
2007	\$869,214	\$105,601	\$974,815	\$10,876,844	7.99%	0.97%	8.96%
2008	\$983,754	\$120,661	\$1,104,415	\$12,256,137	8.03%	0.98%	9.01%
2009	\$2,029,731	\$243,210	\$2,272,941	\$11,559,295	17.56%	2.10%	19.66%
2010	\$307,274	\$0	\$307,274	\$12,023,130	2.56%	0.00%	2.56%
2011	\$1,182,812	\$173,056	\$1,355,868	\$12,242,184	9.66%	1.41%	11.08%

**Description:**

The expenditure for operating equipment purchased from the operating budget is usually referred to as capital outlay. Normally, it would include equipment with an estimated useful life in excess of one year, and have an initial cost of a minimum of \$500. In FY 2002 the capitalization threshold increased from \$1,000 to \$5,000. Capital outlay does not include capital budget expenditures for construction of capital facilities such as streets or bridges.

The purpose of capital outlay in the operating budget is to replace worn-out equipment or add new equipment to enhance operations on a regular basis. The level of capital outlay is a rough indicator of whether or not the City's stock of equipment is being maintained in good condition. However, this does not account for the adequacy of routine repair and maintenance. Over a number of years, the relationship between capital outlay needs and operating expenditures should remain about the same.

If the ratio is declining in the short-run (one to three years), it could mean that the City's needs have temporarily been satisfied since most equipment lasts more than one year. If the decline persists for more than three (3) years, it may indicate that capital outlays are being deferred. Such a practice can result in the use of obsolete or inefficient equipment and the creation of future unfunded liabilities.

**Analysis:**

There appears to be no long-term decline in capital outlays as a percentage of operating expenditures for all funds considered. The City has not had persistent declines for more than three years, which would indicate that capital outlays are continually being deferred. Minimal capital outlay was approved in FY 2010 due to the cost of implementing and opening the bioreactor cell 5. In general, there has been the recommended level of capital outlay approved for most of the past ten years. There is no warning trend observed with this indicator.

**Sources:**

- From HTE appropriation statement (report: Chart 27)

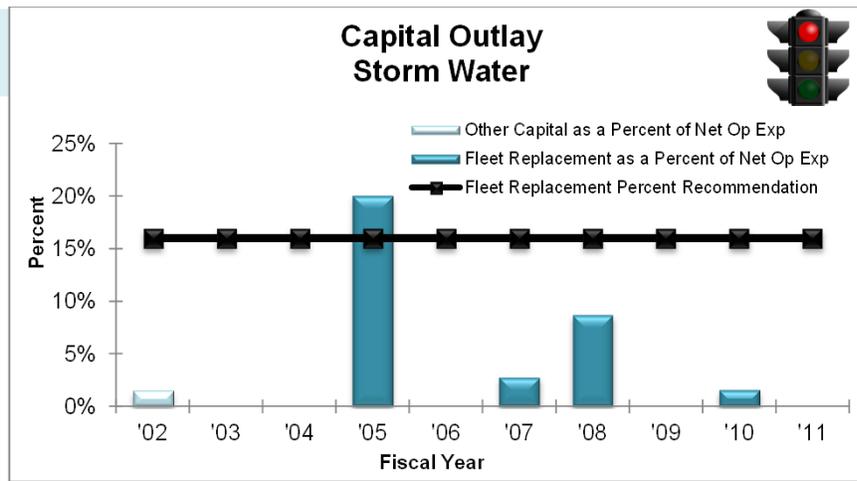
**Capital Outlay:  
Storm Water**

**Warning Trend:**

A three or more year decline in capital outlay from operating funds as a percentage of net operating expenditures

**Formulation:**

$$\frac{\text{Capital Outlays from Operating Funds}}{\text{Net Operating Expenditures}}$$



Fiscal Year	Fleet Replacement Capital Outlay	Other Capital Outlay	Total Capital Outlays	Net Operating Expenditures	Fleet Replacement Percent of Net Op Exp	Other Capital As a Percent of Net Op Exp	Total Capital As a Percent of Net Op Exp
2002	\$0	\$11,048	\$11,048	\$734,425	0.00%	1.50%	1.50%
2003	\$0	\$0	\$0	\$730,083	0.00%	0.00%	0.00%
2004	\$0	\$0	\$0	\$780,164	0.00%	0.00%	0.00%
2005	\$191,475	\$0	\$191,475	\$954,467	20.06%	0.00%	20.06%
2006	\$0	\$0	\$0	\$949,610	0.00%	0.00%	0.00%
2007	\$29,140	\$0	\$29,140	\$1,042,345	2.80%	0.00%	2.80%
2008	\$97,758	\$0	\$97,758	\$1,118,851	8.74%	0.00%	8.74%
2009	\$0	\$0	\$0	\$1,223,135	0.00%	0.00%	0.00%
2010	\$12,967	\$0	\$12,967	\$804,404	1.61%	0.00%	1.61%
2011	\$0	\$0	\$0	\$751,566	0.00%	0.00%	0.00%

**Description:**

The expenditure for operating equipment purchased from the operating budget is usually referred to as capital outlay. Normally, it would include equipment with an estimated useful life in excess of one year, and have an initial cost of a minimum of \$500. In FY 2002 the capitalization threshold increased from \$1,000 to \$5,000. Capital outlay does not include capital budget expenditures for construction of capital facilities such as streets or bridges.

