

City of Columbia

Adopted Budget

FY 2018

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Vision

Columbia is the best place for everyone to live, work, learn and play.

Mission

To serve the public through democratic, transparent and efficient government.

Core Values

Service:

We exist to provide the best possible service to all.

Communication:

We listen and respond with clear, compassionate and timely communication.

Continuous Improvement:

We value excellence through planning, learning and innovative practices.

Integrity:

Our employees are ethical, fair, honest and responsible.

Teamwork:

We achieve results by valuing diversity and partnerships within our own organization and the community.

Stewardship:

We are responsible with the resources the community entrusts to us.

Core Competencies

*Full-service city
Excellent customer service
Opportunities for citizen involvement
Strong financial management*

Council – Manager Form of Government

Ward 1 – Clyde Ruffin

ward1@como.gov

Ward 2 – Michael Trapp

ward2@como.gov

Ward 3 – Karl Skala

ward3@como.gov

Ward 4 – Ian Thomas

ward4@como.gov

Ward 5 – Matt Pitzer

ward5@como.gov

Ward 6 – Betsy Peters

ward6@como.gov

Mayor, Brian Treece

mayor@como.gov

City Manager

Mike Matthes

cityman@como.gov



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Columbia
Missouri**

For the Fiscal Year Beginning

October 1, 2016

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Columbia, Missouri for its annual budget for the fiscal year beginning October 1, 2016 (FY 2017).

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

This is the 21st consecutive year the City of Columbia has received this award.

City of Columbia

Adopted Budget

FY 2018

Table of Contents

	<u>Page</u>
Budget Message	7
Budget in Brief	25
Strategic Plan	41
2016 Performance Report	53

General Information

How the Budget is Organized	60
City Profile/Demographic Statistics	61
Organizational Chart	64
Departments & Phone Numbers	66
Types of Funds Budgeted/Functional Groups	67
Budget Process/Budget Calendar	68
Assessed Values of Taxable Property	70
Fiscal and Budget Policies	71

Overall Financial Summaries

Overall Budget Summary:	75
Overall Revenues - Where the money comes from	76
Overall Expenditures - Where the money goes	78
Summary of Total Revenues By Fund Type	80
Summary of Total Expenditures By Fund Type	81
Overall Expenditures by Category	82
Expenditure Summaries by Function and Department	84
Summary of Total Expenditures By Functional Group, Dept, and Classification	86
Financial Summary of Funding Sources and Uses	97
Operating Statements Summary For All Funds	102
Capital Improvement Projects (CIP) Summary	105
General Government CIP Summary	108
Enterprise CIP Summary	119
Capital Projects Funding Sources and Uses	127
Debt Services Summary	129
Personnel Summary	137
General Fund Summary	141

Administrative Departments Section

Administrative Departments Summary	159
City Council	161
City Clerk and Elections	169
City Manager	173
Finance Department	179
Human Resources	189
Law Department	193
City General	197
Public Works - Administration	201
General Government Capital Projects	205
General Government Debt Service Funds	209

Health & Environment Departments Section

Health and Environment Departments Summary	215
Public Health & Human Services Department	217
Department of Economic Development	227
Office of Cultural Affairs	231
Office of Sustainability	235
Community Development	239
Community Development Block Grant	251
Convention and Tourism Fund	261
Contributions Fund	269

City of Columbia

Adopted Budget

FY 2018

Table of Contents

	<u>Page</u>
Parks & Recreation	
Parks and Recreation Summary	277
Parks and Recreation - General Fund Operations	279
Recreation Services Fund	285
Parks CIP Projects	311
Parks Sales Tax Fund	321
Public Safety Departments	
Public Safety Summary	329
Police Department	331
Fire Department	339
Public Safety Joint Communications	345
Public Safety Capital Projects	349
Municipal Court	355
Supporting Activity Departments	
Supporting Activities Summary	365
Employee Benefit Fund	367
Self Insurance Fund	379
Custodial and Maintenance Services Fund	387
Fleet Operations Fund	397
GIS Fund	407
Information Technology Fund	415
Community Relations Fund	425
Utility Customer Services Fund	437
Transportation Departments	
Transportation Summary	445
Streets and Engineering	447
Streets and Sidewalks Capital Projects	453
Transit / Bus System and Capital Projects	461
Regional Airport and Capital Projects	475
Non-Motorized Grant	491
Capital Improvement Sales Tax	499
Transportation One Half Cent Sales Tax	507
Public Improvement Fund	515
Stadium TDD Fund	523
Parking Enforcement and Traffic	531
Parking and Capital Projects	537
Railroad and Capital Projects	553
Transload Facility Fund	565
Utility Departments	
Utility Departments Summary	573
Water and Electric Fund -Summary	575
Water Utility and Capital Projects	585
Electric Utility and Capital Projects	605
Sewer Utility and Capital Projects	629
Solid Waste Utility and Capital Projects	651
Mid-Missouri Solid Waste Management District	673
Storm Water Utility and Capital Projects	681
Appendix	
Glossary	695



CITY OF COLUMBIA, MISSOURI

OFFICE OF CITY MANAGER

September 28, 2017

Dear Mayor and Members of the City Council:

As required by our City Charter, the FY 2018 budget was presented to you in July and reflects the amendments approved by you at the September 18, 2017 Council meeting. It is aligned with the priorities you set in the 2016 - 2019 Strategic Plan and reflects your goals and guidance expressed during the year.

It's no secret that we have a revenue problem. If it continues, your ability to balance the expectations of a "full service city" with our cash flow gets harder. But I encourage you to remember a phrase used in my State of the City messages over the last two years: "Look around." You will see that together, we have managed resources responsibly, kept promises made to citizens and started making good progress in lowering poverty and unemployment.

My fellow City employees and I are committed to helping you keep at this by recalling some of our successes, assessing our financial future and submitting a balanced budget.

FY 2018 Big Picture

This budgets total expected revenues of \$432,537,592 and total estimated spending of \$455,718,617. Typically there is a gap between revenues and expenses. City departments outside of the General Fund are allowed to save money over several years and then spend that cash in one year to pay for capital projects. This budget includes a net increase in staff of 9.00 FTE, for a total of 1,497.9 permanent City employees, or 12.24 employees per thousand population. This staffing level remains lower than pre-recession levels.

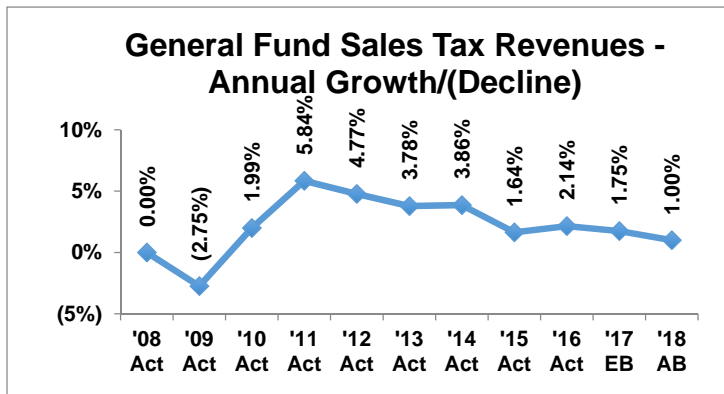
Because of continuing threats to City revenues, my recommendations were based on four goals:

1. Balance the General Fund budget and live within our means;
2. Avoid laying off any permanent employees;
3. Provide employees with some kind of monetary compensation; and
4. Make progress on the City Council's Strategic Plan goals.

Challenges in FY 2018

Continued historically low sales tax growth is creating a severe revenue problem.

Our current fiscal year represents ongoing flat revenue. Because we took early action to lower spending, we will complete FY 2017 without dipping into our reserves. Sales tax growth has been historically low for the last four years. These revenue challenges appear to be long-term problems. As the retail economy suffers, our city will continue to be negatively impacted.



In the last 20 years, Columbia has lost half of its manufacturing jobs and replaced them with retail jobs. That has led to an increase in poverty. Now, even those will be vanishing at an increasing rate. We've seen significant retail stores close throughout the city. All of the indicators I watch point to a very dark year for traditional retail and a bright year for online retail.

As we think about the retail economy, we must remember the struggles of the University of Missouri. Enrollment is down, and the University is having to cut its budget deeply because of that. This last year Mizzou was down nearly 2,400 students. This means 2,400 fewer shoppers and more than 2,400 fewer renters. This comes at a time when thousands of new student housing units are coming onto the market. The student housing boom is over for now, and we're already seeing amazing reductions in the rents being charged for student housing.

In addition to the enrollment reduction, 300 jobs are being eliminated at the University's Columbia campus, about half of which are already vacant. These facts will have a noticeable negative impact on Columbia's economy and the City government's budget.

Rising Healthcare Costs

In the past year we have experienced another dramatic increase in the use of our health plans and a corresponding spike in the costs borne by the Employee Benefit Fund and our employees. In FY 2017 the cost of medical and prescription claims increased more than \$650,000.

Some good news, as a result of conducting an RFP for all health care benefits, we have managed to lower our costs across the board for third party plan administration. We're moving to a fully insured dental plan that will lower cost and greatly improve service for employees. The health plans and prescriptions will remain self-funded, though the cost to administer them has been reduced. Unfortunately, this will not overcome the significant increase in the cost of claims. The City Council recently approved using the fund balance to cover these increases. While that action will get us through the year without having to make any drastic changes in health care, it appears that in FY 2019 we may have to end the most expensive plan of the three we offer to avoid insolvency in the Employee Benefits Fund.

Pension Costs Increasing

In addition to significantly higher healthcare costs, the cost of the Police, Fire and LAGERS pension systems will increase by \$1.3 million in FY 2018 (nearly \$1 million of this is for Police and Fire pensions). This is due to the continued lower earnings we are able to make on the invested pension funds.

While the changes we made to the pension system in 2013 have had a significant positive impact, we still have over \$103 million in unfunded liabilities remaining for Police and Fire pensions.

Transit costs must be addressed

The Transit service continues to experience deficit spending. It is funded by the Transportation Sales Tax, which means we will not be able to look to revenue growth to solve the deficit. Therefore, this budget includes several service changes for lower ridership routes so Transit can slow down the use of fund balance to operate. This is explored in more detail in the Infrastructure section that follows.

How we balanced the General Fund Budget

No Fleet Replacement

In a normal year, it is wise to replace a portion of our vehicles and equipment. This approach keeps us working and minimizes the ultimate cost of the equipment and keeps operating and supplemental budgets relatively level rather than having big spikes every so often. However, due to our very limited revenue growth, we have postponed all replacements for a year. This saved the general fund \$1.1 million for FY 2017.

Continue 45-day Hiring Delay, Started in FY 2016

A hiring delay is an effective cost reduction technique that minimizes the negative impact of reducing budgets. Employee turnover is 12.7 percent. However, by waiting 45 days to refill positions when they become vacant, we save roughly 1/12 of the total annual cost of those positions. We have continued Council's preference of not applying this to the Police and Fire Departments. This is projected to save the General Fund \$174,000 for FY 2018.

Departmental Budget Cuts

Because of our revenue constraints, I asked three departments (Information Technology, Building Maintenance/Custodial, and Community Relations) to recommend ways they might lower their spending by up to 10 percent. Though it was difficult, staff found ways to meet the goal. The total impact of these cuts was \$1.1 million. These spending reductions help balance the General Fund and largely were used to pay for the increase in pension costs. These cuts come with service reductions; for example we deleted three vacant jobs that in Building Maintenance/Custodial services and this has resulted in longer periods between cleaning.

New Positions in the General Fund - Returning Four Police Officers to the Street

The FY 2018 budget, continues our effort at civilianizing Police Department jobs that do not require police powers. These positions cost about one half of the cost of adding police officers. I am very pleased this action will allow us to effectively add four more officers in FY 2018. This move effectively increases our sworn officer strength while staying within our budget constraints.

While we are recommending the creation of a 0.50 FTE Human Resource Technician in the General Fund, this will have a net zero impact on their budget due to other cuts within their budget and fees charged to departments outside of the general fund for services provided to them.

Other important considerations

Strong Bond Ratings

Because of your continued fiscal discipline and good staff-level management, our bond ratings remain steady at AA. This is a good external indicator of the financial health of our utilities and the faith the market has in our financial stewardship. Given our revenue challenges, I don't expect this to continue into the future. As of the writing of this message, the Muni Ratio is .86. This means

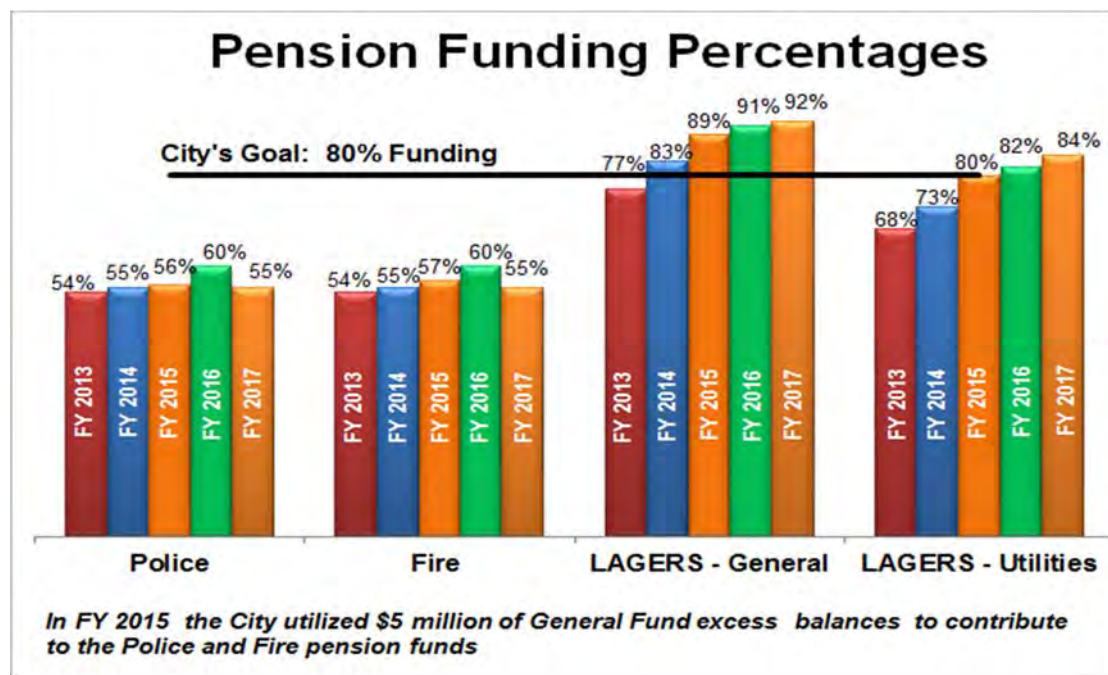
Federal Government Treasuries will be more attractive than municipal bonds in the market, putting pressure on municipal bonds to increase the interest we pay. If that occurs, the cost of future debt will increase, leaving less money to accomplish our capital improvement plans. I believe we will be able to accomplish fewer projects with the revenue that our funding streams produce.

Residential Utility Rate Impact

Our goal each year is to keep average utility increases below \$5 per month in total. The 2018 budget includes residential rate increases in Water (4 percent operating), Sewer (1 percent voter-approved and 5 percent operating), Solid Waste (4 percent operating) and Storm Water (25 percent voter-approved). The estimated average customer impact is \$3.24 per month.

Pension Status - budget cuts were used to fund significant increases in Police and Fire pensions

In FY 2013, the City changed many elements of its pension plans to adjust to the recession and unsustainable benefit levels. Those changes created a positive turnaround in the health of our pension systems (see chart below). The financial industry considers a pension plan healthy if 80 percent of its liabilities are funded. We've met our goal with LAGERS, the plan in which most City employees are enrolled, but we are still far from the 80 percent target for our Police and Fire plans.



The result of the changes made to interest income assumptions has reduced the percentage of liability that is funded. The combination of all of our changes should see steady improvement in the years to come.

Continued Sales Tax Erosion due to Online Sales

Sales tax in Columbia pays for many of the services our community relies on: road and sidewalk

repair, the bus system, the airport, parks, police, fire and nearly everything else outside of City utilities. While the federal government continues the massive subsidy of online retailers, we will continue to lose resources that would otherwise pay for all the services listed above. The erosion of sales tax per capita amounts to \$10 million every year.

I am convinced the growth of internet transactions is going to continue to increase. On top of that, we will have thousands fewer shoppers in our city. We have a severe revenue problem. In many ways, a City Manager is a steward of City government. Stewardship is defined as the protection of something considered worth caring for and preserving. As a steward, I recommend three actions to begin to change our fate.

1. Until the federal government ends the massive subsidy of online retailers, we must recognize that the only action within our power to address our shrinking revenue, is to move away from the use of sales tax as a funding source. We should look to property tax for future ballots for public safety and roads.
2. We need not labor in darkness. We should conduct a study of our retail economy. What parts of the retail industry compete well with the internet? What products do we as shoppers leave our city to buy? What could our commercial landlords do with that information?
3. Finally, I recommend we collaborate with Boone County to place a Use Tax on the ballot this November. This tax will not have a significant impact in the short term, but if the federal government phases out the massive tax subsidy of internet retailers, we would be positioned to receive sales taxes from internet purchases.

Implementing the Strategic Plan in an Era of no revenue growth

Our Strategic Plan envisions a Columbia that is the best place for *everyone*...not just some...to live, work, learn and play. It's a community where people earn enough to support their families. It's a place where residents feel safe and secure, know their neighbors and like their neighborhoods. A Columbia where, regardless of where they live, families know they can rely on police and fire protection, utility services and well-maintained streets and transit systems. They choose to call Columbia "home" because life is good here.

In the absence of new money, it can be very difficult to implement change on the scale envisioned in the Council's Strategic Plan. So we are left to accomplish what we can, with what we have. As you will see in the remainder of this message, some impressive results have been achieved quickly, but future accomplishments will be a struggle against a lack of resources.

That said, we have accomplished something truly remarkable. We have begun to close the employment gap between white and black Columbians. The American Community Survey measures unemployment by race; they've measured it since 2005. The gap is now the smallest we've ever seen. When the City Council established the strategic plan, African American unemployment was 15.5% in Columbia. Today it's 11.9%. We still have work to do, but we're gaining on our goal.

To enable continued progress, I am recommending the use of \$560,349 of our FY 2016 savings to continue our work to implement the strategic plan.

Strategic Priority: Economy - Jobs that Support Families

Jobs are Social Equity

Working with our partners, the Economic Development Department and the City Council have helped to create or retain over 1,000 jobs at companies like Dana, Kraft, NorthWest Medical Isotopes and Aurora Organic Dairy. We do this because we realize that jobs are social equity. The only path out of poverty is a good job that pays a living wage. Working with our partners in the county and state governments, we will continue our mission of creating high quality jobs.

One of our most important strategic plan efforts was to invest time and energy into start-ups, especially businesses that have traditionally been disadvantaged. Jim Whitt has accomplished much in a short time. Through his efforts, we have lowered the barriers we have that keep those with criminal histories from starting their own business. We've lowered the amount of insurance we require to work for the City, giving small businesses more opportunity to compete for City contracts. Continuing Jim's work will cost \$36,000. This is part of the \$560,349 I have recommended for the use of FY 2016 savings.

Columbia Regional Airport is an economic driver that supports at least 745 jobs and a \$27 million annual payroll; not a bad return on the City's \$2 million annual investment. The number of people flying from Columbia Regional is six times higher than it was in 2009, but with 64,000 people boarding planes every year, the terminal is only half the size it should be. We are making progress assembling the funding to build a new terminal. Voters agreed to increase the lodging tax paid by visitors, to help construct the new airport terminal in order to handle more flights, meet federal safety and security requirements, comply with ADA requirements and be accessible to persons with disabilities. The State of Missouri will provide an initial investment of \$2.5 million in its FY 2018 budget. It is my hope that State support for the terminal project eventually will reach \$10 million. The Federal Aviation Administration will commit up to \$20 million for this purpose if we closely follow the process they require to build the new terminal.

In the coming year our focus at the airport will be on the success of our new direct flight to Denver. This includes marketing the service and building more parking than we have ever needed before. We will do this as inexpensively as we can, using gravel we made out of our old taxiways and our own staff constructing the new lots.

Strategic Priority: Social Equity - Improving the Odds for Success

Much of the City's work in this area of the Strategic Plan focuses on community building in neighborhoods where a sense of community has been absent or minimal. These are neighborhoods where people may not know their neighbors and, with the notable exception of the Ridgeway Neighborhood Organization in the Central neighborhood, folks living there don't come together as a community. Part of our plan has been to organize meetings so that it is as easy as possible for all to attend: we provide food, transportation, child care and the opportunity to apply for City jobs online. We facilitate conversation by asking fundamental questions about what neighbors want their neighborhood to be. I am grateful to New Chapter Coaching for their excellent work on this effort. Our hope is that as this work continues, people experience permanent improvement in the community "feel" of the neighborhood...that they know each other

and help one another thrive.

Strategic Plan Implementation FY 2018

N. 8 th Street Cottages – Community Land Trust	\$200,000
Climate Assessment Implementation	\$35,000
Marketing, Communication and Printing	\$10,000
Food for Neighborhood Meetings	\$5,000
STEM Initiative – Public Works	\$15,000
Community Scholars	\$20,000
Step Up to Leadership	\$10,000
Neighborhood Park Fun Days	\$5,000
Supplier Diversity Contract	\$36,000
Other	\$64,000
Streets/Sidewalks/Street lights infrastructure	<u>\$160,349</u>
	\$560,349

Our partnership with the Columbia Public Schools has been particularly helpful. They have made schools available for community meetings and allowed our staff to become active participants in the schools, especially our community police officers. The District's remarkable work to improve graduation rates has been a powerful force helping all groups, but especially African-American students graduate (up 13% in just 5 years), get a job and move out of poverty.

A notable success is highlighted by the work of the Columbia Insurance Group, which recently hosted a neighborhood party for the Whitegate area, bringing together local businesses, providing a safe, family-focused get-together for folks to meet each other and learn about many resources available to make life better. The United Way has been a particularly meaningful partner in this work.

Finally, I would like to tell you the story of Mekhia Thompson and her efforts to build a sense of community in the Indian Hills area (our East strategic plan neighborhood). Staff reached out to Shelter Insurance and the company, as a result, funded a Success Grant scholarship that Mekhia won. To receive the scholarship she needed to perform a meaningful public service or project. She organized a July 8 event at Indian Hills Park to get her neighbors out, meet each other and connect with community police officers. She hopes it will be an annual event. Thanks to Shelter Insurance, Mekhia's Success Grant can be applied to her college expenses and is renewable up to four years.

Strategic Priority: Public Safety - Safe Wherever you Live, Work, Learn and Play

The Public Safety portion of the General Fund budget is by far the largest. The Council has just under \$60 million in discretionary funding available to it in a typical year and dedicates over \$40 million of that to public safety, or \$2 out of every \$3. The remaining \$1 is used to fund the other 12 City departments that make up the General Fund.

Just after we adopted our current FY 2017 budget, we received a much needed grant from the

federal government to add four more community police officers. We have two of the four in post now and will soon complete the hiring to have all four. These positions will expand our community policing efforts. The first team is assigned to the Whitegate neighborhood. In FY 2018, we will add four positions by civilianizing roles that do not require police powers.

Community Policing

The Columbia Police Department's Community Outreach Unit (COU) is our newest community policing initiative. Citizens helped choose their officers. Even though our efforts are best described as incremental, we already are seeing incredible impact. Stories of the team's work have been posted on social media by the residents we serve, and those have gone viral in short order (see my recent State of the City message for details). Six officers, one sergeant, and one lieutenant made up the core team when we started community policing. This year we were able to increase this by four more officers bringing our total to 10. This represents a roughly \$1 million investment in community policing, or 5 percent of the Police Department budget.

Seven of Eight categories of Crime are down significantly

We've completed one year of neighborhood-based community policing and the preliminary results are in. Seven of the eight categories of crime we worry about the most are down. They have fallen by double digits. This is outside the standard deviation. It is not normal variation from year-to-year.

Our strategic plan neighborhoods equate to about 4.5 percent of the geographic area of the city and just under 14 percent of the city's population. Since we started community policing, these neighborhoods are responsible for half of the drop in crime city-wide.

- 846 fewer calls to 911
- 38% reduction in shots fired calls
- 24% reduction in rape
- 53% reduction in robbery
- 50% reduction in aggravated assault
- 24% reduction in burglary
- 14% reduction in larceny-theft
- 16% reduction in motor vehicle theft

Overall, if you add all of these together, we experienced a 30% drop in crime in just one year in our strategic plan neighborhoods. This kind of work sends ripples throughout the city. When crime drops this far in a part of the city, it drops in all of the city.

For an example, look at Aggravated Assaults

In one year, aggravated assaults dropped by 103 city-wide. 64 of those 103 fewer assaults didn't occur in our strategic plan neighborhoods, the neighborhoods with community policing. Another way to view this is that 14% of the city has seen 54% of the drop in assaults. So city-wide, aggravated assaults fell by 27%. In the neighborhoods with community policing, they fell by 50%.

A New North Precinct - Decentralizing Our Approach

We're gradually balancing community access to Police services in the strategic areas. The Boone Community Center substation now serves Central Neighborhood residents. Ward 3/East Neighborhood residents connect with the Community Outreach Unit and other police officers at a leased townhome (\$300/month or \$3,600/year) near Indian Hills Park, and the North neighborhood is served by a substation at 5305 Edenton.

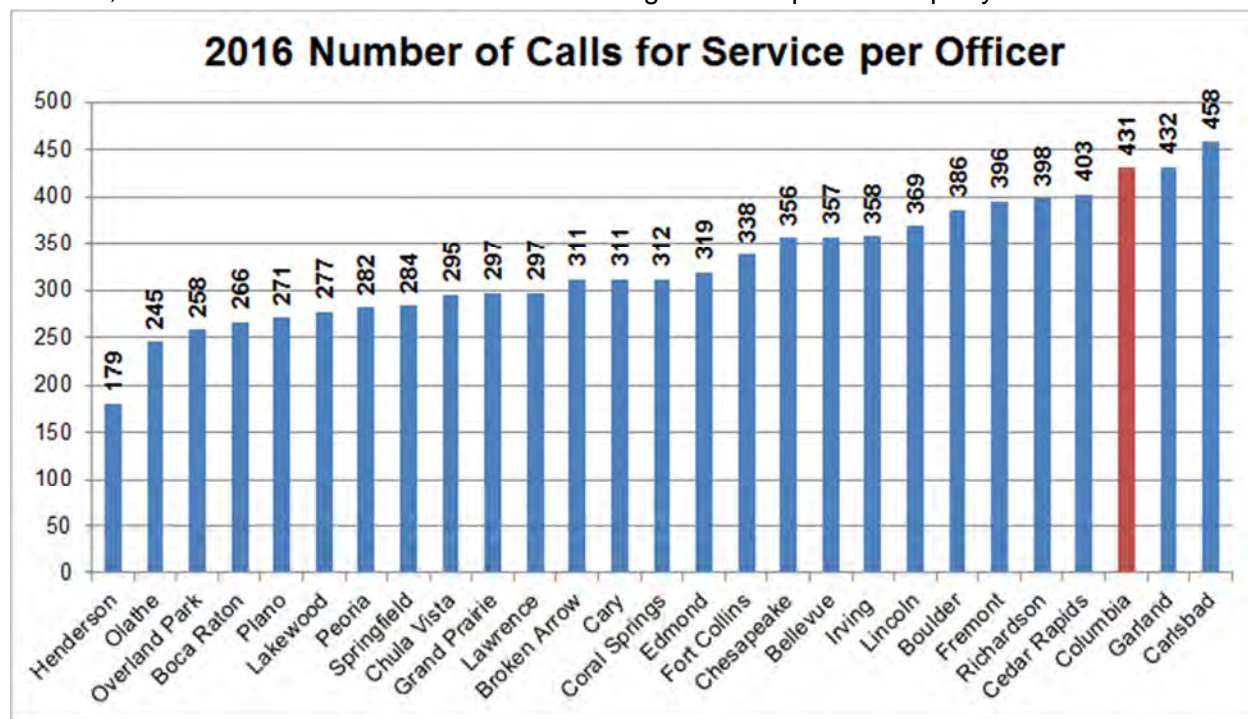
Using part of the proceeds from the 2015 voter-approved capital improvement sales tax extension, we've purchased land (\$484,400) in Ward 2, near Auburn Hills Park, for a north side police station. The building, which has a budget of \$9.7 million (minus the cost of the land), is being designed this year. We hope to begin construction in FY 2018.

Accreditation

It's possible that both our Fire and Police Departments will become accredited in the coming years. This is the gold standard for a non-biased, external validation that we provide services using the best practices in the field today.

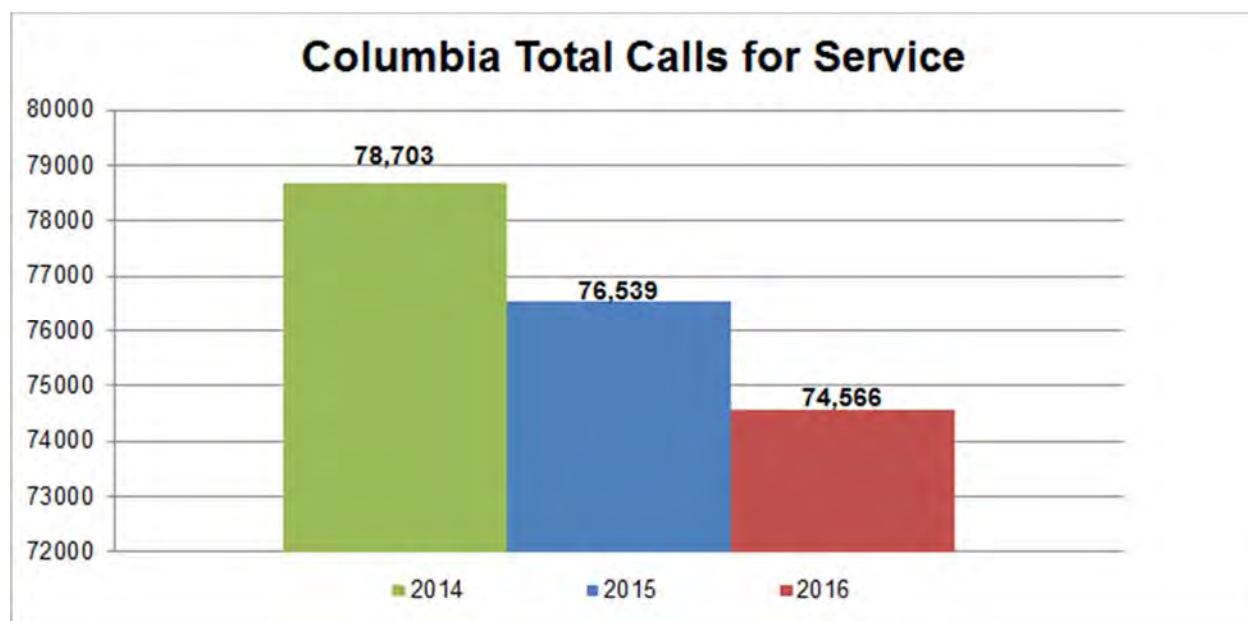
Police and Fire response times - the need for dedicated Public Safety funding

When we compare the calls each of our officers responds to, we are on the high end of the list. In 2016, Columbia Police Officers were answering 431 calls per officer per year.



While our efforts at community policing and the Contact Center help to reduce the number of calls to 911 (we saw nearly 2,000 fewer last year), they alone will not get us to a point where we

reach the average number of calls per officer of 329.



In addition, the Fire Department struggles with response times in three areas of our city. The Northwest, Southwest, and East areas of town do not receive the four-minute response times we aspire to provide. The need for dedicated Public Safety funding that does not rely on sales tax is clear. To accomplish this, I recommend a property tax-based ballot in April of 2018 to significantly reduce response times (by adding positions) for both departments.

Strategic Priority: Infrastructure - Connecting the Community

Water

Our Water Utility is in the process of planning its next 10 years of needed infrastructure expenses. Through an exhaustive public planning process we will decide how much water we will need in the future and what qualities of water our community desires. This work will inform a ballot in FY 2018 listing those projects needed to achieve the goals identified in the planning process. It is too early to commit to a dollar amount or water rate that will be needed, but this work should be completed in FY 2018. This ballot should be prioritized to occur after a public safety ballot.

Streets and Sidewalks

The streets and sidewalks budget is heavily funded through the transportation sales tax. The budget was reduced last year by \$351,000 so we could fund three additional police officers. This leaves the budget for this purpose at \$7,082,000. Our citizen survey indicates that the public would like more investment in roads, however, given the condition of the retail economy, increased funding is highly unlikely. Once public safety and our water needs are addressed, I recommend pursuing a ballot to be dedicated 100% to maintenance of neighborhood streets. I believe the soonest this could occur would be FY 2019.

Public Transit

Recently, Olsson Associates completed an analysis of our transit system. They recommended deleting some routes to better serve the core routes (which are far more heavily used). They recommended using a “flex” system where riders could schedule a ride to the nearest bus stop as a replacement for the low-use routes. This is a problematic recommendation due to the fact that we are experiencing significant deficit spending in transit. For FY 2018, we must reduce our spending by \$575,000. Additionally, this service is supported by sales tax, which means shrinking revenue looking forward.

This budget meets the required spending reduction by changing four routes to off-peak schedule during all normal transit hours (light green, purple, orange and brown), eliminating the dark green route, expanding the light green and black routes to cover current users of dark green route, eliminating the pink route, and implementing a pilot flex zone program for areas of pink route not served by any other routes.

We will also be rebranding the service for many reasons. Now called, “GoCOMO”, we will begin changing signs, software, etc. immediately. This is a good time to do this given the proposed changes in services.

Strategic Priority: Operational Excellence

City Employees are Engaged and Excel at Customer Service

Overall citizen satisfaction with the quality of City employee customer service has hovered near 70 percent for several years, beating regional benchmarks by 17 percent and national benchmarks by 21 percent in 2016, and two-thirds of citizens said they know who to contact when they need our help. With the rollout of our Contact Center, we expect these numbers to increase even more in the coming years.

Contact Center

Over the last two years, our customer Contact Center has reduced the number of possible phone numbers you must wade through to reach us by more than half. We had 154 numbers in the phone directory when we started the implementation. Now there are 70. In the coming year, unless there’s an emergency or need for a Text Telephone, we will replace the remaining 70. Because we’ve developed the center in manageable steps and hired people with a passion to help others, we’re getting rave reviews from customers. They love not getting transferred from office to office when they call. Eighty-one percent of the calls we receive at the contact center are handled with one call. At Mayor Treece’s request, we have accelerated the full launch of the Contact Center. We’re preparing a public announcement and branding effort and disconnecting excess phone numbers as we reach full implementation. The number for the Contact Center is (573)874-CITY.

Pay and Benefit Changes

Our employees are some of the best you will ever see. As I mentioned before, citizen satisfaction with the service they provide is much higher than regional or national averages. I receive many email messages and phone calls praising employees who go above and beyond to help residents. Unfortunately, given the lack of revenue and the cost spikes in pensions and health care, funding is just not available to offer a raise to our employees this year. This pains me greatly when I consider that all service lines of the city government are 30% understaffed and we still produce

industry leading service levels. The Council has approved using part of their half of the Incentive Based Budgeting savings from FY 2016 to fund twenty-five payments of forty dollars (\$40.00) per payment to City employees at a total cost of \$1.1 million.

In the Employee Benefit Fund, we have used fund balance to overcome significant increases in the cost of claims in our health plans. This forestalls for one year the need to make any drastic changes. However, I believe it will become necessary, perhaps as early as next year, to close our most expensive plan, the \$750 deductible plan.

I am growing more and more concerned about overall morale moving forward; with no or minor raises, it can be difficult for even our best colleagues to maintain a positive outlook. Turnover has historically been very low for the city government, but is beginning to increase. Additionally, 24% of our workforce will be eligible to retire within the next four years. This represents a lot of institutional knowledge that could leave. This is yet another example of the need to move away from the dependence on sales tax where possible.

Use of FY 2016 savings from the Incentive Based Budgeting initiative.

Five years ago, the City Council implemented a technique to encourage frugality in our operations. It is called Incentive Based Budgeting. The idea is fairly simple; if the staff can end the budget year without spending everything the budget would allow, the savings are split in half, 50% to be programmed by the General Fund departments that created the savings, and 50% is returned to the City Council for use for its priorities. Because we instituted the 45-day hiring delay and did not replace items such as fleet vehicles, we were able to come in under budget by \$4.4 million in FY 2016. Our practice has been that we decide what to do with the savings in the budget process with departments sending to Council the accounts into which they will place their savings, and the Council approving the uses for the their 50%. Following are approved use of the Council's half (\$2.2 Million) of the FY 2016 savings:

- \$1,093,598 million for twenty-five (25) payments of forty dollars (\$40.00) per payment to City employees in the General Fund, Recreation Services, Transit, Airport, Mid-Missouri Solid Waste Management District, Non-Motorized Grant and CDBG. The same payment would be made by non-General Fund Departments from their fund balances.
- \$360,349 for Strategic Plan implementation (see the Social Equity section of this letter for more detail).
- \$200,000 for North Eighth Street Cottages – Community Land Trust (part of Strategic Plan implementation)
- \$250,000 Job Point (execution of contract for services required by October 1, 2019).
- \$150,000 to be used for Economic Development initiative.
- \$100,000 for Vision Zero implementation.
- \$50,000 to provide grants to taxi providers to purchase accessible vehicles as requested by Chuck Graham, Chair of the Disabilities Commission

We are looking at lean years ahead. We will not be able to do everything we hope to do. We will have to change how we have always done things if we want to thrive as an organization dedicated to the service of others.

That said, we still have capacity to make a difference where it matters.

Many Thanks

Producing a budget with 20 departments, 52 separate spending plans and hundreds of service lines is no small task. No city manager can do this alone, and I thank the individuals who work so diligently to help me - and the community - achieve our goals. My profound thanks to all Department directors and especially City Finance Director Michele Nix, Budget Officer Laura Peveler, Budget Supervisor Sarah Talbert and their staff, Community Relations Director Steve Sapp, and Civic Relations Officer Toni Messina for their excellent work and ongoing stewardship of the community.

All FY 2018 financial information is summarized in the "Budget in Brief" and detailed in other parts of the document. Residents may read the budget and related material online at CoMo.gov or review a printed copy at the City Clerk's Office or at the Finance Department in City Hall.

Best Regards,

A handwritten signature in blue ink, appearing to read "Mike Matthes", with a long, sweeping horizontal line extending to the right.

Mike Matthes
City Manager

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CERTIFICATION

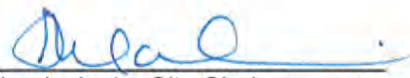
The undersigned hereby certify that the attached document is a true copy of the annual budget of the City of Columbia, Missouri for the Fiscal Year beginning on October 1, 2017 and ending on September 30, 2018, as finally adopted by the City Council on September 18, 2017.

IN WITNESS WHEREOF, I have executed this certification on this **18th** day of **September, 2017**.


Mike Matthes, City Manager

IN WITNESS WHEREOF, I have executed this certification and affixed the corporate seal of the City on this **18th** day of **September, 2017**.




Sheela Amin, City Clerk

FY 2018 Budget Amendments

Adopted September 18, 2017

Council Reserves:

Council Reserve Available	\$91,000
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Remaining Council Reserve Available to allocate during FY 2018	\$91,000
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Other Council Changes

General Fund

E Decrease in PILOT from Electric Fund - decrease operating rate increase from 1% to 0%	(\$91,000)
Decrease in General Fund Revenues from Proposed budget	(\$91,000)
E Decrease in Electric expenses - reduce operating rate increase from 1% to 0%	(\$11,155)
E Decrease City General Contingency	(\$79,845)
P Decrease City General Miscellaneous Contractual	(\$23,109)
P Increase in Parking expenses - increase parking permits \$5/month	\$23,109
Increase in General Fund Expenses from Proposed budget	(\$91,000)

Net General Fund Impact - Amount that needs to be cut to keep general fund balanced	\$0
--	------------

Transit Fund

Change 4 routes to off-peak schedule during all normal transit hours (light green, purple, orange, and brown), delete dark green route, expand light green and black routes to cover current users of dark green route, delete pink route, implement a pilot flex zone program for areas of pink route not served by any other routes	\$0
No change in expenses from Proposed budget	\$0
Add back Overtime for special events	\$20,000
Increase in expenses - would decrease reserves	\$20,000
No increases to Paratransit fees - keep at \$2/ride	(\$50,000)
Decrease in revenues - would decrease reserves	\$50,000
P Expenses - increase parking permits by \$5/month	\$781
E Expenses - decrease electric rate increase (from 1% to 0%)	(\$1,811)
Decrease in expenses - would increase reserves	\$1,030

Water Fund

M Expenses - \$1,000 payment to employees (\$40 over 25 pay periods)	\$123,582
E Expenses - decrease electric operating rate increase from 1% to 0%	(\$5,705)
P Expenses - increase parking permits by \$5/month	\$733
Increase in expenses - would decrease reserves	\$118,610

Electric Fund

E Revenues - reduce operating rate increase from 1% to 0%	(\$1,301,000)
E Electric expenses - reduce operating rate increase from 1% to 0%	(\$6,317)
E Expenses - decrease PILOT transfer to the general fund	(\$91,000)
Net impact - total expenses would decrease more than revenues - reserves would increase	(\$1,203,683)
M Expenses - \$1,000 payment to employees (\$40 over 25 pay periods)	\$230,583
P Expenses - increase parking permits by \$5/month	\$3,612
Increase in expenses - would decrease reserves	\$234,195
Net impact - would decrease reserves	\$1,437,878

Sewer Fund

M Expenses - \$1,000 payment to employees (\$40 over 25 pay periods)	\$103,547
E Expenses - decrease electric operating rate increase from 1% to 0%	(\$20,662)
P Expenses - increase parking permits by \$5/month	\$49
Increase in expenses - would decrease reserves	\$82,934
Net impact - total expenses would increase - reserves would decrease	\$82,934

FY 2018 Budget Amendments

Adopted September 18, 2017

Parking Fund

P Revenues - increase parking permits by \$5/month	\$131,193	
M Expenses - \$1,000 payment to employees (\$40 over 25 pay periods)	\$12,276	
E Expenses - decrease electric operating rate increase from 1% to 0%	(\$2,802)	
P Expenses - increase parking permits by \$5/month	\$440	
Decrease in reserves from proposed budget	<u>\$9,914</u>	

No expenses have been calculated for a residential parking program at this time. Staff would need more direction on the scope of the program.

Solid Waste Fund

M Expenses - \$1,000 payment to employees (\$40 over 25 pay periods)	\$142,329	
E Expenses - decrease electric operating rate increase from 1% to 0%	(\$1,664)	
P Expenses - increase parking permits by \$5/month	\$49	
P Expenses - increase transfer to MMSWMD to cover increased parking permit costs	\$12	
Increase in expenses - would decrease reserves		<u>\$140,714</u>

Storm Water Utility Fund

M Expenses - \$1,000 payment to employees (\$40 over 25 pay periods)	\$11,983	
Net Impact - total expenses would increase - reserves would decrease		<u>\$11,983</u>

Convention and Visitors Fund

M Expenses - \$1,000 payment to employees (\$40 over 25 pay periods)	\$11,787	
Net Impact - total expenses would increase - reserves would decrease		<u>\$11,787</u>

Mid Missouri Solid Waste Management District

P Revenues - increase transfer from Solid Waste to cover parking permit increase		\$12
E Expenses - decrease electric operating rate increase from 1% to 0%	(\$86)	
P Expenses - increase parking permits by \$5/month	\$98	
Net Impact - total expenses would increase - reserves would decrease		<u>\$0</u>

CDBG Fund

P Revenues - increase CDBG grant to cover increase in expenses		\$195
P Expenses - increase parking permits by \$5/month		<u>\$195</u>
Net Impact - no change in reserves		<u>\$0</u>

Railroad Fund

M Expenses - \$1,000 payment to employees (\$40 over 25 pay periods)	\$3,665	
E Expenses - decrease electric operating rate increase from 1% to 0%	(\$140)	
Net Impact - total expenses would increase - reserves would decrease		<u>\$3,525</u>

Recreation Services Fund

E Expenses - decrease electric operating rate increase from 1% to 0%	(\$3,823)	
P Expenses - increase parking permits by \$5/month	\$293	
Net Impact - total expenses would decrease - reserves would increase		<u>\$4,116</u>

Airport Fund

E Expenses - decrease electric operating rate increase from 1% to 0%	(\$1,019)	
Net Impact - total expenses would decrease - reserves would increase		<u>\$1,019</u>

Employee Benefit Fund

M Expenses - \$1,000 payment to employees (\$40 over 25 pay periods)	\$4,031	
P Expenses - increase parking permits by \$5/month	\$74	
Net Impact - total expenses would increase - reserves would decrease		<u>\$4,105</u>

Self Insurance Fund

M Expenses - \$1,000 payment to employees (\$40 over 25 pay periods)	\$4,031	
P Expenses - increase parking permits by \$5/month	\$74	
Net Impact - total expenses would increase - reserves would decrease		<u>\$4,105</u>

Custodial and Building Maintenance Fund

E Revenues from other depts - decrease electric operating rate increase from 1% to 0%		(\$5,512)
M Expenses - \$1,000 payment to employees (\$40 over 25 pay periods)	\$17,797	
E Expenses - decrease electric operating rate increase from 1% to 0%	(\$5,512)	
P Expenses - increase parking permits by \$5/month	\$440	
		<u>\$12,725</u>

FY 2018 Budget Amendments

Adopted September 18, 2017

Net Impact - expenses increase more than revenues decrease - reserves would decrease	(\$18,237)
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Fleet Operations Fund

M Expenses - \$1,000 payment to employees (\$40 over 25 pay periods)	\$50,362
E Expenses - decrease electric operating rate increase from 1% to 0%	(\$650)
P Expenses - increase parking permits by \$5/month	\$98
Net Impact - total expenses would increase - reserves would decrease	\$49,810

Information Technology Fund

M Expenses - \$1,000 payment to employees (\$40 over 25 pay periods)	\$62,724
P Expenses - increase parking permits by \$5/month	\$2,685
Net Impact - total expenses would increase - reserves would decrease	\$65,409

Community Relations Fund

M Expenses - \$1,000 payment to employees (\$40 over 25 pay periods)	\$38,783
P Expenses - increase parking permits by \$5/month	\$2,068
Net Impact - total expenses would increase - reserves would decrease	\$40,851

Utility Customer Services Fund

M Expenses - \$1,000 payment to employees (\$40 over 25 pay periods)	\$23,453
P Expenses - increase parking permits by \$5/month	\$1,140
Net Impact - total expenses would increase - reserves would decrease	\$24,593

Staff Requests:

Transit

Reduce University Shuttle temporary funds	(\$158,776)
Reduce University Shuttle social security	(\$12,146)
Net Impact - total expenses would decrease - reserves would increase	\$170,922

Custodial and Building Maintenance Fund

Reassign (2) Sr. Building Maintenance Mechanics from A10 to A11	\$10,217
Net Impact - total expenses would increase - reserves would decrease	\$10,217

Position Changes:

Community Relations

Reassign (1) 0.65 FTE Community Relations Specialist to Graphic Artist	0.00
Reassign (1) 1.00 FTE Graphic Artist to Videographer	0.00

Community Development

Reassign (1) 1.00 FTE Engineering Technician to Right of Way Technician <i>(approved by Council 8/7/17)</i>	0.00
Add (1) 1.00 FTE Engineering Technician (position authorized, but not funded. <i>(approved by Council 8/7/17) *</i>	1.00

Finance

Add (1) 1.00 FTE Assistant Controller to the budget document <i>(position offset with funding from Pension Administrator position - approved by Council 8/21/17)</i>	1.00
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TOTAL FTE Position change	2.00
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** When Council approves public right of way permit fees, the revenues from the fees and the expenses for the position can be appropriated and the position can then be filled.*

BUDGET IN BRIEF

Introductory Comments and Budgeting 101

Investing in the public services that our community cares about is the priority of our annual budget process. This budget in brief section will provide readers with a snapshot view of the various departments included in the budget, their funding sources and uses, and highlights of significant changes in the FY 2018 budget.

The FY 2018 budget covers the time period of October 1, 2017 through September 30, 2018. Our city's population is estimated to be 122,368 during FY 2018 (up from 119,996 for FY 2017) and our city government workforce will include 1,497.90 permanent positions (up 9.00 FTE).

The City of Columbia is considered to be a full-service city which means that we provide the basic city services of police, fire, street maintenance, health, and parks and recreation, as well as other services (such as water, electric, sewer, solid waste, airport, and bus) which many cities do not provide.

The City prepares four separate financial documents which include the Budget, Comprehensive Annual Financial Report (CAFR), Capital Improvement Plan (CIP), and the Ten Year Trend Manual. The City's budget looks ahead one year and provides the next year's funding for each of the departments. The CAFR looks back one year and provides information on the actual revenues and expenditures for the past year. The CIP looks ahead ten years and identifies all capital and infrastructure needs the city has for streets and sidewalks, public safety, parks and recreation, water, electric, sewer, solid waste, parking, storm water, transit, and airport. The Ten Year Trend Manual provides a look back at the past ten year's of actual financial data, provides an analysis, and identifies trends and warning signs. The city's budget has been awarded the Government Finance Officers Association (GFOA) Budget Award for 21 years and the CAFR is reviewed by external auditors each year and has been awarded the GFOA Excellence in Financial Reporting for 36 years. The City utilizes the information in the CAFR, CIP, and Ten Year Trend Manual as input during the budget process.

Our overall city budget contains 52 separate budgets which are accounted for in seven different types of funds (General Fund,

Capital Projects Fund, Debt Service Funds, Enterprise Funds, Internal Service Funds, Special Revenue Funds, and Trust Funds). A definition of each of these types of funds can be found in the glossary section at the end of the budget document.

The City must follow governmental accounting standards. These standards require the City to separate different activities into different types of departments and funds so that the funding sources and uses are kept separate and reported in a particular manner.

In an effort to make the information more easy to understand and locate, the City divides the 52 budgets into seven focus areas. The chart at the bottom of the page illustrates the focus areas and the budgets contained in each area.

Of the various types of funds, there is a lot of focus on the General Fund. It consists of 19 budgets that provide the services that most people associate with local government such as police, fire, health, and street maintenance.

Our budget process is detailed in the General Information Section on page 68. The City Manager delivers a proposed budget to the City Council and public by the end of July. The Council holds three public hearings on the budget which allow citizens to give their input on the budget. The budget is adopted by the City Council at the second Council meeting in September and a final budget document is prepared at the end of September.

What information can be found in the budget document? Within each department, the reader will find key information about that department including a description, objectives, highlights/significant changes, budgets by category, authorized personnel, debt, capital projects, rate information, fees, fines, and charges associated with the department as well as ten year trend information on total revenues, total expenses, net change in position, funding equity, cash and available resources, and employees per thousand population. In addition, the document contains five year forecasts for the utility, transportation, supporting activities, and parks related funds.

City of Columbia - 52 Budgets - 7 Focus Areas



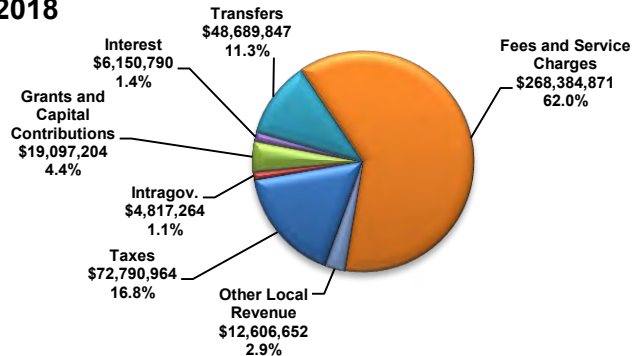
A general information section at the beginning of the document provides an overall organizational chart, city profile, fund structure, vision statements, and fiscal policies. An overall summary section provides a variety of revenue and expenditure summaries as well as summaries for capital projects,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

Readers will note that the FY 2018 total funding sources of \$432,537,592 are lower than financial uses of \$455,718,617. Funds outside of the General Fund are allowed to have expenditures above revenues so that accumulated balances are used in accordance with our budget strategies and guidelines. A common practice in these other funds is to accumulate cash over a few years and then use down that cash to pay for a capital project.

Total City Funding Sources - Where the Money Comes From

FY 2018

Taxes	\$72,790,964
Intragovernmental	\$4,817,264
Grants and Capital Contributions	\$19,097,204
Interest	\$6,150,790
Transfers	\$48,689,847
Fees and Service Charges	\$268,384,871
Other Local Revenue	\$12,606,652
Lease/Bond Proceeds	\$0
Appropriated Fund Balance	\$0
	<u><u>\$432,537,592</u></u>



Inc/(Dec) from Estimated FY 2017 \$3,326,998 0.8%

The City has a wide variety of funding sources; however not all of the sources can be allocated to any department budget. For example, the rates charged by a particular utility, such as the electric utility, can only be used to fund the electric department's expenses. Among the taxes the City charges, some are dedicated for a particular purpose (capital improvement sales tax, transportation sales tax, and parks sales tax) and can only be allocated to certain department budgets (capital projects, streets, transit, airport, and parks). Other taxes (property taxes, and the one percent general sales tax) can be allocated to any department (police, fire, health, streets, finance, parks, etc.).

Fees and Service Charges is the largest funding source and includes the rates which are charged to our citizens for the services we provide (utilities, transit, recreation, etc.) as well as the amounts our supporting activity departments charge to the other City departments for services they provide (custodial, fleet, computers, etc.). For FY 2018, this revenue source reflects an increase of \$8.0 million or 3.1% over Estimated FY 2017. For our residential utility customers, there are residential rate increases for Water (4% operating), Sewer (1% voter approved and 5% operating), Storm Water (25% voter approved) and Solid Waste (4% operating). We estimate the average monthly customer impact to be \$3.24.

In the Solid Waste budget, there are also increases for commercial services and landfill fees. The Solid Waste utility completed a cost of service study in FY 2015 and the major focus in the next five years will be to follow a rate path to reach a cost recovery on each of the various services provided as well as looking for lower cost options to provide those services.

In the Sewer budget, there are increases in sewer connection fees and hauled liquid waste fees in addition to the residential fee increases.

In the Recreation Services Fees, there are increases in golf fees (greens fees, weekday plan, season passes, golf cart rentals).

Taxes are the second largest source of revenue for the City. Taxes include property taxes (\$0.41/\$100 assessed value), sales taxes (1% general, 1/4% capital improvement, 1/4% parks, and 1/2% transportation), gross receipts taxes (including the hotel/motel tax), and other local taxes (cigarette tax, gasoline tax, and motor vehicle taxes). For FY 2018, total sales taxes are projected at a 1.0% increase, or \$0.5 million above Estimated FY 2017. In the general fund, sales taxes are projected to increase \$237,296 over Estimated FY 2017. FY 2018 property taxes are projected to increase 1.7% from Estimated FY 2017 with no change in the city's property tax rate of \$0.41 per \$100 assessed valuation. The growth in gross receipts taxes as well as other local taxes are projected at a minimal 1.7% increase while hotel/motel taxes are projected at 3% growth from Estimated FY 2017.

Other Local Revenues include license and permit fees, fines, and fees in the General Fund, development fees in the Public Improvement Fund, and miscellaneous revenues in all departments. For FY 2018 these revenues are projected to decrease \$2.6 million or (16.9%) from Estimated FY 2017. These revenues can vary significantly from year to year based on the number of capital projects, auction revenue from vehicles being replaced, etc. A significant decrease occurred in the Electric Fund (\$1.5 million) due to the sale of the Sutter property to the organic dairy company.

Grants and Capital Contributions, which include both operating grants and capital grants, are projected to decrease by (\$2.4 million) or (11.0%) from Estimated FY 2017. This decrease is primarily due to lower funding in airport capital projects (\$4.6 million).

Total City Funding Sources - Where the Money Comes From (continued)

Transfers occur between funds for several reasons. The majority of transfers occur to move accumulated funds from special revenue funds (such as Parks Sales Tax, Capital Improvement Sales Tax, and Transportation Sales Tax) to the Capital Projects Fund to fund specific projects. For FY 2018, transfers into funds are projecting a decrease of \$7,889 from Estimated FY 2017. Increases are shown in the Capital Projects Fund for funding of projects from the Capital Improvement Sales Tax (\$4.7 million) primarily for the north police precinct/municipal service center.

Intragovernmental Revenues are revenues for the General Fund that come from other departments. General and administrative fees are charged to departments outside of the

General Fund for services that General Fund departments provide (such as payroll, accounts payable, human resources, legal, etc.). For FY 2018, general and administrative fees are up \$68,514 or 1.4%.

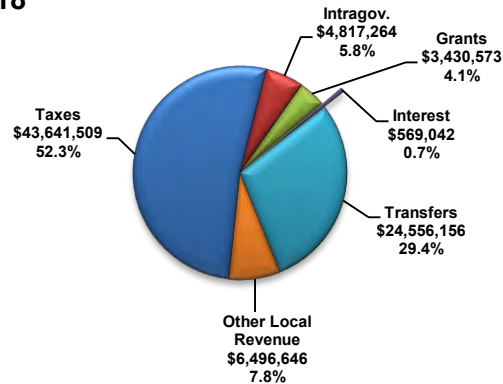
Appropriated Fund Balance is the amount of funds in excess of reserve requirements that the City can use to support General Fund operations and capital projects.

The City's General Fund balance is projected to be 43% for FY 2018 which is above the City's 20% fund balance policy guideline.

General Fund Sources - Where the Money Comes From

FY 2018

Taxes	\$43,641,509
Intragovernmental (G&A)	\$4,817,264
Grants	\$3,430,573
Interest	\$569,042
Transfers	\$24,556,156
Other Local Revenue	\$6,496,646
Appropriated Fund Balance	\$0
	<u>\$83,511,190</u>



Inc/(Dec) from Estimated FY 2017 (\$312,900) (0.4%)

Taxes - In the General Fund, the primary source of revenue (52.2%) is taxes, which includes a portion of the 1% general sales tax, property taxes, gross receipt taxes (on telephone, natural gas, electric, and Cable Franchise Fees), and other local taxes (cigarette, gasoline, motor vehicle license, and motor vehicle sales tax). With the exception of gasoline taxes and motor vehicle license fees which are dedicated for transportation purposes, the rest of the taxes are considered to be general sources and can be used to support any of the twenty General Fund departments. Due to the growth of internet sales which do not collect local sales taxes, this funding source has not kept pace with population growth and inflation. This has limited the City's ability to add critical positions in police and fire as well as all of the other General Fund departments. We estimate that departments are about 30% understaffed due to our limited resources. Sales Taxes are estimated to increase \$237,296 or 1% over Estimated FY 2017 and Property Taxes will remain at \$0.41 per \$100 assessed value.

Intragovernmental Revenue - General and Administrative Fees - The City charges proportionately for all services performed by General Fund departments for enterprise and other City funds (i.e. bids, purchase orders issued, investments, payroll functions, budget, etc.). The fee includes a payment-in-lieu-of-taxes from some of our other City-owned utilities (Sewer, Solid Waste, and Storm Water) equal to the amount they would pay in property taxes. G&A Fees are projecting a \$68,514 or 1.4% increase from Estimated FY 2017.

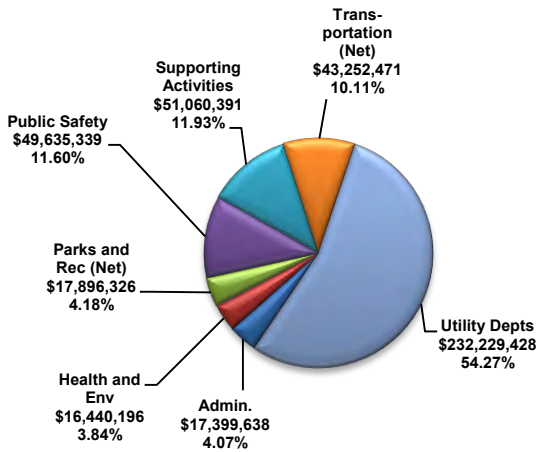
Grants are received primarily in the Health and Public Safety budgets. The Health Department receives federal, state, and county grants which fund nearly 38% of their budget. FY 2018 reflects a (\$31,914) or (0.9%) decrease from Estimated FY 2017. There will no longer be any revenues or expenses associated with the Public Safety Joint Communications (PSJC) operation reflected in the City budget as this operation has been completely transitioned over to the County. The FY 2017 amount of revenues for PSJC was \$286,179.

Transfers

The growth in Transfers is projected to be \$122,666 or 0.5% over Estimated FY 2017. The largest transfers are PILOT (Payment-In-Lieu-Of-Taxes) from the Water and Electric Funds and reflect an amount substantially equivalent to the gross receipts taxes and property taxes which would be paid if the utilities were owned privately. P.I.L.O.T. payments are projected to increase \$372,081 or 2.4% from Estimated FY 2017 based upon modest growth trends and a 4% operating rate increase in Water in FY 2018. P.I.L.O.T. revenue is highly weather dependent. Transfers from Transportation Sales Tax of \$5,998,276 will continue to help fund street, engineering and traffic costs and Parks Sales Tax of \$1,746,684 will continue to help fund parks and recreation costs in the General Fund.

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

Total City Budget Financial Uses - Where the Money Goes (By Function)



FY 2018

Administrative	\$17,399,638
Health and Environment	\$16,440,196
Parks and Recreation (Net)	\$17,896,326
Public Safety	\$49,635,339
Supporting Activities	\$51,060,391
Transportation (Net)	\$43,252,471
Utilities	\$232,229,428
Total Actual Net Spending	\$427,913,789
Other Special Revenue Fds *	\$27,804,828
Total Budgeted	\$455,718,617

Inc/(Dec) under FY 2017 Net Budget (\$10,108,202) (2.31%)

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

Total City Financial Uses - Explanations and Significant Changes

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

For FY 2018, total net financial uses are \$10.1 million lower than the FY 2017 net adjusted budget primarily in the area of capital project funding (Airport, Electric, and Sewer).

Utility Departments include Water, Electric, Sewer, Solid Waste, Mid-Missouri Solid Waste Management District, and Storm Water. In total, utility departments are projected to decrease \$3.7 million, or 1.6% from the FY 2017 adjusted budget. There is a 8.65 FTE net increase in positions primarily due to the addition of positions in the various utility departments.

Highlights for utility departments include:

- Electric reflects a \$5.2 million decrease due to a one time transfer to Transload and a mid-year appropriation for repairs at the Columbia Energy Center. One Engineer/Engineering Specialist was added due to the amount of capital projects planned in the next five years.
- Water reflects a \$0.7 million increase. There is a 4% operating rate increase for FY 2018. Two positions were added to assist in the development of water flushing program.
- Sewer reflects a \$1.9 million decrease primarily due to lower capital project funding for FY 2018. There is a 6% rate increase for FY 2018 (1% voter approved and 5% operating). A Jet Lead Operator was added to meet regulatory requirements and Integrated Management Plan recommendations.
- Solid Waste reflects a \$1.7 million increase primarily due to higher capital project funding and reassignment of refuse collector positions. There is a 4% residential rate increase for FY 2018 along with commercial and landfill rate increases. Two Senior Refuse Collector positions were added to cover the apartment recycling route and growing demand for roll off service routes. In addition, one Custodian position was added for the new Admin and Collection building at the Landfill.

- Storm Water reflects a \$965,299 increase due to higher capital project funding. There is a 25% voter approved rate increase included. An Engineer/Engineering Specialist was added to help with the increase in capital projects, along with an additional Storm Water MS4 Technician for support related to the Integrated Management Plan.

Transportation Departments include Public Works Streets and Engineering, Non-Motorized Grant, Parking Enforcement and Traffic Control, Transit, Airport, Parking, Railroad, Transload, transportation-related capital projects, and special revenue funds that fund the capital projects including the one-quarter cent capital improvement sales tax, one-half cent transportation sales tax, Public Improvement Fund, and the Stadium TDD Fund. There is a 2.05 net decrease in positions. Net transportation department budgets are projected to decrease \$8.1 million or 15.7% from the FY 2017 adjusted budget.

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

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

- Street maintenance funding will decrease \$351,000 due to one time funding from County Road Tax Rebate funds in FY 2017.
- Airport budget is decreasing \$4.3 million. Major projects include design of new terminal complex, design of Runway 2-20 and Taxiway A north extension, and Runway 2-20 isolated pavement remediations
- Transportation Sales Tax funding will be utilized to fund Transit operations \$2.5 million, Airport operations \$1.9 million and provide local match funding for capital projects of \$0.3 million in Transit and \$0.7 million in Airport.

- Parking reflects a decrease of \$0.7 million due to fewer capital projects in FY 2018. Parking permit rates, both regular and reserved, will increase by \$25 per month in the 8th/Cherry and Plaza garages. Of this increase, \$20 per month will be used to fund maintenance projects in those garages. The remainder (\$5 per month) will be used to begin funding for the development of the Residential Parking by Permit Only (RPPO) program. Parking permit rates for all other garages and lots will be increased by \$5 per month to begin funding for the RPPO. There are no meter rate increases proposed.

Public Safety Departments include Police, Fire, Public Safety Capital Projects, Municipal Court, and Public Safety Joint Communications (PSJC). The total public safety departments reflect a \$5.9 million increase or 13.4% for FY 2018 primarily due to funding for the North Police Precinct/Municipal Service Center capital project.

- The Police budget reflects a \$215,286 increase due to health insurance and pension increases. Three civilian permanent positions and one temporary position will be added for FY 2018. These positions cost approximately one-half the cost of officer positions and will effectively free up the time of four officers to return to duties that require police powers.
- The Fire budget reflects a \$0.4 million increase primarily due to increases in pension costs.
- Public safety capital projects reflect a \$5.3 million increase due to funding required for FY 2018 to construct the North Police Precinct/Municipal Service Center.

Parks and Recreation includes general operations, Recreation Services, capital projects, and the Parks Sales Tax Special Revenue Fund. It should be noted that the Parks Sales Tax Fund is a special revenue fund that is used to account for the receipt and transfer of the parks sales tax to the General Fund parks operations, Recreation Services, and Capital Projects. Therefore, while the FY 2018 budget amount is \$24.9 million for all of the parks related funds, it is more appropriate to look at the net amount of \$17.9 million which subtracts out the Parks Sales Tax Fund since the expenditures in the Parks Sales Tax Fund are reflected as revenues in the General Fund, Recreation Services fund, and the Capital Projects fund.

For FY 2018, there is an increase of \$0.9 million which includes higher capital project funding. There are also several golf fee increases included for FY 2018.

Health and Environment departments include Health and Human Services, Community Development, Economic Development, Cultural Affairs, Convention and Visitors Bureau, Office of Sustainability, Community Development Block Grant (CDBG) Fund, and the Contributions Fund. For FY 2018, these budgets reflect a total decrease of \$1.7 million.

- Convention and Visitors Bureau expenses are down \$0.9 million due to the one time expense of tourism development funds in FY 2017 to help construct the Sports Field House in Parks and Recreation. In August 2016 voters approved a temporary 1% lodging tax increase to help construct the new airport terminal project. The City began receiving these funds in January, 2017. In FY 2018 a transfer of \$190,571 will be made to the Airport Fund to provide some of the funding for the design of the new terminal complex.

Supporting Activity Departments include the Employee Benefit Fund, Self Insurance Fund, Custodial and Building Maintenance Fund, Fleet Operations Fund, Information Technology Fund, Community Relations Fund, and the Utility Customer Services Fund. These departments are classified as internal service funds that set fees in order to recover the cost of their operation from other city departments.

- Self Insurance Fund reflects a \$0.5 million decrease due to lower insurance premiums and damage claims.
- Employee Benefit Fund reflects an increase of \$0.6 million due to increases in claims costs.
- Custodial and Building Maintenance reflects a decrease of \$0.5 million due to budget constraints and cuts that were implemented. A Building Maintenance Mechanic and (2) Custodian positions were eliminated in FY 2018.

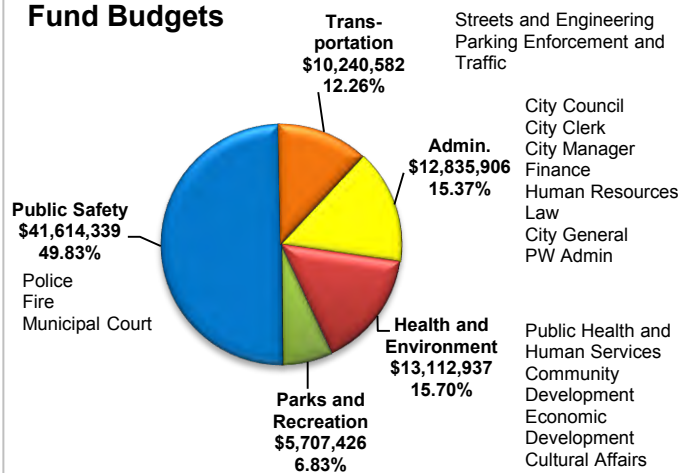
Administrative Departments include City Council, City Clerk, City Manager, Finance, Human Resources, Law, City General, Public Works Administration, General Government Debt, and Other General Government Capital Projects. Total Administrative Departments are down \$2.7 million.

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

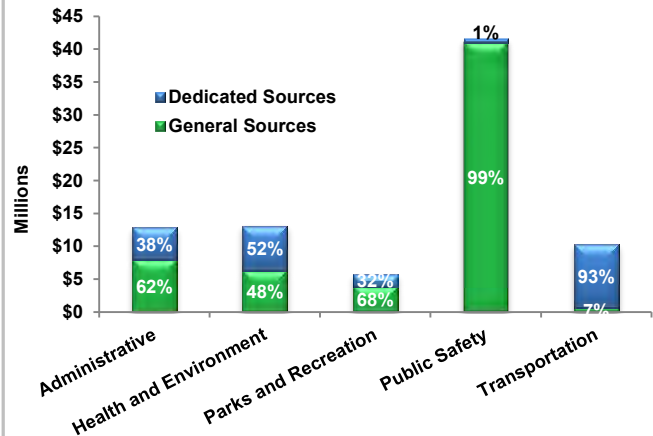
General Fund Budget Financial Uses - Where the Money Goes (By Function)

FY 2018 General Fund Budgets

\$83,511,190



General Fund Dedicated vs. General Sources



General Fund Financial Uses - Explanations and Significant Changes

Public Safety Departments receive the most funding of all areas within the general fund (49.83%). The public safety departments include Police, Fire, Public Safety Joint Communications (PSJC), and Municipal Court. Total general fund public safety departments reflect a \$450,502 increase or 4.1% for FY 2018. The transition of PSJC to their new building is complete, so there will no longer be a City budget for this function. Excluding PSJC, general fund public safety budgets increased \$0.6 million or 1.4%.

In the City's last citizen survey, public safety concerns moved to the top of the list of items the citizens want the City to focus on. The newly adopted strategic plan, which covers the years FY 2016 to FY 2019, has one of the five priorities dedicated to public safety with an emphasis on helping people feel safe wherever they live, work, learn and play.

- The Police budget reflects a \$215,286 increase due to the addition of four police officers with the COPS grant mid-year FY 2017 as well as pension and health insurance increases. There are three additional civilian permanent positions and one temporary civilian position added for FY 2018 which will effectively allow four police officers to return to duties that require police powers. The Police budget receives 98% of its funding from general sources such as taxes.
- The Fire budget reflects a \$0.4 million increase primarily due to increases in pension costs. The Fire budget receives 99.7% of its funding from general sources.
- The PSJC budget is \$0 for FY 2018 as the operation has completed their transition over to their new building and no expenses will run through the City books.

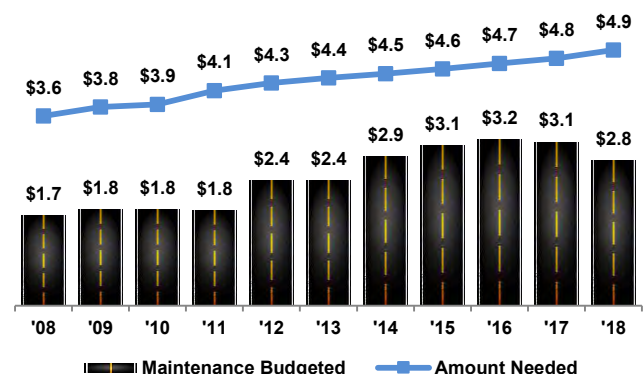
Parks and Recreation reflects an increase of \$57,473 for FY 2018 due to a pension and health insurance increases. The CARE program funding is \$489,787 with part of the funding being used to fund three apprenticeship positions for CARE graduates to get two years of employment, mentoring, and skill development in City jobs that don't require advanced degrees. These positions will be reserved for CARE graduates from the strategic plan neighborhoods.

Transportation Departments include Public Works Streets and Engineering, and Parking Enforcement and Traffic Control. These departments are primarily funded (93%) by dedicated sources which come from the transportation sales tax, gas tax, and motor registration fees.

- The Streets and Engineering budget will decrease \$0.7 million for FY 2018. Street maintenance funding will decrease \$351,000 for FY 2018 due to one time funding from County Road Tax Rebate funds in FY 2017. The graph below shows the street maintenance funding at \$2.8 million which is \$2.1 million lower than the amount needed to adequately fund street maintenance. Due to budget constraints, there are no fleet replacements budgeted for next year.

At the current funding levels, it will take 48.44 years to resurface 1,338 lane miles within the City. On the annual citizen survey, street maintenance funding remains one of the top issues citizens want to see improvement in. We need to work to identify additional funding sources in order to get the funding level up to the required level.

Street Maintenance Needs vs Budget (In Millions)



Administrative Departments include City Council, City Clerk, City Manager, Finance, Human Resources, Law, City General, and Public Works Administration. For FY 2018, there is a \$379,930 decrease or 2.9% decrease.

- The City Council budget reflects an increase of \$18,039 or 7.1% for FY 2018. This is primarily due to the movement of all Council appointed boards and commissions into the City Council budget.
- The City Manager's budget reflects a \$459,280 or 24.2% decrease from adjusted FY 2017 budget. The Council voted to provide a one time \$500,000 contribution of excess general fund balance to the Boys and Girls Club gym project in FY 2017.
- The Finance Department budget reflects an increase of \$112,908 or 2.5% from the adjusted FY 2017 budget. The budget reflects funding for an Assistant Controller position that was added during FY 2017. Due to budget constraints the Pension Administrator position will remain as authorized, but not funded in FY 2018.
- Human Resources reflects a decrease of \$69,116 or 5.6% primarily due to lower intragovernmental charges. An additional 0.50 FTE HR Technician position is approved to address capacity issues for increased payroll setup and documentation, employee record administration requirements, and maintenance of the performance management system. The cost of this position is completely offset by other cost reductions in their budget and by G&A fees charged to budgets outside the general fund.
- The Law Department budget reflects a decrease of \$55,646 or 2.8% for FY 2018 primarily due to employee turnover and lower intragovernmental charges.

Health and Environment departments include Health and Human Services, Community Development, Economic Development, Cultural Affairs, and the Office of Sustainability. For FY 2018, these budgets decreased \$1.7 million or 9.4%.

- The Health and Human Services budget reflects a decrease of \$194,031 or 2.5%. This decrease is mainly in miscellaneous contractual due to grants ending for HEAL and FDA.
- The Cultural Affairs (OCA) budget decreased \$14,134 or 2.6% from the adjusted FY 2017 budget due to 0.25 FTE Senior Administrative Support Assistant position being moved to the City Manager budget. This budget will continue to coordinate the property management agreements between the John William "Blind" Boone Heritage Foundation and the Boone County Historical Society regarding the curation of the Blind Boone Home and the Maplewood House respectively. CAT TV funding of \$35,000 is included for FY 2018.
- The Economic Development budget increased \$7,987 or 1.6% from the adjusted FY 2017 budget. The primary reason for the increase is intragovernmental charges and placing the department's computers on an automatic replacement schedule.
- The Community Development budget reflects an increase of \$37,794 or 0.9% primarily in the area of intragovernmental charges.

Property Taxes

There are no proposed City property tax increases for FY 2018. The property tax rate will remain at \$0.41 per \$100 assessed valuation.

Gross Receipts Taxes

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

Sales Taxes

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

City's Sales Tax Rate Breakdown

(No Changes for FY 2018)

General Sales Tax - funds basic government services	1.000%
Capital Sales Tax - restricted for capital related uses only - expires December 31, 2025	0.250%
Transportation Sales Tax - restricted for transportation uses	0.500%
Permanent Parks Sales Tax - restricted for park purposes	0.125%
Temporary Parks Sales Tax - restricted for park purposes - expires March 31, 2022	0.125%

Total City Sales Tax Rate 2.000%

Residential Utility Rate Changes

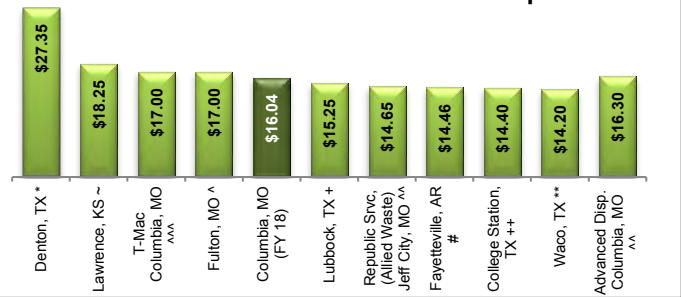
Average Monthly Customer Impact of Rate Increases

Water - 4% operating increase	\$0.90
Sewer - 6% increase (1% ballot & 5% operating increase)	\$1.39
Solid Waste - 4% operating increase	\$0.62
Storm Water - 25% increase *	\$0.33
	\$3.24

* Based on customers having a main floor area from 750 sq. ft to 1,250 sq. ft.

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

Solid Waste Residential Rate Comparison



* 64 gal trash roll cart and 64 gal recycle roll cart

+64 gallon trash roll cart, no curbside recycling, yard waste can be mixed with refuse.

64 gal roll cart is \$14.46, 32 gal roll cart is \$94.7, 96 gal roll cart is \$20.52/month; 2 free recycling bins included, yard waste must be bagged separately from trash and recycling. \$6.20 per additional bag; if lid has any gap, extra bag fee assessed.

^^ 65 gal trash roll cart, 65 gal recycling roll cart

~ 65 gal roll cart. Separate Yard Waste Service. Curbside recycling is bi-weekly

++ 70 gal roll cart, an additional \$10.10 for 70 gal roll cart for recycling or yard waste.

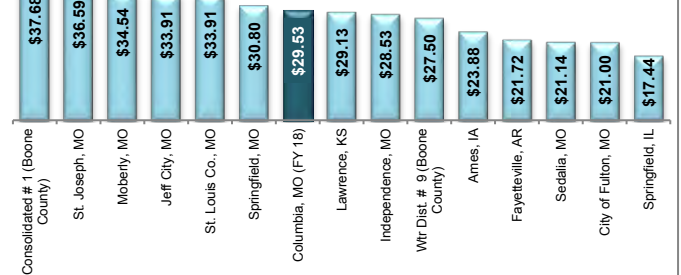
** Includes 3 - 95 gal roll carts (trash, yard waste, and recycling). Trash is collected weekly, yard waste and recycling collected on alternating weeks.

^ 90 gal roll cart, \$17/month for each additional roll cart. Services include weekly pick-up of recycling and yard waste; add'l. \$1 for recycling container.

^^^ Curbside pickup of bags only, no recycling option.

Water Residential Rate Comparison

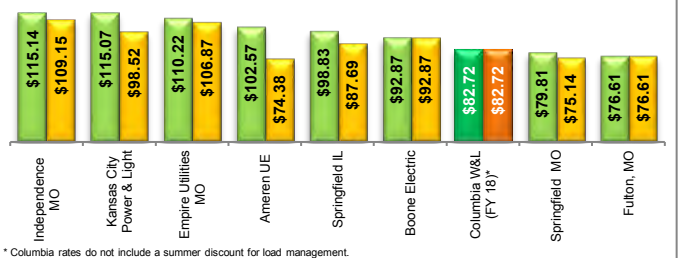
Based on average usage of 6 ccf



Electric Residential Rate Comparison

Based on 738 kWh

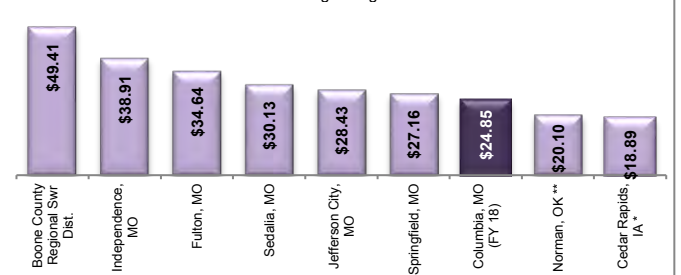
■ Summer ■ Non-Summer



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

Sewer Residential Rate Comparison

Based on average usage of 5ccf



* First two CCFs are included in the base charge

** Users are billed eighty (80) percent of the average monthly water billed during the previous December, January and February into the sanitary sewer system for treatment

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

Food Establishments (Annual inspection fee)

@ Annual Gross Receipts less than \$250,000: \$185 to \$205
 @ Annual Gross Receipts of \$250,000 - \$750,000: \$260 to \$285
 @ Annual Gross Receipts more than \$750,000: \$480 to \$530

~~ Administrative service fee per inspection for the second and subsequent reinspections required to correct violations noted during the inspection process. \$100 to \$110

~~ Persons conducting a temporary food event (an event lasting less than fifteen (15) days)

- One to Three-day event: \$30 to \$35
- Four to Fourteen-day event: \$60 to \$65

~~ Plan Review Fee

- Facilities classified as low risk: \$100 to \$130
- Facilities classified as medium risk: \$150 to \$200
- Facilities classified as high risk: \$300 to \$400

Recreation Services: Golf Courses (Green fees for 18-holes)

Adult (18-59) and Senior (60 & older):

Monday-Friday Rate; excludes holidays

Adult 18-hole weekday play from \$19 to \$20
 # Senior 18-hole weekday play from \$16 to \$17

Saturday, Sunday and holiday rate

Weekend and holiday play from \$24 to \$26

Twilight rate for 18-holes 2:00 p.m. to close (Mar 1- Oct 31)

Twilight 18-hole weekday play from \$16 to \$17
 # Twilight 18-hole weekend and holiday play from \$20 to \$22

Super twilight rate - 6:00 p.m. to close (Mar 1- Oct 31)

Super twilight weekday play from \$13 to \$14
 # Super twilight weekend and holiday play from \$13 to \$14

Winter Fee- (Nov 1- Feb 28)

Weekday play from \$16 to \$17
 # Weekend and holiday play from \$20 to \$22

Junior (17 & under):

Monday-Friday rate

Weekday play from \$9.50 to \$10

Saturday, Sunday and holiday rate

Weekend and holiday play from \$12 to \$13

Recreation Services: Golf Courses (Green fees for 9 holes)

Adult (18-59) and Senior (60 and older):

Monday-Friday rate; excludes holidays

Adult 9-holes weekday play from \$13.50 to \$14
 # Senior 9-holes weekday play from \$11.50 to \$12

Twilight Rates for 9- holes 2:00 p.m. to close (Mar 1 - Oct 31)

Twilight 9- hole weekday play from \$11.50 to \$12
 # Twilight, 9-hole weekend & holiday play \$14 to \$15

Winter Green Fees (Nov 1- Feb 28)

Monday - Friday Rate:

Winter weekday play from \$13.50 to 14

Recreation Services: Golf Courses (Season Pass)

Adult plus one season pass for both courses

Any day play from \$1,264 to \$1,361

Monday-Friday play from \$1,102 to \$1,167

Adult Plus 1 Any day play additional person from \$249 to \$287

Adult Plus 1 M-F play additional person from \$209 to \$247

Adult (30-59) season pass, both courses

Any day play from \$740 to \$797

Monday-Friday play from \$645 to \$683

Young Adult (18-29) season pass, for both courses

Any day play from \$593 to \$638

Monday-Friday play from \$517 to \$547

Junior season pass (17 and under), for both courses

Any day play from \$259 to \$275

JR Limited play (May 1- August 31) from \$157.25 to \$171.25

+ New fee being established

++ Fees haven't increased since 1994

~ Fees increased in FY 2011

~~ Fees increased in FY 2012

@ Fees increased in FY 2013

^ Fees increased in FY 2014

* Fees increased in FY 2015

^^ Fees increased in FY 2016

Fees increased in FY 2017

** Fees eliminated

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

Recreation Services: Golf Courses (Season Pass) -continued

Senior Pass (60 and older), for both courses

Any day play from \$593 to \$638

Monday-Friday play from \$517 to \$547

Senior Family Season Pass (both 60 and older)

Any day play from \$946 to \$1,019

Monday-Friday play from \$824 to \$873

Punch Passes (good both courses, no expiration)

10 Punch Card from \$198 to \$216

10 Punch Card with cart from \$318.60 to \$336.60

Recreation Services: Golf Cart Fees (Private owned)

Daily Trail Fee for Private Carts from \$11.90 to \$13.40

Parking permit fees

8th & Cherry Reserved

^ Monthly from \$115 to \$140

^ Quarterly from \$345 to \$420

^ Yearly from \$1,380 to \$1,680

8th & Cherry Covered

^ Monthly from \$75 to \$100

^ Quarterly from \$220 to \$295

^ Yearly from \$825 to \$1,100

Plaza Uncovered and Covered

Fourth floor, third floor the NE and SW sections, and the north 1/2 of the bottom tier

^ Monthly from \$75 to \$100

^ Quarterly from \$220 to \$285

^ Yearly from \$825 to \$1,100

Plaza Reserved

^ Monthly from \$115 to \$140

^ Quarterly from \$345 to \$420

^ Yearly from \$1,380 to \$1,680

5th/Walnut, 6th/Cherry, 10th/Cherry, Short Street Garages (covered and uncovered)

^ Monthly from \$75 to \$80

^ Quarterly from \$220 to \$235

^ Yearly from \$825 to \$880

5th/Walnut, 6th/Cherry, 10th/Cherry, Short Street Garages (reserved)

^ Monthly from \$115 to \$120

^ Quarterly from \$345 to \$360

^ Yearly from \$1,380 to \$1,440

Surface Lots

^^ Monthly from \$70 to \$75

^^ Quarterly from \$205 to \$220

^^ Yearly from \$770 to \$825

*** Water Tap Fee**

Meter size:

1" from \$750 to \$1,000

1 1/2" - 2" or 1" commercial from \$250 to \$335

Water rates inside city limits - residential/commercial multiple-family facilities

Minimum charge per month

Meter size:

5/8" to 3/4" from \$8.85 to \$9.75

1" from \$10.52 to \$14.04

1 1/2" from \$17.09 to \$28.25

2" from \$18.51 to \$42.00

3" from \$34.01 to \$147.00

4" from \$50.42 to \$325.00

6" from \$96.95 to \$700.00

Water Fees: Commercial

Minimum charge per month

Meter size:

5/8 and 3/4" from \$8.85 to \$9.75

1" from \$10.52 to \$14.04

1 1/2" from \$17.09 to \$28.25

2" from \$18.51 to \$42.00

3" from \$34.01 to \$147.00

4" from \$50.42 to \$325.00

6" from \$96.95 to \$700.00

Water Fees: Large Commercial

Minimum charge per month

Meter size:

1" from \$10.52 to \$14.04

1 1/2" from \$17.09 to \$28.25

2" from \$18.51 to \$42.00

3" from \$34.01 to \$147.00

4" from \$50.42 to \$325.00

6" from \$96.95 to \$700.00

+ 8" \$1,200

Water Fees: Temporarily supplied by adjoining water district

Minimum charge per month

Meter size:

5/8 and 3/4" from \$8.85 to \$9.75

1" from \$10.52 to \$14.04

1 1/2" from \$17.09 to \$28.25

2" from \$18.51 to \$42.00

3" from \$34.01 to \$147.00

4" from \$50.42 to \$325.00

6" from \$96.95 to \$700.00

+ New fee being established

++ Fees haven't increased since 1994

~ Fees increased in FY 2011

~~ Fees increased in FY 2012

@ Fees increased in FY 2013

^ Fees increased in FY 2014

* Fees increased in FY 2015

^^ Fees increased in FY 2016

Fees increased in FY 2017

** Fees eliminated

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

Sanitary Sewer Fees: Sewer service charge rates

- # Residential Base charge from \$11.56 to \$12.25
- # Non-residential Base charge (Water meter size)
 - 3/4" from \$17.35 to \$18.39
 - 1" from \$28.91 to \$30.64
 - 1 1/2" from \$57.80 to \$61.27
 - 2" from \$92.48 to \$98.03
 - 3" from \$184.97 to \$196.07
 - 4" from \$289.01 to \$306.35
 - 6" from \$578.03 to \$612.71
 - 8" from \$924.84 to \$980.33
 - 10" from \$1,329.46 to \$1,409.22
 - 12" from \$2,485.51 to \$2,634.64
- # Volume charge from \$2.38/Ccf to \$2.52/Ccf
- # Extra strength charge from \$0.303 to \$0.321
- # Unit charge for suspended solids in dollars per pound from \$0.208 to \$0.220

Sanitary Sewer Fees: Connection Fees

- # Water meter size:
 - 5/8" from \$2,000 to \$2,400
 - 3/4" from \$3,000 to \$3,600
 - 1" from \$5,000 to \$6,000
 - 1 1/2" from \$10,000 to \$12,000
 - 2" from \$16,000 to \$19,200
 - 3" from \$32,000 to \$38,400
 - 4" from \$50,000 to \$60,000
 - 6" from \$100,000 to \$120,000
 - 8" from \$160,000 to \$192,000
 - 10" from \$230,000 to \$276,000
 - 12" from \$430,000 to \$516,000

Sanitary Sewer Fees: Hauled Liquid Waste

- # Waste activated sludge from package wastewater treatment plants and stabilization pond sludge from \$0.045/gallon to \$0.048/gallon
- # Portable/chemical toilet, domestic holding tank, septic tank, and other wastewater from \$0.086 to \$0.091
- # Treatment service availability from \$11.56/load to \$12.25/load

Solid Waste Residential Customers:

- ~ Residences, per month, per residential unit (single-family, duplex, apartment up to four (4) units) from \$15.42 to \$16.04
- ~ Residences, per month, per residential unit when property is vacant and owner has requested discontinuance of a metered service from \$4.90 to 50% of residences, per month, per residential unit.
- ~ Grouped residential units having centralized collection containers, per unit, per month from \$14.67 to \$15.26

Solid Waste Fees: Landfill and disposal areas

- # Per ton, or any fraction thereof from \$45.76 to \$52
- # Minimum fee from \$20.80 to \$25.00
- # Grease trap wastes disposed at Landfill \$24.80/ton
- ^^ Appliances equipped for use of refrigerants, per appliance from \$20.31 to \$22.75
- ^^ Appliances not requiring refrigerant, per appliance from \$13.54 to \$15.19

- + New fee being established
- ++ Fees haven't increased since 1994
- ~ Fees increased in FY 2011
- ~~ Fees increased in FY 2012
- @ Fees increased in FY 2013
- ^ Fees increased in FY 2014
- * Fees increased in FY 2015
- ^^ Fees increased in FY 2016
- # Fees increased in FY 2017
- ** Fees eliminated

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

Solid Waste: Commercial Services (Front Loader)

Cubic Yards/# of Collections per Week

- ** Eliminate all 1 cu yard collections
- # 2 cu yard/1 collection per week from \$82.04 to \$86.87
 2 cu yard/2 collections per week from \$124.11 to \$139.62
 2 cu yard/3 collections per week from \$174.45 to \$204.79
 2 cu yard/4 collections per week from \$233.07 to \$282.37
 2 cu yard/5 collections per week from \$299.97 to \$372.37
 2 cu yard/6 collections per week from \$378.14 to \$474.78
- + 2 cu yard/extra collection (each) \$100
- ** Eliminate all 3 cu yard collections
- # 4 cu yard/1 collections per week from \$96.34 to \$100.72
 4 cu yard/2 collections per week from \$163.35 to \$180.55
 4 cu yard/3 collections per week from \$244.16 to \$281.07
 4 cu yard/4 collections per week from \$338.76 to \$402.28
 4 cu yard/5 collections per week from \$447.16 to \$544.19
 4 cu yard/6 collections per week from \$569.33 to \$706.75
- + 4 cu yard/extra collection (each) \$160.00
- # 6 cu yard/1 collection per week from \$114.56 to \$118.80
 6 cu yard/2 collections per week from \$204.02 to \$221.95
 6 cu yard/3 collections per week from \$310.03 to \$349.93
 6 cu yard/4 collections per week from \$432.57 to \$502.72
 6 cu yard/5 collections per week from \$571.69 to \$680.36
 6 cu yard/6 collections per week from \$727.36 to \$882.83
- + 6 cu yard/extra collection (each) \$202.00
- # 8 cu yard/1 collection per week from \$131.69 to \$135.81
 8 cu yard/2 collections per week from \$247.48 to \$268.10
 8 cu yard/3 collections per week from \$385.31 to \$433.47
 8 cu yard/4 collections per week from \$545.23 to \$631.97
 8 cu yard/5 collections per week from \$727.22 to \$863.57
 8 cu yard/6 collections per week from \$931.27 to \$1,128.27
- + 8 cu yard/extra collection (each) \$265.00
- ** Eliminate Extra collection (each) \$53.97

Solid Waste: Commercial Services (Rear Loader Collection)

Cubic Yards/# of Collections per Week

- ** Eliminate all 1 cu yard collections
- # 2 cu yard/1 collection per week from \$91.70 to \$101.35
 2 cu yard/2 collections per week from \$136.52 to \$158.24
 2 cu yard/3 collections per week from \$189.62 to \$227.55
 2 cu yard/4 collections per week from \$251.00 to \$309.27
 2 cu yard/5 collections per week from \$320.65 to \$403.40
 2 cu yard/6 collections per week from \$398.58 to \$509.95
- + 2 cu yard/extra collection (each) \$106.00
- ** Eliminate all 3 cu yard collections
- # 4 cu yard/1 collections per week from \$105.10 to \$113.86
 4 cu yard/2 collections per week from \$176.25 to \$199.89
 4 cu yard/3 collections per week from \$261.20 to \$306.62
 4 cu yard/4 collections per week from \$359.94 to \$434.04
 4 cu yard/5 collections per week from \$472.47 to \$582.15
 4 cu yard/6 collections per week from \$598.78 to \$750.93
- + 4 cu yard/extra collection (each) \$168.00
- # 6 cu yard/1 collection per week from \$123.75 to \$132.59
 6 cu yard/2 collections per week from \$224.20 to \$252.22
 6 cu yard/3 collections per week from \$345.33 to \$402.88
 6 cu yard/4 collections per week from \$487.13 to \$584.56
 6 cu yard/5 collections per week from \$649.65 to \$797.30
 6 cu yard/6 collections per week from \$832.86 to \$1,041.07
- + 6 cu yard/extra collection (each) \$244.00
- # 8 cu yard/1 collection per week from \$139.93 to \$148.16
 8 cu yard/2 collections per week from \$268.10 to \$299.03
 8 cu yard/3 collections per week from \$423.84 to \$491.27
 8 cu yard/4 collections per week from \$607.18 to \$724.90
 8 cu yard/5 collections per week from \$818.12 to \$999.92
 8 cu yard/6 collections per week from \$1,056.64 to \$1,316.32
- + 8 cu yard/extra collection (each) \$317.00

- + New fee being established
- ++ Fees haven't increased since 1994
- ~ Fees increased in FY 2011
- ~~ Fees increased in FY 2012
- @ Fees increased in FY 2013
- ^ Fees increased in FY 2014
- * Fees increased in FY 2015
- ^^ Fees increased in FY 2016
- # Fees increased in FY 2017
- ** Fees eliminated

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

Solid Waste: Commercial Services (Rear Loader Collection) (continued)-

- # Roll cart - 1 collection per week from \$22.92 to \$25.34
- + Roll cart - 2 collection per week \$39.56
Roll cart - 3 collection per week \$56.89
Roll cart - 4 collection per week \$77.32
Roll cart - 5 collection per week \$100.85
Roll cart - 6 collection per week \$127.49
Roll cart - extra collection (each) \$27.00
- ** Eliminate Extra collection (each) from \$62.99

Solid Waste : Commercial (Front Loading Construction dumpsters)

- # Set fee from \$89.76 to \$91.08
- # Minimum monthly charge from \$67.39 to \$134.78

Solid Waste: Commercial (Roll Off containers)

- # Full sized compactor style roll-off containers; per collection from \$94.23 + \$45.76/ton to \$98.51 + \$52.00/ton
- # Minimum monthly charge from \$94.23 to \$98.51
- # Full sized non-compacted roll-off containers; per collection from \$94.23 + \$45.76/ton to \$98.51 + \$52.00/ton
- # Minimum monthly charge from \$94.23 to \$98.51
- # Mini-sized compactor style roll-off from \$66.99 + \$45.76/ton to \$70.03 + \$52.00/ton
- # Minimum monthly charge from \$66.99 to \$70.03
- # Mini-sized non-compacted style roll-off containers per collection from \$66.99 + \$45.76/ton to \$70.03 + \$52.00/ton
- # Minimum monthly charge from \$66.99 to \$70.03

Storm Water utility charges:

- # Multiple-family buildings having more than four units; single-family residences having a main floor area less than 750 sq. ft. \$1.02 per unit to \$1.28 per unit
- # Multiple-family buildings having more than four units; single-family residences having a main floor area from 750 sq. ft to 1,250 sq. ft \$1.33 per unit to \$1.66 per unit
- # Single-family residences having a main floor area from 1,251 sq. ft to 2,000 sq. ft \$1.80 per unit to \$2.25 per unit
- # Single-family residence having a main floor area more than 2,000 sq. ft \$2.11 per unit to \$2.64 per unit
- # All non-residential uses of developed land \$6.25 or \$0.063 per 100 sq. feet impervious area, whichever is greater to \$7.81 or \$0.078 per 100 sq. feet impervious area, whichever is greater

- + *New fee being established*
- ++ *Fees haven't increased since 1994*
- ~ *Fees increased in FY 2011*
- ~~ *Fees increased in FY 2012*
- @ *Fees increased in FY 2013*
- ^ *Fees increased in FY 2014*
- * *Fees increased in FY 2015*
- ^^ *Fees increased in FY 2016*
- # *Fees increased in FY 2017*
- ** *Fees eliminated*

For a complete listing of all fees, fines, and charges, refer to the schedule at the end of each department's budget, or to the Fees, Fines, and Charges Manual.