The purpose of capital outlay in the operating budget is to replace worn-out equipment or add new equipment to enhance operations on a regular basis. The level of capital outlay is a rough indicator of whether or not the City's stock of equipment is being maintained in good condition. However, this does not account for the adequacy of routine repair and maintenance. Over a number of years, the relationship between capital outlay needs and operating expenditures should remain about the same.

If the ratio is declining in the short-run (one to three years), it could mean that the City's needs have temporarily been satisfied since most equipment lasts more than one year. If the decline persists for more than three (3) years, it may indicate that capital outlays are being deferred. Such a practice can result in the use of obsolete or inefficient equipment and the creation of future unfunded liabilities.

**Analysis:**

The utility is not generating enough revenues to ensure the timely replacement of its capital items. Management will need to closely monitor this trend and look for ways to increase revenues for this utility.

**Sources:**

- From HTE appropriation statement (report: Chart 27)

(THIS PAGE INTENTIONALLY LEFT BLANK)



# Community Needs and Resources Indicators



Community needs and resources encompass economic and demographic characteristics such as population, employment, personal income, property value and business activity. This category treats a city's financial condition and community needs and resources as different sides of the same coin. On one side, they describe the community's wealth and its ability to generate revenues; on the other side, they describe demands which the community will make on local government, i.e. public safety, capital improvements and additions, and social services.

The needs and resources of a community are closely interrelated to one another; changes in one trend affect the other, and the changes are often cumulative. An example of this is the interrelationship and cumulative affects which changes in population can have on the community's needs and resources.

A community which is experiencing a gradual population growth could expect accompanying increases in its business activity. This increase could then create additional jobs which would stimulate retail sales and housing demand. A cycle of events such as this would act to place the finances of the City on solid ground. On the other hand, a declining population accompanied by a decrease in jobs would tend to cause people to look elsewhere for employment, causing further decline in population. As a result, retail sales and housing demand would be expected to suffer a similar decline, further depressing the local economy.

If a city were to experience a decrease in population, it could not balance the loss of revenue by decreasing expenditures by a corresponding reduction. The City must maintain certain levels of service (lighting, streets, police and fire services). Many of these expenditures remain regardless of population decline.

In fact, a city may be forced to raise taxes and rates to make up for lost revenues, placing a larger burden on the remaining population. As economic conditions decline and taxes rise, the City could become a less desirable place to live if the declining cycle continued.

A community's economic and demographic characteristics are sensitive to decisions regarding long-range planning and development. Therefore, this group of indicators should prove valuable by providing information for financial forecasting. An examination of local economic and demographic characteristics can identify the following situation:

- A decline in the tax base as measured by population, property value, employment, or business activity
- A need to shift public service priorities because of a change in the age or income of the residents or in the type or density of physical development
- A need to shift public service priorities because of a change in the age or income of the residents or in the type or density of physical development
- A need to reassess public policies if, for example, the jurisdiction has lost businesses to surrounding communities, or national or regional economic conditions have changed

Changes in the community can be monitored using the following indicators:

- Population
- Population Density
- Population: Over 64 and under 18
- Personal Income Per Capita
- Poverty Households
- Crime Rate: Clearance Rates and Violent Crimes vs. National Rate
- Employment Base
- Business Activity: Retail Sales and Business Licenses

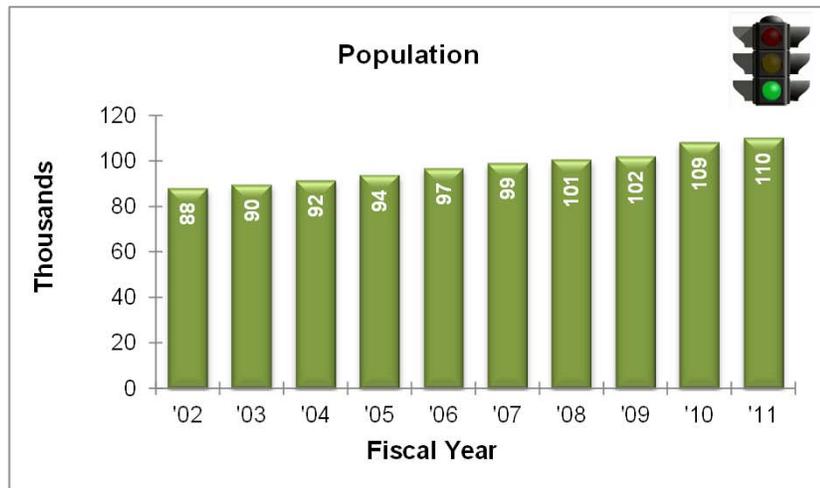
## Population

### Warning Trend:

A decreasing rate of growth or a sudden increase in population

### Formulation:

Population  
Number of Households



Fiscal Year	Estimated Population	Growth Rate
2002	88,328	2.37%
2003	89,913	1.79%
2004	91,712	2.00%
2005	94,211	2.72%
2006	97,202	3.17%
2007	99,405	2.27%
2008	100,976	1.58%
2009	102,324	1.33%
2010	108,500	6.04%
<b>2011</b>	<b>110,438</b>	<b>1.79%</b>

### Description:

The exact relationship between population changes and other economic and demographic factors has not yet been made clear. However, the evidence seems to indicate that changes in population can have a direct effect on city revenues because population levels appear to be at least indirectly related to such issues as employment, income, and property value. Sudden and substantial increases in population can create immediate pressures for new capital outlays on infrastructure, and for higher levels of service. In the case of annexations, where much of the capital infrastructure is already in place, the pressure may not be as great. However, there still may need to be an expansion of operating programs.