- No layoffs or furloughs in FY 2018 (eliminated five vacant positions)
- Continue 45 day hiring delay for General Fund and Internal Service Fund positions

Employee Pay Package Changes:

- No across the board or merit pay increase.

Classification and Compensation Plan Implementation:

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

- 59 classifications reviewed as part of annual plan maintenance.
- There were 0 changes as a result of the maintenance review.
- 8 reorganization requests reviewed.
- No funding available in FY 2018 for time in classification adjustments toward the pay range midpoint.

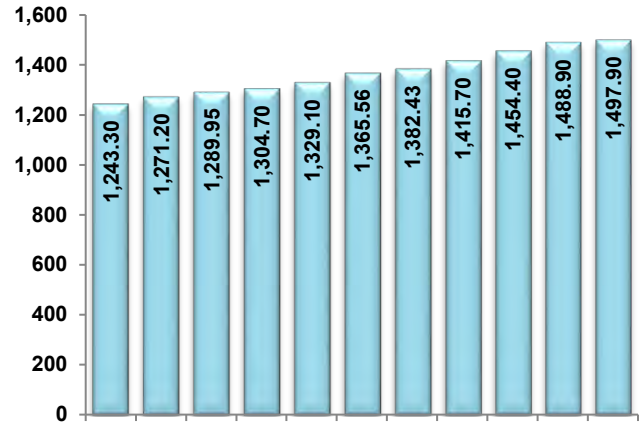
Health/Dental/Voluntary Insurance Options:

- Health insurance increase of 7% to gross premiums with cost sharing between City and employees
- Dental insurance will move to a fully insured plan with Delta Dental. The City will continue to pay the employee only premium. Dependent premiums will be reduced by an average of 4.7%.
- \$750 PPO plan may be eliminated beginning 1/1/2019.
- No plan design changes to medical plan or prescription plan
- Vision plan will move to SunLife, Life insurance and long-term disability will move to Lincoln Financial, Worksite voluntary benefits will move to All State. These changes will result in lower costs for employees and the City.
- City will continue to pay the full cost of employee only health insurance premiums in the High Deductible Health Plan (HDHP). The Internal Revenue Service minimum allowable deductible for HDHPs in 2018 will increase from \$2,600 to \$2,700. The City is required to comply with IRS requirements. The City HDHP 2018 deductibles will increase from \$2,600 single/\$5,200 family to \$2,700 single/\$5,400 family. Out-of-pocket maximums will not be increased in 2018.
- City contributions to Health Savings Accounts (HSAs) under the HDHP will remain at \$125/month for employee only coverage, and \$250/month for family coverage.
- All employees continue to pay a portion of their health insurance premiums for the \$750 and \$1,500 deductible plans. Employees can save in premiums by moving to the \$1,500 co-pay plan or the HDHP.
- Pre-65 retiree health premium rates will increase 7% in FY 2018.
- Post-65 retiree health premium rates are expected to reflect a general premium increase under the fully insured plan.

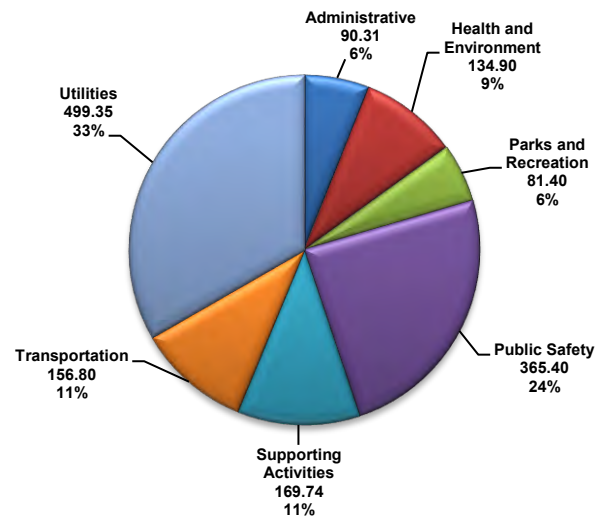
Other Pay Related Changes:

- Tuition reimbursement will remain the same at \$50,000 for college coursework and will continue to be centralized and funded in the City University.
- Increase in stand by pay from \$13/weekday to \$15/weekday and \$16/weekend to \$20/weekend
- Increase in Fire meal allowance from \$13/day to \$14/day
- Increase in Airport public safety meal allowance from \$8.66/day to \$9.33/day

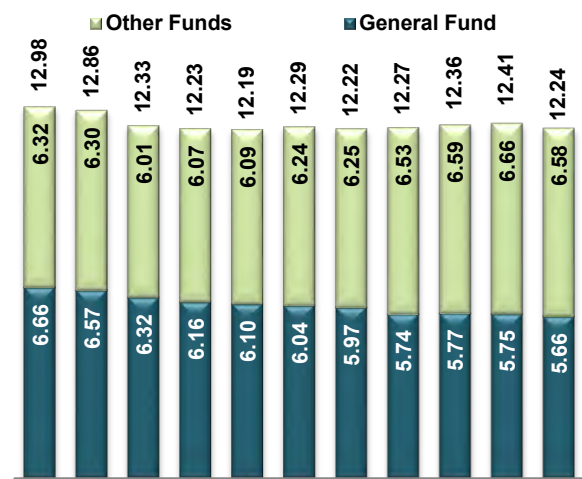
Total Authorized Positions



Total Number of Positions By Functional Group



Employees Per Thousand Population

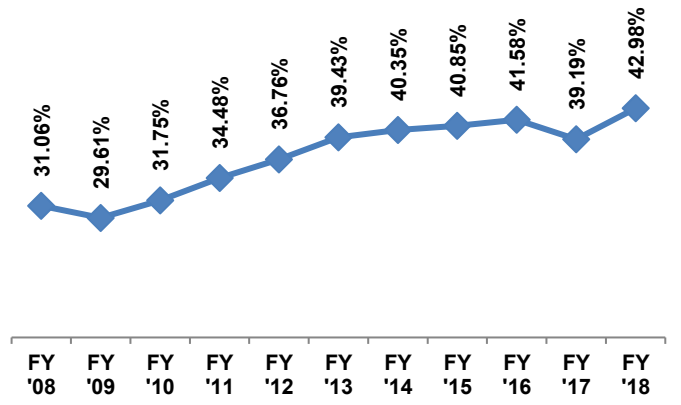


Reorganizations

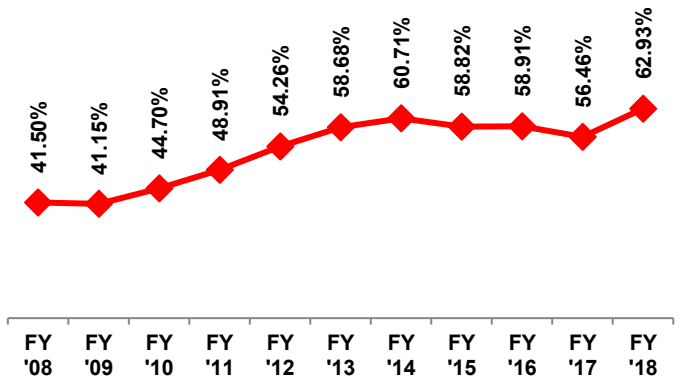
The FY 2018 budget will approve three major reorganizations.

- Mid Missouri Solid Waste Management District (MMSWMD) will be moved to the Sustainability department.
- Solid Waste created a level that gives them the ability to hire an applicant with a CDL permit as an Refuse Collector I and then promote to Refuse Collector II when they receive and maintain their CDL license for 6 months. In addition, refuse collectors assigned to container maintenance perform significantly different duties that require a different skill set.
- The GIS budget was moved back into the Information Technology fund.

Police Pension Rates

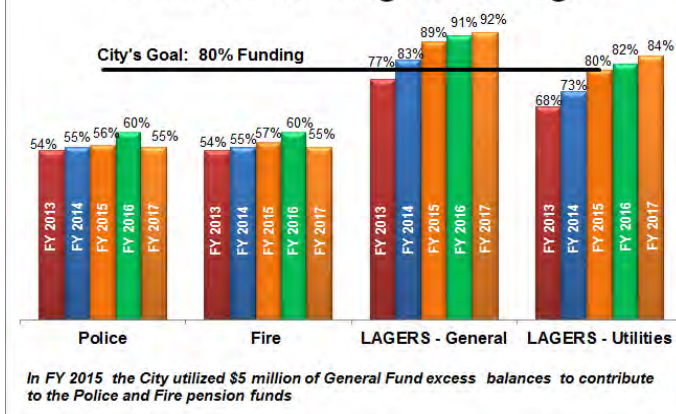


Fire Pension Rates

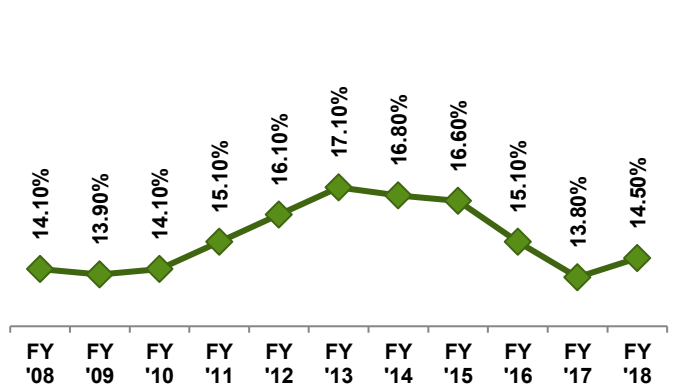


Pension Rates

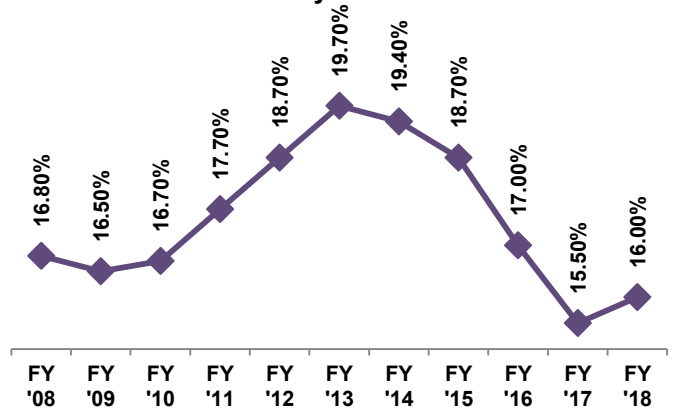
Pension Funding Percentages



LAGERS - General Pension Rates



LAGERS - Utility Pension Rates



In FY 2013, the City changed many elements of its pension plans to adjust to the recession and unsustainable benefit levels. The chart above shows the progress we have made. The financial industry considers a pension plan healthy if 80% of its liabilities are funded. We've met our goal with LAGERS, the plan in which most City employees are enrolled, but we are still far from the 80% target for Police and Fire plans.

In FY 2015 we used \$5 million in excess General Fund balance to contribute to the Police and Fire plans, and the result was the Police plan increased from 56 percent to 60 percent and the Fire plan increased from 57 percent to 60 percent funded as of the last actuarial valuation; however due to assumption changes Police and Fire have decreased in FY 2017

The graphs to the right show the pension rate changes over the past ten years. Police and Fire Pension rates increased significantly and this has hindered the City's ability to add new employees to keep up with population growth and workload increases. The City has also not been able to increase the wages of the existing employees in a way that keeps pace with marketplace wage changes or fully implement our classification plan.

Authorized Position Changes Overall there is a 9.00 net FTE increase in positions for FY 2018 with a net of 2.45 FTE positions added in the General Fund and a net of 6.55 FTE positions added in other funds.

Administrative Net 0.75 FTE Positions Added

- (0.50) FTE HR Technician (Human Resources) - position added to address capacity issues for increased payroll set up and documentation, employee record administration requirements, and maintenance of the performance management system. Position is completely offset in fees and budget reductions.
- (0.25) FTE Administrative reallocations - reallocated 0.25 FTE Sr Administrative Support Assistant in Cultural Affairs to the City Manager's budget to provide additional clerical support to that department.

Health and Environment Net (0.25) FTE Positions

- (0.25) FTE Health and Environment reallocations - reallocated 0.25 FTE Sr Administrative Support Assistant in Cultural Affairs to the City Manager's budget to provide additional clerical support to that department.

Parks and Recreation Net 1.00 FTE Positions Added

- 1.00 FTE Parks and Recreation reallocations - reallocated 0.50 FTE Planner from Non-motorized Grant Fund back to general fund Parks and Recreation and reallocated 0.50 FTE from Airport concessions back to Recreation Services as Airport personnel will now manage the concessions.

Public Safety Net 2.00 FTE Positions Added

- (1.00) FTE Administrative Support Assistant (*Municipal Court*) - position will be eliminated and funds moved to temporary positions.
- 1.00 FTE Police Trainer/Recruiter (*Police*) - civilian position added to free up sworn police officer to return to duties requiring police power.
- 1.00 FTE Community Relations Specialist (*Police*) - civilian position added to free up sworn police officer to return to duties requiring police power.
- 1.00 FTE Evidence Unit Supervisor (*Police*) - civilian position added to free up sworn police officer to return to duties requiring police power.

Supporting Activities Net (1.10) FTE Positions

- 1.00 FTE Community Relations Specialist (*Community Relations*) - position will be funded by City Utilities
- (1.00) FTE Maintenance Mechanic (*Building Maintenance*) - position will be eliminated due to budget cuts.
- (2.00) FTE Custodians (*Custodial Services*) - positions will be eliminated cuts.
- 0.50 FTE HR Technician (Employee Benefit Fund) - position added to address capacity issues for increased payroll set up and documentation, employee record administration requirements, and maintenance of the performance management system.
- 0.40 FTE Supporting Activities reallocations

Transportation Net (2.05) FTE Positions

- (1.00) FTE Engineering Technician (*Non-Motorized Grant*) - position will be eliminated.
- (1.05) FTE Transportation reallocations

Utilities Net 8.65 FTE Positions Added

- 2.00 FTE Water Distribution Operator (*Water*) - assist in the development of a unilateral flush program.
- 1.00 FTE Engineering Specialist/Engineer (*Electric*) - additional design work needed for CIP projects
- 1.00 FTE Jet Lead Operator-773 (*Sewer*) - to meet regulatory requirements and Integrated Management Plan recommendations
- 1.00 FTE Sr Refuse Collector (*Solid Waste*) - to cover the apartment recycling route that is proposed for FY 2018
- 1.00 FTE Sr Refuse Collector (*Solid Waste*) - for growing demand for roll off service routes
- 1.00 FTE Custodian (*Solid Waste*) - provide custodial services for the Solid Waste facilities at the landfill.
- 1.00 FTE Engineer/Engineering Specialist (*Storm Water*) - to meet regulatory, infrastructure and CIP needs
- 1.00 FTE Storm Water MS4 Technician (*Storm Water*) - to meet regulatory, infrastructure and CIP needs, in addition to the Integrated Management Plan has identified needs to support the MS4 permit.
- (0.35) FTE Utility reallocations

Strategic Plan 2016-2019

City of Columbia, Missouri



October, 2015



CITY OF COLUMBIA

Vision

Columbia is the best place for everyone to live, work, learn and play.

Mission

To serve the public through democratic, transparent and efficient government.

Core Values

- Service:** We exist to provide the best possible service to all.
- Communication:** We listen and respond with clear, compassionate and timely communication.
- Continuous Improvement:** We value excellence through planning, learning and innovative practices.
- Integrity:** Our employees are ethical, fair, honest and responsible.
- Teamwork:** We achieve results by valuing diversity and partnerships within our own organization and the community.
- Stewardship:** We are responsible with the resources the community entrusts to us.

Core Competencies

- Full-service City
- Excellent customer service
- Opportunities for citizen involvement
- Strong financial management

We created the City's very first strategic plan in 2012 and, over the next three years, achieved solid success in five of seven priorities: customer-focused government; economic development; financial health; infrastructure; and workforce. Improvements in those areas are now part of our City culture. We held even in health, safety and well-being, lost ground in development and will dig deeper to learn what's essential for success.

This 2016 – 2019 strategic plan is dedicated to making Columbia the best place for *everyone* to live, work, learn and play. It's based on trends observed in the community, an assessment of external threats and opportunities and review of internal strengths and weaknesses. It represents the City's effort toward the common cause of making Columbia a place where all families cannot only live...*but thrive*.

What we've observed: Columbia, a Tale of Two Cities

With its vitality and high quality of life, Columbia continues to attract new residents and new investment. Because our local economy is mainly powered by education, health and insurance, we did not experience the type of suffering that some cities endured during the last recession.

There is, however, another story running beneath the economic recovery. At its peak in 2009 and 2010, Columbia's unemployment rate was about 6.5%, three points lower than the US rate. Looking more closely, the pain was not equally shared. In 2009, the white unemployment rate was 5.3%, and it improved to 4.4% in 2013. The 2009 black unemployment rate was 14.1% and is higher now—post-recession—at 15.7%. We're also seeing increased poverty, decreased per capita income and a growing gap between skills our employers need and skills our residents possess.

This imbalance is one of the greatest challenges we face in Columbia, our nation and across the globe. We prefer a community where everyone, including City employees, can thrive. We can't ignore this gap as long as there's something we can do to open economic and social opportunities, strengthen and secure neighborhoods and support our citizens with excellent service.

2016 – 2019 Strategic Priorities and Questions

1. Economy: Jobs that support families - How do we create more living wage jobs?
2. Social Equity: Improving the odds for success - How can we strengthen our community so all individuals thrive?
3. Public Safety: Safe wherever you live, work, learn and play - How can we improve citizen satisfaction with public safety?
4. Infrastructure: Connecting the community - How can we build the future today?
5. Operational Excellence: High-level service from engaged employees - How can we improve workforce performance, engagement and satisfaction?

Opportunities, Strengths and Core Competencies

Several factors will help move these priorities forward. Worldwide attention...from the news media, religious leaders, researchers, elected and appointed officials and public, private and not-for-profit organizations...is focused on the uneven recovery from the economic recession. That opens the door to community partnerships. Columbia's local economy is strong enough to create more jobs throughout all sectors. Because of our core

competencies, City staff is uniquely qualified to make a difference through the work they do, the integrity with which they manage tax dollars and their relationships with citizens.

Threats and Weaknesses

Other conditions will challenge our ability to succeed. Unless we can stop revenue losses associated with untaxed online purchases, the gap between community needs and available sales tax resources will grow and hurt our ability to serve all citizens. Without proper funding, infrastructure imbalances will worsen, potentially hurting neighborhoods, businesses and institutions. The City's own pay structure may be affecting our employees' ability to thrive and provide for their families. We send a mixed message if we don't address their concerns while we're encouraging the rest of the community to pay a living wage.

In the private sector, something is "strategic" if it provides a competitive edge. We believe that applies here. These strategic priorities were selected because they are the right things to do. If done well, Columbia will have an edge. People will aspire to live here because it truly is the best place to live, work, learn and play.

Mike Matthes
City Manager

(R147-15 Amended and adopted as amended by City Council, on Sept. 8, 2015)

Strategic Priority: Economy...Jobs that Support Families

Strategic Question: How do we create more living wage jobs?

Outcome Objectives and Actions

1. Establish a baseline of current living wage jobs, and increase the number of living wage jobs until baseline is established (number currently undetermined).
 - Attract new businesses and expand existing businesses that pay a living wage
 - Expand air service and build a new terminal
 - Align REDI incubator program with strategic plan
 - Implement City-wide gigabyte service
 - Make the city friendlier to disadvantaged business enterprises
2. Reduce the median wage gap between white and minority households in Columbia by 5% in three years.
 - Financial literacy training (household budgeting) available for all City employees
 - Explore living wage strategies
 - Increase City workforce jobs that pay a living wage
3. Reduce the skills gap in the labor market by 10% in three years.
 - Certified “work ready” community created
 - Create a larger pool of trained workforce by partnering and/or funding programs such as Project Lead the Way, Job Point, C.A.R.E. and Cradle to Career
 - Increase number of under-represented groups in City STARS and LADDERS training

Performance Measures

- Personal income per capita, by race
- Living Wage Calculator from Economic Policy Institute
- Annual median household income, by race
- Poverty rate, by race
- Child and family poverty rate
- Percentage of City jobs with living wages
- Labor, supply and demand graphs or measurements
- Qualified candidate graphs
- Four-year high school graduation rate
- Kindergarten readiness programs
- Develop tracking for minorities in City STARS and LADDERS program
- Employment data over time
- Incubator clients, by race
- Map actual gigabyte availability over time

Strategic Priority: Social Equity...Improving the Odds for Success

Strategic Question: How can we strengthen our community so all individuals thrive?

Outcome Objectives and Actions

1. Strengthen three low-to-moderate income neighborhoods by increasing neighborhood activities.
 - Identify criteria for selecting three neighborhoods
 - Conduct neighborhood needs assessment using surveys and focus groups
 - Develop plan to work with neighborhoods based on needs and interests
 - Based on neighborhood needs, increase the number of existing neighborhood building programs in areas
 - Based on neighborhood needs, work with community partners to explore possible use of violence interruption programs
2. Strengthen three low-to-moderate income neighborhoods by increasing healthy eating and active living.
 - Identify criteria for selecting three neighborhoods
 - Conduct neighborhood needs assessment using surveys and focus groups
 - Develop plan to address neighborhoods' needs for healthy eating and active living
 - Based on neighborhood needs, identify and coordinate with key partners (faith community, neighborhood associations, businesses, etc.)
 - Review and revise plan annually to be consistent with changing community needs
3. Strengthen three low-to-moderate income neighborhoods by increasing access to health care.
 - Identify criteria for selecting three neighborhoods
 - Conduct neighborhood needs assessment using surveys and focus groups
 - Develop plan to address neighborhood needs related to access to health care
 - Coordinate with key partners to reduce barriers to access to health care
 - Review and revise plan annually to be consistent with changing community needs
4. Strengthen three low-to-moderate income neighborhoods by increasing participation in outdoor and cultural activities.
 - Identify criteria for selecting three neighborhoods
 - Establish baseline and pre/post-evaluation tool; increase participation in neighborhoods
5. Help 50 low-to-moderate income, first-time home buyers achieve home ownership.
 - Increase funding for Home Buyer's programs
 - Increase awareness of program

Strategic Priority: Improving the Odds for Success (cont.)

6. Increase the stock of affordable energy-efficient, universal design homes in Columbia.
 - Increase funding for current program
 - Add 12 homes by redeveloping vacant lots
 - Inventory housing stock and acquire funds to purchase identified properties
 - Create more lots for redevelopment by purchasing and demolishing three vacant or dilapidated properties
 - Explore policies to create incentives for building affordable homes that are energy efficient and feature universal design
7. Reduce carbon footprint, with emphasis on reducing residential energy consumption
 - Increase participation in home energy efficiency programs
 - Create cost share programs for energy efficiency in rental properties
 - Explore policies to increase energy efficiency in housing units
 - Help eligible City employees participate in energy efficiency programs

Performance Measures

- Create measurement tool to develop a baseline of existing levels of neighborhood services
- Activities include: neighborhood associations; Neighborhood Watch groups; neighborhood clean-ups; citizen-driven code enforcement and compliance activities; neighborhood social activities; community gardens; neighborhood-based health living activities, like walking groups
- Create measurement tool to develop a baseline of existing neighborhood levels of access to healthy eating and active living opportunities
- Create measurement tool to develop a baseline level of residents who have limited access to health care
- Create measurement tool to develop a baseline of existing neighborhood levels of participation in outdoor and cultural activities
- Number of minority and low-to-moderate income persons participating in selected Parks and Recreation and Office of Cultural Affairs programs
- Number of low-to-moderate income, first-time home buyers
- Number of affordable housing units
- Number vacant/dilapidated homes acquired and redeveloped
- Emissions inventory
- Number of participants in energy efficiency programs
- Residential energy consumption per capita

Strategic Priority: Public Safety...Safe Wherever you Live, Work, Learn and Play

Strategic Question: How can we improve citizen satisfaction with public safety?

Outcome Objectives and Actions

1. Increase citizen satisfaction with overall quality of police services by 6% by 2019.
 - Achieve CALEA accreditation
 - Conduct optimization study and seek innovative methods to decrease officer workload and increase officer discretionary time in order to implement and support geographic-based community policing plan
 - Implement needs assessment recommendations to construct police facilities in geographically strategic areas to decrease response times and increase opportunities for more frequent, positive interactions between officers and the community they serve
 - Seek sales tax ballot initiative to increase staffing by 70 officers within three years to fully implement geographic-based community policing programs
2. Increase citizen perception of safety by 6% by 2019.
 - Continue positive, proactive communications between the community and the Police Department via social media
 - Conduct “crime trends” press conferences and regularly scheduled media Q&A sessions
 - Target “hot spot” areas by analyzing potential changes to physical or other environments that may improve crime rates, crime prevention and feelings of safety
3. Increase the coverage area in order to decrease the percentage of calls outside the four-minute travel time for the Fire Department by 6% by 2019.
 - Evaluate and implement recommendations to construct fire facilities in geographically strategic locations in order to reduce travel time
 - Explore non-traditional methods to expand service coverage area and decrease travel time
 - Seek sales tax ballot to increase firefighter staffing by 30 within the next three years

Performance Measures

- Citizen satisfaction – annual citizen survey
- Citizen perception of safety – annual citizen survey
- Percentage of incidents that occur in areas outside four-minute travel time, according to Fire Department data

Strategic Priority: Infrastructure...Connecting the Community

Strategic Question: How can we build the future today?

Outcome Objectives and Actions

1. Improve transit ridership through focus of resources on key geographic areas.
 - Evaluate and implement recommendations from transit consultant
 - Partner with Social Equity and Public Safety strategy teams to identify three key areas
2. Improve roadway corridor by implementing a complete streets policy within identified neighborhoods.
 - Partner with Social Equity and Public Safety strategy teams to identify three key areas
3. Maintain current rate of acres of natural areas with diverse habitats per 1,000 persons.
 - Use land acquisition matrix that prioritizes and evaluates diverse habitats
 - Work with City staff, land owners and developers to identify potential natural areas

Performance Measures

- Ridership per vehicle miles traveled
- Number of roadways with increased road condition index ratings
- Reduction of sidewalk gaps, increase in number of cross-walks and ADA-compliant ramps
- Increased accessibility to transit
- Lower incidence of storm water complaints and work toward elimination of sewer back-ups
- Percentage increase in natural area within the City of Columbia
- Comparative research showing diverse habitat preservation

Strategic Priority: Operational Excellence...High-Level Service from Engaged Employees

Strategic Question: How can we improve workforce performance, engagement and satisfaction?

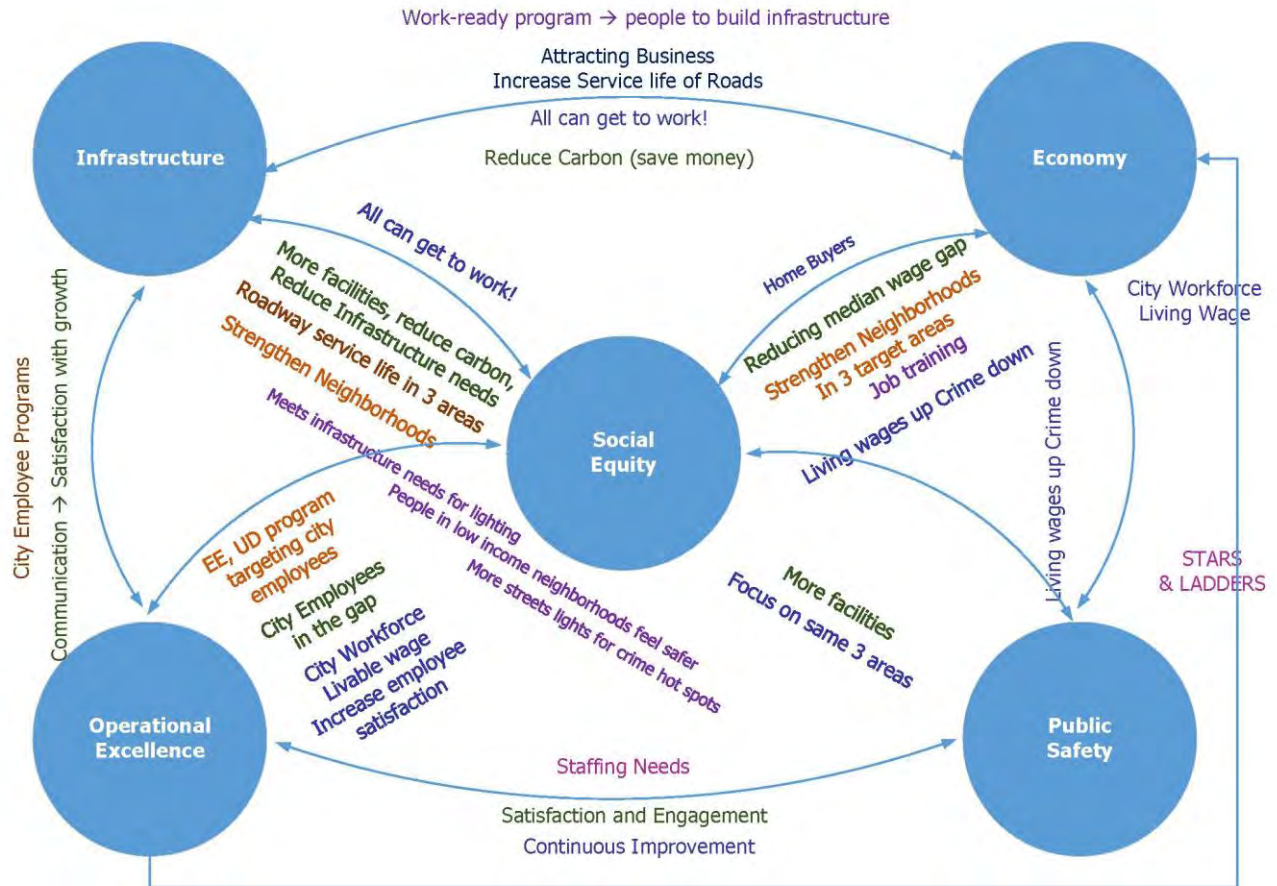
Outcome Objectives and Actions

1. Increase the City of Columbia's ability to recognize and address bias in its operations.
 - Evaluate internal processes, practices and policies for systemic and racial biases that contribute to inequity
 - Develop a plan to evaluate proposed policies that considers the needs of both dominant and minority groups
 - Implement an inclusion and diversity training program as a professional development priority
2. Increase City employee engagement and satisfaction by 3%.
 - Create an employee engagement and satisfaction strategy
 - Create City employee satisfaction survey
 - Analyze and act on employee engagement and satisfaction surveys
 - Compensation Philosophy implementation
 - Continue Employee Reward and Recognition Program
3. Develop a baseline of Continuous Improvement (CI) opportunities in 2016.
 - Define and quantify CI opportunities
 - Create CI metrics
 - Adopt City-wide process improvement system
 - Integrate CI opportunities into performance evaluation and goals
4. Increase percentage of citizens who know who to contract for City services by 6% by 2019.
 - Public launch of Contact Center telephone number by 2018
 - City communication plan for internal and external audiences
5. Accredite as many departments as possible.

Performance Measures

- Number of staff trained in inclusion and diversity
- City employee surveys results
- Continuous Improvement metric
- Citizen survey results

Strategic Connections



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CITY OF COLUMBIA, MISSOURI

2017 State of the City Address
City Manager Mike Matthes
June 7, 2017

Dear Mayor, Members of the City Council, and Citizens of Columbia:

Good morning. It is my honor to present to you my sixth "State of the City" message. I am profoundly moved to tell you we are making excellent progress in many areas of our Strategic Plan, moving steadily towards a Columbia that truly is the best place to live, work, learn and play for all of us.

About a year and a half ago, we gathered together in Council Chambers to hear about the City Council's bold new Strategic Plan. It is an ambitious plan focused on doing what we can to ensure everyone who calls Columbia home has an equal shot at the good life; that all of us have an opportunity to thrive. Many of you here today were here then. You may remember the call to "look around us." It was a recognition that the city government would not be able to achieve the vision of City Council without the help of you, our partners; the Public Schools, Moberly Area Community College, Job Point, and Central Missouri Community Action, are a few examples of the partners we are so blessed to work with. We rely on one another. We are in this together. As they say in the school system, we are one.

It is my joy to tell you, that we, all of us, have accomplished something truly remarkable. We have begun to close the employment gap between white and black Columbians. The American Community Survey measures unemployment by race; they've measured it since 2005. The gap is now the smallest we've ever seen. When the City Council established the strategic plan, African American unemployment was 15.5% in Columbia. Today it's 11.9%. We still have work to do, but we're gaining on our goal.

I highlight this first because we have come to understand that jobs ARE social equity. Because more African Americans are working, poverty in this demographic is going down.

I am proud to work with Mayor Treece, Clyde Ruffin, Michael Trapp, Karl Skala, Ian Thomas, Matt Pitzer, Betsy Peters, and over 1,400 women and men who have devoted their lives to this work. The work isn't easy. There is a political price to be paid by the Council, exacted by a handful of passionate critics, that the press repeatedly quotes, for daring to incentivize firms like Aurora Organic Dairy to expand their business in Columbia (who will employ over 140 columbians). Over the past few years, the Economic Development Department and The City Council have helped to create or retain over **1,000 jobs** at companies like Dana, Kraft, NorthWest Medical Isotopes, and Aurora Organic Dairy. The Council does this because jobs ARE social equity. The only path out of poverty is a good job that pays a living wage. Thank you to Job Point and CMCA and so many other non-profits who work every day to win this struggle against poverty.

Now, some of you are thinking, you can't get a good job without a good education. And you are right. After we recovered from the surprise of reducing poverty in Columbia, we couldn't help but wonder, how did we do it? Obviously jobs, but how did we (all of us) manage, for the first time in memory, to get the jobs to the people who need them?



CITY OF COLUMBIA, MISSOURI

Well, after a lot of research, I think we have the answer. We did it together. Here is the other motive force, the other thing that we did, that helped our community begin to claw its way out of poverty.

The Columbia Public Schools graduation rate. Look at that! 13% increase in the number of African American students graduating compared to 2011. One thing we know for sure is that a high school graduate has a good chance, if they grab it, to live a life of meaning. Without a high school diploma, you are very nearly guaranteed a life sentence of poverty. This is critically important. And we as a community owe a debt of gratitude to the School Board, our teachers and staff, and Superintendent Peter Stiepleman for helping our kids achieve this.

You can probably guess, that I could not help but ask the next natural question... "how did they do that?" To answer that, I am breaking with tradition, and inviting our superintendent, Peter Stiepleman, to share this video message to answer that question. How did they increase african american graduation rates by 13% in 5 years?

A video with CPS Superintendent Peter Stiepleman was shown. The video is available on Como.gov

Thank you Peter. We are all grateful for the outstanding work of the Columbia Public Schools.

Community Policing

If this amazing news makes your day, wait, there's more! A little over a year ago, I asked Chief Burton to dedicate three officers to a community policing effort in our three strategic plan focus neighborhoods. The Chief said 'no'. I was stunned until he said, 'We're going to give you six officers.' In hindsight that was a very good decision.

We've completed one year of neighborhood based community policing and the preliminary results are in. 7 out of the 8 categories of crime we worry about the most are down. They have fallen by double digits. This is outside the standard deviation. It is not normal variation from year to year.

Our strategic plan neighborhoods equate to about 4 and a half percent of the geographic area of the city and just under 14 percent of the population of the city. Since we started community policing, these neighborhoods are responsible for half of the drop in crime city-wide.

In our 3 Strategic Plan neighborhoods:
We experienced 846 fewer calls to 911.
We saw a 38% reduction in shots fired calls.
24% reduction in rape
53% reduction in robbery
50% reduction in aggravated assault
24% reduction in burglary
14% reduction in larceny-theft
16% reduction in motor vehicle theft



CITY OF COLUMBIA, MISSOURI

Overall, if you add all of these together, we experienced a 30% drop in crime in just one year in our strategic plan neighborhoods. This kind of work sends ripples throughout the city. When crime drops this far in a part of the city, it drops in all of the city. For an example, look at aggravated assaults.

In one year, aggravated assaults dropped by 117 city-wide. 64 of those 117 fewer assaults didn't occur in our strategic plan neighborhoods, the neighborhoods with community policing. Another way to view this is that 14% of the city has seen 54% of the drop in assaults. So city-wide, aggravated assaults fell by 27%. In the neighborhoods with community policing, they fell by 50%.

These results were produced by the dedicated work of Officers Heese, Anthony, Lenger, Parker, Rodriguez, and Shull, Sgt. Hestir and Lt. Jones. We all owe them a debt of gratitude. The nice thing is, they are here today. Let's show them how we feel about their incredible work.

Now for the bad news

Well, that's the good news. Unfortunately, there is also a fair bit of bad news to share with you today. If you watch financial news, you will be well aware of the increasing impact the internet is having on the nation's retail economy.

Credit Suisse predicts more than 8,600 brick-and-mortar stores will close in 2017. That would amount to the loss of 147 million square feet of retail space in the US. Sears Holdings stated to investors in March that it has "substantial doubt" that it can survive the year. In the first quarter of 2017, Amazon sales totaled \$35.7 billion (that's billion with a b), up 22% from the first quarter of 2016. North American sales of \$21 billion, up 23% from the same time last year. Amazon profit also surged in the 1st quarter, jumping 41% to \$724 million.

Why is this important? It's important because Columbia's economy is heavily dependent on the retail economy. In the last 20 years, Columbia has lost half of its manufacturing jobs and replaced them with retail jobs. That has led to an increase in poverty, but at least it's a job! Now, even those will be vanishing at an increasing rate. We've already seen Macy's close, MC Sports is gone, even stores in our beloved downtown have failed. All of the indicators I watch point to a very dark year for traditional retail and a bright year for online retail.

Now consider the struggles of Mizzou. Enrollment is down, the University is having to cut their budgets deeply because of that. Over the last two years Mizzou is down nearly 2,400 students. This means 2,400 fewer shoppers, over 2,400 fewer renters. This comes at a time when thousands of new student housing units are coming on the market. The student housing boom is over for now. Interestingly we are already seeing amazing reductions in the rents being charged for student housing.

In addition to the enrollment reduction, three hundred jobs are being painfully eliminated at the University's Columbia campus, about half of which are already vacant. These problems will have a noticeable negative impact on Columbia's economy.



CITY OF COLUMBIA, MISSOURI

What do these two big problems mean to the city government? We have, and we will continue to have, a serious revenue problem. We built our funding system on a sales tax approach with no notion of a non-taxable online world. The world has changed. The Federal Government does not seem to have an interest in ending the subsidy of online retailers. It continues to allow them to avoid sales tax.

We have made difficult choices to reduce our spending to match the revenue we receive. Last year, we made the decision to postpone replacing any of the General Fund fleet and we implemented a delay in hiring of 45 days for all General Fund departments other than Police and Fire. We continued those approaches into the current year and we trimmed spending everywhere we could on things like postage, paper, and other office supplies. We will be forced to continue these techniques next year as well. Unfortunately these alone will not be enough to make up for the growing loss of revenue. The draft budget I will deliver to the City Council in July will balance, but it will include other budget cuts in addition to these.

What can we do to change our fate?

I am here to tell you, the growth of internet transactions is going to continue to increase. On top of that, we will have thousands of fewer shoppers in our city. The city government has a severe revenue problem. In many ways, a City Manager is a steward of the city government. Stewardship is defined as the protection of something considered worth caring for and preserving. As a steward, I recommend three actions to begin to change our fate.

1. Until the federal and state governments end the massive subsidy of online retailers, we must recognize that the only action within our power to address our shrinking revenue, is to move away from the use of sales tax as a funding source. We should look to property tax for future ballots for public safety and roads.
2. We need not labor in darkness. We should conduct a study of our retail economy. What parts of the retail industry compete well with the internet? What products do we as shoppers leave our city to buy? What could our commercial landlords do with that information?
3. Finally, I recommend we collaborate with Boone County to place a Use Tax on the ballot at the same time. This tax will not have a significant impact in the short term, but if the Federal and State governments phase out the massive tax subsidy of internet retailers, we would be positioned to receive sales taxes from internet purchases.

CLOSING

We are looking at some pretty spartan years ahead. We will not be able to do everything we hope to do. We will have to change how we have always done things if we want to thrive as an organization dedicated to the service of others.

That said, we still have capacity to make a difference where it matters. I'll leave you with a story; a true story, though it will seem like a movie script.



CITY OF COLUMBIA, MISSOURI

Officer Justin Anthony is assigned to the Central neighborhood, where he connects with kids while fulfilling his role as a guardian of the neighborhood. In his words:

"At first some of them were leery of me being a police officer and all, but we'd shoot hoops together and eventually they came around."

Justin built a team of 9th and 10th grade boys from all the strategic neighborhoods, and they did more than "come around." They created a team and played in the Columbia Youth Basketball league and were sponsored by the Downtown Optimist Club. Now, when this video clip begins, they hadn't lost a game all season. The score is 59-58, Blue is down by a point with 6.1 seconds on the clock. With seconds left in the game, the other team has a free throw. Justin's team...OUR team...is in blue. Watch what happens.