A decline in population would, at first glance, appear to relieve the pressure for expenditures because there would be less population to service. In reality, however, a city is rarely able to reduce expenditures in the same proportion as it is losing population, at least not in the short run. First, many of a city's costs, such as debt service, pension and governmental mandates, are fixed and cannot be reduced in the short run.

Second, if the out migration is composed of middle and upper income households, then the City is left with a more expensive type of population to service, the poor and the aged, who characteristically rely most heavily on government services. Finally, because of the interrelationship between population levels and other economic and demographic factors, a decline in population tends to have a cumulative negative affect on city revenues, the further the decline, the more adverse the affects on employment, income, housing and business activity.

### Analysis:

The City of Columbia has experienced positive, manageable population growth over the ten year period listed. There are no warning trends associated with this indicator.

### Sources:

- U.S. Census Bureau - 2000 Census and Missouri Census Data Center
- website - <http://factfinder.census.gov> (using Columbia Missouri)

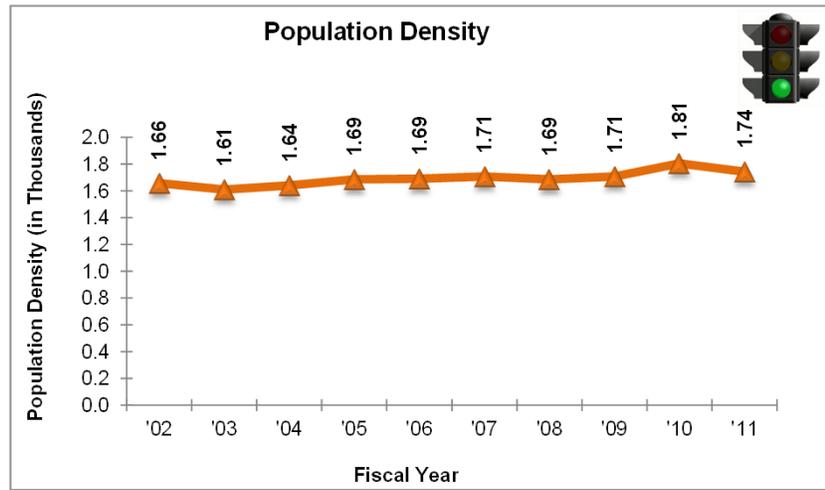
## Population Density

### Warning Trend:

Decreasing population density

### Formulation:

$$\frac{\text{Population}}{\text{Jurisdiction area in square miles}}$$



Fiscal Year	Estimated Population	Square Miles	Population Density
2002	88,328	53.30	1,657
2003	89,913	55.87	1,609
2004	91,712	55.87	1,642
2005	94,211	55.87	1,686
2006	97,202	57.48	1,691
2007	99,405	58.25	1,707
2008	100,976	59.92	1,685
2009	102,324	59.92	1,708
2010	108,500	60.08	1,806
2011	110,438	63.36	1,743

### Description:

One of the local conditions that affect the production of public goods and services is the population density within the community. This indicator measures the cost of providing services by a municipality or government. Some communities have compact areas with a higher population base. This makes the cost for services such as police, fire, street maintenance etc. less costly per household.

### Analysis:

Population density trend is keeping pace with population. There was a slight decrease in FY 2011 based on an increase in the street miles. The city is keeping pace with fundamental services it provides. There are no warning trends observed with this indicator.

### Sources:

- U.S. Census Bureau - 2000 Census and Missouri Census Data Center
- website - <http://factfinder.census.gov> (using Columbia Missouri)
- Square miles obtained from the City of Columbia Community Development Department

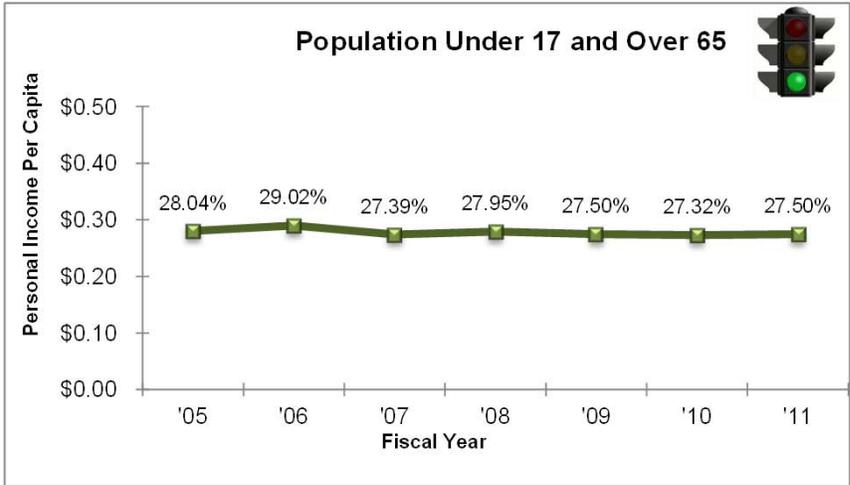
**Population:  
Over 65 and under 17**

**Warning Trend:**

Increasing percentage of population under 17 or over 65

**Formulation:**

$$\frac{\text{Population under 17 or over 65}}{\text{Population}}$$



Fiscal Year	Total			Total Population	Population under 17	Population over 65
	Percent of Population under 17	Percent of Population over 65	Percent of Population <17 or >65			
2002						
2003						
2004						
2005	19.36%	8.68%	28.04%	94,211	18,239	8,178
2006	19.60%	9.42%	29.02%	97,202	19,052	9,156
2007	18.47%	8.92%	27.39%	99,405	18,360	8,867
2008	19.70%	8.25%	27.95%	100,976	19,892	8,331
2009	18.20%	9.30%	27.50%	102,324	18,623	9,516
2010	18.84%	8.48%	27.32%	108,500	20,441	9,201
2011	18.50%	9.00%	27.50%	110,438	20,431	9,939

**Description:**

The percentage of individuals living in the community who are under 17 and over 65 is a measure of the community's needs. The indicator helps to assess the level of needs, both current and future. These population groups need more services than the average individual.

**Analysis:**

Information is available for FY 2005 to FY 2009 and for FY 2011. During this period, there has been no significant increase in these age groups. Therefore, there are no warning trends associated with this indicator.

**Sources:**

- U.S. Census Bureau and the GIS Department in the City of Columbia
- website - <http://factfinder.census.gov> (using Columbia Missouri)

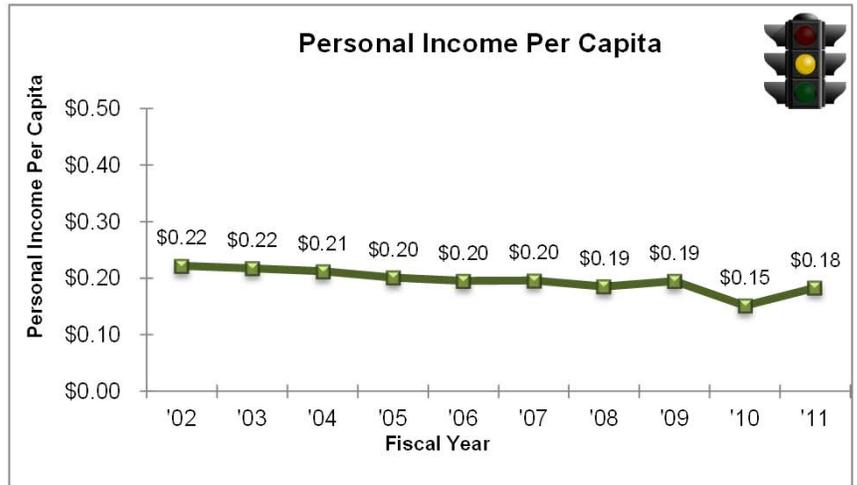
## Personal Income Per Capita

### Warning Trend:

Decline in the level, or growth rate of personal income per capita (Constant Dollars)

### Formulation:

$$\frac{\text{Median income (constant dollars)}}{\text{Population}}$$



Fiscal Year	Median Household Income	Consumer Price Index	Personal Income in Constant Dollars	Population	Personal Income Per capita (constant dollars)
2002	\$35,239	179.9	\$19,588	88,328	\$0.22
2003	\$35,994	184.0	\$19,562	89,913	\$0.22
2004	\$36,749	188.9	\$19,454	91,712	\$0.21
2005	\$37,051	195.3	\$18,971	94,211	\$0.20
2006	\$38,260	201.6	\$18,978	97,202	\$0.20
2007	\$40,347	207.3	\$19,463	99,405	\$0.20
2008	\$40,326	215.3	\$18,730	100,976	\$0.19
2009	\$42,800	214.5	\$19,950	102,324	\$0.19
2010	\$35,793	218.1	\$16,415	108,500	\$0.15
2011	<b>\$45,427</b>	<b>224.9</b>	<b>\$20,195</b>	<b>110,438</b>	<b>\$0.18</b>

### Description:

Personal income per capita is one measure of a community's ability to pay taxes: the higher the per capita income the more property tax and sales tax can be generated by the community. If income is more evenly distributed a higher per capita income will usually mean less dependency on governmental services such as transportation, recreation, and welfare. Credit rating firms use per capita income as an important measure of a local government's ability to pay on debt.

### Analysis:

Personal income per capita has decreased 18% over the past ten years. The significant decrease in FY 2010 is a result of the higher unemployment rate due to the economic downturn which began in FY 2009. FY 2011 does show some improvement but it is still much lower than the FY 2002 amount. This indicator should be monitored closely in the future.