A video clip of the final and winning shot was shown here. The video clip is available at Como.gov

THAT'S the power of community policing. By the way, the team is back together for a new season. Thank you Officer Anthony!

We are so proud to have the Columbia Police Department basketball team members with us this morning! Please stand while I recognize each of you.

**Bobby Carter
G-Quan Jennings
Marquez Lawhorn
Daylon Melsurih
Joshua Metye
Jaden Parker
Gerrod Taylor
DeAngelo Washington**

So from the city government's perspective, we are looking at some lean years ahead. Even though that will come, your city government employees will continue to work on the Council's strategic plan, making a difference where it matters.

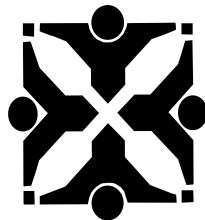
Thank you for coming today, and to our many partners, thank you for helping us make our corner of the world a better place for everyone.

I would like to take the next 10-15 minutes for your questions. Please use the microphone so we can capture your questions on the live broadcast and archive video.

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General Information

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



City of Columbia
Columbia, Missouri

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

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

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

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

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

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

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

At the end of each department's budget there is a schedule showing all fees, fines, and service charges associated with that department. This schedule shows the legal authority, the date the fee was last changed, the current year's rate or amount and next year's rate or amount. We have shaded in green those items that are being changed in the next year's budget so they are easy to identify.

Functional Groups - The departments and funds are grouped by function in an effort to help readers easily locate and understand the information presented in this document. The following information lists the functional groups and the departmental budgets included in each group.

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

Health and Environment: These budgets have a central mission to preserve, protect, and promote our community. The departments included in this functional group include Public Health and Human Services, Economic Development, Cultural Affairs, the Office of Sustainability, Community Development, the Community Development Block Grant, Convention and Visitors Bureau, and the Contributions Fund.

Parks and Recreation: These budgets support the parks and recreation activities within the City. The budgets included in this functional group include Parks General Operations, Recreation Services, Parks and Recreation Capital Projects, and the Parks Sales Tax Fund. Most of the information presented is net of the parks sales tax fund so the reader can identify the actual dollars that are available.

Public Safety: The budgets included in this functional group include Police, Fire, Public Safety Joint Communications, and the Municipal Court. The County passed a 911 tax in FY 2013 to fund Public Safety Joint Communications. The City is currently transitioning these operations over to the county and will complete the transition once the new operations center is complete. Readers will notice a significant decrease in this budget each year as more and more of the costs are transitioned over to the County.

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

Transportation: These departments and budgets work together to provide a quality transportation system for the City. The budgets included in this functional group include Public Works Engineering, Non-Motorized Grant, Streets and Sidewalks, Parking Enforcement, Transit, Airport, Parking, Railroad, Transload, as well as the following special revenue funds that are transferred into those budgets which include the Capital Improvement Sales Tax Fund, Transportation Sales Tax Fund and the Stadium TDD Fund. This document provides totals for transportation that are net of the tax funds so readers can identify the actual cash amounts that are available for this function.

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

Appendix - contains the Glossary

History of Columbia:

Osage and Missouri Indians roamed parts of Missouri prior to Lewis and Clark's expedition which took place in the early 1800's. The settlement currently named Columbia was called Smithton. However, due to a lack of water supply, the founders moved the settlement east across the Flat Branch and renamed it Columbia in 1821. The City of Columbia was incorporated in 1826, incorporated as a third-class city in 1892, and became a charter city in 1949. Columbia is a growing city and currently takes up 65.20 square miles of land.

Government:

The City of Columbia has a council/manager form of government. The mayor and 6 council members are elected by the citizens of Columbia and serve for 3 years with staggered terms of service. Since April 2014, the mayor and council members have received stipends. The City Manager reports to the Mayor and is considered the chief administrator. Department heads for all municipal functions report to the City Manager.

Culture and Recreation:

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

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

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

Recreation: (Parks and Recreation 874-7460)

Athletic and Health Clubs.....	21
Athletic Fields (w/ lights & irrigation)	24
Community Activity & Recreation Center (ARC).....	1
Number of Pools (Private & Public).....	9
Golf Courses (Municipal).....	2
Golf Courses (College).....	1
Golf Courses (Private).....	5
Frisbee Golf Course.....	4
Parks (Total Acres 3,353) excluding Rec facilities.....	70
Bowling Alleys.....	1
State Parks.....	4
Roller Rinks.....	1
Roller Hockey Facilities.....	2
Skate Park.....	1
Soccer Fields.....	28
Tennis Courts.....	27
Volleyball Courts.....	15

Cultural Arts: (Cultural Affairs 874-6386)

Movie Theaters (screens).....	24
Performing Arts Organizations/Companies*.....	21
Visual Art Venues, Museums & Galleries*.....	20
Arts Festivals*.....	12

*Estimated Numbers

Community:

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

Community Facilities:

Hospitals.....	7
Hotels/Motels.....	39
Hotel/Motel Rooms.....	3,836
Restaurants.....	313
Shopping Centers.....	17
Shopping Malls.....	1

Communications:

Print Media.....	6
Boone County Radio Stations.....	12
TV Stations (includes cable).....	3
Satellite.....	2

Education:

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

Public Schools (Number) & Enrollment (Number)

Total Public Schools (31).....	18,170
Elementary Schools (21).....	8,966
Middle Schools (6).....	3,983
Senior High Schools (4).....	5,221
Non-Public Schools (17).....	N/A
Stephens College.....	901
Columbia College (day, evening & ext).....	19,350
Univ. Of Missouri-Columbia.....	32,777

Libraries:

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

City Streets: (874-6289)

Paved (Lane miles).....	1,334
Gravel (Lane miles).....	4.5

City Sewers: (445-9427)

Gravity Sewer lines (miles).....	691.0
City Force Main (miles).....	25.0

Fire Protection: (874-7391)

Number of Stations.....	9
Total number of employees	145
Number FF/Eng./Lieuts./Capts/Bat Chief/Div Chief.....	141
Number of vehicles.....	40
Number of hydrants.....	5,997

Police Protection: (874-7506)

Number of stations.....	1
Number of sub-stations.....	5
Total number of employees.....	210.40
Number of Sworn Positions.....	173.00
Number of Civilian Positions.....	37.40
Number of vehicles.....	100

City of Columbia Profile

Parking: (874-7674)

On-Street Meters.....	1,828
Off-Street Meters.....	97
Permit Spaces (lots/garages).....	1,999
Hourly Garage Spaces.....	437
Reserved Spaces in Lots and Garages.....	95

Airport: (874-7508)

Airport Facilities.....	1
Airlines: American Airlines & United Airlines.....	2

Climate:

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

Utilities:

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

Electricity	874-7380
Water	874-7380
Recycling/Trash Collection	874-2489
Sewer	874-2489
Storm Water	874-2489

City Employees (FTE for FY 2018): 1,492.90

Sales Tax:

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

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

City's portion of total sales tax rate 2.000%

Volunteer Programs: (874-7499)

There are many ways and opportunities for citizens to get involved with the community. Columbia has numerous events throughout the year that require hundreds of volunteer hours in order for the events to be successful. There are several departments within the City of Columbia that rely on the efforts of volunteer staff. In FY 2016, volunteers contributed nearly 35,180 hours at a value of nearly \$830,000.

Local Economy:

The cost of living for the City of Columbia is generally 8%-9% below the national average; for the first quarter in 2017 Columbia was at 93.0%. Columbia area has a median household income of \$44,160. According to the following websites reporting these economic conditions.

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

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

Year	Population	Unemployment Rate	Poverty Rate
2011	106,658	4.50%	24.30%
2012	109,008	4.00%	24.60%
2013	111,145	3.80%	27.20%
2014	113,155	3.40%	24.90%
2015	115,391	2.80%	24.60%
2016	117,671	2.60%	N/A

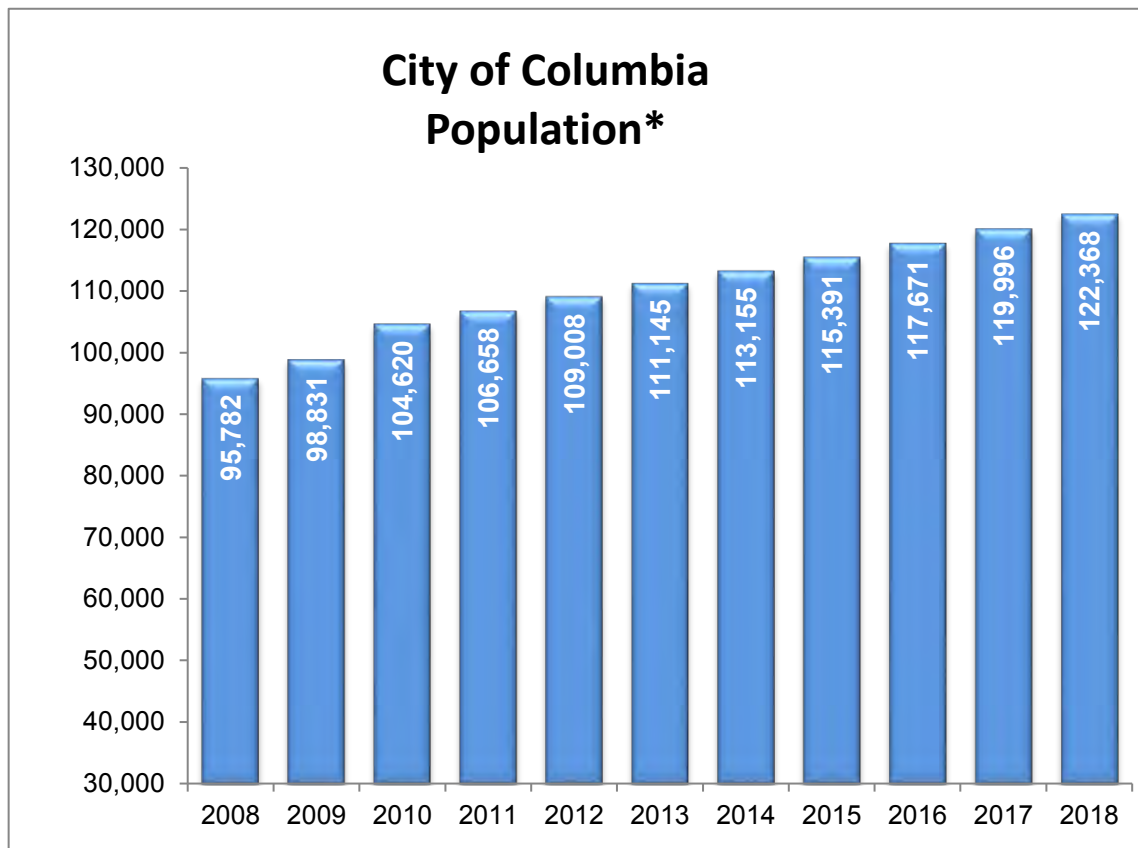
The city of Columbia has historically experienced a population growth rate of about 1.1%-2.0%. However, according to the 2010 census data, the actual population growth rate was closer to 2.5% each year in the last 10 year span.

Top 5 Employers in Columbia in 2017

University of Missouri	8,706
University Hospital & Clinics	4,600
Columbia Public Schools	2,517
City of Columbia	1,487
Veterans United Home Loans.....	1,442

Principal Tax Payers	Type of Business	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Union Electric	Utility	28,177,504	1	1.50%
Shelter Insurance	Insurance	16,177,067	2	0.86%
3M Company	Manufacturer	12,604,776	3	0.67%
TKG Biscayne LLC	Property/Developer	9,778,083	4	0.52%
Hubbell Power Systems	Manufacturer	9,045,000	5	0.48%
Grindstone Properties	Property/Developer	8,078,039	6	0.43%
Breckenridge Group	Property/Developer	7,939,457	7	0.42%
JDM II SF National (formerly State Farm)	Insurance	7,807,371	8	0.42%
The Links Columbia	Property/Developer	6,839,287	9	0.36%
Boone Hospital	Medical	6,713,024	10	0.36%

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



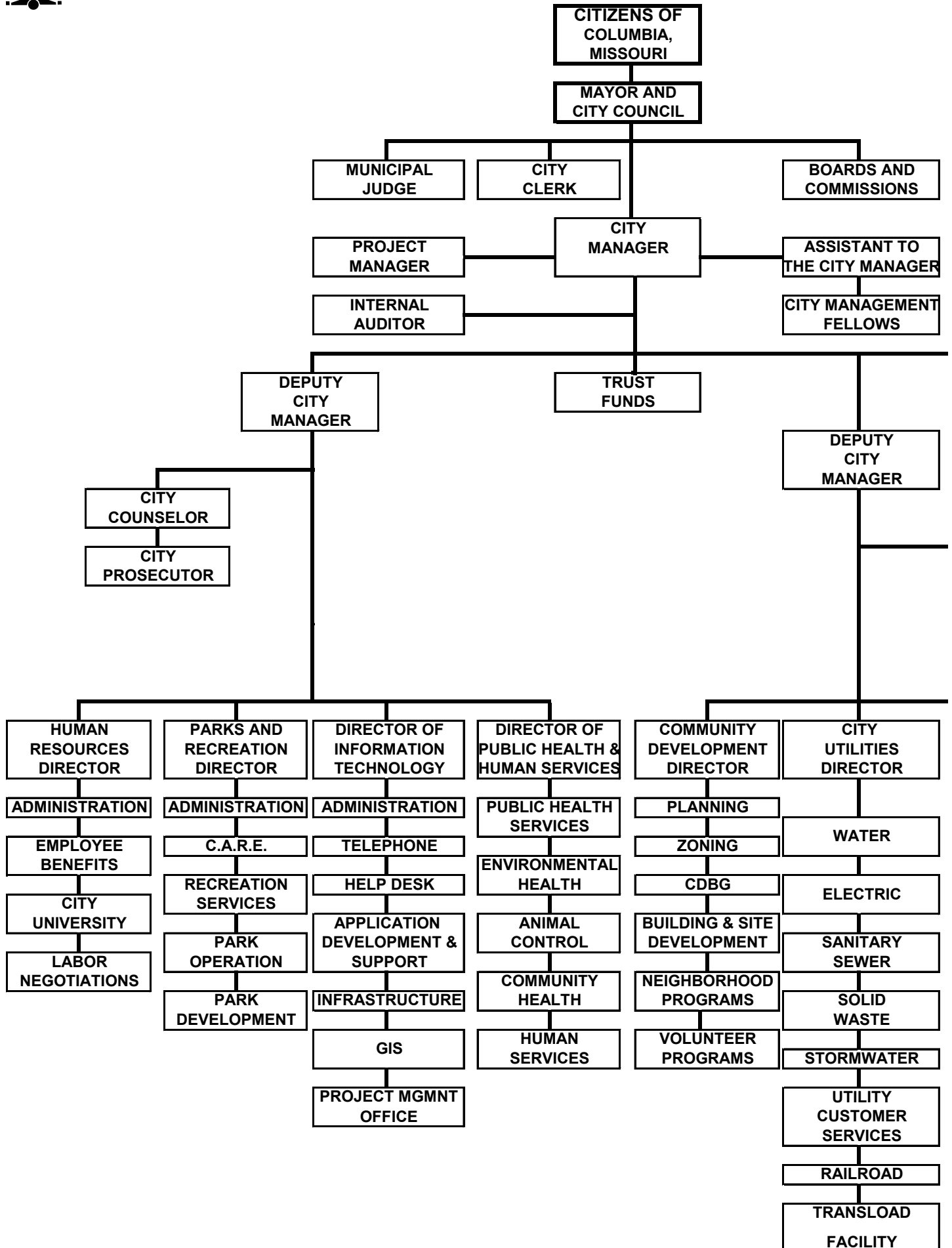
* Population figure for 2010 is from the census, remaining years have been estimated

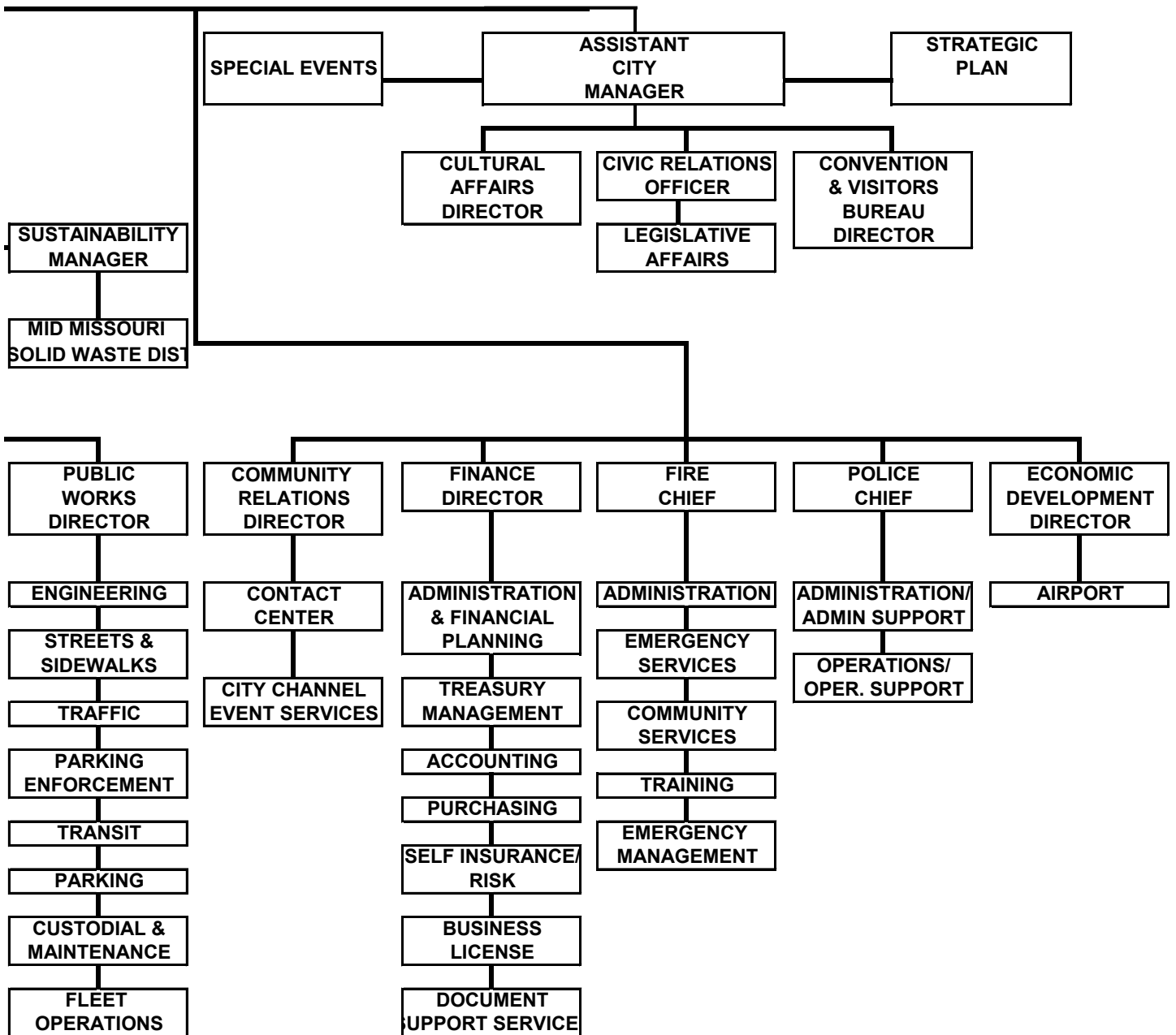
Fiscal Year	Population	Percent of Population 17 and under	Percent of Population 65 and older	Total Percent of Population ≤17 or ≥65	Median Household Income	Consumer Price Index	Personal Income in Constant Dollars
2008	95,782	N/A	N/A		\$40,326	215.30	\$18,730
2009	98,831	18.69%	18.69%	37.38%	\$41,381	214.54	\$19,289
2010	104,620	18.57%	18.57%	37.14%	\$41,287	218.06	\$18,934
2011	106,658	18.58%	18.58%	37.16%	\$43,102	224.94	\$19,162
2012	109,008	18.63%	18.63%	37.26%	\$43,084	229.59	\$18,766
2013	111,145	18.94%	18.94%	37.88%	\$43,262	232.96	\$18,414
2014	113,155	18.97%	18.97%	37.94%	\$43,776	236.74	\$19,694
2015	115,391	18.79%	18.79%	37.58%	\$44,907	237.02	\$18,631
2016	117,671	N/A	N/A	N/A	N/A	N/A	N/A
2017	119,996	N/A	N/A	N/A	N/A	N/A	N/A
2018	122,368	N/A	N/A	N/A	N/A	N/A	N/A

- Monthly Labor Review" (CPI)
- US Census Bureau - ACS and ACS - 1 year and 5 year estimates
- GIS Department, City of Columbia



FUNCTIONAL ORGANIZATIONAL CHART





Columbia Website Address: www.gocomo.gov

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

City Clerk 573-874-7208

Records and maintains all City records.

City Clerk: Sheela Amin

City Manager 573-874-7214

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

City Manager: Mike Matthes

Convention & Visitor's 573-875-1231

Promotes Columbia as a meeting, leisure, group tour, and sports destination

Director: Amy Schneider

Community Development 573-874-7239

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

Director: Timothy Teddy

Community Relations 573-874-7316

Builds citizen trust through effective listening and compassionate response.

Director: Steve Sapp

Cultural Affairs 573-874-6386

Enhances the vitality of the City through creative expression.

Manager: Sarah Dresser

Economic Development 573-442-8303

Supports and facilitates the growth of City's economy, as well as manages the Airport.

Director: Stacey Button

Finance 573-874-7111

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

Director: Michele Nix

Fire 573-874-7393

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

Fire Chief: Randy White

Human Resources 573-874-7235

Coordinates all personnel issues regarding employment and benefits.

Director: Margrace Buckler

Information Technology 573-874-7284

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

Director: Jim Chapdelaine

Law 573-874-7223

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

City Counselor: Nancy Thompson

Municipal Court 573-874-7231

Processes violations of laws and City ordinances.

Judge: Cavanaugh Noce

Parks and Recreation 573-874-7460

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

Director: Mike Griggs

Police 573-874-7404

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

Police Chief: Ken Burton

Public Health & Human Services 573-874-7347

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

Includes community and social services programs.

Director: Stephanie Browning

Public Works 573-874-7253

Manages transportation activities of streets and sidewalks, engineering, traffic, parking enforcement, parking facilities, transit, as well as fleet operations and custodial and building maintenance services.

Director: David Nichols

Utilities 573-874-7613

Provides safe and dependable drinking water, electricity, sewer storm water, solid waste collection and operates COLT railroad and Transload Facility

Director: Tad Johnsen



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

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

Ten Year Trend Manual Preparation - In November through January each year, the Budget Office prepares a comprehensive ten year trend manual which examines trends and identifies warning trends for each of the city's budgets as well as a number of other indicators.

Capital Improvement Program (CIP) Process - From January - April capital projects and improvements are identified and discussed between departments and management. Possible funding sources are identified. A preliminary document is prepared listing all project requests and location maps to better identify the project. A detailed discussion occurs at the Council mini retreat in May. Priority projects are identified based on citizen, council and staff input. The City Manager and Finance staff determines appropriate funding sources for the projects to be funded in the next year. A public hearing on the capital improvement plan in July. Citizens can also provide input at the public hearings on the CIP in August and September. The City Council adopts the capital improvement plan for the next year when it adopts the budget at the second Council meeting in September. A final CIP document is then prepared.

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

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

Budget Guidelines - Prior to establishing guidelines for the upcoming budget year, the City Manager reviews forecasts (see Forecasting) with the Finance Director. Based upon this review and input from the City Council at the Council Retreat, budget guidelines are established and provided to the departments.

Department Budget Preparation - In mid March, departments receive budget guidelines from the City Manager as well as instructions from the Budget Office. Budget instructions, calendars, and files are posted on a budget google site. Departments are responsible for preparing budget estimates for the current year, projections for the next year, and supplemental requests. Supplemental requests are any items that are over \$5,000, requests for new programs, replacement and additional fleet items, and requests for new positions. Departments must enter their current year estimates and next year's projections into the City's financial accounting software system.

Fleet Replacement Process - The Fleet Optimization Committee (FOC) reviews all requests for replacement of rolling stock within the City on an annual basis determining replacement of vehicles based on age and mileage or hours of service. Recommendations of replacements are made to the City Manager during the budget process. This committee also reviews all specifications of the approved fleet items prior to the items being ordered to ensure completeness of the specifications and to coordinate ordering of similar items together to obtain the lowest prices.

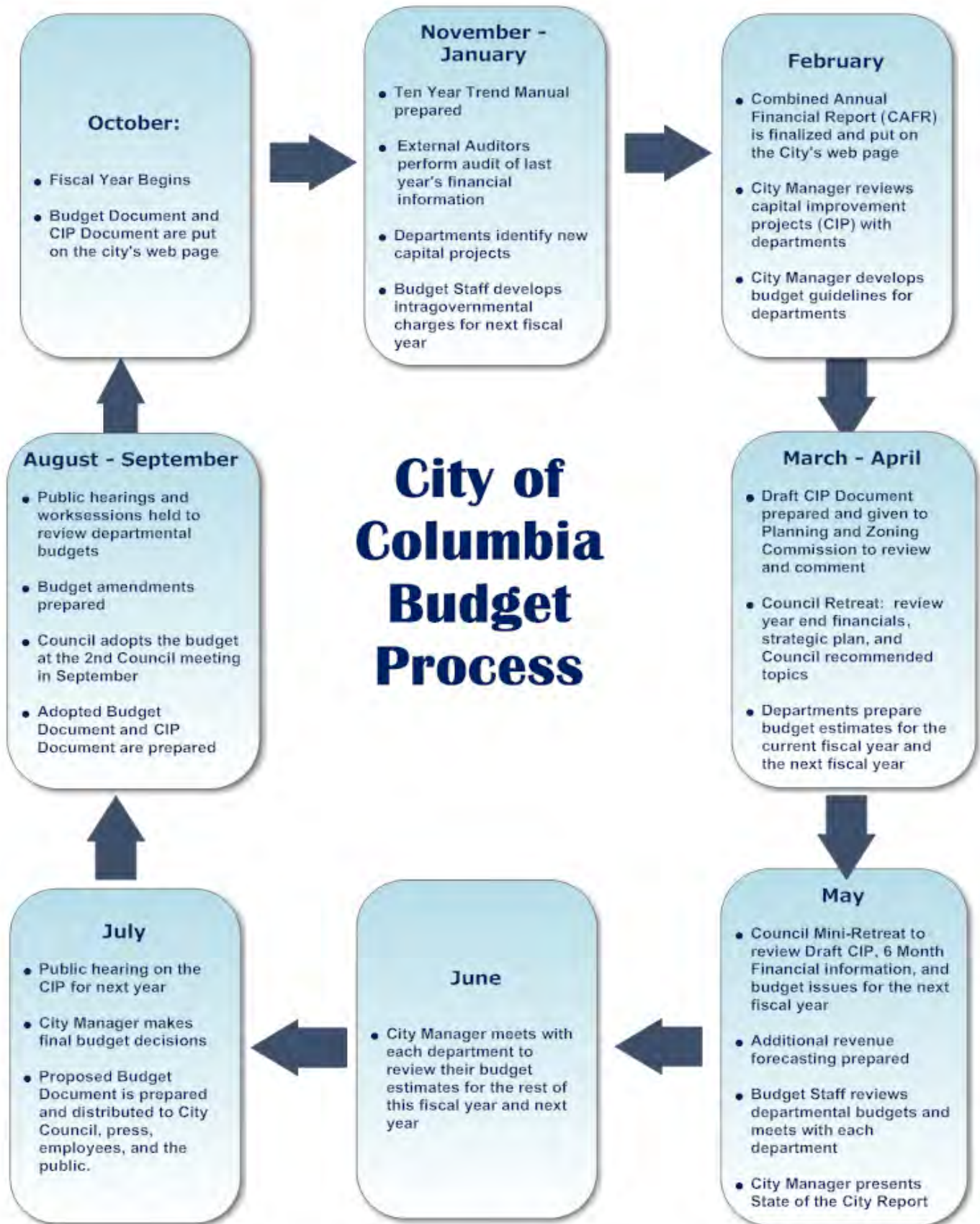
Budget Office Review of Departmental Budgets - After departments have submitted their budgets and the FOC has made recommendations for fleet replacements, the Budget Office, consisting of a Budget Officer and five staff members, review all 54 budgets, looking at past trends, reviewing for completeness and identifying any issues. The Budget Officer and the applicable analyst meet with each department and resolve any issues prior to budget meetings with the City Manager.

City Manager Budget Meetings - At the end of May through the end of June, the City Manager meets with each department to review their budget, approve personnel requests and set rates and fee changes. Final adjustments are made to balance the budget in early July.

City Manager Budget Document prepared - The City Manager's budget document is prepared during the first three weeks in July, is distributed to Council, and then a press conference is held at the end of July. By charter, this must be accomplished by July 31st.

Budget Amendment Process - In August, the City Council holds a budget work session with the City Manager, Finance Director, Budget Officer, and Department Heads to review the City Manager's Budget, individual department budgets, revenues and expenditures, and issues for the upcoming fiscal year. Public hearings are held to gather citizen input on the proposed budget. Both the public and press are welcome to attend the work sessions and public hearings. Television, radio, and newspaper reporters keep the public informed on the status of the budget as it is reviewed by Council. Budget amendments are prepared for any changes the Council of staff identify for inclusion in the budget.

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



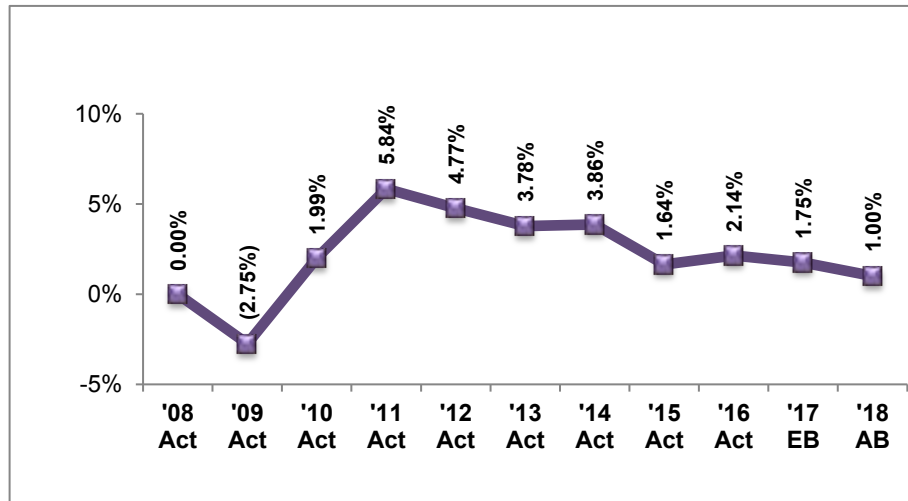
Assessed Values of Taxable Property

<u>Fiscal Year</u>	<u>State Assessed Value</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Assessed Value</u>
2008	5,843,391	1,292,414,862	273,363,667	1,571,621,920
2009	5,522,897	1,347,522,235	275,394,049	1,628,439,181
2010	5,451,561	1,379,654,147	254,289,515	1,639,395,223
2011	5,140,761	1,400,192,298	250,581,100	1,655,914,159
2012	4,354,717	1,413,996,612	264,972,925	1,683,324,254
2013	4,138,118	1,423,905,462	293,420,631	1,721,464,211
2014	4,108,905	1,449,632,179	298,129,549	1,751,870,633
2015	4,095,085	1,506,138,234	303,450,790	1,813,684,109
2016	4,193,727	1,553,310,919	317,367,258	1,874,871,904
2017 prelim	4,690,175	1,670,118,794	323,430,717	1,998,239,686

Property Tax Rates (Per \$100 Assessed Value)

<u>Fiscal Year</u>	<u>General Fund</u>	<u>G.O Fund Bond</u>	<u>Total Fund</u>
2008	0.41	0.00	0.41
2009	0.41	0.00	0.41
2010	0.41	0.00	0.41
2011	0.41	0.00	0.41
2012	0.41	0.00	0.41
2013	0.41	0.00	0.41
2014	0.41	0.00	0.41
2015	0.41	0.00	0.41
2016	0.41	0.00	0.41
2017	0.41	0.00	0.41

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



<u>Fiscal Year</u>	<u>General Fund Sales Tax Revenue</u>	<u>% Change Over Previous Year</u>
2008	\$18,947,469	0.00%
2009	\$18,427,197	(2.75%)
2010	\$18,794,534	1.99%
2011	\$19,891,980	5.84%
2012	\$20,840,696	4.77%
2013	\$21,627,785	3.78%
2014	\$22,463,031	3.86%
2015	\$22,832,373	1.64%
2016	\$23,321,470	2.14%
2017	\$23,729,596	1.75%
2018	\$23,966,892	1.00%

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

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

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

REVENUE POLICY

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

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

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

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

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

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

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

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

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

BUDGET POLICY

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

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

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

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

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

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

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

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

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

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

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

CAPITAL IMPROVEMENTS POLICY

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

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

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

FIXED ASSET POLICY

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

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

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

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

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

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

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

ACCOUNTING POLICY

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

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

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

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

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

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

PURCHASING POLICY

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

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

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

DEBT POLICY

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

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

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

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

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

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

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

RESERVE/FUND BALANCE POLICY

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

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

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

At the direction of the Council and the oversight of the City Manager, the General Fund portion of the budget is to be balanced. Budgeted expenditures must equal budgeted revenues with the exception of appropriated fund balance that is being used to offset the increased pension costs as a result of the pension solution developed in FY 2013. For the next few years the City will utilize fund balance to offset these increases.

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

ENTERPRISE FUND POLICY

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

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

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

INTERNAL SERVICE FUND POLICY

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

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

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

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

BASIS OF ACCOUNTING

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

BASIS OF BUDGETING

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

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Overall Summary Section



Description

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

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

This overall summary section is divided into seven distinct sections.

Overall and Expenditure Summaries

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

Sources and Uses

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

Operating Statement Summary

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

CIP Summary

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

Debt Summary

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

Personnel Summary

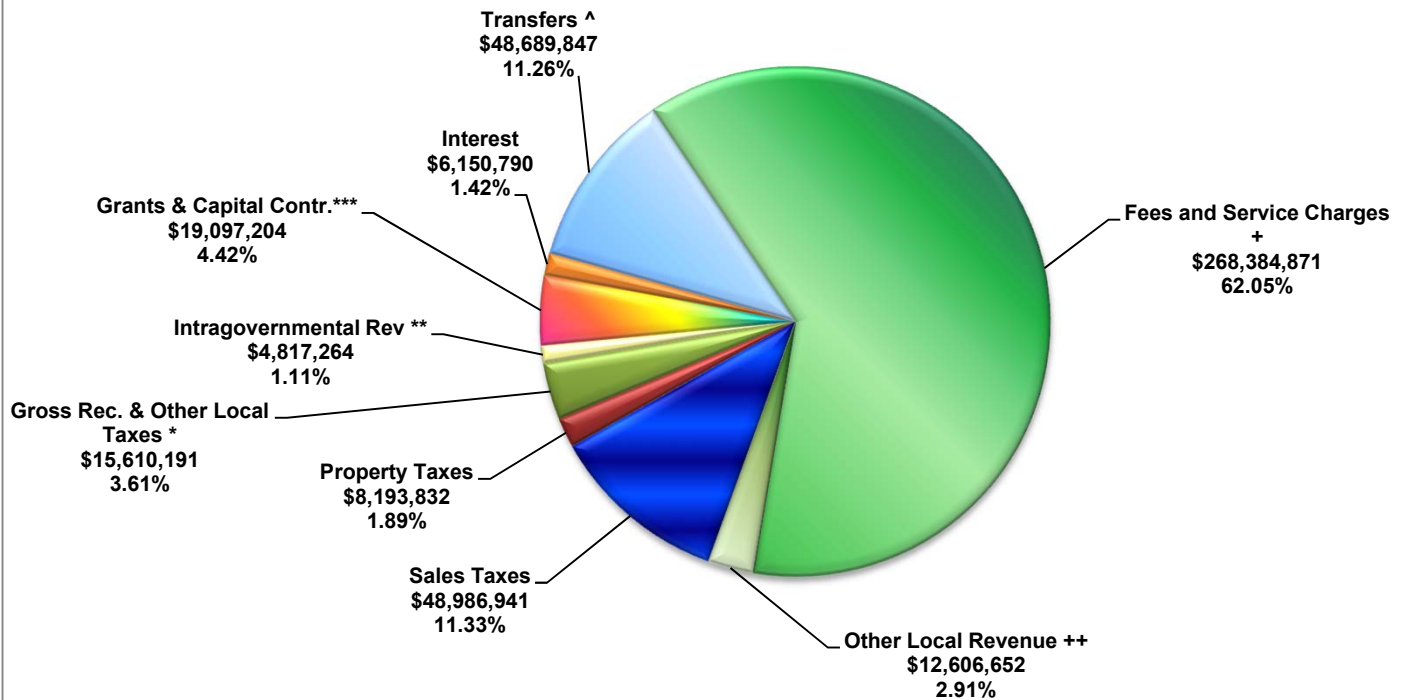
The Personnel Summary provides a summary of the number of personnel by function and department, as well as a table showing all of the position authorization changes.

General Fund Summary

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

Overall Revenue Summary (Where the Money Comes From)

FY 2018 Total Revenues By Category



Revenues By Category (Where the Money Comes From)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	% Change 18/17EB	% Change 18/17B
Sales Taxes	\$47,667,737	\$47,488,423	\$48,501,922	\$48,986,941	1.0%	3.2%
Property Taxes	\$7,898,843	\$8,028,296	\$8,058,338	\$8,193,832	1.7%	2.1%
Gross Rec. & Other Local Taxes *	\$14,864,794	\$15,690,406	\$15,355,070	\$15,610,191	1.7%	(0.5%)
Intragovernmental Rev **	\$4,407,469	\$4,748,750	\$4,748,750	\$4,817,264	1.4%	1.4%
Grants & Capital Contr.***	\$26,060,022	\$22,267,365	\$21,462,603	\$19,097,204	(11.0%)	(14.2%)
Interest	\$7,000,743	\$6,240,542	\$6,339,967	\$6,150,790	(3.0%)	(1.4%)
Transfers ^	\$56,483,368	\$49,241,865	\$48,697,736	\$48,689,847	(0.0%)	(1.1%)
Fees and Service Charges +	\$251,968,897	\$261,148,504	\$260,371,955	\$268,384,871	3.1%	2.8%
Other Local Revenue ++	\$15,822,958	\$12,274,208	\$15,174,253	\$12,606,652	(16.9%)	2.7%
Lease/Bond Proceeds	\$19,279,838	\$0	\$0	\$0	0.0%	0.0%
Appropriated Fund Balance	\$649,249	\$500,000	\$500,000	\$0	(100.0%)	(100.0%)
Total	\$452,103,918	\$427,628,359	\$429,210,594	\$432,537,592	0.8%	1.1%

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

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

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

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

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

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

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

Overall Revenue Summary (Where the Money Comes From)

Highlights / Significant Changes

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

Fees and Service Charges are the largest source of revenue for the City and are comprised of the charges users pay for a wide variety of services offered by the City. This revenue source includes charges to our citizens for services offered (utilities, transit, recreation, etc.) as well as to other City departments for services offered (custodial, fleet, computers, etc.). For FY 2018, this revenue source reflects an increase of \$8.0 million or 3.1% over Estimated FY 2017. Rate increases include Water (4% operating rate increase), Solid Waste (4% residential rate increase, commercial services and landfill fee increases), Sewer (1% voter approved and 5% operating rate increase to base and volume charges), and Storm Water (25% utility rate increase passed by the voters in April 2015).

Taxes are the second largest source of revenue for the city. Taxes include property taxes (\$0.41/\$100 assessed value), sales taxes (1% general, 1/4% capital improvement, 1/4% parks, and 1/2% transportation), gross receipts taxes (including the hotel/motel tax), and other local taxes (cigarette tax, gasoline tax, and motor vehicle taxes). For FY 2018, total sales taxes are projected at a 1.0% increase, or \$0.5 million above Estimated FY 2017. In the general fund, sales taxes are projected to increase by \$237,296 over Estimated FY 2017. FY 2018 property taxes are projected to increase \$135,494 or 1.7% from Estimated FY 2017 with no change in the city's property tax rate of \$0.41 per \$100 assessed valuation. The growth in gross receipts taxes as well as other local taxes are projected at a minimal 1.7% increase while hotel/motel taxes are projected at 3% growth from Estimated FY 2017.

Other Local Revenues include license and permit fees, fines, and fees in the General Fund, development fees in the Public Improvement Fund, and miscellaneous revenues in all departments. For FY 2018 these revenues are projected to decrease \$2.6 million or (16.9%) from Estimated FY 2017. These revenues can vary significantly from year to year based on the number of capital projects, auction revenue from vehicles being replaced, donations received, etc. Significant decreases occurred in Electric due to the sale of the Sutter property to an organic dairy facility, the General Fund (Miscellaneous revenues are lower due to a Tracfone settlement).

Grants and Capital Contributions include operating and capital grants. In total, grants and capital contributions are projected to decrease by \$2.4 million or (11.0%) below Estimated FY 2017. This decrease is primarily due to lower funding in airport capital projects (\$4.6 million).

Transfers occur between funds for several reasons. The majority of transfers occur to move accumulated funds from special revenue funds (such as parks sales tax, capital improvement sales tax, and transportation sales tax) to the Capital Projects Fund to fund specific projects. For FY 2018, transfers into funds are projecting a decrease of \$7,889 from Estimated FY 2017. Increases are shown in the Capital Projects Fund for funding of projects from the Capital Improvement Sales Tax (\$4.7 million) and the Airport fund transfers are increasing (\$0.8 million) due to an increase in funding from the Transportation Sales Tax. There is a \$4.3 million decrease into the Transload and Electric Funds due to transferring the Transload facility back to the Electric fund who was the original owner of the facility.

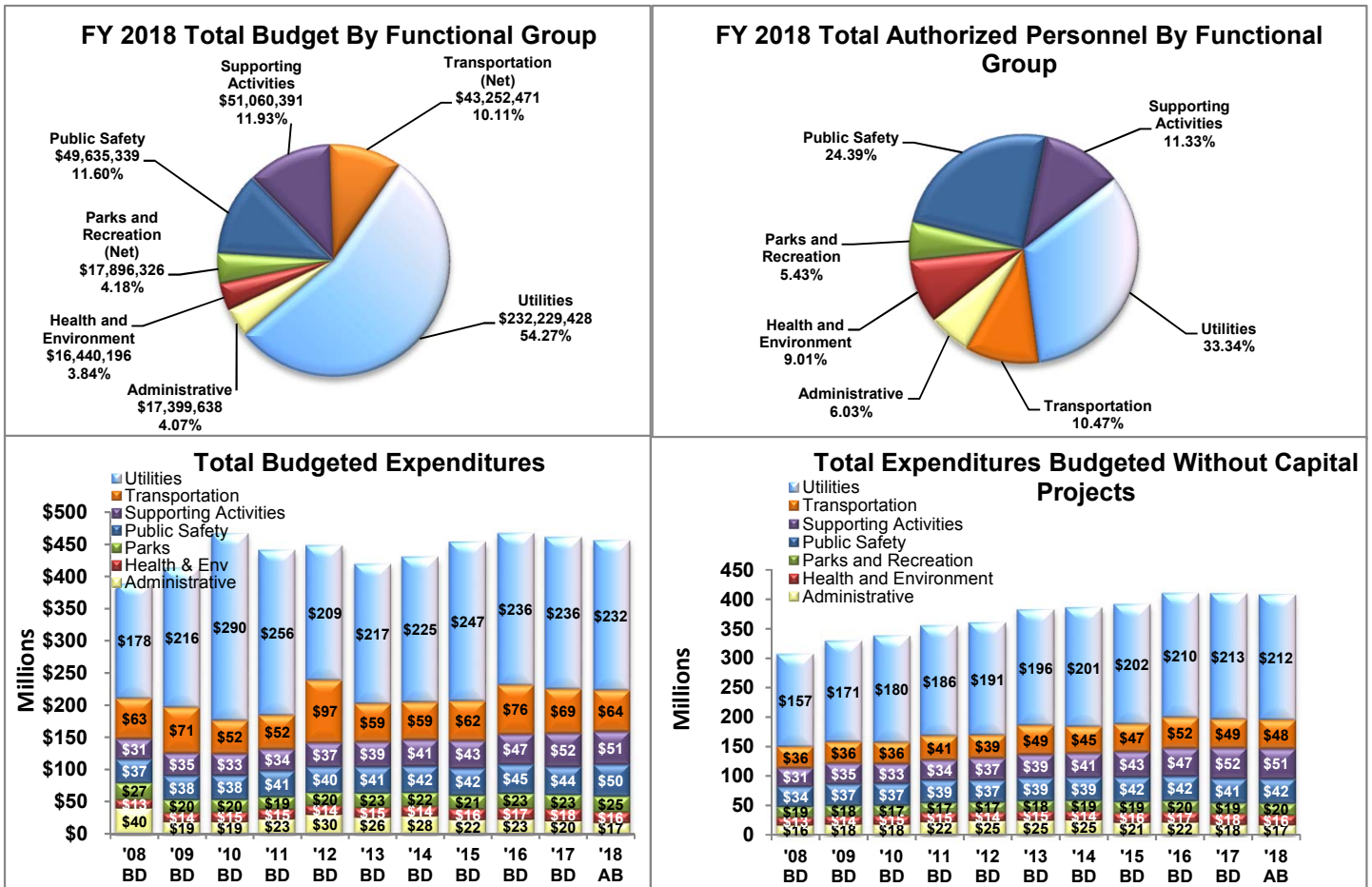
Intragovernmental Revenues are revenues for the General Fund that come from other departments. General and Administrative fees are charged to departments outside of the General Fund for services that General Fund departments provide (such as payroll, accounts payable, human resources, legal, etc.). For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

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

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

The City's General Fund balance is projected to be 43% of expenses for FY 2018 which is above the city's 20% fund balance policy guideline.