### Sources:

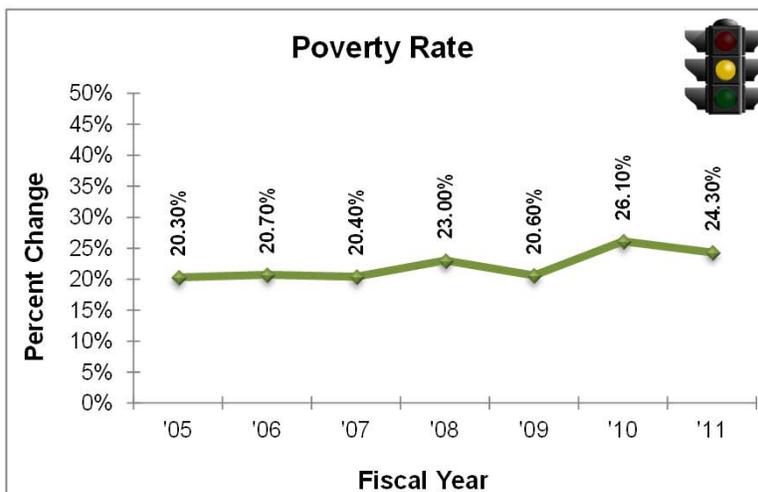
- Monthly Labor Review" (CPI)
- US Census Bureau - ACS and ACS - 1 estimates
- GIS Department in the City of Columbia

## Poverty Rate

### Warning Trend:

Increasing poverty rate

Formulation: Poverty Rate



Fiscal Year	Poverty Rate
2002	
2003	
2004	
2005	20.30%
2006	20.70%
2007	20.40%
2008	23.00%
2009	20.60%
2010	26.10%
2011	24.30%

### Description:

An additional indicator to change in personal income is the increase in poverty rate. This indicator can signal a future increase in the level and cost for services because low-income households have relatively higher needs and a relative lack of personal wealth.

### Analysis:

Information is available for FY 2005 to FY 2011. During this time the poverty rate has had an overall increase. This is a warning trend that will need to be closely monitored as the increase in poverty rate can create more demand for city services with no income to pay for those services.

### Sources:

- US Census Bureau
- City of Columbia GIS Department

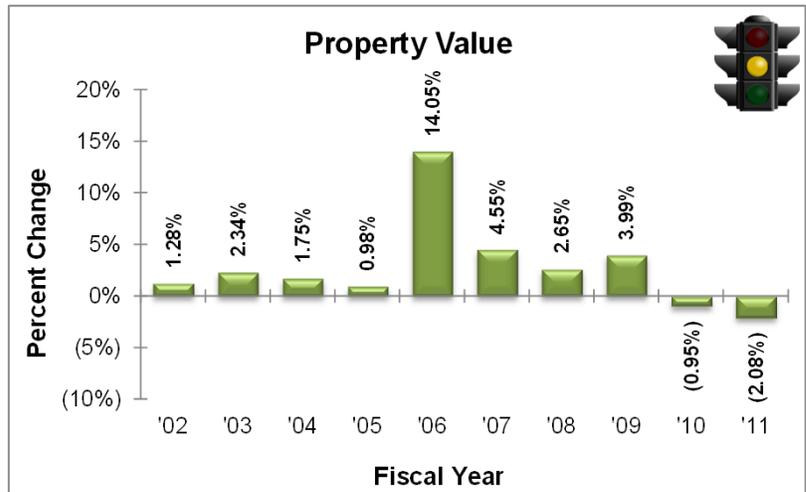
## Property Value

### Warning Trend:

Declining or negative growth in market value of residential, commercial and industrial property

### Formulation:

$\frac{\text{Change in Property Value (Constant Dollars)}}{\text{Property Value Prior Year (Constant Dollars)}}$



Fiscal Year	Total Market Value Of Property	Consumer Price Index	Property Value In Constant Dollars	Percentage Change In Property Value (Constant Dollars)
2002	\$4,251,424,537	179.9	\$2,363,215,418	1.28%
2003	\$4,450,247,350	184.0	\$2,418,612,690	2.34%
2004	\$4,648,539,062	188.9	\$2,460,846,512	1.75%
2005	\$4,853,192,612	195.3	\$2,484,993,657	0.98%
2006	\$5,713,406,342	201.6	\$2,834,030,924	14.05%
2007	\$6,141,975,733	207.3	\$2,962,844,058	4.55%
2008	\$6,548,424,667	215.3	\$3,041,492,532	2.65%
2009	\$6,785,163,254	214.5	\$3,162,700,725	3.99%
2010	\$6,830,813,429	218.1	\$3,132,595,952	(0.95%)
2011	<b>\$6,899,642,329</b>	<b>224.9</b>	<b>\$3,067,339,292</b>	<b>(2.08%)</b>

### Description:

Property value is important to cities who rely heavily on the property tax as a substantial portion of their revenue. If a city does not lower or increase its tax rate, then the higher the aggregate property value, the greater the revenues produced. Cities experiencing population and economic growth will likely see a growth in property values -- at least in the short run. This is because in the short run the supply of housing is fixed, and the increase in demand due to growth will force prices up. The reverse tends to be true for declining areas.

The extent to which declining property value (constant dollars) affects city revenues depends on the City's reliance on the property tax.

### Analysis:

In calendar year 2005 there was a general reassessment of all properties. When major reassessments occur, the growth in subsequent years will generally be much smaller. The City continues to experience growth in both commercial and residential areas. While the market value of property increased in FY 2011, the adjustment for inflation caused the property value in constant dollars to decrease.

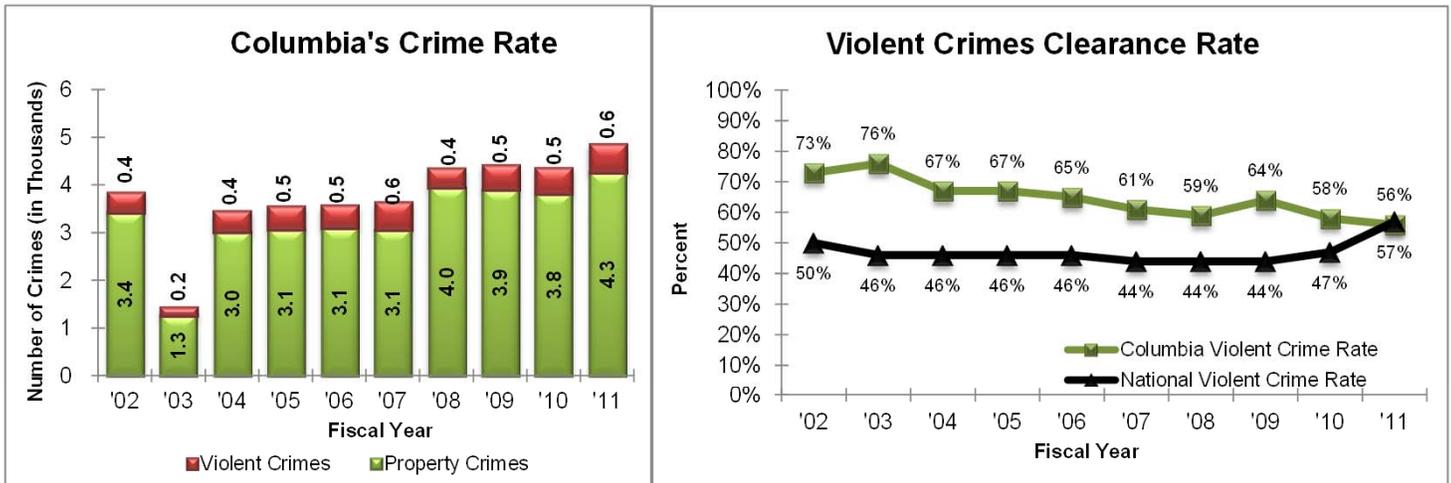
Although the growth fluctuates significantly over time, it is of little consequence to the City as it does not rely on property tax revenues as a major source for financing its general government operations. This source makes up approximately 9% of general fund revenue sources. The general property tax rate has remained constant at \$0.41 per \$100 assessed valuation for the ten year period, and there has been no general obligation property tax levy. The general property tax rate is just slightly below the levy allowed.

The City will continue to closely monitor this revenue source.

### Sources:

- City of Columbia Comprehensive Annual Financial Reports, Table 5
- Website - <http://www.stats.bls.gov>
- Consumer Price Index are annual archived numbers from the Bureau of Labor.

# Crime Rate



Fiscal Year	Number of Violent Crimes	Number of Property Crimes	Total Number of Crimes	Columbia's Violent Crimes Clearance Rate	National Violent Crimes Clearance Rate
2002	410	3,424	3,834	73.0%	50.0%
2003	159	1,264	1,423	76.0%	46.0%
2004	429	3,015	3,444	67.0%	46.0%
2005	478	3,067	3,545	67.0%	46.0%
2006	459	3,105	3,564	65.0%	46.0%
2007	567	3,063	3,630	61.0%	44.0%
2008	387	3,951	4,338	59.0%	44.0%
2009	501	3,906	4,407	64.0%	44.0%
2010	530	3,816	4,346	58.0%	47.0%
<b>2011</b>	<b>583</b>	<b>4,263</b>	<b>4,846</b>	<b>56.0%</b>	<b>57.0%</b>

**Description:**

Crime rate captures a negative aspect of a community that can affect its present and future economic development potential. The crime rate also measures the demand on public services in the forms of public safety expenses. Violent crimes include homicide, rape, robbery, and assault. Property crimes include burglary, larceny, and auto theft. Clearance rates are used as a measure of the crimes solved by the police.