Overall Expenditures By Function (Where the Money Goes)



Expenditures (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Administrative	\$50,336,354	\$20,063,226	\$19,521,614	\$17,399,638	(\$2,663,588)	(13.3%)
Health and Environment	\$15,788,176	\$18,138,914	\$17,630,731	\$16,440,196	(\$1,698,718)	(9.4%)
Parks and Recreation (Net)	\$18,582,337	\$16,992,636	\$16,647,234	\$17,896,326	\$903,690	5.3%
Public Safety	\$41,978,935	\$43,900,837	\$42,713,291	\$49,635,339	\$5,734,502	13.1%
Supporting Activities	\$42,225,779	\$51,654,273	\$49,130,796	\$51,060,391	(\$593,882)	(1.1%)
Transportation (Net)	\$45,063,916	\$51,330,336	\$50,583,180	\$43,252,471	(\$8,077,865)	(15.7%)
Utilities	\$225,790,926	\$235,941,769	\$228,749,883	\$232,229,428	(\$3,712,341)	(1.6%)
Total Actual Spending	\$439,766,423	\$438,021,991	\$424,976,729	\$427,913,789	(\$10,108,202)	(2.3%)
Other Special Rev. Fds*	\$27,823,723	\$23,063,011	\$23,063,011	\$27,804,828	\$4,741,817	20.6%
Total All Funds Exp.	\$467,590,146	\$461,085,002	\$448,039,740	\$455,718,617	(\$5,366,385)	(1.2%)

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

Authorized Personnel

	Actual FY 2016	Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administrative	92.81	88.56	89.56	90.31	0.75
Health and Environment	130.50	136.15	135.15	134.90	(0.25)
Parks and Recreation	80.75	80.40	80.40	81.40	1.00
Public Safety	357.00	359.40	363.40	365.40	2.00
Supporting Activities	145.10	167.84	170.84	169.74	(1.10)
Utilities	492.39	491.20	490.70	499.35	8.65
Transportation	155.85	159.85	158.85	156.80	(2.05)
Total	1,454.40	1,483.40	1,488.90	1,497.90	9.00

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

All Funds Expenditure Summary (Where the Money Goes)

Functional Group Expenditure Comments

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

- In the general fund, Street, Engineering, Parking Enforcement and Traffic related expenses are projected at \$10,240,582.
- Street maintenance funding will decrease \$351,000 due to one time funds from the County Road Tax Rebate funding not being available in FY 2018.
- Airport budget is decreasing \$4.3 million due to lower capital project funding required.
- Transload budget is decreasing \$2.1 million due to a one time transfer of the transload facility back to the Electric fund that occurred in FY 2017.

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

- Water reflects a \$0.7 million increase due to operations and capital costs. There is a 4% operating rate increase for FY 2018.
- Solid Waste reflects a \$1.7 million increase primarily due to higher capital project funding for FY 2018, the addition of (3) permanent positions, numerous reassignments of personnel positions, outside work on city vehicle and large container purchases. There is a 4% rate increase in residential rates as well as, commercial and landfill fees for FY 2018.
- Storm Water reflects a \$965,299 increase primarily due to (2) additional permanent positions and an increase in capital projects. A rate increase of 25%, (third of five) passed by the voters in April, 2015, is included.

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

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

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

- Employee Benefit Fund reflects an increase of \$0.6 million due to insurance premiums for dental and stop loss and an increase in medical claims.
- Information Technology (IT) reflects an increase of \$1.1 million due to the consolidation of GIS and IT budgets.
- The Custodial and Building Maintenance Fund decreased \$466,853 or 21.8%. Due to budget constraints in the general fund (which pays over 70% of the costs for this budget), the Custodial and Building Maintenance Fund was required to make cuts which include the deletion of three permanent positions that were vacant. This will cause a decrease in level of custodial and building maintenance services the department is able to offer to their departments.
- The Self Insurance Fund decreased \$507,681 or 7.4% due to rebid of the insurance premiums which resulted in lower insurance premium costs.
- The Community Relations Fund decreased \$59,544 or 2.1%. Due to budget constraints in the general fund (which pays 38% of the costs for this budget), this budget was required to make budget cuts. There is an additional Community Relations Specialist approved for FY 2018, but this position will be focused on Water and Electric and will be paid 100% from those funds.

Administrative Departments include City Council, City Clerk, City Manager, Finance, Human Resources, Law, City General, Public Works Administration, General Government Debt, and Other General Government Capital Projects. Total Administrative Departments are down \$2.7 million.

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

Parks and Recreation includes general operations, recreation services, capital projects, and the Parks Sales Tax special revenue fund. While the FY 2018 budget amount is \$24.9 million for all of the parks related funds, it is more appropriate to look at the net amount of \$17.9 million which subtracts out the Parks Sales Tax Fund since the expenditures in the Parks Sales Tax Fund are reflected as revenues in the general fund, recreation services fund, and the capital projects fund. Net Parks and Recreation Departments will increase \$0.9 million primarily due to capital project funding. Total general fund support for parks will decrease \$9,391 from last year.

Health and Environment departments include Health and Human Services, Community Development, Economic Development, Cultural Affairs, Convention and Visitors Bureau (CVB), Office of Sustainability, Community Development Block Grant (CDBG) Fund, and the Contributions Fund. For FY 2018, these departments reflect a \$1.7 million decrease. The Convention and Visitors Bureau expenses are down \$0.9 million due to the one time transfer in FY 2017 of tourism development funds from CVB to help fund the Sports Field House project in Parks and Recreation.

- Health and Human Services is down \$194,031 due to the end of three grants.
- Cultural Affairs is down \$14,134 due to the reallocation of 0.25 FTE to the City Manager's Department to provide clerical support.

Summary of Total Revenues By Fund Type

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
General Government:						
1100 General Fd	\$85,029,452	\$84,634,614	\$83,824,090	\$83,511,190	(\$1,123,424)	(1.3%)
2190 Capital Improvmnt STax Fd	\$8,255,004	\$5,837,364	\$5,961,155	\$6,020,551	\$183,187	3.1%
2200 Parks Sales Tax Fd	\$5,840,421	\$5,835,110	\$5,958,494	\$6,017,889	\$182,779	3.1%
2210 Transportation STax Fd	\$11,751,348	\$11,701,452	\$11,948,977	\$12,067,772	\$366,320	3.1%
2220 Public Improvement Fd	\$2,824,077	\$2,482,815	\$2,353,364	\$2,363,501	(\$119,314)	(4.8%)
2290 Convention & Tourism Fd	\$2,744,247	\$2,987,682	\$3,532,721	\$3,714,995	\$727,313	24.3%
2300 Stadium TDD Fd	\$1,043,876	\$1,051,713	\$1,059,249	\$1,069,787	\$18,074	1.7%
2610 Non-Motorized Grant Fd	\$429,602	\$590,032	\$230,648	\$262,146	(\$327,886)	(55.6%)
2320 Mid Mo Sol Waste Mgt Dis Fd	\$132,517	\$150,248	\$151,104	\$161,130	\$10,882	7.2%
2660 CDBG	\$1,723,710	\$351,085	\$757,534	\$350,775	(\$310)	(0.1%)
3xxx Debt Service Fd (combined)	\$30,257,965	\$4,197,663	\$4,197,663	\$4,178,747	(\$18,916)	(0.5%)
4400 Capital Projects Fd	\$19,327,735	\$10,722,544	\$10,177,544	\$16,149,368	\$5,426,824	50.6%
2310 Contributions Fd	\$131,218	\$132,569	\$132,569	\$11,930	(\$120,639)	(91.0%)
Total Govt. Funds	\$169,491,172	\$130,674,891	\$130,285,112	\$135,879,781	\$5,204,890	3.98%
Enterprise Funds:						
503x Railroad Fd	\$503,272	\$585,827	\$749,223	\$586,735	\$908	0.2%
504x Transload Facility Fd	\$466,891	\$2,376,390	\$2,565,036	\$266,226	(\$2,110,164)	(88.8%)
550x Water Utility Fd	\$29,137,406	\$26,203,451	\$25,833,826	\$27,116,239	\$912,788	3.5%
551x Electric Utility Fd	\$132,541,701	\$138,599,852	\$141,140,852	\$137,295,555	(\$1,304,297)	(0.9%)
552x Recreation Services Fd	\$6,758,965	\$7,118,927	\$6,942,420	\$7,502,491	\$383,564	5.4%
553x Transit Fd	\$7,770,351	\$8,967,502	\$9,026,246	\$8,555,208	(\$412,294)	(4.6%)
554x Airport Fd	\$8,309,514	\$13,658,006	\$13,766,923	\$9,870,829	(\$3,787,177)	(27.7%)
555x Sanitary Sewer Utility Fd	\$26,895,851	\$23,005,415	\$23,348,356	\$25,425,556	\$2,420,141	10.5%
556x Parking Utility Fd	\$4,510,998	\$4,543,704	\$4,736,508	\$4,728,626	\$184,922	4.1%
557x Solid Waste Utility Fd	\$20,425,401	\$20,926,391	\$21,074,826	\$22,141,531	\$1,215,140	5.8%
558x Storm Water Utility Fd	\$1,735,623	\$1,891,503	\$2,023,958	\$2,656,765	\$765,262	40.5%
Total Enterprise Funds	\$239,055,973	\$247,876,968	\$251,208,174	\$246,145,761	(\$1,731,207)	(0.70%)
Internal Service Funds:						
6590 Employee Benefit Fd	\$15,835,799	\$17,674,682	\$16,878,301	\$19,597,582	\$1,922,900	10.9%
6690 Self Insurance Reserve Fd	\$6,032,589	\$6,406,149	\$6,413,249	\$6,406,149	\$0	0.0%
6710 Custodial / Maintenance Fd	\$1,608,813	\$1,816,422	\$1,959,413	\$1,520,711	(\$295,711)	(16.3%)
6720 Fleet Operations Fd	\$8,348,830	\$9,374,298	\$9,499,839	\$9,444,493	\$70,195	0.7%
6730 GIS Fd	\$580,719	\$1,173,170	\$1,173,370	\$0	(\$1,173,170)	(100.0%)
6740 Information Technology Fd	\$6,256,678	\$6,728,592	\$6,728,592	\$7,964,421	\$1,235,829	18.4%
6750 Community Relations Fd	\$1,811,568	\$2,595,866	\$2,597,215	\$2,544,584	(\$51,282)	(2.0%)
6760 Utility Customer Services Fd	\$3,081,777	\$3,307,321	\$2,467,329	\$3,034,110	(\$273,211)	(8.3%)
Total Internal Service Fds	\$43,556,773	\$49,076,500	\$47,717,308	\$50,512,050	\$1,435,550	2.93%
Total City Revenues	\$452,103,918	\$427,628,359	\$429,210,594	\$432,537,592	\$4,909,233	1.15%

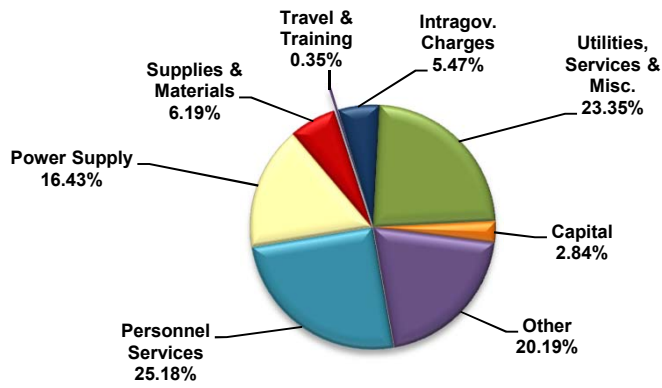
Summary of Total Expenditures By Fund Type

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
General Government:						
1100 General Fd	\$79,972,309	\$84,168,698	\$81,969,905	\$83,511,190	(\$657,508)	(0.8%)
2190 Capital Improvmnt STax Fd	\$6,661,361	\$3,420,073	\$3,420,073	\$8,092,991	\$4,672,918	136.6%
2200 Parks Sales Tax Fd	\$5,995,993	\$5,567,883	\$5,567,883	\$6,982,656	\$1,414,773	25.4%
2210 Transportation STax Fd	\$12,058,915	\$11,031,402	\$11,031,402	\$11,395,273	\$363,871	3.3%
2220 Public Improvement Fd	\$2,123,978	\$2,060,177	\$2,060,177	\$350,432	(\$1,709,745)	(83.0%)
2290 Convention & Tourism Fd	\$2,104,491	\$3,898,312	\$3,784,107	\$2,964,554	(\$933,758)	(24.0%)
2300 Stadium TDD Fd	\$983,476	\$983,476	\$983,476	\$983,476	\$0	0.0%
2610 Non-Motorized Grant Fd	\$306,041	\$590,032	\$225,736	\$262,146	(\$327,886)	(55.6%)
2320 Mid Mo Sol Waste Mgt Dis Fc	\$128,233	\$150,248	\$148,211	\$161,130	\$10,882	7.2%
2660 CDBG	\$1,408,499	\$811,085	\$757,534	\$350,775	(\$460,310)	(56.8%)
3xxx Debt Service Fd (combined)	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(\$4,500)	(0.1%)
4400 Capital Projects Fd	\$22,501,695	\$13,600,042	\$13,600,042	\$16,983,357	\$3,383,315	24.9%
2310 Contributions Fd	\$116,737	\$126,750	\$126,750	\$11,930	(\$114,820)	(90.6%)
Total Governmental Funds	\$169,938,010	\$130,751,410	\$128,018,528	\$136,388,642	\$5,637,232	4.31%
Enterprise Funds:*						
503x Railroad Fd	\$1,123,929	\$1,103,360	\$1,065,983	\$974,968	(\$128,392)	(11.6%)
504x Transload Facility Fd	\$344,312	\$2,306,569	\$2,269,031	\$173,744	(\$2,132,825)	(92.5%)
550x Water Utility Fd	\$30,136,954	\$28,526,715	\$27,517,275	\$29,271,217	\$744,502	2.6%
551x Electric Utility Fd	\$141,956,432	\$149,770,307	\$145,146,986	\$144,587,767	(\$5,182,540)	(3.5%)
552x Recreation Services Fd	\$7,881,532	\$7,709,492	\$7,420,337	\$7,978,900	\$269,408	3.5%
553x Transit Fd	\$8,284,317	\$8,828,971	\$8,812,987	\$9,205,758	\$376,787	4.3%
554x Airport Fd	\$8,412,145	\$17,506,227	\$17,332,776	\$13,183,932	(\$4,322,295)	(24.7%)
555x Sanitary Sewer Utility Fd	\$26,252,092	\$33,133,962	\$32,623,190	\$31,209,261	(\$1,924,701)	(5.8%)
556x Parking Utility Fd	\$3,717,429	\$5,433,179	\$5,387,630	\$4,683,984	(\$749,195)	(13.8%)
557x Solid Waste Utility Fd	\$25,271,111	\$22,004,176	\$21,009,983	\$23,678,393	\$1,674,217	7.6%
558x Storm Water Utility Fd	\$2,046,104	\$2,356,361	\$2,304,238	\$3,321,660	\$965,299	41.0%
Total Enterprise Funds	\$255,426,357	\$278,679,319	\$270,890,416	\$268,269,584	(\$10,409,735)	(3.74%)
Internal Service Funds:*						
6590 Employee Benefit Fd	\$16,989,018	\$18,403,725	\$18,145,616	\$19,018,751	\$615,026	3.3%
6690 Self Insurance Reserve Fd	\$4,216,427	\$6,863,266	\$6,199,995	\$6,355,585	(\$507,681)	(7.4%)
6710 Custodial / Maintenance Fd	\$1,569,585	\$2,143,060	\$1,816,373	\$1,676,207	(\$466,853)	(21.8%)
6720 Fleet Operations Fd	\$8,165,164	\$9,385,650	\$9,135,105	\$9,408,720	\$23,070	0.2%
6730 GIS Fd	\$754,839	\$1,185,682	\$1,161,802	\$0	(\$1,185,682)	(100.0%)
6740 Information Technology Fd	\$5,787,797	\$7,484,761	\$7,103,302	\$8,542,311	\$1,057,550	14.1%
6750 Community Relations Fd	\$1,831,047	\$2,889,980	\$2,727,882	\$2,830,436	(\$59,544)	(2.1%)
6760 Utility Customer Services Fd	\$2,911,902	\$3,298,149	\$2,840,721	\$3,228,381	(\$69,768)	(2.1%)
Total Internal Service Funds	\$42,225,779	\$51,654,273	\$49,130,796	\$51,060,391	(\$593,882)	(1.15%)
Total City Expenses	\$467,590,146	\$461,085,002	\$448,039,740	\$455,718,617	(\$5,366,385)	(1.16%)

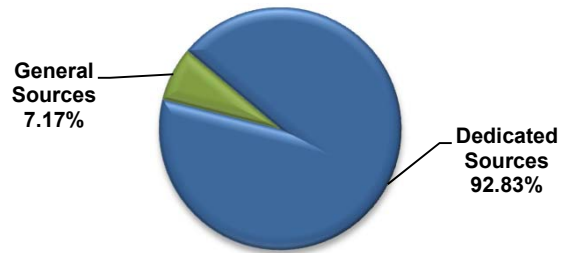
* Includes CIP (Capital Improvement Plan) and Capital Additions for Enterprise and Internal Service Funds.
Funding for many CIP Projects is from accumulated balances.

Overall Expenditure Summary By Category (Where the Money Goes)

FY 2018 Total Expenditures By Category

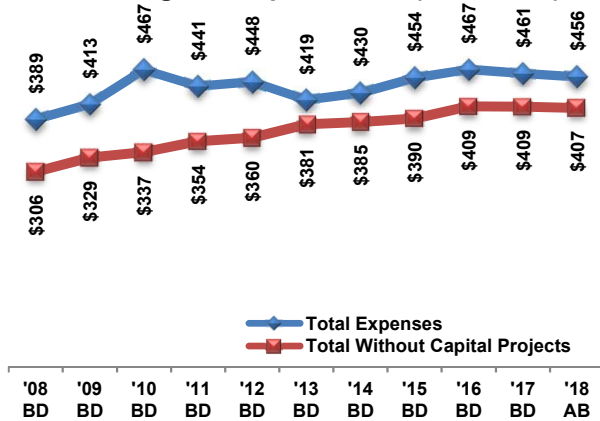


FY 2018 Totals By Funding Source

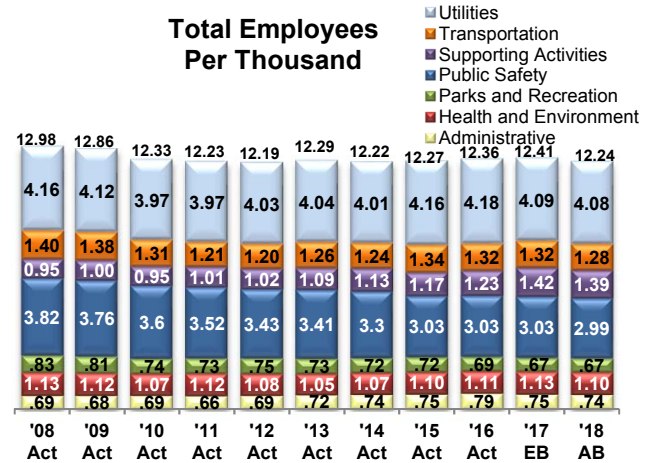


General sources can be reallocated from one department to another. Dedicated sources are specifically allocated to a department.

Total Budgeted Expenditures (In Millions)



Total Employees Per Thousand



Appropriations

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$109,495,671	\$111,827,795	\$108,096,835	\$114,742,709	\$2,914,914	2.6%
Power Supply	\$69,188,822	\$74,158,000	\$72,500,000	\$74,888,000	\$730,000	1.0%
Supplies & Materials	\$25,715,464	\$29,213,604	\$27,940,100	\$28,211,301	(\$1,002,303)	(3.4%)
Travel & Training	\$1,087,794	\$1,425,061	\$1,361,355	\$1,603,216	\$178,155	12.5%
Intragov. Charges	\$21,540,302	\$24,322,102	\$24,301,189	\$24,908,263	\$586,161	2.4%
Utilities, Services & Misc.	\$92,682,813	\$115,727,806	\$109,830,196	\$106,418,434	(\$9,309,372)	(8.0%)
Capital	\$21,311,270	\$11,895,731	\$11,523,946	\$12,926,325	\$1,030,594	8.7%
Other	\$126,568,010	\$92,514,903	\$92,486,119	\$92,020,369	(\$494,534)	(0.5%)
Total	\$467,590,146	\$461,085,002	\$448,039,740	\$455,718,617	(\$5,366,385)	(1.2%)
Operating Expenses	\$280,001,629	\$308,644,767	\$295,999,188	\$306,879,612	(\$1,765,155)	(0.6%)
Non-Operating Expenses	\$77,485,751	\$75,559,280	\$75,559,280	\$75,339,584	(\$219,696)	(0.3%)
Debt Service	\$47,968,976	\$16,604,623	\$16,575,839	\$16,680,785	\$76,162	0.5%
Capital Additions	\$8,540,934	\$7,770,127	\$7,398,342	\$7,786,325	\$16,198	0.2%
TI. Excluding Cap Impr. Plan	\$413,997,290	\$408,578,797	\$395,532,649	\$406,686,306	(\$1,892,491)	(0.5%)
Capital Projects	\$53,592,856	\$52,506,205	\$52,507,091	\$49,032,311	(\$3,473,894)	(6.6%)
Total Expenses	\$467,590,146	\$461,085,002	\$448,039,740	\$455,718,617	(\$5,366,385)	(1.2%)

Funding Sources

Dedicated Sources	\$412,388,025	\$427,710,418	\$415,954,117	\$423,063,529	(\$4,646,889)	(1.1%)
General Sources	\$55,202,121	\$33,374,584	\$32,085,623	\$32,655,088	(\$719,496)	(2.2%)
Total Funding Sources	\$467,590,146	\$461,085,002	\$448,039,740	\$455,718,617	(\$5,366,385)	(1.2%)

Overall Expenditures By Category (Where the Money Goes)

Highlights / Significant Changes

Personnel Services: Increase of \$2.9 million or 2.6% from the FY 2017 adjusted budget. This includes a net addition of 9.00 permanent positions. The General Fund will increase by a net of 2.45 FTE and a net of 6.55 FTE positions are being added to other funds. This budget includes a health insurance increase of 7% to gross premiums with cost sharing between City and employees is included in FY 2018.

Power Supply reflects \$0.7 million or a 1.0% increase from FY 2017 adjusted budget due to a slight increase in transmission costs.

Supplies and Materials: reflects a \$1.0 million or 3.4% decrease from the FY 2017 adjusted budget primarily due to a reduction in fuel and parts budgets. Due to the positive financial health of the Fleet Operations Fund, the parts mark-up charged to departments to recover overhead costs has been reduced from 26% to 25%.

Travel and Training: reflects an increase of \$178,155 or 12.5% from FY 2017 primarily due to training program for municipal power plant operators in Electric department.

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

Utilities, Services & Miscellaneous: reflects a decrease of \$9.3 million or 8.0% over the FY 2017 adjusted budget, primarily due to lower capital project funding in Electric, Sewer, and Airport.

Capital: This category accounts for all items over \$5,000 and includes vehicles, equipment, buildings, etc. and fixed assets in the capital improvement plan. FY 2018 reflects an increase of \$1.0 million or 8.7% from the FY 2017 adjusted budget which is primarily due to capital project funding and supplemental replacements in Electric and Water. There are no fleet replacements budgeted in the General Fund due to budget constraints. Departments will utilize existing funds in FY 2017 and their allocation of FY 2016 general fund savings to replace fleet items scheduled for replacement.

Other: This category accounts for non-operating types of expenses including subsidies, transfers, interest payments, and depreciation. FY 2018 shows an decrease of \$494,534 from the FY 2017 adjusted budget.

Operating Expenses: include the daily costs of operating our city. These costs include personnel, purchased power costs, supplies, training, intragovernmental charges (charges between departments for services such as custodial, computers, and fleet), utilities, and contractual services. For FY 2018, the operating expenses show a decrease of \$1.8 million from FY 2017 adjusted budget. There are lower fuel costs budgeted and the markup charged on parts has been reduced from 26% to 25%. In the Electric budget costs are lower due to a one-time repair of the four units at the CEC was completed in FY 2017.

Capital Projects are those projects which are specifically identified in the city's capital improvement plan (CIP). The costs to fund these projects can vary greatly from year to year because the entire construction cost must be funded before a construction contract can be awarded even though the actual construction can take several years to complete. Capital projects have decreased by \$3.5 million from the FY 2017 adjusted budget. Higher capital project costs are budgeted in Transit, Storm Water, Solid Waste, Parks and Recreation and Public Safety. Lower capital project costs are budgeted primarily in Parking, Airport, Electric and Sewer.

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

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

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Administrative:						
City Council (GF)	\$194,190	\$254,186	\$241,369	\$272,225	\$18,039	7.1%
City Clerk (GF)	\$594,364	\$427,249	\$402,933	\$430,523	\$3,274	0.8%
City Manager (GF)	\$1,571,500	\$1,895,472	\$1,869,512	\$1,436,192	(\$459,280)	(24.2%)
Finance Department (GF)	\$4,256,087	\$4,430,530	\$4,223,647	\$4,543,438	\$112,908	2.5%
Human Resources (GF)	\$1,068,609	\$1,238,014	\$1,202,412	\$1,168,898	(\$69,116)	(5.6%)
Law Department (GF)	\$1,702,525	\$1,965,162	\$1,810,198	\$1,909,516	(\$55,646)	(2.8%)
City General (GF)	\$2,554,788	\$2,764,693	\$2,715,908	\$2,852,480	\$87,787	3.2%
Public Works Administration (GF)	\$278,677	\$240,530	\$208,245	\$222,634	(\$17,896)	(7.4%)
Other Gen. Govt. Cap. Prjcts (CIP)	\$2,539,332	\$2,504,158	\$2,504,158	\$225,000	(\$2,279,158)	(91.0%)
Debt Service Fds (DSF)	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(\$4,500)	(0.1%)
Total Administrative	\$50,336,354	\$20,063,226	\$19,521,614	\$17,399,638	(\$2,663,588)	(13.3%)
Health & Environment:						
Public Health & Human Svcs (GF)	\$7,183,565	\$7,661,198	\$7,492,296	\$7,467,167	(\$194,031)	(2.5%)
Community Development (GF)	\$3,883,348	\$4,180,011	\$4,056,686	\$4,217,805	\$37,794	0.9%
Economic Development (GF)	\$570,355	\$494,335	\$484,748	\$502,322	\$7,987	1.6%
Cultural Affairs (GF)	\$521,181	\$539,616	\$517,129	\$525,482	(\$14,134)	(2.6%)
Convention & Tourism Fd (SRF)	\$2,104,491	\$3,898,312	\$3,784,107	\$2,964,554	(\$933,758)	(24.0%)
Office of Sustainability (GF)	\$0	\$427,607	\$411,481	\$400,161	(\$27,446)	(6.4%)
CDBG Fd (SRF)	\$1,408,499	\$811,085	\$757,534	\$350,775	(\$460,310)	(56.8%)
Contributions Fd (TF)	\$116,737	\$126,750	\$126,750	\$11,930	(\$114,820)	(90.6%)
Total Health and Environment	\$15,788,176	\$18,138,914	\$17,630,731	\$16,440,196	(\$1,698,718)	(9.4%)
Parks & Recreation:						
General Fund Operations (GF)	\$5,729,928	\$5,649,953	\$5,593,706	\$5,707,426	\$57,473	1.0%
Recreation Services Fd (EF)	\$7,881,532	\$7,709,492	\$7,420,337	\$7,978,900	\$269,408	3.5%
Parks Capital Projects (CIP)	\$4,970,877	\$3,633,191	\$3,633,191	\$4,210,000	\$576,809	15.9%
Net Parks and Recreation *	\$18,582,337	\$16,992,636	\$16,647,234	\$17,896,326	\$903,690	5.3%
Parks Sales Tax Fd (SRF)	\$5,995,993	\$5,567,883	\$5,567,883	\$6,982,656	\$1,414,773	25.4%
Total Parks and Recreation	\$24,578,330	\$22,560,519	\$22,215,117	\$24,878,982	\$2,318,463	10.3%
Public Safety:						
Police Department (GF)	\$21,296,594	\$22,525,066	\$21,733,806	\$22,740,352	\$215,286	1.0%
Fire Department (GF)	\$17,336,359	\$17,534,578	\$17,159,495	\$17,961,005	\$426,427	2.4%
Public Safety Capital Projects (CIP)	\$1,796,140	\$2,737,000	\$2,737,000	\$8,021,000	\$5,284,000	193.1%
Municipal Court (GF)	\$905,282	\$963,219	\$942,016	\$912,982	(\$50,237)	(5.2%)
Total Before PSJC	\$41,334,375	\$43,759,863	\$42,572,317	\$49,635,339	\$5,875,476	13.4%
Pub. Safety Joint Comm (GF)	\$644,560	\$140,974	\$140,974	\$0	(\$140,974)	(100.0%)
Total Public Safety	\$41,978,935	\$43,900,837	\$42,713,291	\$49,635,339	\$5,734,502	13.1%
Supporting Activities:						
Employee Benefit Fd (ISF)	\$16,989,018	\$18,403,725	\$18,145,616	\$19,018,751	\$615,026	3.3%
Self Insurance Reserve Fd (ISF)	\$4,216,427	\$6,863,266	\$6,199,995	\$6,355,585	(\$507,681)	(7.4%)
Custodial & Bldg Maint. Fd (ISF)	\$1,569,585	\$2,143,060	\$1,816,373	\$1,676,207	(\$466,853)	(21.8%)
Fleet Operations Fd (ISF)	\$8,165,164	\$9,385,650	\$9,135,105	\$9,408,720	\$23,070	0.2%
GIS Fd (ISF)	\$754,839	\$1,185,682	\$1,161,802	\$0	(\$1,185,682)	(100.0%)
Information Technology Fd (ISF)	\$5,787,797	\$7,484,761	\$7,103,302	\$8,542,311	\$1,057,550	14.1%
Community Relations Fd (ISF)	\$1,831,047	\$2,889,980	\$2,727,882	\$2,830,436	(\$59,544)	(2.1%)
Utility Customer Services Fd (ISF)	\$2,911,902	\$3,298,149	\$2,840,721	\$3,228,381	(\$69,768)	(2.1%)
Total Supporting Activities	\$42,225,779	\$51,654,273	\$49,130,796	\$51,060,391	(\$593,882)	(1.1%)

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

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

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Transportation:						
Non-Motorized Grant (SRF)	\$306,041	\$590,032	\$225,736	\$262,146	(\$327,886)	(55.6%)
Streets and Engineering (GF)	\$8,442,739	\$9,679,156	\$9,616,499	\$8,977,593	(\$701,563)	(7.2%)
Streets & Sidewalks Cap Proj (CIP)	\$13,195,346	\$4,725,693	\$4,725,693	\$4,527,357	(\$198,336)	(4.2%)
Parking Enforcement & Traffic (GF)	\$1,237,658	\$1,157,149	\$1,146,845	\$1,262,989	\$105,840	9.1%
Transit Fd (EF)	\$8,284,317	\$8,828,971	\$8,812,987	\$9,205,758	\$376,787	4.3%
Regional Airport Fd (EF)	\$8,412,145	\$17,506,227	\$17,332,776	\$13,183,932	(\$4,322,295)	(24.7%)
Parking Facilities Fd (EF)	\$3,717,429	\$5,433,179	\$5,387,630	\$4,683,984	(\$749,195)	(13.8%)
Railroad Utility Fd (EF)	\$1,123,929	\$1,103,360	\$1,065,983	\$974,968	(\$128,392)	(11.6%)
Transload Facility (EF)	\$344,312	\$2,306,569	\$2,269,031	\$173,744	(\$2,132,825)	(92.5%)
Net Transportation Funding **	\$45,063,916	\$51,330,336	\$50,583,180	\$43,252,471	(\$8,077,865)	(15.7%)
Capital Improv. STax Fd (SRF)	\$6,661,361	\$3,420,073	\$3,420,073	\$8,092,991	\$4,672,918	136.6%
Transportation STax Fd (SRF)	\$12,058,915	\$11,031,402	\$11,031,402	\$11,395,273	\$363,871	3.3%
Public Improvement Fd (SRF)	\$2,123,978	\$2,060,177	\$2,060,177	\$350,432	(\$1,709,745)	(83.0%)
Stadium TDD Fund (SRF)	\$983,476	\$983,476	\$983,476	\$983,476	\$0	0.0%
Total Transportation	\$66,891,646	\$68,825,464	\$68,078,308	\$64,074,643	(\$4,750,821)	(6.9%)
Utilities:						
Water Utility Fd (EF)	\$30,136,954	\$28,526,715	\$27,517,275	\$29,271,217	\$744,502	2.6%
Electric Utility Fd (EF)	\$141,956,432	\$149,770,307	\$145,146,986	\$144,587,767	(\$5,182,540)	(3.5%)
Sanitary Sewer Utility Fd (EF)	\$26,252,092	\$33,133,962	\$32,623,190	\$31,209,261	(\$1,924,701)	(5.8%)
Solid Waste Utility Fd (EF)	\$25,271,111	\$22,004,176	\$21,009,983	\$23,678,393	\$1,674,217	7.6%
Mid MO Sol Waste Mgt Dist (SRF)	\$128,233	\$150,248	\$148,211	\$161,130	\$10,882	7.2%
Storm Water Utility Fd (EF)	\$2,046,104	\$2,356,361	\$2,304,238	\$3,321,660	\$965,299	41.0%
Total Utilities	\$225,790,926	\$235,941,769	\$228,749,883	\$232,229,428	(\$3,712,341)	(1.6%)
OVERALL TOTAL	\$467,590,146	\$461,085,002	\$448,039,740	\$455,718,617	(\$5,366,385)	(1.2%)
Total By Fund Type:						
General Fund (GF)	\$79,972,309	\$84,168,698	\$81,969,905	\$83,511,190	(\$657,508)	(0.8%)
Special Revenue Funds (SRF)	\$31,770,987	\$28,512,688	\$27,978,599	\$31,543,433	\$3,030,745	10.6%
Debt Service Fund (DSF)	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(\$4,500)	(0.1%)
Trust Funds (TF)	\$116,737	\$126,750	\$126,750	\$11,930	(\$114,820)	(90.6%)
Capital Projects Fund (CIP)	\$22,501,695	\$13,600,042	\$13,600,042	\$16,983,357	\$3,383,315	24.9%
Total Governmental Funds	\$169,938,010	\$130,751,410	\$128,018,528	\$136,388,642	\$5,637,232	4.3%
Total Enterprise Funds (EF)	\$255,426,357	\$278,679,319	\$270,890,416	\$268,269,584	(\$10,409,735)	(3.7%)
Total Internal Services Fds (ISF)	\$42,225,779	\$51,654,273	\$49,130,796	\$51,060,391	(\$593,882)	(1.1%)
Total All Funds	\$467,590,146	\$461,085,002	\$448,039,740	\$455,718,617	(\$5,366,385)	(1.2%)

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

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

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

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Administrative:						
City Council (GF)						
Operating Expenses	\$194,190	\$254,186	\$241,369	\$272,225	\$18,039	7.1%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$194,190	\$254,186	\$241,369	\$272,225	\$18,039	7.1%
City Clerk (GF)						
Operating Expenses	\$594,364	\$427,249	\$402,933	\$430,523	\$3,274	0.8%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$594,364	\$427,249	\$402,933	\$430,523	\$3,274	0.8%
City Manager (GF)						
Operating Expenses	\$1,571,500	\$1,895,472	\$1,869,512	\$1,436,192	(\$459,280)	(24.2%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$1,571,500	\$1,895,472	\$1,869,512	\$1,436,192	(\$459,280)	(24.2%)
Finance Department (GF)						
Operating Expenses	\$4,212,925	\$4,424,039	\$4,217,156	\$4,543,438	\$119,399	2.7%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$43,162	\$6,491	\$6,491	\$0	(\$6,491)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$4,256,087	\$4,430,530	\$4,223,647	\$4,543,438	\$112,908	2.5%
Human Resources (GF)						
Operating Expenses	\$1,068,609	\$1,238,014	\$1,202,412	\$1,168,898	(\$69,116)	(5.6%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$1,068,609	\$1,238,014	\$1,202,412	\$1,168,898	(\$69,116)	(5.6%)
Law Department (GF)						
Operating Expenses	\$1,702,525	\$1,965,162	\$1,810,198	\$1,909,516	(\$55,646)	(2.8%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$1,702,525	\$1,965,162	\$1,810,198	\$1,909,516	(\$55,646)	(2.8%)
City General (GF)						
Operating Expenses	\$272,656	\$888,576	\$839,791	\$987,718	\$99,142	11.2%
Non-Operating Expenses	\$2,282,132	\$1,876,117	\$1,876,117	\$1,864,762	(\$11,355)	(0.6%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$2,554,788	\$2,764,693	\$2,715,908	\$2,852,480	\$87,787	3.2%

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Administrative Cont:						
Public Works Administration (GF)						
Operating Expenses	\$278,677	\$240,530	\$208,245	\$222,634	(\$17,896)	(7.4%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$278,677	\$240,530	\$208,245	\$222,634	(\$17,896)	(7.4%)
Other Gen. Govt. Capital Projects (CIP)						
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$2,539,332	\$2,504,158	\$2,504,158	\$225,000	(\$2,279,158)	(91.0%)
Total Expenses	\$2,539,332	\$2,504,158	\$2,504,158	\$225,000	(\$2,279,158)	(91.0%)
Debt Service Funds (DSF)						
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(\$4,500)	(0.1%)
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(\$4,500)	(0.1%)
Total Administrative						
Operating Expenses	\$9,895,446	\$11,333,228	\$10,791,616	\$10,971,144	(\$362,084)	(3.2%)
Non-Operating Expenses	\$2,282,132	\$1,876,117	\$1,876,117	\$1,864,762	(\$11,355)	(0.6%)
Debt Service	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(\$4,500)	(0.1%)
Capital Additions	\$43,162	\$6,491	\$6,491	\$0	(\$6,491)	(100.0%)
Capital Projects	\$2,539,332	\$2,504,158	\$2,504,158	\$225,000	(\$2,279,158)	(91.0%)
Total Expenses	\$50,336,354	\$20,063,226	\$19,521,614	\$17,399,638	(\$2,663,588)	(13.3%)
Health & Environment:						
Public Health & Human Services (GF)						
Operating Expenses	\$7,154,798	\$7,661,198	\$7,492,296	\$7,467,167	(\$194,031)	(2.5%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$28,767	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$7,183,565	\$7,661,198	\$7,492,296	\$7,467,167	(\$194,031)	(2.5%)
Community Development (GF)						
Operating Expenses	\$3,824,512	\$4,180,011	\$4,056,686	\$4,217,805	\$37,794	0.9%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$58,836	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$3,883,348	\$4,180,011	\$4,056,686	\$4,217,805	\$37,794	0.9%
Economic Development (GF)						
Operating Expenses	\$570,355	\$494,335	\$484,748	\$502,322	\$7,987	1.6%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$570,355	\$494,335	\$484,748	\$502,322	\$7,987	1.6%

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Health & Environment Cont:						
Cultural Affairs (GF)						
Operating Expenses	\$521,181	\$539,616	\$517,129	\$525,482	(\$14,134)	(2.6%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$521,181	\$539,616	\$517,129	\$525,482	(\$14,134)	(2.6%)
Convention & Tourism Fund (SRF)						
Operating Expenses	\$1,820,875	\$2,684,992	\$2,570,787	\$2,579,278	(\$105,714)	(3.9%)
Non-Operating Expenses	\$283,616	\$1,213,320	\$1,213,320	\$385,276	(\$828,044)	(68.2%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$2,104,491	\$3,898,312	\$3,784,107	\$2,964,554	(\$933,758)	(24.0%)
Office of Sustainability (GF)						
Operating Expenses	\$0	\$427,607	\$411,481	\$400,161	(\$27,446)	(6.4%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$0	\$427,607	\$411,481	\$400,161	(\$27,446)	(6.4%)
CDBG Fund (SRF)						
Operating Expenses	\$1,116,776	\$762,777	\$709,226	\$302,467	(\$460,310)	(60.3%)
Non-Operating Expenses	\$291,723	\$48,308	\$48,308	\$48,308	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$1,408,499	\$811,085	\$757,534	\$350,775	(\$460,310)	(56.8%)
Contributions Fund (TF)						
Operating Expenses	\$20,960	\$25,571	\$25,571	\$11,930	(\$13,641)	(53.3%)
Non-Operating Expenses	\$95,777	\$101,179	\$101,179	\$0	(\$101,179)	(100.0%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$116,737	\$126,750	\$126,750	\$11,930	(\$114,820)	(90.6%)
Total Health and Environment						
Operating Expenses	\$15,029,457	\$16,776,107	\$16,267,924	\$16,006,612	(\$769,495)	(4.6%)
Non-Operating Expenses	\$671,116	\$1,362,807	\$1,362,807	\$433,584	(\$929,223)	(68.2%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$87,603	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$15,788,176	\$18,138,914	\$17,630,731	\$16,440,196	(\$1,698,718)	(9.4%)

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Parks & Recreation:						
General Fund Operations (GF)						
Operating Expenses	\$5,557,024	\$5,649,953	\$5,593,706	\$5,707,426	\$57,473	1.0%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$172,904	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$5,729,928	\$5,649,953	\$5,593,706	\$5,707,426	\$57,473	1.0%
Recreation Services Fund (EF)						
Operating Expenses	\$6,560,594	\$6,794,309	\$6,439,430	\$6,596,250	(\$198,059)	(2.9%)
Non-Operating Expenses	\$778,325	\$684,950	\$684,950	\$684,950	\$0	0.0%
Debt Service	\$7,017	\$928	\$928	\$0	(\$928)	(100.0%)
Capital Additions	\$97,465	\$81,276	\$147,000	\$162,700	\$81,424	100.2%
Capital Projects	\$438,131	\$148,029	\$148,029	\$535,000	\$386,971	261.4%
Total Expenses	\$7,881,532	\$7,709,492	\$7,420,337	\$7,978,900	\$269,408	3.5%
Parks Capital Projects (CIP)						
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$4,970,877	\$3,633,191	\$3,633,191	\$4,210,000	\$576,809	15.9%
Total Expenses	\$4,970,877	\$3,633,191	\$3,633,191	\$4,210,000	\$576,809	15.9%
Net Parks and Recreation *						
Operating Expenses	\$12,117,618	\$12,444,262	\$12,033,136	\$12,303,676	(\$140,586)	(1.1%)
Non-Operating Expenses	\$778,325	\$684,950	\$684,950	\$684,950	\$0	0.0%
Debt Service	\$7,017	\$928	\$928	\$0	(\$928)	(100.0%)
Capital Additions	\$270,369	\$81,276	\$147,000	\$162,700	\$81,424	100.2%
Capital Projects	\$5,409,008	\$3,781,220	\$3,781,220	\$4,745,000	\$963,780	25.5%
Total Expenses	\$18,582,337	\$16,992,636	\$16,647,234	\$17,896,326	\$903,690	5.3%
Parks Sales Tax Fund (SRF)						
Operating Expenses	\$21,066	\$38,862	\$38,862	\$28,771	(\$10,091)	(26.0%)
Non-Operating Expenses	\$5,974,927	\$5,529,021	\$5,529,021	\$6,953,885	\$1,424,864	25.8%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$5,995,993	\$5,567,883	\$5,567,883	\$6,982,656	\$1,414,773	25.4%
Total Parks and Recreation						
Operating Expenses	\$12,138,684	\$12,483,124	\$12,071,998	\$12,332,447	(\$150,677)	(1.2%)
Non-Operating Expenses	\$6,753,252	\$6,213,971	\$6,213,971	\$7,638,835	\$1,424,864	22.9%
Debt Service	\$7,017	\$928	\$928	\$0	(\$928)	(100.0%)
Capital Additions	\$270,369	\$81,276	\$147,000	\$162,700	\$81,424	100.2%
Capital Projects	\$5,409,008	\$3,781,220	\$3,781,220	\$4,745,000	\$963,780	25.5%
Total Expenses	\$24,578,330	\$22,560,519	\$22,215,117	\$24,878,982	\$2,318,463	10.3%
Public Safety:						
Police Department (GF)						
Operating Expenses	\$20,585,527	\$22,187,496	\$21,450,336	\$22,740,352	\$552,856	2.5%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$711,067	\$337,570	\$283,470	\$0	(\$337,570)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$21,296,594	\$22,525,066	\$21,733,806	\$22,740,352	\$215,286	1.0%

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

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Public Safety Continued:						
Fire Department (GF)						
Operating Expenses	\$17,309,160	\$17,556,578	\$17,159,495	\$17,961,005	\$404,427	2.3%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$27,199	(\$22,000)	\$0	\$0	\$22,000	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$17,336,359	\$17,534,578	\$17,159,495	\$17,961,005	\$426,427	2.4%
Public Safety Capital Projects (CIP)						
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$1,796,140	\$2,737,000	\$2,737,000	\$8,021,000	\$5,284,000	193.1%
Total Expenses	\$1,796,140	\$2,737,000	\$2,737,000	\$8,021,000	\$5,284,000	193.1%
Municipal Court (GF)						
Operating Expenses	\$905,282	\$963,219	\$942,016	\$912,982	(\$50,237)	(5.2%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$905,282	\$963,219	\$942,016	\$912,982	(\$50,237)	(5.2%)
Public Safety (Before PSJC)						
Operating Expenses	\$38,799,969	\$40,707,293	\$39,551,847	\$41,614,339	\$907,046	2.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$738,266	\$315,570	\$283,470	\$0	(\$315,570)	(100.0%)
Capital Projects	\$1,796,140	\$2,737,000	\$2,737,000	\$8,021,000	\$5,284,000	193.1%
Total Expenses	\$41,334,375	\$43,759,863	\$42,572,317	\$49,635,339	\$5,875,476	13.4%
Pub. Safety Joint Communications (GF)						
Operating Expenses	\$644,560	\$140,974	\$140,974	\$0	(\$140,974)	(100.0%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$644,560	\$140,974	\$140,974	\$0	(\$140,974)	(100.0%)
Total Public Safety						
Operating Expenses	\$39,444,529	\$40,848,267	\$39,692,821	\$41,614,339	\$766,072	1.9%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$738,266	\$315,570	\$283,470	\$0	(\$315,570)	(100.0%)
Capital Projects	\$1,796,140	\$2,737,000	\$2,737,000	\$8,021,000	\$5,284,000	193.1%
Total Expenses	\$41,978,935	\$43,900,837	\$42,713,291	\$49,635,339	\$5,734,502	13.1%