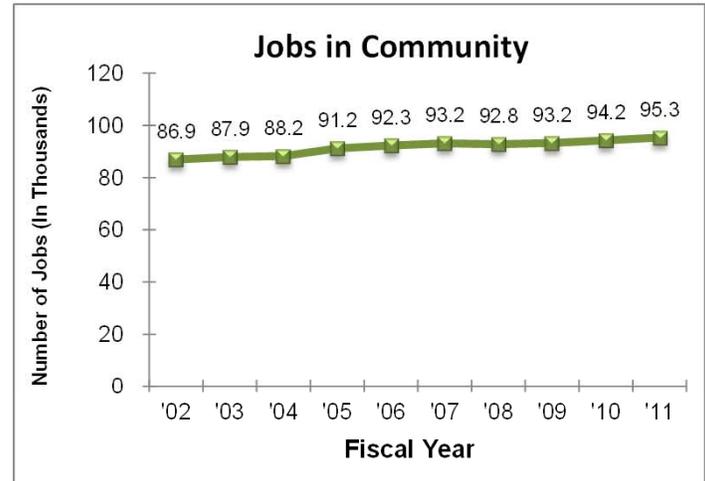
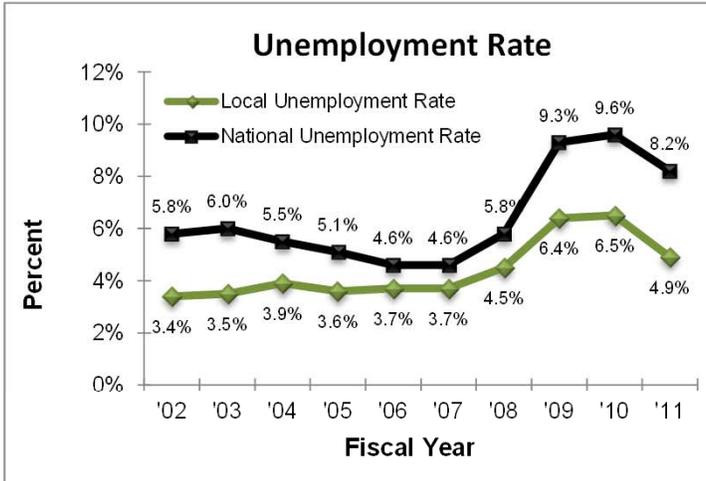
**Analysis:**

Over the ten year period Columbia's crime rate has shown an overall increase with most of the increase in property crimes. During this time, Columbia's violent crime clearance rate has been well above the national rate for all years except FY 2011. However, Columbia's violent crime clearance rate has shown a steady decline over the past ten years. Over the past ten years, the population has increased 22%, the number of square miles has increased 19%, and the number of sworn officers have increased 18%. Management will need to closely monitor this trend to ensure adequate staffing as the city's population and area increases.

**Sources:**

- Uniform Crime Reporting data submitted by the Columbia Police Department

## Employment Base



### Warning Trend:

Increasing rate of unemployment or a decline in number of jobs provided within the community

### Formulation:

Unemployment Rate and Number of Jobs in the Community

Fiscal Year	Local Unemployment Rate	National Unemployment Rate	Jobs In Community - Civilian Labor Force
2002	3.4%	5.8%	86,929
2003	3.5%	6.0%	87,936
2004	3.9%	5.5%	88,214
2005	3.6%	5.1%	91,210
2006	3.7%	4.6%	92,316
2007	3.7%	4.6%	93,159
2008	4.5%	5.8%	92,777
2009	6.4%	9.3%	93,236
2010	6.5%	9.6%	94,216
<b>2011</b>	<b>4.9%</b>	<b>8.2%</b>	<b>95,300</b>

\* All figures have been restated to reflect annual amounts for each year reported by the Bureau of Labor  
FY 2011 figures reflective of June 2012 reporting period.

### Description:

Unemployment and jobs in the community are considered together because they are closely related; and for purposes of this discussion are referred to as "employment base." In addition, for comparative purposes, the national unemployment rate is included. Employment base is important because it is directly related to the levels of the business activity and personal income. Changes in the number of jobs provided by the community are a measure of and an influence on business activity. Changes in rate of employment of the community's citizens are related to changes in personal income and thus, are a measure of and an influence on the community's ability to support its local business sector.

If the employment base is growing, if it is sufficiently diverse to provide against short-run economic fluctuation, or downturn in one sector, and if it provides sufficient income to support the local business community, then it will have a positive influence on the city's financial condition. A decline in employment base as measured by the number of jobs, or the lack of employment, can be an early warning sign that overall economic activity will decline and thus, that governmental revenues may decline (or at least not increase at the expected rate), particularly sales tax revenues.

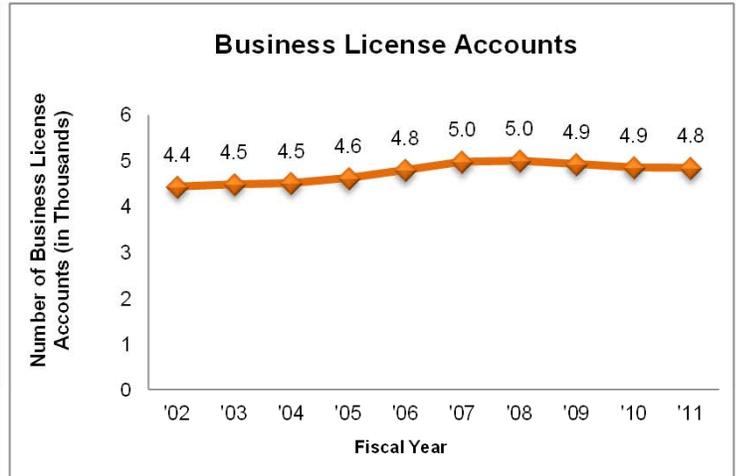
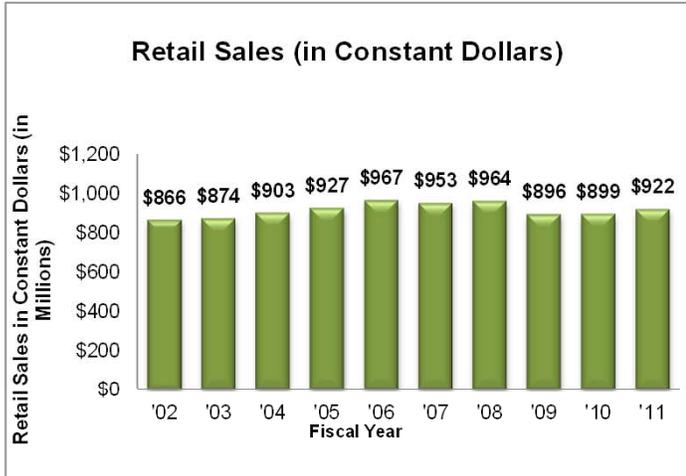
### Analysis:

The current economic factors have had an impact on the economy in Columbia. Although the unemployment base has been sufficiently diverse to cushion against temporary economic downfalls in any particular sector, most employment fluctuations have been associated with national manufacturing firms located in Columbia. Such jobs comprise less than 10% of the City's total work force and have been effected by the current economic factors on a national level. The City of Columbia's largest workforce sector is the education, health and social services area which has enabled the City to continue to stay well below the national unemployment rate. The number of civilian jobs have increased 10% during this period.

### Sources:

- Missouri Division of Employment Security (November Preliminary Report)
- Website - <http://stats.bls.gov/news.release/laus.nws.htm> - Obtained in the month of December
- Website - [http://www.bls.gov/eag/eag.mo\\_columbia\\_msa.htm](http://www.bls.gov/eag/eag.mo_columbia_msa.htm)

**Business Activity: Retail**  
**Sales and Business Licenses**



	Fiscal Year	Estimated Retail Sales	Retail Sales Growth	Consumer Price Index	Retail Sales In Constant Dollars	Business License Accounts
<b>Warning Trend:</b> Decline in business activity as measured by retail sales (Constant Dollars) or a reduction in the number of business licenses	2002	\$1,558,620,000	3.35%	179.9	\$866,381,323	4,439
	2003	\$1,608,167,400	3.18%	184.0	\$874,004,022	4,489
	2004	\$1,706,044,600	6.09%	188.9	\$903,146,956	4,521
	2005	\$1,811,119,300	6.16%	195.3	\$927,352,432	4,627
	2006	\$1,950,101,600	7.67%	201.6	\$967,312,302	4,807
	2007	\$1,975,706,800	1.31%	207.3	\$953,066,474	4,982
	2008	\$2,076,490,400	5.10%	215.3	\$964,450,286	5,008
	2009	\$1,921,501,200	(7.46%)	214.5	\$895,650,261	4,933
	2010	\$1,959,805,400	1.99%	218.1	\$898,762,428	4,859
	<b>Formulation:</b> Retail Sales (Constant Dollars)	<b>2011</b>	<b>\$2,074,241,900</b>	<b>5.84%</b>	<b>224.9</b>	<b>\$922,135,290</b>

**Description:**

The level of retail sales can affect the City's financial condition in two ways. First, it directly affects revenue yields to the extent that they are reliant on sales tax receipts. And second, the effect is indirect to the extent that changes in retail sales affect other demographic and economic areas such as employment base, personal income, etc. This in turn can create further declines in such business activity.

The number of business license accounts can affect the City's financial condition in two ways. First, it can assist prediction of sales tax revenue yields and, second, it is an indication of business activity that could affect other demographic and economic areas, including the employment base, personal income levels and property values. Changes in business license activity tend to be cumulative.

**Analysis:**

Retail sales growth has fluctuate significantly over the ten year period. Sales tax figures continue to be closely monitored on a monthly basis. Retail sales were extremely sluggish from FY 2007 through FY 2010. The city experienced what appears to be a slight increase in sales in the local economy for FY 2011, however, City Staff continue to be cautious with estimates and actual expenditures while monitoring this activity.

The number of business license accounts has increased by 9% for the period shown although there has been a slight decline since FY 2009. This increase is the result of additional light manufacturing facilities locating in Columbia, growth in locally owned businesses and small retail shops. The total number of home occupations licensed in FY 2010 was 1,024 compared to the total number of home occupations in FY 2011 which is 1,036. This is a slight increase compared to the previous year.

**Sources:**

- City of Columbia Financial Management Information Supplement
- General Fund Sales Tax Revenue - Exhibit B-2
- Public Improvement Sales Tax Revenue - Exhibit C-3
- Monthly Labor Review' (CPI)
- Business License Division in the City of Columbia