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Supporting Activities:						
Employee Benefit Fund (ISF)						
Operating Expenses	\$16,967,150	\$18,371,064	\$18,112,955	\$18,986,090	\$615,026	3.3%
Non-Operating Expenses	\$21,868	\$32,661	\$32,661	\$32,661	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$16,989,018	\$18,403,725	\$18,145,616	\$19,018,751	\$615,026	3.3%
Self Insurance Reserve Fund (ISF)						
Operating Expenses	\$4,180,582	\$6,818,386	\$6,155,115	\$6,310,705	(\$507,681)	(7.4%)
Non-Operating Expenses	\$35,845	\$44,880	\$44,880	\$44,880	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$4,216,427	\$6,863,266	\$6,199,995	\$6,355,585	(\$507,681)	(7.4%)
Custodial & Building Maint. Fund (ISF)						
Operating Expenses	\$1,484,306	\$2,062,326	\$1,735,639	\$1,595,473	(\$466,853)	(22.6%)
Non-Operating Expenses	\$85,279	\$80,734	\$80,734	\$80,734	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$1,569,585	\$2,143,060	\$1,816,373	\$1,676,207	(\$466,853)	(21.8%)
Fleet Operations Fund (ISF)						
Operating Expenses	\$8,041,302	\$9,234,839	\$8,984,294	\$9,327,189	\$92,350	1.0%
Non-Operating Expenses	\$91,913	\$81,531	\$81,531	\$81,531	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$31,949	\$69,280	\$69,280	\$0	(\$69,280)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$8,165,164	\$9,385,650	\$9,135,105	\$9,408,720	\$23,070	0.2%
GIS Fund (ISF)						
Operating Expenses	\$752,242	\$1,177,086	\$1,153,206	\$0	(\$1,177,086)	(100.0%)
Non-Operating Expenses	\$2,597	\$2,596	\$2,596	\$0	(\$2,596)	(100.0%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$6,000	\$6,000	\$0	(\$6,000)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$754,839	\$1,185,682	\$1,161,802	\$0	(\$1,185,682)	(100.0%)
Information Technology Fund (ISF)						
Operating Expenses	\$5,152,624	\$6,514,992	\$6,154,128	\$7,535,844	\$1,020,852	15.7%
Non-Operating Expenses	\$520,500	\$493,777	\$493,777	\$426,373	(\$67,404)	(13.7%)
Debt Service	\$427	\$47	\$94	\$94	\$47	100.0%
Capital Additions	\$114,246	\$475,945	\$455,303	\$580,000	\$104,055	21.9%
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$5,787,797	\$7,484,761	\$7,103,302	\$8,542,311	\$1,057,550	14.1%
Community Relations Fund (ISF)						
Operating Expenses	\$1,567,674	\$2,562,069	\$2,395,010	\$2,527,265	(\$34,804)	(1.4%)
Non-Operating Expenses	\$191,047	\$304,416	\$304,416	\$303,171	(\$1,245)	(0.4%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$72,326	\$23,495	\$28,456	\$0	(\$23,495)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$1,831,047	\$2,889,980	\$2,727,882	\$2,830,436	(\$59,544)	(2.1%)

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Utility Customer Services Fund (ISF)						
Operating Expenses	\$2,803,692	\$3,190,149	\$2,732,721	\$3,125,693	(\$64,456)	(2.0%)
Non-Operating Expenses	\$108,210	\$108,000	\$108,000	\$102,688	(\$5,312)	(4.9%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$2,911,902	\$3,298,149	\$2,840,721	\$3,228,381	(\$69,768)	(2.1%)
Total Supporting Activities						
Operating Expenses	\$40,949,572	\$49,930,911	\$47,423,068	\$49,408,259	(\$522,652)	(1.0%)
Non-Operating Expenses	\$1,057,259	\$1,148,595	\$1,148,595	\$1,072,038	(\$76,557)	(6.7%)
Debt Service	\$427	\$47	\$94	\$94	\$47	100.0%
Capital Additions	\$218,521	\$574,720	\$559,039	\$580,000	\$5,280	0.9%
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$42,225,779	\$51,654,273	\$49,130,796	\$51,060,391	(\$593,882)	(1.1%)
Transportation:						
Non-Motorized Grant (SRF)						
Operating Expenses	\$306,041	\$590,032	\$225,736	\$262,146	(\$327,886)	(55.6%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$306,041	\$590,032	\$225,736	\$262,146	(\$327,886)	(55.6%)
Streets and Engineering (GF)						
Operating Expenses	\$7,866,890	\$9,433,156	\$9,370,499	\$8,977,593	(\$455,563)	(4.8%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$575,849	\$246,000	\$246,000	\$0	(\$246,000)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$8,442,739	\$9,679,156	\$9,616,499	\$8,977,593	(\$701,563)	(7.2%)
Streets & Sidewalks Cap Proj (CIP)						
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$13,195,346	\$4,725,693	\$4,725,693	\$4,527,357	(\$198,336)	(4.2%)
Total Expenses	\$13,195,346	\$4,725,693	\$4,725,693	\$4,527,357	(\$198,336)	(4.2%)
Parking Enforcement and Traffic (GF)						
Operating Expenses	\$1,110,901	\$1,157,149	\$1,146,845	\$1,262,989	\$105,840	9.1%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$126,757	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$1,237,658	\$1,157,149	\$1,146,845	\$1,262,989	\$105,840	9.1%

Summary of Total Expenses By Function, Department, and Classification

Transportation Cont:	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Transit Fund (EF)						
Operating Expenses	\$7,197,694	\$7,220,321	\$7,248,581	\$6,628,913	(\$591,408)	(8.2%)
Non-Operating Expenses	\$999,789	\$972,070	\$972,070	\$972,070	\$0	0.0%
Debt Service	\$6,927	\$154,895	\$110,651	\$151,308	(\$3,587)	(2.3%)
Capital Additions	\$0	\$27,251	\$27,251	\$0	(\$27,251)	(100.0%)
Capital Projects	\$79,907	\$454,434	\$454,434	\$1,453,467	\$999,033	219.8%
Total Expenses	\$8,284,317	\$8,828,971	\$8,812,987	\$9,205,758	\$376,787	4.3%
Regional Airport Fund (EF)						
Operating Expenses	\$2,826,102	\$2,730,331	\$2,556,880	\$2,967,952	\$237,621	8.7%
Non-Operating Expenses	\$863,215	\$848,782	\$848,782	\$848,782	\$0	0.0%
Debt Service	\$86,998	\$3,951	\$3,951	\$3,951	\$0	0.0%
Capital Additions	\$30,131	\$54,120	\$54,120	\$65,000	\$10,880	20.1%
Capital Projects	\$4,605,699	\$13,869,043	\$13,869,043	\$9,298,247	(\$4,570,796)	(33.0%)
Total Expenses	\$8,412,145	\$17,506,227	\$17,332,776	\$13,183,932	(\$4,322,295)	(24.7%)
Parking Facilities Fund (EF)						
Operating Expenses	\$1,218,973	\$1,998,566	\$1,932,169	\$1,937,513	(\$61,053)	(3.1%)
Non-Operating Expenses	\$1,300,551	\$1,298,001	\$1,298,001	\$1,437,257	\$139,256	10.7%
Debt Service	\$996,824	\$950,419	\$950,381	\$967,214	\$16,795	1.8%
Capital Additions	\$47,899	\$0	\$20,000	\$42,000	\$42,000	
Capital Projects	\$153,182	\$1,186,193	\$1,187,079	\$300,000	(\$886,193)	(74.7%)
Total Expenses	\$3,717,429	\$5,433,179	\$5,387,630	\$4,683,984	(\$749,195)	(13.8%)
Railroad Utility Fund (EF)						
Operating Expenses	\$547,874	\$544,444	\$507,067	\$498,878	(\$45,566)	(8.4%)
Non-Operating Expenses	\$459,010	\$461,062	\$461,062	\$461,062	\$0	0.0%
Debt Service	\$20,574	\$17,854	\$17,854	\$15,028	(\$2,826)	(15.8%)
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$96,471	\$80,000	\$80,000	\$0	(\$80,000)	(100.0%)
Total Expenses	\$1,123,929	\$1,103,360	\$1,065,983	\$974,968	(\$128,392)	(11.6%)
Transload Facility Fund (EF)						
Operating Expenses	\$259,327	\$170,000	\$132,462	\$173,744	\$3,744	2.2%
Non-Operating Expenses	\$73,953	\$2,136,569	\$2,136,569	\$0	(\$2,136,569)	(100.0%)
Debt Service	\$11,032	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$344,312	\$2,306,569	\$2,269,031	\$173,744	(\$2,132,825)	(92.5%)
Net Transportation **						
Operating Expenses	\$21,333,802	\$23,843,999	\$23,120,239	\$22,709,728	(\$1,134,271)	(4.8%)
Non-Operating Expenses	\$3,696,518	\$5,716,484	\$5,716,484	\$3,719,171	(\$1,997,313)	(34.9%)
Debt Service	\$1,122,355	\$1,127,119	\$1,082,837	\$1,137,501	\$10,382	0.9%
Capital Additions	\$780,636	\$327,371	\$347,371	\$107,000	(\$220,371)	(67.3%)
Capital Projects	\$18,130,605	\$20,315,363	\$20,316,249	\$15,579,071	(\$4,736,292)	(23.3%)
Total Expenses	\$45,063,916	\$51,330,336	\$50,583,180	\$43,252,471	(\$8,077,865)	(15.7%)
Capital Improvement Sales Tax Fd (SRF)						
Operating Expenses	\$12,117	\$23,573	\$23,573	\$21,991	(\$1,582)	(6.7%)
Non-Operating Expenses	\$6,649,244	\$3,396,500	\$3,396,500	\$8,071,000	\$4,674,500	137.6%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$6,661,361	\$3,420,073	\$3,420,073	\$8,092,991	\$4,672,918	136.6%

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

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Transportation Cont:						
Transportation Sales Tax Fd (SRF)						
Operating Expenses	\$12,173	\$24,006	\$24,006	\$22,042	(\$1,964)	(8.2%)
Non-Operating Expenses	\$12,046,742	\$11,007,396	\$11,007,396	\$11,373,231	\$365,835	3.3%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$12,058,915	\$11,031,402	\$11,031,402	\$11,395,273	\$363,871	3.3%
Public Improvement Fund (SRF)						
Operating Expenses	\$55,013	\$157,891	\$157,891	\$109,561	(\$48,330)	(30.6%)
Non-Operating Expenses	\$2,068,965	\$1,902,286	\$1,902,286	\$240,871	(\$1,661,415)	(87.3%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$2,123,978	\$2,060,177	\$2,060,177	\$350,432	(\$1,709,745)	(83.0%)
Stadium TDD Fund (SRF)						
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$983,476	\$983,476	\$983,476	\$983,476	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$983,476	\$983,476	\$983,476	\$983,476	\$0	0.0%
Total Transportation						
Operating Expenses	\$21,413,105	\$24,049,469	\$23,325,709	\$22,863,322	(\$1,186,147)	(4.9%)
Non-Operating Expenses	\$25,444,945	\$23,006,142	\$23,006,142	\$24,387,749	\$1,381,607	6.0%
Debt Service	\$1,122,355	\$1,127,119	\$1,082,837	\$1,137,501	\$10,382	0.9%
Capital Additions	\$780,636	\$327,371	\$347,371	\$107,000	(\$220,371)	(67.3%)
Capital Projects	\$18,130,605	\$20,315,363	\$20,316,249	\$15,579,071	(\$4,736,292)	(23.3%)
Total Expenses	\$66,891,646	\$68,825,464	\$68,078,308	\$64,074,643	(\$4,750,821)	(6.9%)
Utilities:						
Water Utility Fund (EF)						
Operating Expenses	\$14,371,562	\$15,475,865	\$14,500,825	\$15,734,151	\$258,286	1.7%
Non-Operating Expenses	\$7,188,730	\$6,748,350	\$6,748,350	\$6,879,566	\$131,216	1.9%
Debt Service	\$2,306,939	\$2,376,500	\$2,375,200	\$2,264,500	(\$112,000)	(4.7%)
Capital Additions	\$972,017	\$926,000	\$892,900	\$793,000	(\$133,000)	(14.4%)
Capital Projects	\$5,297,706	\$3,000,000	\$3,000,000	\$3,600,000	\$600,000	20.0%
Total Expenses	\$30,136,954	\$28,526,715	\$27,517,275	\$29,271,217	\$744,502	2.6%
Electric Utility Fund (EF)						
Operating Expenses	\$97,994,239	\$108,776,155	\$104,208,734	\$106,837,597	(\$1,938,558)	(1.8%)
Non-Operating Expenses	\$25,376,273	\$27,144,946	\$27,144,946	\$25,023,745	(\$2,121,201)	(7.8%)
Debt Service	\$5,843,341	\$5,475,206	\$5,475,206	\$5,286,000	(\$189,206)	(3.5%)
Capital Additions	\$1,290,654	\$1,324,000	\$1,268,100	\$1,590,425	\$266,425	20.1%
Capital Projects	\$11,451,925	\$7,050,000	\$7,050,000	\$5,850,000	(\$1,200,000)	(17.0%)
Total Expenses	\$141,956,432	\$149,770,307	\$145,146,986	\$144,587,767	(\$5,182,540)	(3.5%)

Summary of Total Expenses By Function, Department, and Classification

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
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Utilities Cont:

Sanitary Sewer Utility Fund (EF)

Operating Expenses	\$10,407,206	\$11,972,335	\$11,610,415	\$12,669,878	\$697,543	5.8%
Non-Operating Expenses	\$5,339,860	\$5,187,157	\$5,187,157	\$5,172,517	(\$14,640)	(0.3%)
Debt Service	\$2,967,529	\$3,053,817	\$3,053,817	\$3,392,866	\$339,049	11.1%
Capital Additions	\$992,098	\$927,410	\$778,558	\$1,121,700	\$194,290	20.9%
Capital Projects	\$6,545,399	\$11,993,243	\$11,993,243	\$8,852,300	(\$3,140,943)	(26.2%)
Total Expenses	\$26,252,092	\$33,133,962	\$32,623,190	\$31,209,261	(\$1,924,701)	(5.8%)

Solid Waste Utility Fund (EF)

Operating Expenses	\$17,317,181	\$15,739,684	\$14,875,061	\$16,870,005	\$1,130,321	7.2%
Non-Operating Expenses	\$2,667,573	\$2,262,429	\$2,262,429	\$2,253,296	(\$9,133)	(0.4%)
Debt Service	\$145,086	\$227,774	\$244,525	\$261,092	\$33,318	14.6%
Capital Additions	\$3,040,874	\$3,129,289	\$2,982,968	\$3,139,000	\$9,711	0.3%
Capital Projects	\$2,100,397	\$645,000	\$645,000	\$1,155,000	\$510,000	79.1%
Total Expenses	\$25,271,111	\$22,004,176	\$21,009,983	\$23,678,393	\$1,674,217	7.6%

Mid MO Solid Waste Management District (SRF)

Operating Expenses	\$128,233	\$150,248	\$148,211	\$161,130	\$10,882	7.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$128,233	\$150,248	\$148,211	\$161,130	\$10,882	7.2%

Storm Water Utility Fund (EF)

Operating Expenses	\$912,415	\$1,109,374	\$1,082,806	\$1,410,728	\$301,354	27.2%
Non-Operating Expenses	\$704,611	\$608,766	\$608,766	\$613,492	\$4,726	0.8%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$106,734	\$158,000	\$132,445	\$292,500	\$134,500	85.1%
Capital Projects	\$322,344	\$480,221	\$480,221	\$1,004,940	\$524,719	109.3%
Total Expenses	\$2,046,104	\$2,356,361	\$2,304,238	\$3,321,660	\$965,299	41.0%

Total Utilities

Operating Expenses	\$141,130,836	\$153,223,661	\$146,426,052	\$153,683,489	\$459,828	0.3%
Non-Operating Expenses	\$41,277,047	\$41,951,648	\$41,951,648	\$39,942,616	(\$2,009,032)	(4.8%)
Debt Service	\$11,262,895	\$11,133,297	\$11,148,748	\$11,204,458	\$71,161	0.6%
Capital Additions	\$6,402,377	\$6,464,699	\$6,054,971	\$6,936,625	\$471,926	7.3%
Capital Projects	\$25,717,771	\$23,168,464	\$23,168,464	\$20,462,240	(\$2,706,224)	(11.7%)
Total Expenses	\$225,790,926	\$235,941,769	\$228,749,883	\$232,229,428	(\$3,712,341)	(1.6%)

Total for All Funds

Operating Expenses	\$280,001,629	\$308,644,767	\$295,999,188	\$306,879,612	(\$1,765,155)	(0.6%)
Non-Operating Expenses	\$77,485,751	\$75,559,280	\$75,559,280	\$75,339,584	(\$219,696)	(0.3%)
Debt Service	\$47,968,976	\$16,604,623	\$16,575,839	\$16,680,785	\$76,162	0.5%
Capital Additions	\$8,540,934	\$7,770,127	\$7,398,342	\$7,786,325	\$16,198	0.2%
Capital Projects	\$53,592,856	\$52,506,205	\$52,507,091	\$49,032,311	(\$3,473,894)	(6.6%)
Total Expenses	\$467,590,146	\$461,085,002	\$448,039,740	\$455,718,617	(\$5,366,385)	(1.2%)

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

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

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

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Financial Sources and Uses Summary

General Government Funds

General Fund

Special Revenue Funds

Financial Sources	Actual FY 2016	Estimated FY 2017	Adopted FY 2018	Actual FY 2016	Estimated FY 2017	Adopted FY 2018
Sales Taxes	\$23,321,470	\$23,729,596	\$23,966,892	\$24,346,267	\$24,772,326	\$25,020,049
Property Taxes	\$7,898,843	\$8,058,338	\$8,193,832	\$0	\$0	\$0
Gross Receipts & Other Local Taxes *	\$11,641,679	\$11,460,042	\$11,480,785	\$1,916,906	\$2,083,867	\$2,146,383
Intragovernmental Revenues **	\$4,407,469	\$4,748,750	\$4,817,264	\$0	\$0	\$0
Grants and Capital Contributions **	\$4,119,790	\$3,462,487	\$3,430,573	\$2,883,162	\$2,012,327	\$1,574,372
Interest	\$699,133	\$600,000	\$569,042	\$402,281	\$337,150	\$337,150
Less: GASB 31 Interest Adjustment	(\$117,395)	\$0	\$0	(\$14,355)	\$0	\$0
Fees and Service Charges +	\$0	\$0	\$0	\$1,674,275	\$1,200,000	\$1,200,000
Other Local Revenues ++	\$7,304,320	\$6,831,387	\$6,496,646	\$138,339	\$134,784	\$21,000
Lease/Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$59,275,309	\$58,890,600	\$58,955,034	\$31,346,875	\$30,540,454	\$30,298,954
Transfers In	\$24,987,499	\$24,433,490	\$24,556,156	\$2,446,219	\$46,697	\$46,353
Total Financial Sources	\$84,262,808	\$83,324,090	\$83,511,190	\$33,793,094	\$30,587,151	\$30,345,307
Financial Uses						
Personnel Services	\$53,766,134	\$54,719,877	\$58,260,688	\$909,568	\$931,857	\$1,062,312
Less: GASB 16 Vacation Liab Adj	\$0	\$0	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adj	\$0	\$0	\$0	\$0	\$0	\$0
Power Supply	\$0	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	\$5,332,465	\$6,468,682	\$5,993,852	\$43,641	\$74,148	\$59,839
Travel & Training	\$483,319	\$549,916	\$619,148	\$33,958	\$40,195	\$44,170
Intragovernmental Charges	\$7,586,654	\$8,365,508	\$8,283,303	\$238,130	\$465,668	\$437,370
Utilities, Services & Misc.	\$8,777,064	\$9,453,844	\$8,489,437	\$1,810,217	\$1,769,183	\$1,207,903
Payment to refunded bond escrow agent	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$2,282,132	\$1,876,117	\$1,864,762	\$28,377,970	\$23,174,486	\$27,851,976
Principal Payments	\$0	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$1,744,541	\$535,961	\$0	\$0	\$0	\$0
Enterprise Rev. for Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$79,972,309	\$81,969,905	\$83,511,190	\$31,413,484	\$26,455,537	\$30,663,570
Financial Sources Over/(Under) Uses	\$4,290,499	\$1,354,185	\$0	\$2,379,610	\$4,131,614	(\$318,263)
Beginning Unassigned Cash Reserve		\$29,245,964	\$30,600,149		\$19,000,598	\$23,132,212
Projected Unassigned Cash Reserve	\$29,245,964	\$30,600,149	\$30,600,149	\$19,000,598	\$23,132,212	\$22,813,949
Cash Reserve Target	\$15,994,462	\$16,393,981	\$16,702,238	Note: most of the special revenue funds do not have a cash reserve target.		
Cash Above/(Below) Cash Reserve Target	\$13,251,502	\$14,206,168	\$13,897,911			

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

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

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

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

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

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

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

Financial Sources and Uses Summary

General Government Funds

Debt Service Funds

Financial Sources

	Actual FY 2016	Estimated FY 2017	Adopted FY 2018
Sales Taxes	\$0	\$0	\$0
Property Taxes	\$0	\$0	\$0
Gross Receipts & Other Local Taxes *	\$0	\$0	\$0
Intragovernmental Revenues **	\$0	\$0	\$0
Grants and Capital Contributions **	\$0	\$0	\$0
Interest	\$102,692	\$122,456	\$122,456
Less: GASB 31 Interest Adjustment	(\$6,489)	\$0	\$0
Fees and Service Charges +	\$0	\$0	\$0
Other Local Revenues ++	\$1,755,731	\$1,257,494	\$1,257,494
Lease/Bond Proceeds	\$19,279,838	\$0	\$0
Total Financial Sources Before Transfers	\$21,131,772	\$1,379,950	\$1,379,950
Transfers In	\$9,119,704	\$2,817,713	\$2,798,797
Total Financial Sources	\$30,251,476	\$4,197,663	\$4,178,747

Financial Uses

Personnel Services	\$0	\$0	\$0
Less: GASB 16 Vacation Liability Adjustment	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0
Power Supply	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0
Utilities, Services & Misc.	\$601,417	\$0	\$0
Payment to refunded bond escrow agent	\$19,039,585	\$0	\$0
Interest Expense	\$1,209,593	\$1,048,459	\$914,636
Bank & Paying Agent Fees	\$237,281	\$0	\$0
Transfers Out	\$5,979,433	\$0	\$0
Principal Payments	\$8,508,973	\$3,294,773	\$3,424,096
Capital Additions	\$0	\$0	\$0
Enterprise Rev. for Capital Projects	\$0	\$0	\$0
Total Financial Uses	\$35,576,282	\$4,343,232	\$4,338,732

Financial Sources Over/(Under) Uses	(\$5,324,806)	(\$145,569)	(\$159,985)
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Beginning Unassigned Cash Reserve
Less: Cash Set Aside for Computer Rpl and GIS Projects
Projected Unassigned Cash Reserve

Cash Reserve Target
Above/(Below) Cash Reserve Target

Debt Service Funds do not have a cash
reserve target

Financial Sources and Uses Summary

General Government Funds

Capital Projects

Actual FY 2016	Estimated FY 2017	Adopted FY 2018
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$6,955,561	\$1,117,500	\$3,282,500
\$961,667	\$760,868	\$760,868
(\$112,982)	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$7,804,246	\$1,878,368	\$4,043,368
\$10,493,388	\$8,273,500	\$12,106,000
\$18,297,634	\$10,151,868	\$16,149,368

Total Governmental Funds

Actual FY 2016	Estimated FY 2017	Adopted FY 2018
\$47,667,737	\$48,501,922	\$48,986,941
\$7,898,843	\$8,058,338	\$8,193,832
\$13,558,585	\$13,543,909	\$13,627,168
\$4,407,469	\$4,748,750	\$4,817,264
\$13,958,513	\$6,592,314	\$8,287,445
\$2,165,773	\$1,820,474	\$1,789,516
(\$251,221)	\$0	\$0
\$1,674,275	\$1,200,000	\$1,200,000
\$9,198,390	\$8,223,665	\$7,775,140
\$19,279,838	\$0	\$0
\$119,558,202	\$92,689,372	\$94,677,306
\$47,046,810	\$35,571,400	\$39,507,306
\$166,605,012	\$128,260,772	\$134,184,612

\$459,803	\$25,305	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$1,093,219	\$693,658	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$18,013,442	\$11,430,079	\$16,983,357
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$1,511,322	\$351,000	\$0
\$0	\$0	\$0
\$1,423,909	\$1,100,000	\$0
\$0	\$0	\$0
\$22,501,695	\$13,600,042	\$16,983,357

\$55,135,505	\$55,677,039	\$59,323,000
\$0	\$0	\$0
\$6,469,325	\$7,236,488	\$6,053,691
\$517,277	\$590,111	\$663,318
\$7,824,784	\$8,831,176	\$8,720,673
\$29,202,140	\$22,653,106	\$26,680,697
\$19,039,585	\$0	\$0
\$38,150,857	\$25,401,603	\$29,716,738
\$1,209,593	\$1,048,459	\$914,636
\$237,281	\$0	\$0
\$237,281	\$0	\$0
\$8,508,973	\$3,294,773	\$3,424,096
\$3,168,450	\$1,635,961	\$0
\$169,701,051	\$126,368,716	\$135,496,849

(\$4,204,061)	(\$3,448,174)	(\$833,989)	(\$3,096,039)	\$1,892,056	(\$1,312,237)
				\$48,246,562	\$53,732,361
			\$48,246,562	\$50,138,618	\$52,420,124

The Capital Projects Fund does not have a cash reserve target

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

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

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

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

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

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

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

Financial Sources and Uses Summary

Enterprise and Internal Service Funds

Enterprise Funds

	Actual FY 2016	Estimated FY 2017	Adopted FY 2018
Financial Sources			
Sales Taxes	\$0	\$0	\$0
Property Taxes	\$0	\$0	\$0
Gross Receipts & Other Local Taxes *	\$0	\$0	\$0
Intragovernmental Revenues **	\$0	\$0	\$0
Grants and Capital Contributions **	\$2,557,913	\$2,397,063	\$2,310,286
Interest	\$4,410,072	\$4,129,779	\$3,977,660
Less: GASB 31 Interest Adjustment	(\$304,341)	\$0	\$0
Fees and Service Charges +	\$210,505,341	\$215,353,513	\$220,136,619
Other Local Revenues ++	\$2,959,012	\$4,245,629	\$2,275,511
Lease/Bond Proceeds	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$220,127,997	\$226,125,984	\$228,700,076
Transfers In	\$7,544,345	\$7,541,794	\$7,510,471
Total Financial Sources	\$227,672,342	\$233,667,778	\$236,210,547
Financial Uses			
Personnel Services	\$42,160,320	\$39,675,195	\$41,620,288
Less: GASB 16 Vacation Liability Adjustment			
Less: GASB 68 Pension Adjustment			
Power Supply	\$69,188,822	\$72,500,000	\$74,888,000
Supplies & Materials	\$12,086,409	\$12,876,984	\$14,209,113
Travel & Training	\$400,956	\$446,533	\$609,197
Intragovernmental Charges	\$13,125,081	\$14,846,119	\$15,481,948
Utilities, Services & Misc.	\$22,584,283	\$24,677,599	\$25,475,063
Payment to refunded bond escrow agent	\$0	\$0	\$0
Interest Expense	\$17,681,735	\$17,419,644	\$17,615,238
Bank & Paying Agent Fees	\$11,924,627	\$11,806,879	\$11,998,944
Operating Transfers to Other Funds			
Principal Payments	\$467,640	\$425,634	\$343,015
Capital Additions	\$14,626,490	\$14,880,039	\$17,455,458
Enterprise Rev. for Capital Projects	\$6,577,872	\$6,303,342	\$7,206,325
Total Financial Uses	\$210,824,235	\$215,857,968	\$226,902,589
Financial Sources Over/(Under) Uses	\$16,848,107	\$17,809,810	\$9,307,958
Beginning Unassigned Cash Reserve	\$0	\$57,850,802	\$75,660,612
Projected Unassigned Cash Reserve	\$57,850,802	\$75,660,612	\$84,968,570
Cash Reserve Target	\$58,633,406	\$56,101,535	\$57,477,519
Above/(Below) Cash Reserve Target	(\$782,604)	\$19,559,077	\$27,491,051

Financial Sources and Uses Summary
Overall Summary Total - All Funds Combined

Internal Service Funds			Overall Summary Total		
Actual FY 2016	Estimated FY 2017	Adopted FY 2018	Actual FY 2016	Estimated FY 2017	Adopted FY 2018
\$0	\$0	\$0	\$47,667,737	\$48,501,922	\$48,986,941
\$0	\$0	\$0	\$7,898,843	\$8,058,338	\$8,193,832
\$667,240	\$550,000	\$550,000	\$14,225,825	\$14,093,909	\$14,177,168
\$0	\$0	\$0	\$4,407,469	\$4,748,750	\$4,817,264
\$84,824	\$152,803	\$0	\$16,601,250	\$9,142,180	\$10,597,731
\$424,898	\$389,714	\$383,614	\$7,000,743	\$6,339,967	\$6,150,790
(\$37,901)	\$0	\$0	(\$593,463)	\$0	\$0
\$39,227,112	\$43,458,594	\$46,404,463	\$251,406,728	\$260,012,107	\$267,741,082
\$3,102,699	\$2,824,631	\$3,123,973	\$15,260,101	\$15,293,925	\$13,174,624
\$0	\$0	\$0	\$19,279,838	\$0	\$0
\$43,468,872	\$47,375,742	\$50,462,050	\$383,155,071	\$366,191,098	\$373,839,432
\$50,000	\$341,566	\$50,000	\$54,641,155	\$43,454,760	\$47,067,777
\$43,518,872	\$47,717,308	\$50,512,050	\$437,796,226	\$409,645,858	\$420,907,209
\$9,854,117	\$10,998,735	\$12,043,336	\$107,149,942	\$106,350,969	\$112,986,624
\$0	\$0	\$0	\$69,188,822	\$72,500,000	\$74,888,000
\$6,421,374	\$7,683,275	\$7,885,736	\$24,977,108	\$27,796,747	\$28,148,540
\$169,561	\$324,411	\$330,401	\$1,087,794	\$1,361,055	\$1,602,916
\$590,437	\$623,894	\$705,642	\$21,540,302	\$24,301,189	\$24,908,263
\$23,914,083	\$27,792,753	\$28,443,144	\$75,700,506	\$75,123,458	\$80,598,904
\$0	\$0	\$0	\$19,039,585	\$0	\$0
\$634,276	\$725,613	\$650,300	\$13,134,647	\$12,855,432	\$12,913,674
\$427	\$94	\$94	\$704,921	\$425,634	\$343,015
\$0	\$0	\$0	\$56,466,868	\$43,546,860	\$47,982,276
\$24,001	\$10,132	\$0	\$23,159,464	\$18,184,944	\$20,879,554
\$218,521	\$559,039	\$580,000	\$9,964,843	\$8,498,342	\$7,786,325
\$41,826,797	\$48,717,946	\$50,638,653	\$844,466,885	\$781,889,260	\$826,076,182
\$1,692,075	(\$1,000,638)	(\$126,603)	(\$406,670,659)	(\$372,243,402)	(\$405,168,973)
	\$15,916,493	\$14,915,855		\$121,783,046	(\$250,460,356)
	(\$388,363)	(\$355,858)			
\$15,685,682	\$14,527,492	\$14,433,394	\$121,783,046	(\$250,460,356)	(\$655,629,329)
\$14,274,143	\$14,990,501	\$15,946,418	\$88,902,011	\$71,092,036	\$89,817,918
\$1,411,539	(\$463,009)	(\$1,513,024)	\$32,881,035	(\$321,552,392)	(\$745,447,247)

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

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

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

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

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

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

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

FY 2018 Operating Statements Summary for All Funds

	Beginning Net Position/ Fund Balance	Operating Revenues	Operating Expenses *	Operating Income/ (Loss)
Governmental Funds:				
General Fund **	\$36,266,245	\$58,955,034	\$81,646,428	(\$22,691,394) ^
Capital Improvement Sales Tax	\$6,852,040	\$6,020,551	\$21,991	\$5,998,560 ^
Parks Sales Tax Fund	\$2,380,671	\$6,017,889	\$28,771	\$5,989,118
Transportation Sales Tax Fund	\$6,164,690	\$12,067,772	\$22,042	\$12,045,730
Public Improvement Fund	\$8,397,415	\$2,363,501	\$109,561	\$2,253,940
Stadium TDD Fund	\$326,553	\$1,069,787	\$0	\$1,069,787
Convention & Tourism Fund	\$4,218,141	\$3,714,995	\$2,579,278	\$1,135,717
Non-Motorized Grant Fund	\$0	\$262,146	\$262,146	\$0
Mid-Mo Solid Waste Mgt Dist Fd	\$7,177	\$114,777	\$161,130	(\$46,353)
Debt Service Funds (Combined)	\$3,216,254	\$4,178,747	\$4,338,732	(\$159,985) ^
Capital Projects Fund	\$32,499,558	\$16,149,368	\$16,983,357	(\$833,989) ^
Contributions Fund	\$629,503	\$11,930	\$11,930	\$0
Total Governmental Funds****	\$100,958,247	\$110,926,497	\$106,165,366	\$4,761,131
Enterprise Funds:				
Railroad Fund	\$7,444,929	\$361,000	\$959,940	(\$598,940) +
Transload Facility	\$1,622,289	\$265,000	\$173,744	\$91,256
Water & Electric Funds (Combined) ***	\$214,560,649	\$160,965,890	\$137,545,258	\$23,420,632
Recreation Services Fund	\$14,326,276	\$4,570,800	\$7,281,200	(\$2,710,400)
Transit Fund	\$13,207,203	\$1,913,787	\$7,599,453	(\$5,685,666)
Airport Fund	\$45,179,669	\$1,155,569	\$3,816,734	(\$2,661,165)
Sanitary Sewer Utility Fund	\$171,795,947	\$23,189,222	\$17,789,212	\$5,400,010
Parking Utility Fund	\$17,287,090	\$4,364,646	\$3,079,207	\$1,285,439
Solid Waste Utility Fund	\$30,556,377	\$21,595,607	\$18,826,755	\$2,768,852
Storm Water Utility Fund	\$10,797,899	\$2,398,887	\$1,915,706	\$483,181
Total Enterprise Funds	\$526,778,328	\$220,780,408	\$198,987,209	\$21,793,199
Internal Service Funds:				
Employee Benefit Fund	\$733,311	\$19,522,032	\$18,986,090	\$535,942
Self Insurance Reserve Fund	\$7,071,176	\$6,220,365	\$6,310,705	(\$90,340)
Custodial / Maintenance Fund	\$1,544,348	\$1,503,655	\$1,611,107	(\$107,452) +
Fleet Operations Fund	\$4,677,882	\$9,366,910	\$9,403,837	(\$36,927)
GIS Fund	\$0	\$0	\$0	\$0
Information Technology Fund	\$3,462,026	\$7,765,417	\$7,800,022	(\$34,605)
Community Relations Fund	\$2,052,296	\$2,466,474	\$2,592,543	(\$126,069) +
Utility Customer Services Fund	\$903,071	\$2,609,610	\$3,125,693	(\$516,083) +
Total Internal Service Funds	\$20,444,110	\$49,454,463	\$49,829,997	(\$375,534)
Total All Funds	\$648,180,685	\$381,161,368	\$354,982,572	\$26,178,796

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

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

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

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

*** Water Utility Fund	\$26,318,239	\$18,797,583	\$7,520,656
Electric Utility Fund	\$134,647,651	\$118,747,675	\$15,899,976

****Does not include CDBG Revenues or Expenses

FY 2018 Operating Statements Summary for All Funds

	Net Non-Oper. Rev & Expenses	Net Transfers & Subsidies ^	Change in Net Position	Ending Net Position/ Fund Balance
Governmental Funds:				
General Fund **	\$0	\$22,691,394	\$0	\$36,266,245
Capital Improvement Sales Tax	\$0	(\$8,071,000)	(\$2,072,440)	\$4,779,600
Parks Sales Tax Fund	\$0	(\$6,953,885)	(\$964,767)	\$1,415,904
Transportation Sales Tax Fund	\$0	(\$11,373,231)	\$672,499	\$6,837,189
Public Improvement Fund	\$0	(\$240,871)	\$2,013,069	\$10,410,484
Stadium TDD Fund	\$0	(\$983,476)	\$86,311	\$412,864
Convention & Tourism Fund	\$0	(\$385,276)	\$750,441	\$4,968,582
Non-Motorized Grant Fund	\$0	\$0	\$0	\$0
Mid-Mo Solid Waste Mgt Dist Fd	\$0	\$46,353	\$0	\$7,177
Debt Service Funds (Combined)	\$0	\$2,798,797	\$2,638,812	\$5,855,066
Capital Projects Fund	\$0	\$12,106,000	\$11,272,011	\$43,771,569
Contributions Fund	\$0	\$0	\$0	\$629,503
Total Governmental Funds****	\$0	\$9,634,805	\$14,395,936	\$115,354,183
Enterprise Funds: *				
Railroad Fund	(\$6,424)	\$217,131	(\$388,233)	\$7,056,696
Transload Facility	\$1,226	\$0	\$92,482	\$1,714,771
Water & Electric Funds (Combined) ***	(\$4,156,596)	(\$16,877,801)	\$2,386,235	\$216,946,884
Recreation Services Fund	\$64,080	\$2,867,611	\$221,291	\$14,547,567
Transit Fund	\$2,237,500	\$4,251,083	\$802,917	\$14,010,120
Airport Fund	\$36,479	\$8,674,830	\$6,050,144	\$51,229,813
Sanitary Sewer Utility Fund	(\$2,174,431)	\$964,716	\$4,190,295	\$175,986,242
Parking Utility Fund	(\$603,234)	(\$295,563)	\$386,642	\$17,673,732
Solid Waste Utility Fund	\$284,832	(\$296,546)	\$2,757,138	\$33,313,515
Storm Water Utility Fund	\$57,878	\$91,486	\$632,545	\$11,430,444
Total Enterprise Funds	(\$4,258,690)	(\$403,053)	\$17,131,456	\$543,909,784
Internal Service Funds: *				
Employee Benefit Fund	\$75,550	(\$32,661)	\$578,831	\$1,312,142
Self Insurance Reserve Fund	\$185,784	(\$44,880)	\$50,564	\$7,121,740
Custodial / Maintenance Fund	\$17,056	(\$65,100)	(\$155,496)	\$1,388,852
Fleet Operations Fund	\$77,583	(\$4,883)	\$35,773	\$4,713,655
GIS Fund	\$0	\$0	\$0	\$0
Information Technologies Fund	\$198,910	(\$162,195)	\$2,110	\$3,464,136
Community Relations Fund	\$28,110	(\$187,893)	(\$285,852)	\$1,766,444
Utility Customer Services Fund	\$424,500	(\$102,688)	(\$194,271)	\$708,800
Total Internal Service Funds	\$1,007,493	(\$600,300)	\$31,659	\$20,475,769
Total All Funds	(\$3,251,197)	\$8,631,452	\$31,559,051	\$679,739,736

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

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

*** Water Utility Fund	(\$1,466,500)	(\$3,816,134)	\$2,238,022	\$2,238,022
Electric Utility Fund	(\$2,690,096)	(\$13,061,667)	\$148,213	\$148,213

****Does not include CDBG Revenues or Expenses

^ Includes Transfers and Subsidies and Capital Contributions

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Capital Projects Summary Section



Description

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

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

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

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

City of Columbia Master Plans

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

Process

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

Organization

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

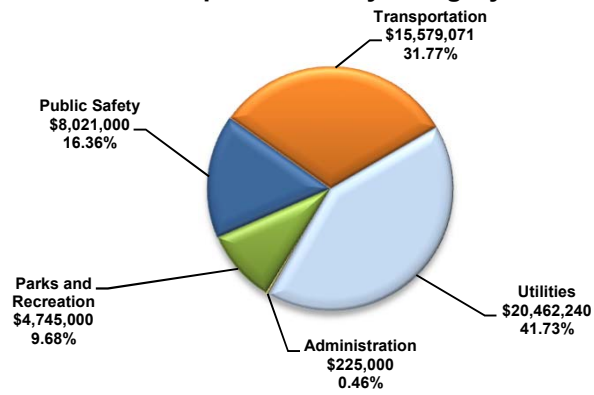
Enterprise capital projects are those projects that are funded primarily through revenues generated by enterprise funds capital grants, and bond issues approved by voters for departments such as electric, water, railroad, sewer, solid waste, storm water, transit, and airport.

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

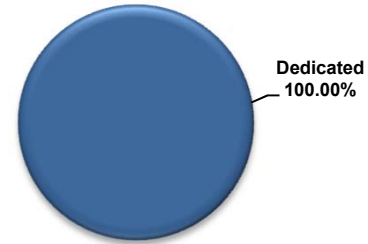
- Other General Government CIP - page 205
- Parks and Recreation CIP - page 311
- Public Safety CIP - page 243
- Streets and Sidewalks CIP - page 453
- Transit - page 468
- Airport - page 483
- Parking - page 542
- Railroad - page 559
- Water - page 593
- Electric - page 614
- Sewer - page 638
- Solid Waste - page 661
- Storm Water - page 688

All Funds Capital Projects Summary

FY 2018 Total Expenditures By Category

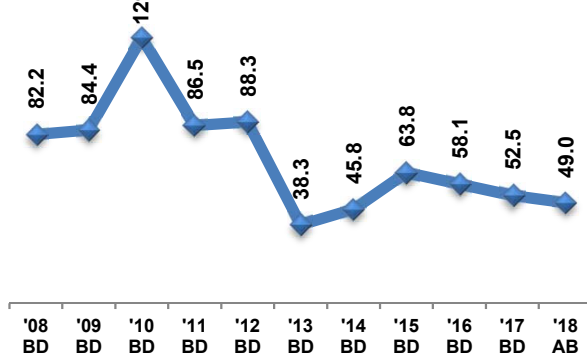


FY 2018 Totals By Funding Source



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

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



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Administration	\$2,539,332	\$2,504,158	\$2,504,158	\$225,000	(\$2,279,158)	(91.0%)
Health and Environment	\$0	\$0	\$0	\$0	\$0	
Parks and Recreation	\$5,409,008	\$3,781,220	\$3,781,220	\$4,745,000	\$963,780	25.5%
Public Safety	\$1,796,140	\$2,737,000	\$2,737,000	\$8,021,000	\$5,284,000	193.1%
Supporting Activities	\$0	\$0	\$0	\$0	\$0	
Transportation	\$18,130,605	\$20,315,363	\$20,316,249	\$15,579,071	(\$4,736,292)	(23.3%)
Utilities	\$25,717,771	\$23,168,464	\$23,168,464	\$20,462,240	(\$2,706,224)	(11.7%)
Total	\$53,592,856	\$52,506,205	\$52,507,091	\$49,032,311	(\$3,473,894)	(6.6%)
Summary						
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$53,592,856	\$52,506,205	\$52,507,091	\$49,032,311	(\$3,473,894)	(6.6%)
Total Expenses	\$53,592,856	\$52,506,205	\$52,507,091	\$49,032,311	(\$3,473,894)	(6.6%)

Funding Sources (Where the Money Comes From)

	\$53,592,856	\$52,506,205	\$52,507,091	\$49,032,311	(\$3,473,894)	(6.6%)
Dedicated	\$53,592,856	\$52,506,205	\$52,507,091	\$49,032,311	(\$3,473,894)	(6.6%)
General	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$53,592,856	\$52,506,205	\$52,507,091	\$49,032,311	(\$3,473,894)	(6.6%)

Major Capital Projects

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

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

- **Airport:** Includes funding for design of new terminal complex, design of Runway 2-20 and Taxiway A north extension, and Runway 2-20 isolated pavement remediations
- **Storm Water:** Includes funding annual projects, CAM-Hubbart Flow & sediment study, Greenwood South, Lynn Street Cottages Storm Water management, Mill Creek - 307 W Alhambra and Sinclair Culvert at Mill Creek

Budget Considerations

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

Operating Impact

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

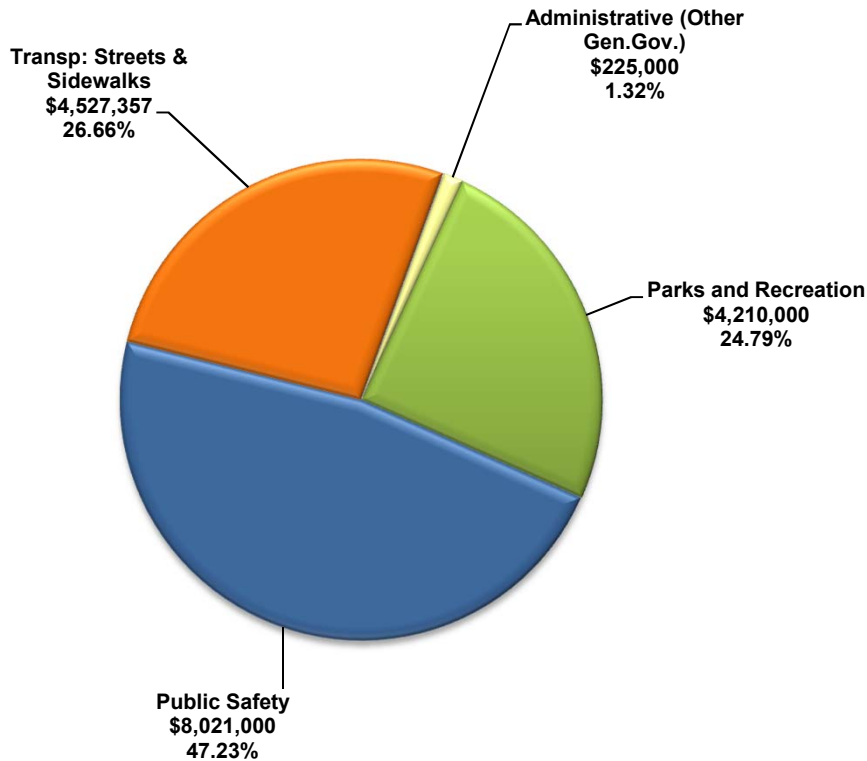
Sewer - Annual Inflow and Infiltration Program - will reduce inflow and infiltration, lower treatment costs and reduce Sanitary Sewer Overflows (SSOs) and sewer backups.

Funding Sources

The City utilizes a variety of funding sources to fund the CIP. A detailed list of the sources and a description of each begins on page 127.

General Government Capital Projects

FY 2018



General Government Capital Project Expenditures

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Administrative (Other Gen.Gov.)	\$2,539,332	\$2,504,158	\$2,504,158	\$225,000	(\$2,279,158)	(91.0%)
Health and Environment	\$0	\$0	\$0	\$0	\$0	
Parks and Recreation	\$4,970,877	\$3,633,191	\$3,633,191	\$4,210,000	\$576,809	15.9%
Public Safety	\$1,796,140	\$2,737,000	\$2,737,000	\$8,021,000	\$5,284,000	193.1%
Transp: Streets & Sidewalks	\$13,195,346	\$4,725,693	\$4,725,693	\$4,527,357	(\$198,336)	(4.2%)
Total Capital Projects Fund	\$22,501,695	\$13,600,042	\$13,600,042	\$16,983,357	\$3,383,315	24.9%
Budgeted in Other Funds:						
Recreation Services	\$438,131	\$148,029	\$148,029	\$535,000	\$386,971	261.4%
Fleet Operations	\$0	\$0	\$0	\$0	\$0	
Total General Govt Capital Proj.	\$22,939,826	\$13,748,071	\$13,748,071	\$17,518,357	\$3,770,286	27.4%

Funding Sources (Where the Money Comes From)

Grants	\$6,955,561	\$1,117,500	\$1,117,500	\$3,282,500	\$2,165,000	193.7%
Investment Revenue	\$961,667	\$760,868	\$760,868	\$760,868	\$0	0.0%
Other Local Revenues	\$917,119	\$25,676	\$25,676	\$0	(\$25,676)	(100.0%)
Operating Transfers In	\$10,493,388	\$8,818,500	\$8,273,500	\$12,106,000	\$3,287,500	37.3%
Use of Fund Balance	\$3,173,960	\$2,877,498	\$3,422,498	\$833,989	(\$2,043,509)	(71.0%)
Less: Amt Added to Fd Balance	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$22,501,695	\$13,600,042	\$13,600,042	\$16,983,357	\$3,383,315	24.9%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$22,501,695	\$13,600,042	\$13,600,042	\$16,983,357	\$3,383,315	24.9%

Capital Projects Fund - General Government Summary

Purpose

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

Resources (Where the Money Comes From)

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

Expenditures (Where the Money Goes)

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

Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$459,803	\$0	\$25,305	\$0	\$0	
Supplies & Materials	\$1,093,219	\$0	\$693,658	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$18,013,442	\$12,149,042	\$11,430,079	\$16,983,357	\$4,834,315	39.8%
Capital	\$1,423,909	\$1,100,000	\$1,100,000	\$0	(\$1,100,000)	(100.0%)
Other	\$1,511,322	\$351,000	\$351,000	\$0	(\$351,000)	(100.0%)
Total	\$22,501,695	\$13,600,042	\$13,600,042	\$16,983,357	\$3,383,315	24.9%
Summary						
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$22,501,695	\$13,600,042	\$13,600,042	\$16,983,357	\$3,383,315	24.9%
Total Expenses	\$22,501,695	\$13,600,042	\$13,600,042	\$16,983,357	\$3,383,315	24.9%

GENERAL GOVERNMENT CIP FUNDING SOURCES

	Adopted FY 2018	Prior Year Appr	Total New Funding	Cap FB	Cap Imp Sales Tax	Cap Imp Sales Tax 2015 Ballot	CDBG
Streets, Sidewalks and Major Maintenance							
Annual Traffic Calming - 00646 [ID: 1966]	\$10,000		\$10,000			\$10,000	
Carter Lane Sidewalk 00548 [ID: 1734]	\$19,974	\$19,974					
Nifong -Providence to Forum 4 Lane - 00643 [ID: 97]	\$1,479,857		\$1,479,857	\$1,479,857			
Oakland Gravel Sidewalk - Blue Rdg to Edris 00660 [ID: 101]	\$291,500	\$291,500					
Old McAdams Building Demo 00702 [ID: 2066]	\$115,000		\$115,000	\$115,000			
Rollins Rd Traffic Calming 00705 [ID: 2069]	\$40,000		\$40,000			\$40,000	
Sinclair-Old Mill Ck-Nifong - 00644 [ID: 190]	\$2,500,000		\$2,500,000				
Vandiver & Parker Roundabout - 00645 [ID: 1360]	\$832,500	\$450,000	\$382,500				
Total	\$5,288,831	\$761,474	\$4,527,357	\$1,594,857	\$0	\$50,000	\$0
Parks and Recreation							
ADA Compliance Phase II 00663 [ID: 1820]	\$25,000		\$25,000				
Annual Park Improv - Major Maint. Programs 00056 [ID: 259]	\$0						
Annual Trails 00673 [ID: 1813]	\$100,000		\$100,000				
Antimi Sports Complex: Field Improvements - RS073 [ID: 1249]	\$450,000		\$450,000				
ARC - Security System Improvements - RS088 [ID: 2063]	\$35,000		\$35,000				
CCRA Trail--I-70 Bridge to Cosmo Park C00384 [ID: 1102]	\$0						
City School Park Improv 00249 [ID: 257]	\$30,000		\$30,000				
Clary-Shy Community Park Improvements - 00694 [ID: 1825]	\$200,000		\$200,000				
Clyde Wilson Park Improvements - 00695 [ID: 1955]	\$50,000		\$50,000				
Cosmo Rec Area: Skate Park - 00696 [ID: 2023]	\$35,000		\$35,000				
Cosmo Rec Area: Handball Courts - 00690 [ID: 2025]	\$90,000		\$90,000				
Emergency Phone Replacement - 00697 [ID: 2024]	\$20,000		\$20,000				
Hinkson Cr Trail: Stadium to East Campus - 00698 [ID: 1298]	\$1,200,000		\$1,200,000				
LOW Driving Range Construction RS085 [ID: 306]	\$50,000		\$50,000				
Park Roads & Parking 00242 [ID: 260]	\$150,000		\$150,000				
Perche Cr Trl Ph I: MKT to Gillespie Bridge- 00699 [ID: 427]	\$180,000		\$180,000				
Philips Park - Trail and Landscaping Improv.-00703 [ID: 2062]	\$60,000		\$60,000				
Southeast Regional Park Tennis Complex - 00693 [ID: 1951]	\$250,000		\$250,000				
Sports Field House - 00624 [ID: 1217]	\$1,820,000		\$1,820,000				
Total	\$4,745,000		\$4,745,000	\$0	\$0	\$0	\$0
Public Safety							
Police Patrol Fleet Annual Replacements FY18-FY21 [ID: 2027]	\$0						
Police Precinct/Municipal Svc Center N - 00641 [ID: 1336]	\$8,021,000		\$8,021,000			\$8,021,000	
Total	\$8,021,000		\$8,021,000	\$0	\$0	\$8,021,000	\$0
Other General Government							
Contingency 40138 [ID: 518]	\$100,000		\$100,000				
Downtown Special Projects 00140 [ID: 519]	\$20,000		\$20,000				
Pub Bldgs Major Maint Ren 00021 [ID: 514]	\$75,000		\$75,000				
Walton Bldg Cap Improv 00587 [ID: 1846]	\$30,000		\$30,000				
Total	\$225,000		\$225,000	\$0	\$0	\$0	\$0
Total General Government CIP	\$18,279,831	\$761,474	\$17,518,357	\$1,594,857	\$0	\$8,071,000	\$0

GENERAL GOVERNMENT CIP FUNDING SOURCES

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

General Government

Capital Projects Summary

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost
Streets, Sidewalks & Major Maint Funding Source Summary						
CAP FB	\$1,594,857					
Cap Imp S Tax - 2015 Ballot	\$50,000	\$550,000	\$4,850,000	\$3,649,000	\$4,688,300	\$12,014,700
CDBG		\$198,000				
Co Rd Tax Reb	\$2,882,500	\$2,000,000	\$1,472,200	\$2,444,300	\$2,070,000	\$4,054,000
Development Fees			\$3,388,000	\$1,415,000	\$900,000	\$3,900,000
New Funding	\$4,527,357	\$2,748,000	\$9,710,200	\$7,508,300	\$7,658,300	\$19,968,700
PYA Cap Imp S Tax	\$761,474	\$250,000	\$171,850			
Prior Year Funding	\$761,474	\$250,000	\$171,850			\$0
Unfunded		\$8,600,000	\$2,200,000	\$800,000		\$549,000
Unfunded		\$8,600,000	\$2,200,000	\$800,000		\$549,000
Total Streets, Sidewalks & Major Maint	\$5,288,831	\$11,598,000	\$12,082,050	\$8,308,300	\$7,658,300	\$20,517,700
Parks and Recreation Funding Source Summary						
Donation	\$295,000					
GCIF	\$50,000					
Grant	\$400,000					
Park Sales Tax	\$845,000					
Parks Sales Tax - 2015 Ballot	\$3,120,000	\$3,040,000	\$2,865,000	\$2,405,000	\$1,180,000	
RSR	\$35,000					
New Funding	\$4,745,000	\$3,040,000	\$2,865,000	\$2,405,000	\$1,180,000	\$0
Unfunded		\$750,000	\$420,000		\$3,500,000	\$15,000,000
Unfunded		\$750,000	\$420,000		\$3,500,000	\$15,000,000
Total Parks and Recreation	\$4,745,000	\$3,790,000	\$3,285,000	\$2,405,000	\$4,680,000	\$15,000,000
Public Safety Funding Source Summary						
Cap Imp S Tax - 2015 Ballot	\$8,021,000	\$1,000,000	\$950,000	\$1,100,000	\$1,350,000	\$2,000,000
New Funding	\$8,021,000	\$1,000,000	\$950,000	\$1,100,000	\$1,350,000	\$2,000,000
Unfunded					\$5,700,000	\$8,200,000
Unfunded					\$5,700,000	\$8,200,000
Total Public Safety	\$8,021,000	\$1,000,000	\$950,000	\$1,100,000	\$7,050,000	\$10,200,000
Other General Government Funding Source Summary						
Cap Imp S Tax - 2015 Ballot		\$4,000,000		\$600,000		\$4,140,000
CVB	\$30,000	\$15,000	\$15,000	\$15,000	\$15,000	
Gen Fd/PI	\$195,000	\$195,000	\$195,000	\$75,000	\$75,000	
New Funding	\$225,000	\$4,210,000	\$210,000	\$690,000	\$90,000	\$4,140,000
Unfunded		\$662,000				
Unfunded		\$662,000				\$0
Total Other General Government	\$225,000	\$4,872,000	\$210,000	\$690,000	\$90,000	\$4,140,000

General Government

Capital Projects Summary

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost
Overall Funding Source Summary						
CAP FB	\$1,594,857					
Cap Imp S Tax - 2015 Ballot	\$8,071,000	\$5,550,000	\$5,800,000	\$5,349,000	\$6,038,300	\$18,154,700
CDBG		\$198,000				
Co Rd Tax Reb	\$2,882,500	\$2,000,000	\$1,472,200	\$2,444,300	\$2,070,000	\$4,054,000
CVB	\$30,000	\$15,000	\$15,000	\$15,000	\$15,000	
Development Fees			\$3,388,000	\$1,415,000	\$900,000	\$3,900,000
Donation	\$295,000					
GCIF	\$50,000					
Gen Fd/PI	\$195,000	\$195,000	\$195,000	\$75,000	\$75,000	
Grant	\$400,000					
Park Sales Tax	\$845,000					
Parks Sales Tax - 2015 Ballot	\$3,120,000	\$3,040,000	\$2,865,000	\$2,405,000	\$1,180,000	
RSR	\$35,000					
New Funding	\$17,518,357	\$10,998,000	\$13,735,200	\$11,703,300	\$10,278,300	\$26,108,700
PYA Cap Imp S Tax	\$761,474	\$250,000	\$171,850			
Prior Year Funding	\$761,474	\$250,000	\$171,850			\$0
Unfunded		\$10,012,000	\$2,620,000	\$800,000	\$9,200,000	\$23,749,000
Unfunded		\$10,012,000	\$2,620,000	\$800,000	\$9,200,000	\$23,749,000
Total	\$18,279,831	\$21,260,000	\$16,527,050	\$12,503,300	\$19,478,300	\$49,857,700

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

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Revenues:				
Grant Revenues	\$6,955,561	\$1,117,500	\$1,117,500	\$3,282,500
Investment Revenue	\$961,667	\$760,868	\$760,868	\$760,868
Miscellaneous Revenue	\$917,119	\$25,676	\$25,676	\$0
Total Revenues	\$8,834,347	\$1,904,044	\$1,904,044	\$4,043,368
 Expenditures:				
Personnel Services	\$459,803	\$0	\$25,305	\$0
Supplies & Materials	\$1,093,219	\$0	\$693,658	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$18,013,442	\$12,149,042	\$11,430,079	\$16,983,357
Interest	\$0	\$0	\$0	\$0
Capital	\$1,423,909	\$1,100,000	\$1,100,000	\$0
Total Expenditures	\$20,990,373	\$13,249,042	\$13,249,042	\$16,983,357
 Excess (Deficiency) of Revenues Over Expenditures	(\$12,156,026)	(\$11,344,998)	(\$11,344,998)	(\$12,939,989)
 Other Financing Sources (Uses):				
Lease/Bond Proceeds				
Transfers In	\$10,493,388	\$8,818,500	\$8,273,500	\$12,106,000
Transfers Out	(\$1,511,322)	(\$351,000)	(\$351,000)	\$0
Total Other Financing Sources/(Uses)	\$8,982,066	\$8,467,500	\$7,922,500	\$12,106,000
 Net Change in Fund Balance	(\$3,173,960)	(\$2,877,498)	(\$3,422,498)	(\$833,989)
 Fund Balance - Beginning	\$39,096,016	\$35,922,056	\$35,922,056	\$32,499,558
 Fund Balance - Ending	\$35,922,056	\$33,044,558	\$32,499,558	\$31,665,569

Summary of Financial Sources and Uses Capital Projects Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Grants	\$6,955,561	\$1,117,500	\$1,117,500	\$3,282,500
Interest Revenue	\$961,667	\$760,868	\$760,868	\$760,868
Less: GASB 31 Interest Adjustment	(\$112,982)			
Other Local Revenues	\$917,119	\$25,676	\$25,676	\$0
Total Financial Sources Before Transfers	\$8,721,365	\$1,904,044	\$1,904,044	\$4,043,368
Transfers In	\$10,493,388	\$8,818,500	\$8,273,500	\$12,106,000
Total Financial Sources	\$19,214,753	\$10,722,544	\$10,177,544	\$16,149,368
Fees and Service Charges				
Financial Uses				
Personnel Services	\$459,803	\$0	\$25,305	\$0
Less: GASB 16 Vacation Liability Adj *	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment *	\$0	\$0	\$0	\$0
Supplies & Materials	\$1,093,219	\$0	\$693,658	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$18,013,442	\$12,149,042	\$11,430,079	\$16,983,357
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$1,511,322	\$351,000	\$351,000	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$1,423,909	\$1,100,000	\$1,100,000	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$22,501,695	\$13,600,042	\$13,600,042	\$16,983,357
Financial Sources Over/(Under) Uses	(\$3,286,942)	(\$2,877,498)	(\$3,422,498)	(\$833,989)

* GASB 16 and GASB 68 do not apply to the Capital Projects Fund

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

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

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

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

Summary of Financial Sources and Uses Capital Projects Fund

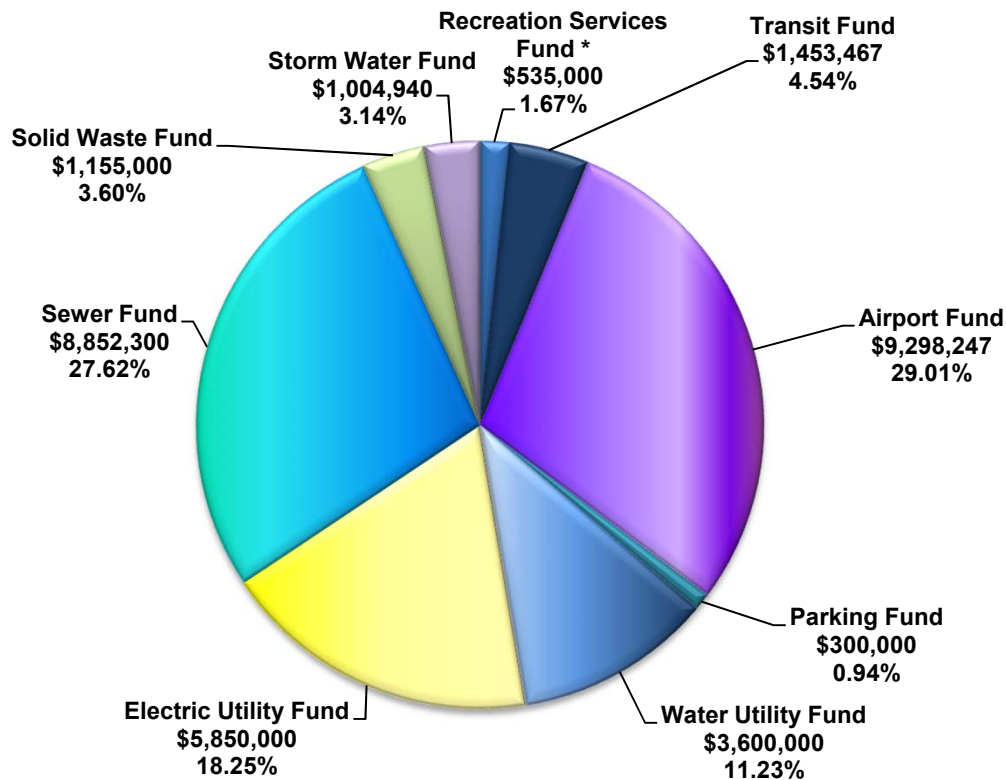
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Cash Reserves				
Beginning Unassigned Cash Reserve		\$37,192,435	\$37,192,435	\$33,769,937
Financial Sources Over/(Under) Uses		(\$2,877,498)	(\$3,422,498)	(\$833,989)
Total Assets	\$38,863,476			
Less: GASB 31 Pooled Cash Adj	\$730,967			
Less: Total Liabilities	(\$2,402,008)			
Projected Unassigned Cash Reserve	<u>\$37,192,435</u>	<u>\$34,314,937</u>	<u>\$33,769,937</u>	<u>\$32,935,948</u>

Cash Reserve Target

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

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Enterprise Fund Capital Projects



Enterprise Capital Project Expenditures

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Transportation:						
Railroad Fund	\$96,471	\$80,000	\$80,000	\$0	(\$80,000)	(100.0%)
Transit Fund	\$79,907	\$454,434	\$454,434	\$1,453,467	\$999,033	219.8%
Airport Fund	\$4,605,699	\$13,869,043	\$13,869,043	\$9,298,247	(\$4,570,796)	(33.0%)
Parking Fund	\$153,182	\$1,186,193	\$1,187,079	\$300,000	(\$886,193)	(74.7%)
	\$4,935,259	\$15,589,670	\$15,590,556	\$11,051,714	(\$4,537,956)	(29.1%)
Utilities:						
Water Utility Fund	\$5,297,706	\$3,000,000	\$3,000,000	\$3,600,000	\$600,000	20.0%
Electric Utility Fund	\$11,451,925	\$7,050,000	\$7,050,000	\$5,850,000	(\$1,200,000)	(17.0%)
Sewer Fund	\$6,545,399	\$11,993,243	\$11,993,243	\$8,852,300	(\$3,140,943)	(26.2%)
Solid Waste Fund	\$2,100,397	\$645,000	\$645,000	\$1,155,000	\$510,000	79.1%
Storm Water Fund	\$322,344	\$480,221	\$480,221	\$1,004,940	\$524,719	109.3%
	\$25,717,771	\$23,168,464	\$23,168,464	\$20,462,240	(\$2,706,224)	(11.7%)
Subtotal	\$30,653,030	\$38,758,134	\$38,759,020	\$31,513,954	(\$7,244,180)	(18.7%)
Fleet Operations Fund *	\$0	\$0	\$0	\$0	\$0	
Recreation Services Fund *	\$438,131	\$148,029	\$148,029	\$535,000	\$386,971	261.4%
Total Enterprise Fund Capital Projects	\$31,091,161	\$38,906,163	\$38,907,049	\$32,048,954	(\$6,857,209)	(17.6%)

* Included on the General Government detail pages

ENTERPRISE FUNDS CIP FUNDING SOURCES

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

ENTERPRISE FUNDS CIP FUNDING SOURCES

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

ENTERPRISE FUNDS CIP FUNDING SOURCES

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

ENTERPRISE FUNDS CIP FUNDING SOURCES

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

Enterprise Funds

Capital Projects Summary

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost
Electric Funding Source Summary						
2015 Electric Bond		\$27,100,000	\$1,900,000			
Ent Rev	\$5,850,000	\$5,350,000	\$5,000,000	\$5,800,000	\$7,050,000	\$34,400,000
New Funding	\$5,850,000	\$32,450,000	\$6,900,000	\$5,800,000	\$7,050,000	\$34,400,000
PYA 2015 Ballot	\$3,950,000					
Prior Year Funding	\$3,950,000					\$0
Unfunded			\$5,150,000	\$17,450,000	\$4,000,000	
Unfunded			\$5,150,000	\$17,450,000	\$4,000,000	\$0
Total Electric	\$9,800,000	\$32,450,000	\$12,050,000	\$23,250,000	\$11,050,000	\$34,400,000
Water Funding Source Summary						
Ent Rev	\$3,600,000	\$3,000,000	\$2,590,000	\$1,500,000	\$2,397,000	\$16,286,000
New Funding	\$3,600,000	\$3,000,000	\$2,590,000	\$1,500,000	\$2,397,000	\$16,286,000
PYA - various	\$250,000	\$45,000				
PYA Ballot	\$1,000,000					
Prior Year Funding	\$1,250,000	\$45,000				\$0
Future Ballot		\$16,465,600	\$26,879,300	\$24,097,000	\$8,400,000	\$3,900,000
Future Ballot		\$16,465,600	\$26,879,300	\$24,097,000	\$8,400,000	\$3,900,000
Total Water	\$4,850,000	\$19,510,600	\$29,469,300	\$25,597,000	\$10,797,000	\$20,186,000
Railroad Funding Source Summary						
Ent Rev		\$100,000	\$100,000	\$100,000	\$100,000	
New Funding		\$100,000	\$100,000	\$100,000	\$100,000	\$0
Total Railroad		\$100,000	\$100,000	\$100,000	\$100,000	\$0
Sewer Funding Source Summary						
2014 Ballot	\$7,832,300	\$5,549,500				
BCRSD		\$125,609	\$125,609	\$125,609	\$125,609	\$125,609
Ent Rev	\$1,020,000	\$1,440,000	\$1,936,300	\$2,247,530	\$3,420,000	\$7,750,000
New Funding	\$8,852,300	\$7,115,109	\$2,061,909	\$2,373,139	\$3,545,609	\$7,875,609
PYA Ballot	\$100,000	\$90,000				
Prior Year Funding	\$100,000	\$90,000				\$0
Future Bond						\$500,000
Future Ballot			\$5,842,318	\$15,889,727	\$14,762,707	\$30,941,500
Future Ballot			\$5,842,318	\$15,889,727	\$14,762,707	\$30,941,500
Total Sewer	\$8,952,300	\$7,205,109	\$7,904,227	\$18,262,866	\$18,308,316	\$39,317,109
Storm Water Funding Source Summary						
CDBG	\$200,000					
Ent Rev	\$175,000	\$25,000	\$50,000	\$310,000	\$310,000	\$1,550,000
Ent Rev - 2015 Ballot	\$629,940	\$707,000	\$1,062,000	\$1,434,000	\$1,090,000	\$890,000
New Funding	\$1,004,940	\$732,000	\$1,112,000	\$1,744,000	\$1,400,000	\$2,440,000

Enterprise Funds

Capital Projects Summary

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost
Storm Water Funding Source Summary						
Total Storm Water	\$1,004,940	\$732,000	\$1,112,000	\$1,744,000	\$1,400,000	\$2,440,000
Solid Waste Funding Source Summary						
Ent Rev	\$1,155,000	\$1,175,000	\$600,000	\$1,400,000	\$1,600,000	\$100,000
New Funding	\$1,155,000	\$1,175,000	\$600,000	\$1,400,000	\$1,600,000	\$100,000
Future Bond				\$10,000,000		
Future Funding				\$10,000,000		\$0
Unfunded		\$1,125,000				
Unfunded		\$1,125,000				\$0
Total Solid Waste	\$1,155,000	\$2,300,000	\$600,000	\$11,400,000	\$1,600,000	\$100,000
Parking Funding Source Summary						
Ent Rev	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	
New Funding	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$0
Total Parking	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$0
Transit Funding Source Summary						
FTA Grant	\$1,177,736	\$1,177,736	\$1,177,736	\$1,177,736	\$1,177,736	\$4,710,944
Transp S Tax	\$275,731	\$283,689	\$291,872	\$300,351	\$309,106	\$1,177,736
New Funding	\$1,453,467	\$1,461,425	\$1,469,608	\$1,478,087	\$1,486,842	\$5,888,680
Total Transit	\$1,453,467	\$1,461,425	\$1,469,608	\$1,478,087	\$1,486,842	\$5,888,680
Airport Funding Source Summary						
CVB Hotel Tax for Airport	\$190,571					
FAA Grant	\$5,901,908	\$3,498,144	\$9,543,586	\$1,415,010	\$1,039,630	
MoDot	\$2,500,000					
Transp S Tax	\$705,768	\$1,188,684	\$1,110,398	\$415,156	\$165,515	
New Funding	\$9,298,247	\$4,686,828	\$10,653,984	\$1,830,166	\$1,205,145	\$0
Future Bond		\$9,399,029	\$10,177,800	\$6,805,693	\$8,824,477	
Future Funding		\$9,399,029	\$10,177,800	\$6,805,693	\$8,824,477	\$0
Total Airport	\$9,298,247	\$14,085,857	\$20,831,784	\$8,635,859	\$10,029,622	\$0
Overall Funding Source Summary						
2014 Ballot	\$7,832,300	\$5,549,500				
2015 Electric Bond		\$27,100,000	\$1,900,000			
BCRSD		\$125,609	\$125,609	\$125,609	\$125,609	\$125,609
CDBG	\$200,000					
CVB Hotel Tax for Airport	\$190,571					
Ent Rev	\$12,100,000	\$11,390,000	\$10,576,300	\$11,657,530	\$15,177,000	\$60,086,000
Ent Rev - 2015 Ballot	\$629,940	\$707,000	\$1,062,000	\$1,434,000	\$1,090,000	\$890,000
FAA Grant	\$5,901,908	\$3,498,144	\$9,543,586	\$1,415,010	\$1,039,630	
FTA Grant	\$1,177,736	\$1,177,736	\$1,177,736	\$1,177,736	\$1,177,736	\$4,710,944
MoDot	\$2,500,000					

Enterprise Funds

Capital Projects Summary

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost
Overall Funding Source Summary						
Transp S Tax	\$981,499	\$1,472,373	\$1,402,270	\$715,507	\$474,621	\$1,177,736
New Funding	\$31,513,954	\$51,020,362	\$25,787,501	\$16,525,392	\$19,084,596	\$66,990,289
PYA - various	\$250,000	\$45,000				
PYA 2015 Ballot	\$3,950,000					
PYA Ballot	\$1,100,000	\$90,000				
Prior Year Funding	\$5,300,000	\$135,000				\$0
Future Bond		\$9,399,029	\$10,177,800	\$16,805,693	\$8,824,477	\$500,000
Future Funding		\$9,399,029	\$10,177,800	\$16,805,693	\$8,824,477	\$500,000
Future Ballot		\$16,465,600	\$32,721,618	\$39,986,727	\$23,162,707	\$34,841,500
Future Ballot		\$16,465,600	\$32,721,618	\$39,986,727	\$23,162,707	\$34,841,500
Unfunded		\$1,125,000	\$5,150,000	\$17,450,000	\$4,000,000	
Unfunded		\$1,125,000	\$5,150,000	\$17,450,000	\$4,000,000	\$0
Total	\$36,813,954	\$78,144,991	\$73,836,919	\$90,767,812	\$55,071,780	\$102,331,789

Capital Project Funding Sources FY 2018 Adopted Budget

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

Capital Project Funding Sources FY 2018 Adopted Budget

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



Debt Service Summary Section



General Information

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

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

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

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

Missouri Statutes

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

Debt Requirement Schedules

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

Enterprise Fund Debt:

- Water and Electric - page 578
- Sewer - page 642
- Parking - page 543
- Solid Waste - page 663

General Government Debt:

- Robert M. Lemone Trust - page 212
- MO Transportation Finance Corp. Loan - page 212
- 2016 Govt Center Refunding Bonds 2008B - page 213

All Funds - Debt Service Summary

Computation of Legal Debt Margin

Assessed Value 2017 - Preliminary*	\$1,998,239,686
Constitutional Debt Limit**	\$399,647,937
(20% Assessed Value)	
Total Bonded Debt	\$352,033,461
Less:	
Revenue Bonds	\$236,333,300
Special Obligation Bonds	\$107,150,000
Special Obligation Notes	\$8,550,161
	\$352,033,461
Total Amount of General Obligation Debt Applicable to Debt Limit	\$0
(City currently has no general obligation debt)	
Legal Debt Margin	\$399,647,937
* All tangible property	
** Section 95.115 of the 1978 Missouri Revised Statutes	

Summary of Outstanding Debt

As of 09/30/2017

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

FY 2018 Total Expenditures By Category



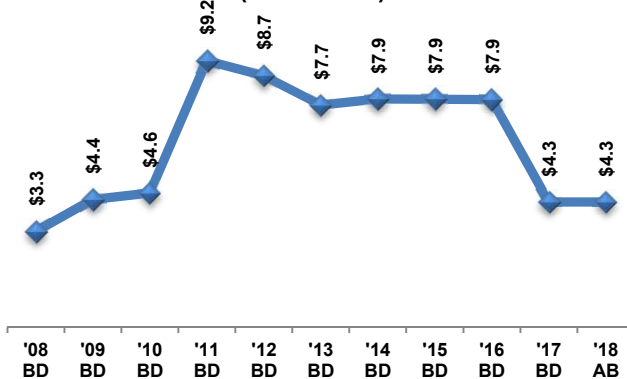
Other
100.00%

FY 2018 Totals By Funding Source



Dedicated
Sources
100.00%

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

Total Budgeted Expenditures
(In Millions)

Total Employees Per Capita

There are no personnel assigned to this department

Expenditures (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17EB	% Change 18/17B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$601,417	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$34,974,865	\$4,343,232	\$4,343,232	\$4,338,732	(\$4,500)	(0.1%)
Total	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(\$4,500)	(0.1%)
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(\$4,500)	(0.1%)
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(\$4,500)	(0.1%)

Revenues (Where the Money Comes From)

Property Taxes	\$0	\$0	\$0	\$0	\$0	
Investment Revenue	\$102,692	\$122,456	\$122,456	\$122,456	\$0	0.0%
Other Local Revenue	\$1,755,731	\$1,257,494	\$1,257,494	\$1,257,494	\$0	0.0%
Lease/Bond Proceeds	\$19,279,838	\$0	\$0	\$0	\$0	
Operating Transfers	\$9,119,704	\$2,817,713	\$2,817,713	\$2,798,797	(\$18,916)	(0.7%)
Use of Prior Year Sources	\$5,318,317	\$145,569	\$145,569	\$159,985	\$14,416	9.9%
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(\$4,500)	(0.1%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Sources	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(\$4,500)	(0.1%)

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

	<u>Actual FY 2016</u>	<u>Adj. Budget FY 2017</u>	<u>Estimated FY 2017</u>	<u>Adopted FY 2018</u>
Revenues:				
Property Taxes				
Investment Revenue	\$102,692	\$122,456	\$122,456	\$122,456
Miscellaneous Revenue	\$1,755,731	\$1,257,494	\$1,257,494	\$1,257,494
Total Revenues	\$1,858,423	\$1,379,950	\$1,379,950	\$1,379,950
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$601,417	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$237,281	\$0	\$0	\$0
Interest Expense	\$1,209,593	\$1,048,459	\$1,048,459	\$914,636
Principal Payments	\$8,508,973	\$3,294,773	\$3,294,773	\$3,424,096
Total Expenditures	\$10,557,264	\$4,343,232	\$4,343,232	\$4,338,732
Excess (Deficiency) of Revenues Over Expenditures	(\$8,698,841)	(\$2,963,282)	(\$2,963,282)	(\$2,958,782)
Other Financing Sources (Uses):				
Transfers In	\$9,119,704	\$2,817,713	\$2,817,713	\$2,798,797
Transfers Out	(\$5,979,433)	\$0	\$0	\$0
Lease/Bond Proceeds	\$19,279,838	\$0	\$0	\$0
Payment to Refunded Bond Escrow Agent	(\$19,039,585)	\$0	\$0	\$0
Total Other Financing Sources (Uses):	\$3,380,524	\$2,817,713	\$2,817,713	\$2,798,797
Net Change in Fund Balance	(\$5,318,317)	(\$145,569)	(\$145,569)	(\$159,985)
Fund Balance Beginning of Period	\$8,680,140	\$3,361,823	\$3,361,823	\$3,216,254 [^]
Fund Balance End of Period	\$3,361,823	\$3,216,254	\$3,216,254	\$3,056,269

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

Financial Sources and Uses Debt Service Funds Combined

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Interest Revenue	\$102,692	\$122,456	\$122,456	\$122,456
Less: GASB 31 Interest Adjustment	(\$6,489)			
Other Local Revenues ++	\$1,755,731	\$1,257,494	\$1,257,494	\$1,257,494
Lease/Bond Proceeds	\$19,279,838	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$21,131,772	\$1,379,950	\$1,379,950	\$1,379,950
Transfers In	\$9,119,704	\$2,817,713	\$2,817,713	\$2,798,797
Total Financial Sources	\$30,251,476	\$4,197,663	\$4,197,663	\$4,178,747
Financial Uses				
Personnel Services	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment *	\$0	\$0	\$0	\$0
Less: GASB 16 Vacation Liability Adj *	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$601,417	\$0	\$0	\$0
Payment to refunded bond escrow agent	\$19,039,585	\$0	\$0	\$0
Interest Expense	\$1,209,593	\$1,048,459	\$1,048,459	\$914,636
Bank & Paying Agent Fees	\$237,281	\$0	\$0	\$0
Transfers Out	\$5,979,433	\$0	\$0	\$0
Principal Payments	\$8,508,973	\$3,294,773	\$3,294,773	\$3,424,096
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732
Financial Sources Over/(Under) Uses	(\$5,324,806)	(\$145,569)	(\$145,569)	(\$159,985)

* GASB 16 and GASB 68 do not apply to Debt Service Funds

++ Miscellaneous Revenues

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

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

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

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

Financial Sources and Uses
Debt Service Funds Combined

	<u>Actual FY 2016</u>	<u>Adj. Budget FY 2017</u>	<u>Estimated FY 2017</u>	<u>Adopted FY 2018</u>
Cash Reserves				
Beginning Unassigned Cash Reserve		\$2,101,318	\$2,101,318	\$1,955,749
Financial Sources Over/(Under) Uses		(\$145,569)	(\$145,569)	(\$159,985)
Cash and cash equivalents	\$2,021,430			
Less: GASB 31 Pooled Cash Adj	\$79,888			
Projected Unassigned Cash Reserve	<u><u>\$2,101,318</u></u>	<u><u>\$1,955,749</u></u>	<u><u>\$1,955,749</u></u>	<u><u>\$1,795,764</u></u>

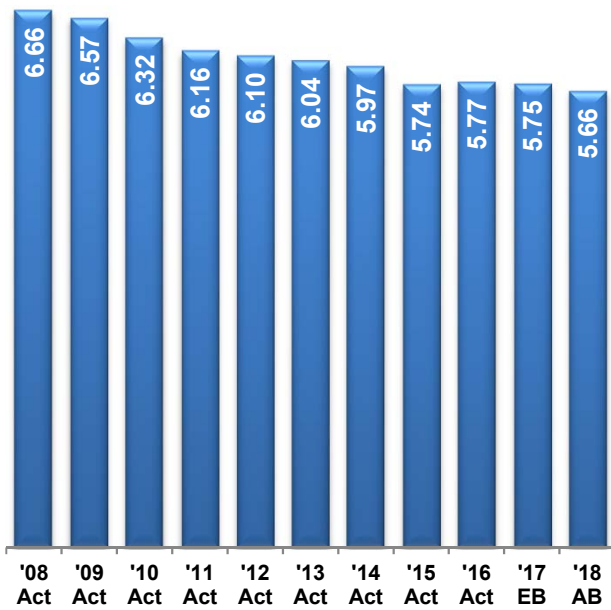
Cash Reserve Target

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

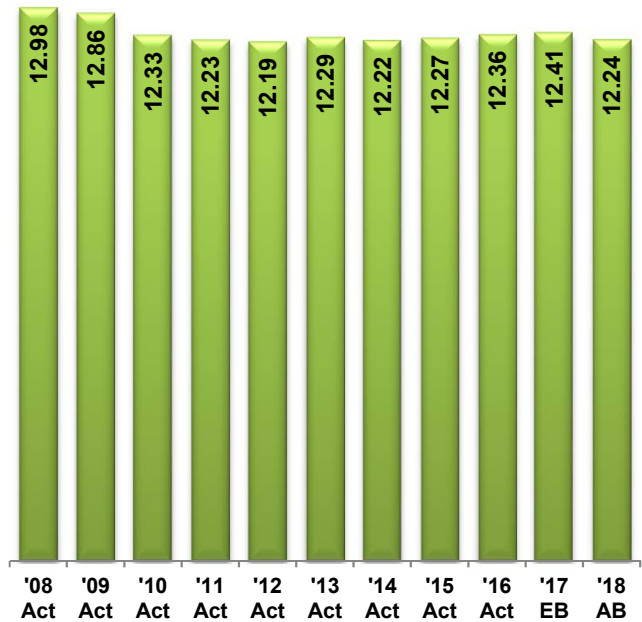
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PERSONNEL SUMMARY INFORMATION

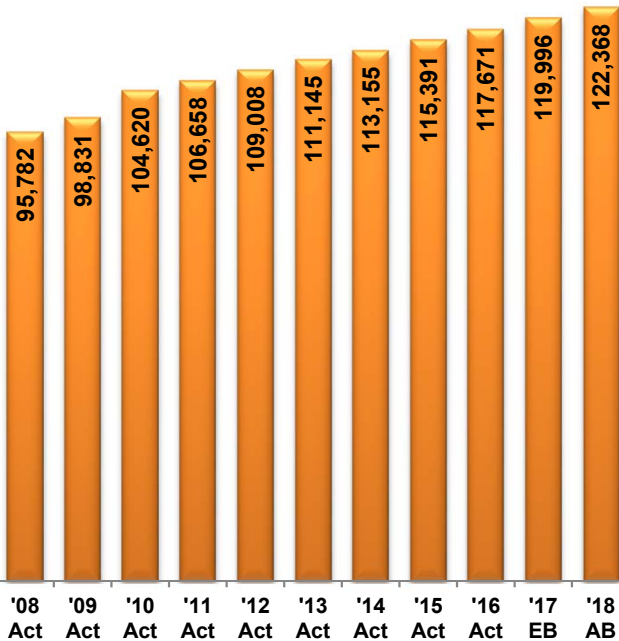
**General Fund
Employees Per 1,000 Population**



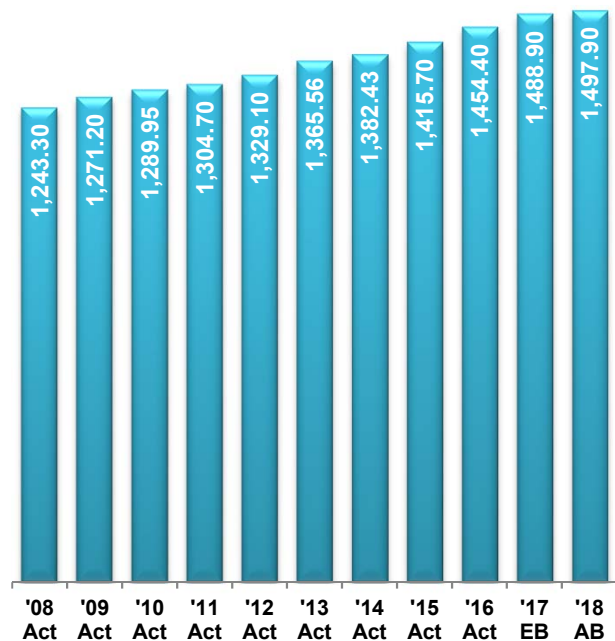
**Total Employees
Per 1,000 Population**



**City of Columbia
Population***



**Total Authorized
Positions**



Personnel Position Summary FY 2018 Adopted Budget

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

Personnel Position Summary FY 2018 Adopted Budget

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administrative:					
City Council (GF)	0.00	0.00	0.00	0.00	0.00
City Clerk (GF)	3.00	3.00	3.00	3.00	0.00
City Manager (GF)	11.50	8.60	8.60	8.85	0.25
Finance Department (GF)	51.10	51.10	52.10	52.10	0.00
Human Resources (GF)	9.16	9.16	9.16	9.66	0.50
Law Department (GF)	16.75	15.75	15.75	15.75	0.00
City General (GF)	0.00	0.00	0.00	0.00	0.00
Public Works Administration (GF)	1.30	0.95	0.95	0.95	0.00
Other Gen. Govt. Capital Projects (CIP)	0.00	0.00	0.00	0.00	0.00
Debt Service Funds (DSF)	0.00	0.00	0.00	0.00	0.00
Total Administrative	92.81	88.56	89.56	90.31	0.75
Health and Environment:					
Public Health & Human Services (GF)	69.00	69.00	68.00	68.00	0.00
Community Development (GF)	42.25	41.25	42.25	42.25	0.00
Economic Development (GF)	3.00	3.50	3.50	3.50	0.00
Cultural Affairs (GF)	3.00	2.75	2.75	2.50	(0.25)
Convention & Tourism Fund (SRF)	9.25	9.65	9.65	9.65	0.00
Office of Sustainability (GF)	0.00	6.00	5.00	5.00	0.00
CDBG Fund (SRF)	4.00	4.00	4.00	4.00	0.00
Contributions Fund (TF)	0.00	0.00	0.00	0.00	0.00
Total Health and Environment	130.50	136.15	135.15	134.90	(0.25)
Parks and Recreation:					
General Fund Operations (GF)	47.41	47.06	47.06	47.56	0.50
Recreation Services Fund (EF)	33.34	33.34	33.34	33.84	0.50
Parks Capital Projects (CIP)	0.00	0.00	0.00	0.00	0.00
Parks Sales Tax Fund (SRF)	0.00	0.00	0.00	0.00	0.00
Debt Service Fund (DSF)	0.00	0.00	0.00	0.00	0.00
Total Parks and Recreation	80.75	80.40	80.40	81.40	1.00
Public Safety:					
Police Department (GF)	200.00	203.40	207.40	210.40	3.00
Fire Department (GF)	145.00	145.00	145.00	145.00	0.00
Public Safety Capital Projects (CIP)	0.00	0.00	0.00	0.00	0.00
Municipal Court (GF)	12.00	11.00	11.00	10.00	(1.00)
Total Before PSJC and EM	357.00	359.40	363.40	365.40	2.00
Public Safety Joint Comm. (GF)	0.00	0.00	0.00	0.00	0.00
Total Public Safety	357.00	359.40	363.40	365.40	2.00
Supporting Activities:					
Employee Benefit Fund (ISF)	6.84	7.84	7.84	8.34	0.50
Self Insurance Reserve Fund (ISF)	4.30	3.30	3.30	3.30	0.00
Custodial & Building Maint. Fund (ISF)	17.57	17.57	17.57	14.57	(3.00)
Fleet Operations Fund (ISF)	38.23	41.23	41.23	41.23	0.00
GIS Fund (ISF)	6.26	12.25	12.25	0.00 *	(12.25)
Information Technology Fund (ISF)	35.20	37.10	39.10	51.35 *	12.25
Public Communications Fund (ISF)	18.50	30.35	30.35	31.75	1.40
Utility Customer Services Fund (ISF)	18.20	18.20	19.20	19.20	0.00
Total Supporting Activities	145.10	167.84	170.84	169.74	(1.10)

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

**Personnel Position Summary
FY 2018 Adopted Budget**

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Transportation:					
Non-Motorized Grant (SRF)	4.80	3.20	3.20	2.20	(1.00)
Streets and Engineering (GF)	51.90	55.60	55.60	55.05	(0.55)
Streets & Sidewalks Cap Proj (CIP)	0.00	0.00	0.00	0.00	0.00
Parking Enforcement and Traffic (GF)	13.10	13.05	13.05	13.05	0.00
Transit Fund (EF)	51.95	56.55	56.55	56.50	(0.05)
Regional Airport Fund (EF)	18.65	18.40	17.40	16.95	(0.45)
Parking Facilities Fund (EF)	9.45	10.05	10.05	10.05	0.00
Railroad Utility Fund (EF)	3.00	3.00	3.00	3.00	0.00
Transload Facility (SRF)	3.00	0.00	0.00	0.00	0.00
Capital Improvement Sales Tax Fd (SRF)	0.00	0.00	0.00	0.00	0.00
Transportation Sales Tax Fd (SRF)	0.00	0.00	0.00	0.00	0.00
Public Improvement Fund (SRF)	0.00	0.00	0.00	0.00	0.00
Total Transportation	155.85	159.85	158.85	156.80	(2.05)
Utilities:					
Water Utility Fund (EF)	97.62	100.75	100.75	99.77	(0.98)
Electric Utility Fund (EF)	188.67	183.35	182.85	186.48	3.63
Sanitary Sewer Utility Fund (EF)	86.42	84.02	84.02	84.77	0.75
Solid Waste Utility Fund (EF)	109.27	113.27	113.27	116.52	3.25
Mid MO Solid Waste Mgt Dist (SRF)	2.00	2.00	2.00	2.00	0.00
Storm Water Utility Fund (EF)	8.41	7.81	7.81	9.81	2.00
Total Utilities	492.39	491.20	490.70	499.35	8.65
Total Authorized Number of Positions	1,454.40	1,483.40	1,488.90	1,497.90	9.00
Total By Fund Type:					
General Fund (GF)	679.47	686.17	690.17	692.62	2.45
Special Revenue Funds (SRF)	23.05	18.85	18.85	17.85	(1.00)
Debt Service Fund (DSF)	0.00	0.00	0.00	0.00	0.00
Trust Funds (TF)	0.00	0.00	0.00	0.00	0.00
Capital Projects Fund (CIP)	0.00	0.00	0.00	0.00	0.00
Total Governmental Funds	702.52	705.02	709.02	710.47	1.45
Total Enterprise Funds (EF)	606.78	610.54	609.04	617.69	8.65
Total Internal Services Funds (ISF)	145.10	167.84	170.84	169.74	(1.10)
Total All Funds	1,454.40	1,483.40	1,488.90	1,497.90	9.00

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



General Fund Summary



Description

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

Administrative

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

Health and Environment

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

Parks and Recreation

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

Public Safety

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

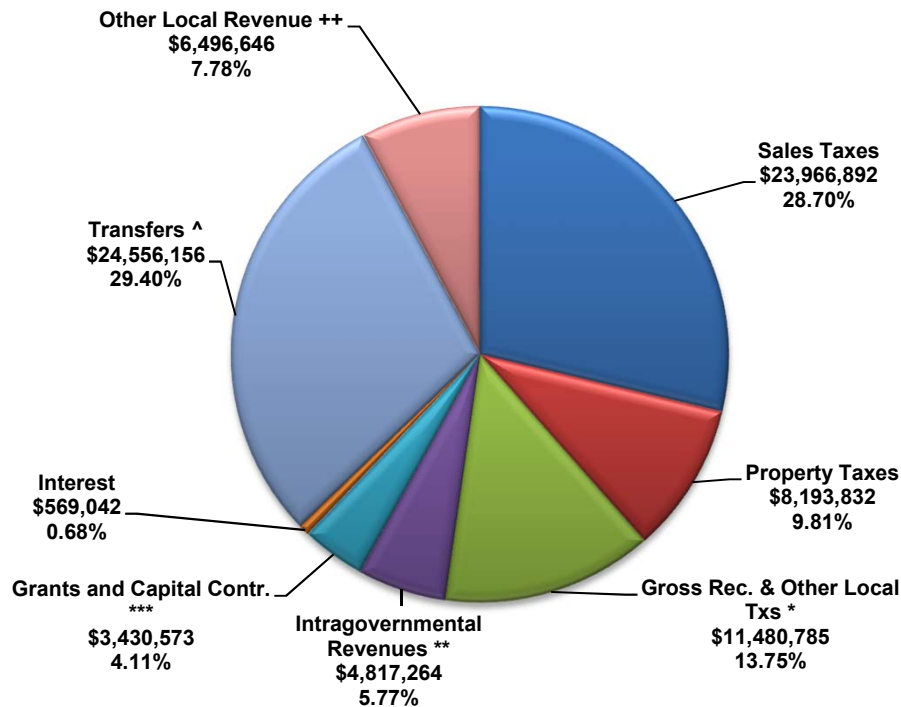
Transportation

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

General Fund Revenue Summary (Where the Money Comes From)

General Fund Revenues

FY 2018



Revenues By Category (Where the Money Comes From)

	Actual FY 2016	Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17EB	% Change 18/17B
Sales Taxes	\$23,321,470	\$23,231,346	\$23,729,596	\$23,966,892	1.0%	3.2%
Property Taxes	\$7,898,843	\$8,028,296	\$8,058,338	\$8,193,832	1.7%	2.1%
Gross Rec. & Other Local Txs *	\$11,641,679	\$12,361,917	\$11,460,042	\$11,480,785	0.2%	(7.1%)
Intragovernmental Revenues **	\$4,407,469	\$4,748,750	\$4,748,750	\$4,817,264	1.4%	1.4%
Grants and Capital Contr. ***	\$4,119,790	\$4,410,013	\$3,462,487	\$3,430,573	(0.9%)	(22.2%)
Interest	\$699,133	\$569,042	\$600,000	\$569,042	(5.2%)	0.0%
Transfers ^	\$24,987,499	\$24,585,719	\$24,433,490	\$24,556,156	0.5%	(0.1%)
Other Local Revenue ++	\$7,304,320	\$6,199,531	\$6,831,387	\$6,496,646	(4.9%)	4.8%
Lease/Bond Proceeds	\$0	\$0	\$0	\$0		
Appropriated Fund Balance +++	\$649,249	\$500,000	\$500,000	\$0	(100.0%)	(100.0%)
	\$85,029,452	\$84,634,614	\$83,824,090	\$83,511,190	(0.4%)	(1.3%)

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

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

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

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

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

+++ Appropriated Fund Balance For:

Pension Plan Change	\$649,249	\$0	\$0	\$0
Prior Year Savings Allocated	\$0	\$0	\$0	\$0
Council Alloc. Of Excess Fund Bal.	\$0	\$500,000	\$500,000	\$0
Operations	\$0	\$0	\$0	\$0
	\$649,249	\$500,000	\$500,000	\$0

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

Revenue Category Highlights / Significant Changes

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

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

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

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

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

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

Grants: There is a decrease of \$31,914 or 0.9% from Estimated FY 2017 in Grants. There is a decrease in county revenue of \$286,179 for reimbursements related to PSJC expenditures as remaining expenses are being transitioned over to be paid by the County directly.

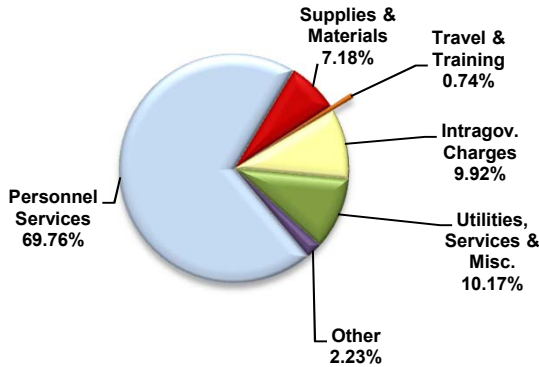
Transfers: The growth in Transfers is projected to be \$122,666 or 0.5% over Estimated FY 2017. The largest transfers are PILOT (Payment-In-Lieu-Of-Taxes) from the Water and Electric Funds and reflect an amount substantially equivalent to the gross receipts taxes and property taxes which would be paid if the utilities were owned privately. P.I.L.O.T. payments are projected to increase \$372,081 or 2.4% from Estimated FY 2017 based upon modest growth trends and a 4% operating rate increase in the Water Utility in FY 2018. P.I.L.O.T. revenue is highly weather dependent. Transfers from Transportation Sales Tax of \$5,998,276 will continue to help fund street, engineering and traffic costs and Parks Sales Tax of \$1,746,684 will continue to help fund parks and recreation costs in the general fund.

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

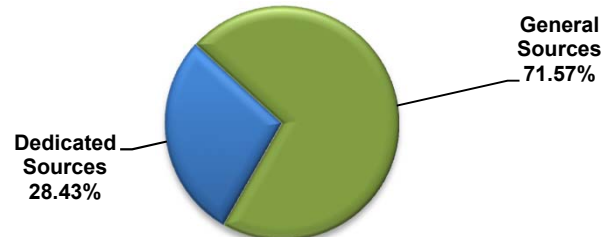
Please refer to pages 155 - 158 for trend information on the General Fund major revenue sources.

General Fund Expenditure Summary

FY 2018 Total Expenditures By Category

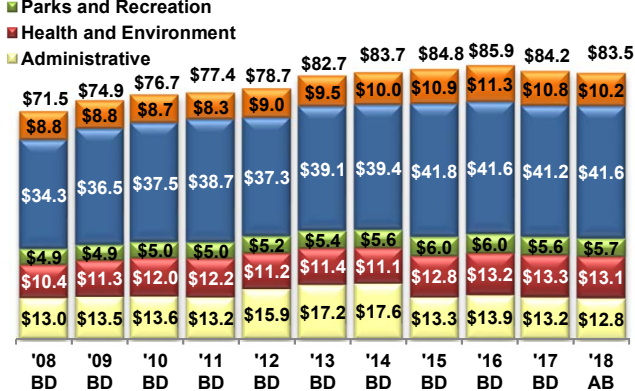


FY 2018 Totals By Funding Source

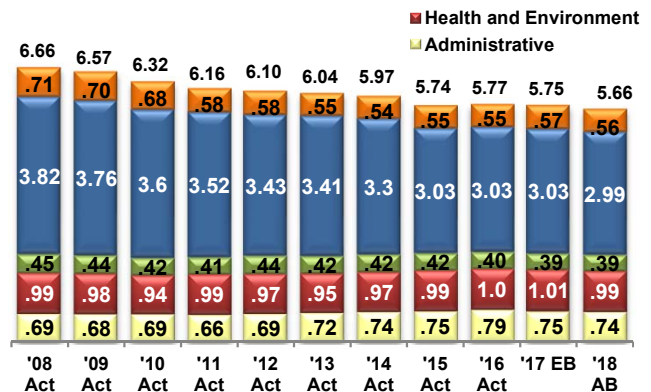


General sources can be reallocated from one department to another. Dedicated sources are specifically allocated to a department.

Total Budgeted Expenses (in Millions)



Total Employees Per Thousand



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$53,766,134	\$56,285,574	\$54,719,877	\$58,260,688	\$1,975,114	3.5%
Supplies & Materials	\$5,332,465	\$6,533,610	\$6,468,682	\$5,993,852	(\$539,758)	(8.3%)
Travel & Training	\$483,319	\$581,585	\$549,916	\$619,148	\$37,563	6.5%
Intragov. Charges	\$7,586,654	\$8,365,508	\$8,365,508	\$8,283,303	(\$82,205)	(1.0%)
Utilities, Services & Misc.	\$8,777,064	\$9,958,243	\$9,453,844	\$8,489,437	(\$1,468,806)	(14.7%)
Capital	\$1,744,541	\$568,061	\$535,961	\$0	(\$568,061)	(100.0%)
Other	\$2,282,132	\$1,876,117	\$1,876,117	\$1,864,762	(\$11,355)	(0.6%)
Total	\$79,972,309	\$84,168,698	\$81,969,905	\$83,511,190	(\$657,508)	(0.8%)
Operating Expenses	\$75,945,636	\$81,724,520	\$79,557,827	\$81,646,428	(\$78,092)	(0.1%)
Non-Operating Expenses	\$2,282,132	\$1,876,117	\$1,876,117	\$1,864,762	(\$11,355)	(0.6%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$1,744,541	\$568,061	\$535,961	\$0	(\$568,061)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$79,972,309	\$84,168,698	\$81,969,905	\$83,511,190	(\$657,508)	(0.8%)

Funding Sources (Where the Money Comes From)

Dedicated Sources	\$24,770,188	\$24,590,663	\$24,050,456	\$23,739,863	(\$850,800)	(3.5%)
General Sources	\$55,202,121	\$59,578,035	\$57,919,449	\$59,771,327	\$193,292	0.3%
Total Funding Sources	\$79,972,309	\$84,168,698	\$81,969,905	\$83,511,190	(\$657,508)	(0.8%)

General Fund Expenditures By Category (Where the Money Goes)

Highlights / Significant Changes

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

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

Supplies and Materials: reflects a decrease of (\$0.5 million) or (8.3%). The Streets maintenance budget includes a decrease of \$175,000 (the remaining decrease amount is in the utilities, services, and miscellaneous area) due to one time funding in FY 2017 from the County Road Tax Rebate funds. Due to lower fuel costs, the fuel budget reflects a decrease of \$132,180. In addition, the parts budgets have been decreased \$310,290 due to the parts mark-up charged by Fleet operations being reduced from 26% to 25%. Other decreases in this category are due to one-time supplemental items purchased in FY 2017 and budget cuts submitted by departments to help balance the general fund budget.

Travel and Training: reflects an increase of \$37,563 or 6.5% from FY 2017 adjusted budget. Police reflects an increase of \$32,020 due to Law Enforcement Training academy payments for new hires.

Intragovernmental Charges: reflects a \$82,205 or 1.0% decrease over FY 2017 adjusted budget. Self Insurance charges decreased overall due to no increase in costs, lower claims and lower workman's comp exposures.

Utilities, Services & Miscellaneous: reflects a decrease of \$1.5 million or 14.7% from the FY 2017 adjusted budget. There is a decrease of \$0.5 million in the City Manager budget due to the one time payment to the Boys and Girls Club that was approved by City Council in FY 2017. In addition, there is a decrease of \$0.4 million in the Streets and Engineering budget due to one time funding of \$175,000 from the County Road Tax Rebate funds,

There is a Council Reserve amount of \$91,000 set aside which Council can allocate. Contingency has been set at \$120,155.

Capital reflects an decrease of \$568,061 million or 100% from budget FY 2017. Due to budget constraints, it was necessary to postpone fleet replacements due in FY 2018.

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

General Fund Expenditures By Category (Where the Money Goes)

Fund 1100

Expenditure Summary - By Function

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Administrative	\$12,220,740	\$13,215,836	\$12,674,224	\$12,835,906	(\$379,930)	(2.9%)
Health and Environment	\$12,158,449	\$13,302,767	\$12,962,340	\$13,112,937	(\$189,830)	(1.4%)
Parks and Recreation	\$5,729,928	\$5,649,953	\$5,593,706	\$5,707,426	\$57,473	1.0%
Public Safety	\$40,182,795	\$41,163,837	\$39,976,291	\$41,614,339	\$450,502	1.1%
Transportation	\$9,680,397	\$10,836,305	\$10,763,344	\$10,240,582	(\$595,723)	(5.5%)
Total	\$79,972,309	\$84,168,698	\$81,969,905	\$83,511,190	(\$657,508)	(0.8%)

Expenditure Summary - By Department

City Council	\$194,190	\$254,186	\$241,369	\$272,225	\$18,039	7.1%
City Clerk	\$594,364	\$427,249	\$402,933	\$430,523	\$3,274	0.8%
City Manager	\$1,571,500	\$1,895,472	\$1,869,512	\$1,436,192	(\$459,280)	(24.2%)
Finance	\$4,256,087	\$4,430,530	\$4,223,647	\$4,543,438	\$112,908	2.5%
Human Resources	\$1,068,609	\$1,238,014	\$1,202,412	\$1,168,898	(\$69,116)	(5.6%)
Law	\$1,702,525	\$1,965,162	\$1,810,198	\$1,909,516	(\$55,646)	(2.8%)
General City (Nondprtmntl)	\$2,554,788	\$2,764,693	\$2,715,908	\$2,852,480	\$87,787	3.2%
Public Works Admin.	\$278,677	\$240,530	\$208,245	\$222,634	(\$17,896)	(7.4%)
Health and Human Services	\$7,183,565	\$7,661,198	\$7,492,296	\$7,467,167	(\$194,031)	(2.5%)
Community Development	\$3,883,348	\$4,180,011	\$4,056,686	\$4,217,805	\$37,794	0.9%
Economic Development	\$570,355	\$494,335	\$484,748	\$502,322	\$7,987	1.6%
Sustainability	\$0	\$427,607	\$411,481	\$400,161	(\$27,446)	(6.4%)
Cultural Affairs	\$521,181	\$539,616	\$517,129	\$525,482	(\$14,134)	(2.6%)
Parks & Recreation	\$5,729,928	\$5,649,953	\$5,593,706	\$5,707,426	\$57,473	1.0%
Police	\$21,296,594	\$22,525,066	\$21,733,806	\$22,740,352	\$215,286	1.0%
Fire	\$17,336,359	\$17,534,578	\$17,159,495	\$17,961,005	\$426,427	2.4%
Pub. Safety Joint Comm	\$644,560	\$140,974	\$140,974	\$0	(\$140,974)	(100.0%)
Municipal Court	\$905,282	\$963,219	\$942,016	\$912,982	(\$50,237)	(5.2%)
Streets and Engineering	\$8,442,739	\$9,679,156	\$9,616,499	\$8,977,593	(\$701,563)	(7.2%)
Parking Enforcement	\$1,237,658	\$1,157,149	\$1,146,845	\$1,262,989	\$105,840	9.1%
Total	\$79,972,309	\$84,168,698	\$81,969,905	\$83,511,190	(\$657,508)	(0.8%)

Summary By Function and Type of Funding

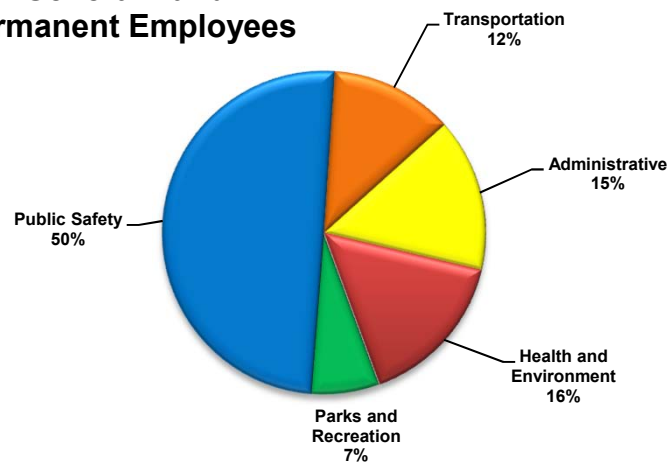
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	Percent of Total
Administrative						
Dedicated Funding	\$5,172,991	\$4,949,411	\$4,855,673	\$4,898,051	(\$51,360)	38%
General Funding	\$7,047,749	\$8,266,425	\$7,818,551	\$7,937,855	(\$328,570)	62%
Total Funding	\$12,220,740	\$13,215,836	\$12,674,224	\$12,835,906	(\$379,930)	100.0%
Health & Environment						
Dedicated Funding	\$6,825,636	\$7,089,972	\$6,774,270	\$6,843,016	(\$246,956)	52%
General Funding	\$5,332,813	\$6,212,795	\$6,188,070	\$6,269,921	\$57,126	48%
Total Funding	\$12,158,449	\$13,302,767	\$12,962,340	\$13,112,937	(\$189,830)	100.0%
Parks and Recreation						
Dedicated Funding	\$1,782,374	\$1,757,904	\$1,752,583	\$1,824,768	\$66,864	32%
General Funding	\$3,947,554	\$3,892,049	\$3,841,123	\$3,882,658	(\$9,391)	68%
Total Funding	\$5,729,928	\$5,649,953	\$5,593,706	\$5,707,426	\$57,473	100.0%
Public Safety						
Dedicated Funding	\$2,262,298	\$910,500	\$834,907	\$620,934	(\$289,566)	1%
General Funding	\$37,920,497	\$40,253,337	\$39,141,384	\$40,993,405	\$740,068	99%
Total Funding	\$40,182,795	\$41,163,837	\$39,976,291	\$41,614,339	\$450,502	100.0%
Transportation						
Dedicated Funding	\$8,726,889	\$9,882,876	\$9,833,023	\$9,553,094	(\$329,782)	93%
General Funding	\$953,508	\$953,429	\$930,321	\$687,488	(\$265,941)	7%
Total Funding	\$9,680,397	\$10,836,305	\$10,763,344	\$10,240,582	(\$595,723)	100.0%
Total Dedicated Funding	\$24,770,188	\$24,590,663	\$24,050,456	\$23,739,863	(\$850,800)	28%
Total General Funding	\$55,202,121	\$59,578,035	\$57,919,449	\$59,771,327	\$193,292	72%
Total Funding	\$79,972,309	\$84,168,698	\$81,969,905	\$83,511,190	(\$657,508)	100.0%

Personnel Summary - By Function

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administrative	92.81	88.56	89.56	90.31	0.75
Health and Environment	117.25	122.50	121.50	121.25	(0.25)
Parks and Recreation	47.41	47.06	47.06	47.56	0.50
Public Safety	357.00	359.40	363.40	365.40	2.00
Transportation	65.00	68.65	68.65	68.10	(0.55)
Total Personnel	679.47	686.17	690.17	692.62	2.45

Personnel Summary - By Department

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
City Council	0.00	0.00	0.00	0.00	0.00
City Clerk	3.00	3.00	3.00	3.00	0.00
City Manager	11.50	8.60	8.60	8.85	0.25
Finance	51.10	51.10	52.10	52.10	0.00
Human Resources	9.16	9.16	9.16	9.66	0.50
Law	16.75	15.75	15.75	15.75	0.00
General City (Nondepartmental)	0.00	0.00	0.00	0.00	0.00
Public Works Administration	1.30	0.95	0.95	0.95	0.00
Total Administrative	92.81	88.56	89.56	90.31	0.75
Health and Human Services	69.00	69.00	68.00	68.00	0.00
Community Development	42.25	41.25	42.25	42.25	0.00
Economic Development	3.00	3.50	3.50	3.50	0.00
Sustainability	0.00	6.00	5.00	5.00	0.00
Cultural Affairs	3.00	2.75	2.75	2.50	(0.25)
Total Health and Environment	117.25	122.50	121.50	121.25	(0.25)
Parks & Recreation	47.41	47.06	47.06	47.56	0.50
Police	200.00	203.40	207.40	210.40	3.00
Fire	145.00	145.00	145.00	145.00	0.00
Pub. Safety Joint Comm	0.00	0.00	0.00	0.00	0.00
Municipal Court	12.00	11.00	11.00	10.00	(1.00)
Total Public Safety	357.00	359.40	363.40	365.40	2.00
Streets and Engineering	51.90	55.60	55.60	55.05	(0.55)
Parking Enforcement and Traffic	13.10	13.05	13.05	13.05	0.00
Total Transportation	65.00	68.65	68.65	68.10	(0.55)
Total Personnel	679.47	686.17	690.17	692.62	2.45

**General Fund
Permanent Employees**

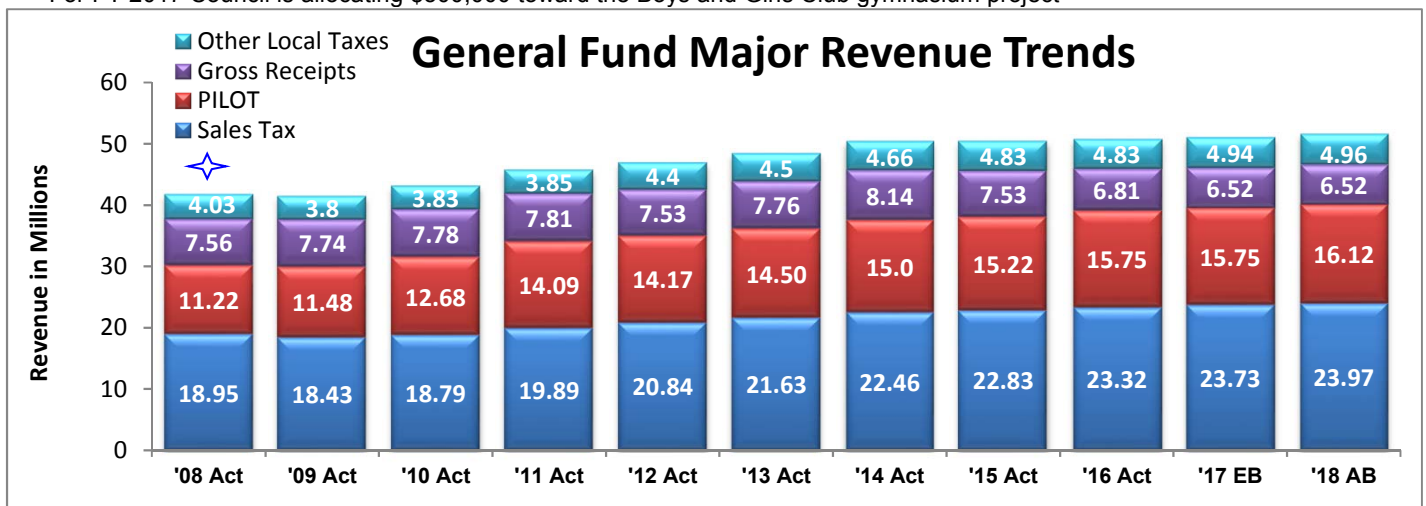
General Fund Revenue Summary (Where the Money Comes From)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	% Change 18/17B	% Change 18/17B
Taxes						
Property Taxes:						
Real Estate	\$6,418,024	\$6,615,500	\$6,644,662	\$6,777,555	2.0%	2.4%
Personal Property	\$1,408,839	\$1,335,198	\$1,342,152	\$1,342,152	0.0%	0.5%
Other	\$71,980	\$77,598	\$71,524	\$74,125	3.6%	(4.5%)
Total Property Taxes	\$7,898,843	\$8,028,296	\$8,058,338	\$8,193,832	1.7%	2.1%
Sales Tax	\$23,321,470	\$23,231,346	\$23,729,596	\$23,966,892	1.0%	3.2%
Gross Receipt Tax:						
Telephone	\$3,250,767	\$3,096,852	\$3,150,000	\$3,165,159	0.5%	2.2%
Natural Gas	\$2,158,176	\$2,933,886	\$2,005,000	\$2,005,000	0.0%	(31.7%)
Electric	\$1,118,284	\$1,102,041	\$1,118,000	\$1,118,000	0.0%	1.4%
Cable Franchise Fees	\$285,960	\$280,000	\$250,000	\$230,000	(8.0%)	(17.9%)
Total Gross Receipts Tax	\$6,813,187	\$7,412,779	\$6,523,000	\$6,518,159	(0.1%)	(12.1%)
Other Local Taxes						
Cigarette Tax	\$544,198	\$538,000	\$532,000	\$541,000	1.7%	0.6%
Gasoline Tax	\$2,884,004	\$2,983,251	\$2,983,251	\$2,983,251	0.0%	0.0%
Motor Vehicle License Tax	\$474,234	\$486,567	\$469,983	\$486,567	3.5%	0.0%
Motor Vehicle Sales Tax	\$926,056	\$941,320	\$951,808	\$951,808	0.0%	1.1%
Total Other Local Taxes	\$4,828,492	\$4,949,138	\$4,937,042	\$4,962,626	0.5%	0.3%
Total Taxes	\$42,861,992	\$43,621,559	\$43,247,976	\$43,641,509	0.9%	0.0%
Intragovernmental Revenues:						
Gen. & Admin. Revenue	\$4,407,469	\$4,748,750	\$4,748,750	\$4,817,264	1.4%	1.4%
Total Intragovernmental	\$4,407,469	\$4,748,750	\$4,748,750	\$4,817,264	1.4%	1.4%
Intergovernmental Revenues: (Grants)						
Federal / State Revenues	\$1,979,644	\$2,206,656	\$2,077,021	\$1,914,177	(7.8%)	(13.3%)
County Revenues	\$2,140,146	\$2,203,357	\$1,385,466	\$1,516,396	9.5%	(31.2%)
Total Intergovernmental	\$4,119,790	\$4,410,013	\$3,462,487	\$3,430,573	(0.9%)	(22.2%)
Interest and Investment Revenue:						
Invest. Earnings & Interest	\$699,133	\$569,042	\$600,000	\$569,042	(5.2%)	0.0%
Total Investment Revenue	\$699,133	\$569,042	\$600,000	\$569,042	(5.2%)	0.0%
Operating Transfers:						
PILOT - Electric	\$11,847,059	\$12,267,327	\$12,267,327	\$12,446,480	1.5%	1.5%
PILOT - Water	\$3,899,304	\$3,483,268	\$3,483,268	\$3,676,196	5.5%	5.5%
Transportation Sales Tax	\$5,968,577	\$5,968,577	\$5,968,577	\$5,998,276	0.5%	0.5%
Parks Sales Tax	\$1,787,726	\$1,666,820	\$1,666,820	\$1,746,684	4.8%	4.8%
Capital Projects Fund	\$994,619	\$462,365	\$351,000	\$0	(100.0%)	(100.0%)
CDBG Planning	\$29,962	\$48,308	\$48,308	\$48,308	0.0%	0.0%
Contributions Fund	\$51,141	\$40,864	\$0	\$8,500		(79.2%)
Convention & Visitors Fund	\$205,116	\$164,320	\$164,320	\$139,205	(15.3%)	(15.3%)
Electric Fund	\$10,609	\$119,545	\$119,545	\$124,842	4.4%	4.4%
Fleet Operations	\$2,295	\$2,295	\$2,295	\$2,295	0.0%	0.0%
Parking Fund	\$23,565	\$23,565	\$23,565	\$23,565	0.0%	0.0%
Transit Fund	\$1,530	\$1,530	\$1,530	\$1,530	0.0%	0.0%
Sewer Fund	\$42,597	\$0	\$0	\$0		
Solid Waste Fund	\$103,044	\$211,375	\$211,375	\$215,301	1.9%	1.9%
Storm Water Fund	\$0	\$103,788	\$103,788	\$108,514	4.6%	4.6%
Transload Facility Fund	\$4,477	\$0	\$0	\$0		
Utility Customer Svcs Fd	\$14,699	\$20,593	\$20,593	\$15,281	(25.8%)	(25.8%)
Water Utility Fund	\$1,179	\$1,179	\$1,179	\$1,179	0.0%	0.0%
Total Operating Transfers	\$24,987,499	\$24,585,719	\$24,433,490	\$24,556,156	0.5%	(0.1%)

General Fund Revenue Summary (Where the Money Comes From)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	% Change 18/17B	% Change 18/17B
Other Local Revenue:						
Licenses and Permits:						
Business License	\$822,221	\$809,171	\$826,300	\$830,680	0.5%	2.7%
Liquor License	\$176,448	\$204,300	\$204,400	\$204,900	0.2%	0.3%
Animal License	\$32,550	\$38,600	\$38,600	\$38,600	0.0%	0.0%
Total Licenses and Permits	\$1,031,219	\$1,052,071	\$1,069,300	\$1,074,180	0.5%	2.1%
Fines:						
Municipal Court Fines	\$527,078	\$515,500	\$445,820	\$467,000	4.8%	(9.4%)
Uniform Ticket Fines	\$233,549	\$220,000	\$213,000	\$220,000	3.3%	0.0%
Meter Fines	\$1,029,731	\$985,000	\$850,000	\$900,000	5.9%	(8.6%)
Alarm Violations	\$15,500	\$10,900	\$13,500	\$13,500	0.0%	23.9%
Total Fines	\$1,805,858	\$1,731,400	\$1,522,320	\$1,600,500	5.1%	(7.6%)
Fees:						
Animal Control Fees	\$14,910	\$14,000	\$17,225	\$13,525	(21.5%)	(3.4%)
Construction Fees	\$2,309,374	\$1,683,308	\$2,114,175	\$2,064,131	(2.4%)	22.6%
Health Fees	\$736,004	\$687,850	\$700,710	\$715,500	2.1%	4.0%
Municipal Court Fees	\$76,125	\$71,700	\$59,950	\$59,300	(1.1%)	(17.3%)
Other Fees	\$111,934	\$71,563	\$98,894	\$79,550	(19.6%)	11.2%
Street Maintenance Fees	\$3,584	\$0	\$0	\$0		
Total Fees	\$3,251,931	\$2,528,421	\$2,990,954	\$2,932,006	(2.0%)	16.0%
Miscellaneous Revenue	\$1,215,312	\$887,639	\$1,248,813	\$889,960	(28.7%)	0.3%
Total Other Local Revenue	\$7,304,320	\$6,199,531	\$6,831,387	\$6,496,646	(4.9%)	4.8%
Lease/Bond Proceeds	\$0	\$0	\$0	\$0		
Appropriated Fund Balance						
Pension Plan Change	\$649,249	\$0	\$0	\$0		
Prior Year Savings Allocated	\$0	\$0	\$0	\$0		
Council Alloc. of Excess Fund Bal. + Operations	\$0	\$500,000	\$500,000	\$0	(100.0%)	(100.0%)
Total Appropriated Fund Balance	\$649,249	\$500,000	\$500,000	\$0	(100.0%)	(100.0%)
Total Revenue and Other Sources	\$85,029,452	\$84,634,614	\$83,824,090	\$83,511,190	(0.4%)	(1.3%)

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



* PILOT - Payment in Lieu of Taxes

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

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

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

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Revenues:				
Taxes	\$42,861,992	\$43,621,559	\$43,247,976	\$43,641,509
Other Local Revenue	\$6,089,008	\$5,311,892	\$5,582,574	\$5,606,686
Intragovernmental Revenue	\$4,407,469	\$4,748,750	\$4,748,750	\$4,817,264
Grant Revenue	\$4,119,790	\$4,410,013	\$3,462,487	\$3,430,573
Interest and Investment Revenue	\$699,133	\$569,042	\$600,000	\$569,042
Miscellaneous Revenue	\$1,215,312	\$887,639	\$1,248,813	\$889,960
Total Revenues	\$59,392,704	\$59,548,895	\$58,890,600	\$58,955,034
Expenditures:				
Personnel Services	\$53,766,134	\$56,285,574	\$54,719,877	\$58,260,688
Supplies & Materials	\$5,332,465	\$6,533,610	\$6,468,682	\$5,993,852
Travel & Training	\$483,319	\$581,585	\$549,916	\$619,148
Intragovernmental Charges	\$7,586,654	\$8,365,508	\$8,365,508	\$8,283,303
Utilities, Services & Other Misc.	\$8,777,064	\$9,958,243	\$9,453,844	\$8,489,437
Capital Additions	\$1,744,541	\$568,061	\$535,961	\$0
Interest & Lease Payment	\$0	\$0	\$0	\$0
Total Expenditures	\$77,690,177	\$82,292,581	\$80,093,788	\$81,646,428
Excess (Deficiency) of Revenues Over Expenditures	(\$18,297,473)	(\$22,743,686)	(\$21,203,188)	(\$22,691,394)
Other Financing Sources (Uses):				
Transfers In - PILOT from Water and Electric	\$15,746,363	\$15,750,595	\$15,750,595	\$16,122,676
Transfers In - Other	\$9,241,136	\$8,835,124	\$8,682,895	\$8,433,480
Total Transfers In	\$24,987,499	\$24,585,719	\$24,433,490	\$24,556,156
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Transfers Out	(\$2,282,132)	(\$1,876,117)	(\$1,876,117)	(\$1,864,762)
Total Otr. Financing Sources (Uses)	\$22,705,367	\$22,709,602	\$22,557,373	\$22,691,394
Net Change in Fund Balance	\$4,407,894	(\$34,084)	\$1,354,185	\$0
Fund Balance - Beginning	\$30,504,166	\$34,912,060	\$34,912,060	\$36,266,245
Unassigned Fund Balance End of Year	\$34,912,060	\$34,877,976	\$36,266,245	\$36,266,245

Expenditures and Fund Balance

	Expenditures	Adjusted Fund Balance	Fund Balance As a Percent Of Expenditures
2006	\$57,935,849	\$15,494,288	27%
2007	\$61,530,716	\$16,760,474	27%
2008	\$66,433,679	\$16,644,435	25%
2009	\$69,468,759	\$22,335,565	32%
2010	\$72,554,174	\$22,066,660	30%
2011	\$74,450,327	\$18,759,242	25%
2012	\$75,487,905	\$23,660,321	31%
2013	\$75,016,214	\$25,955,804	35%
2014	\$77,581,172	\$26,350,897	34%
2015	\$87,243,005	\$24,159,186	28%
2016	\$79,972,309	\$34,912,060	44%
FY 2017 Adj. Budget	\$84,168,698	\$34,877,976	41%
FY 2018 Adopted	\$83,511,190	\$36,266,245	43%

Financial Sources and Uses General Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Sales Taxes	\$23,321,470	\$23,231,346	\$23,729,596	\$23,966,892
Property Taxes	\$7,898,843	\$8,028,296	\$8,058,338	\$8,193,832
Gross Receipts & Other Local Taxes *	\$11,641,679	\$12,361,917	\$11,460,042	\$11,480,785
Intragovernmental Revenues **	\$4,407,469	\$4,748,750	\$4,748,750	\$4,817,264
Grants	\$4,119,790	\$4,410,013	\$3,462,487	\$3,430,573
Interest Revenue	\$699,133	\$569,042	\$600,000	\$569,042
Less: GASB 31 Interest Adjustment	(\$117,395)			
Fees and Service Charges	\$0	\$0	\$0	\$0
Other Local Revenues ++	\$7,304,320	\$6,199,531	\$6,831,387	\$6,496,646
Total Financial Sources Before Transfers	\$59,275,309	\$59,548,895	\$58,890,600	\$58,955,034
Transfers In	\$24,987,499	\$24,585,719	\$24,433,490	\$24,556,156
Total Financial Sources	\$84,262,808	\$84,134,614	\$83,324,090	\$83,511,190
Financial Uses				
Personnel Services	\$53,766,134	\$56,285,574	\$54,719,877	\$58,260,688
Less: GASB 16 Vacation Liability Adj ^^	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment ^^	\$0	\$0	\$0	\$0
Supplies & Materials	\$5,332,465	\$6,533,610	\$6,468,682	\$5,993,852
Travel & Training	\$483,319	\$581,585	\$549,916	\$619,148
Intragovernmental Charges	\$7,586,654	\$8,365,508	\$8,365,508	\$8,283,303
Utilities, Services & Misc.	\$8,777,064	\$9,958,243	\$9,453,844	\$8,489,437
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$2,282,132	\$1,876,117	\$1,876,117	\$1,864,762
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$1,744,541	\$568,061	\$535,961	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$79,972,309	\$84,168,698	\$81,969,905	\$83,511,190
Financial Sources Over/(Under) Uses	\$4,290,499	(\$34,084)	\$1,354,185	\$0

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

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

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

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

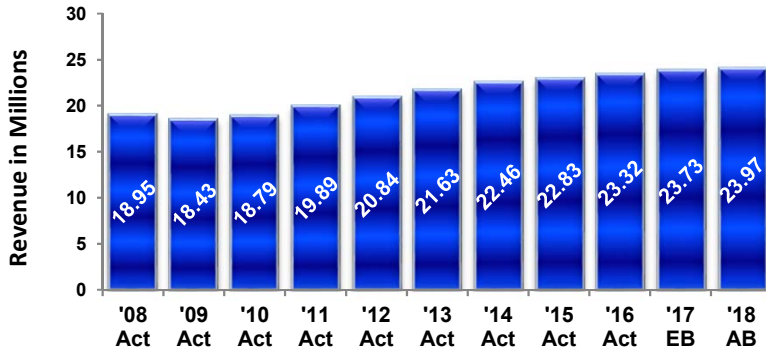
^^ GASB 16 and GASB 68 do not apply to the General Fund.

**Financial Sources and Uses
General Fund**

	<u>Actual FY 2016</u>	<u>Adj. Budget FY 2017</u>	<u>Estimated FY 2017</u>	<u>Adopted FY 2018</u>
Unassigned Cash Reserve				
Financial Sources Over/(Under) Uses		(\$34,084)	\$1,354,185	\$0
Beginning Unassigned Cash Reserve		\$29,245,964	\$29,245,964	\$35,008,043
Unassigned Fund Balance	\$29,245,964			
Less: Incentive Based Budgeting Amount for FY 2016			\$4,407,894	
Projected Unassigned Cash Reserve	<u>\$29,245,964</u>	<u>\$29,211,880</u>	<u>\$35,008,043</u>	<u>\$35,008,043</u>
 Total Financial Uses	 \$79,972,309	 \$84,168,698	 \$81,969,905	 \$83,511,190
20% of Total Expenditures	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target	<u>\$15,994,462</u>	<u>\$16,833,740</u>	<u>\$16,393,981</u>	<u>\$16,702,238</u>
Above/(Below) Cash Reserve Target	\$13,251,502	\$12,378,140	\$18,614,062	\$18,305,805

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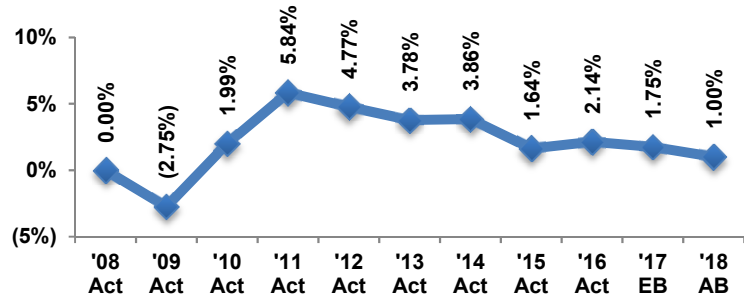
General Fund Major Revenue Trends - Sales Tax



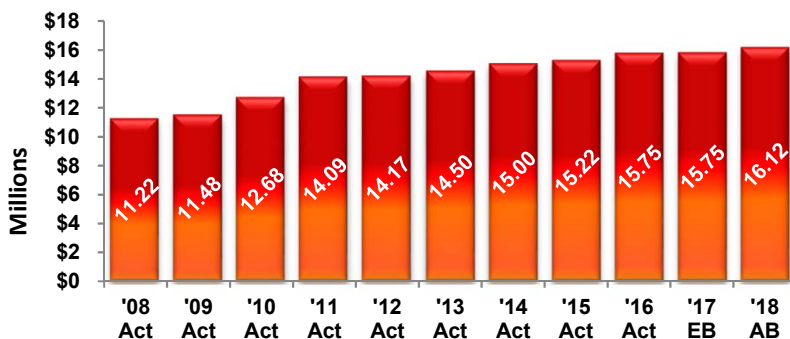
Sales Tax: Sales tax revenue is a substantial revenue source (28.67%) for the General Fund. Sales tax growth increased slightly from 2007 - 2008 with a slow down in 2009 due to a recession. The City of Columbia closely monitors this revenue source each month and adjustments are made to expenses as needed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

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

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



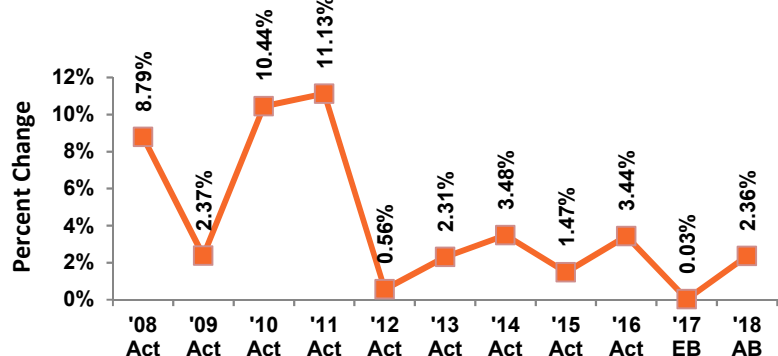
Revenue Trends - PILOT



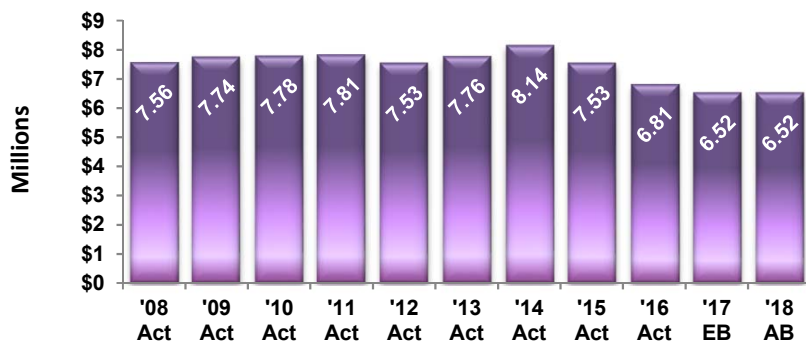
P.I.L.O.T (Payment-In-Lieu-of Taxes): The Water and Electric Utilities pay the General Fund annually an amount equivalent to the sum which would be paid in taxes if the utility were privately owned. This amount is reflected in the Transfers category. The tax is equal to 7% of the gross receipts and 33.33%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

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

Revenue Trends - PILOT Annual Growth/(Decline)



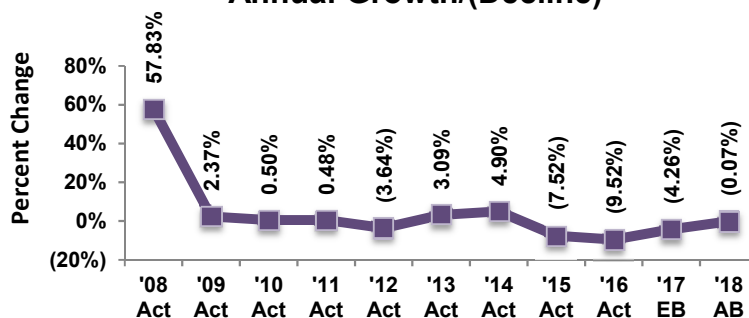
General Fund Major Revenue Trends - Gross Receipts



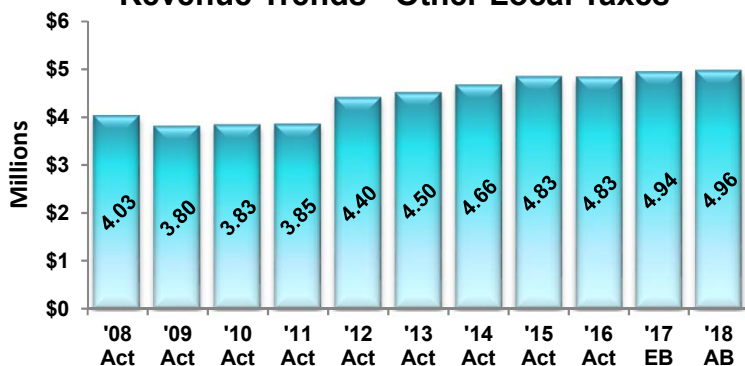
Gross Receipts: Gross receipts are collected from telephone, natural gas, electric and video service provider fees. Telephone service providers pay 7% and video providers pay a 5% gross receipts tax in lieu of other occupational taxes. All four revenues are impacted by population growth. Natural gas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

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

Revenue Trends - Gross Receipts Annual Growth/(Decline)



General Fund Major Revenue Trends - Other Local Taxes



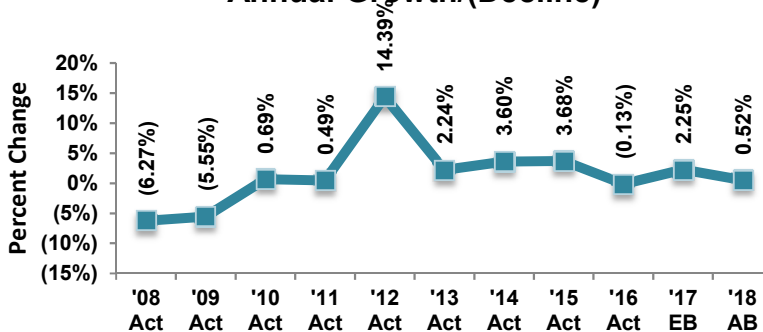
Other Local Taxes: Other local taxes include gasoline, cigarette and motor vehicle taxes. The city receives a portion of the voter approved state gasoline tax collected which funds construction and maintenance of streets/highways. This revenue fluctuates with the consumption and the price of gas. Collections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

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

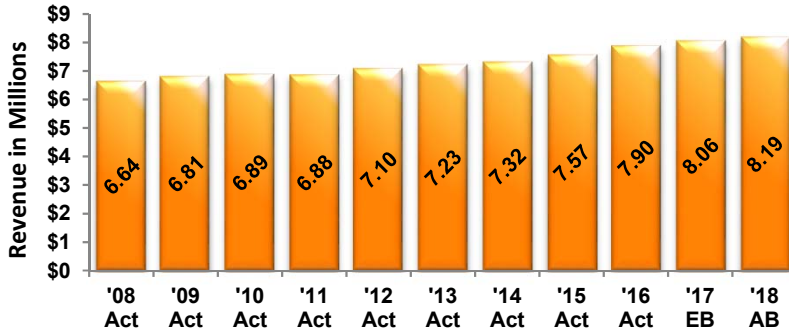
These revenues have remained relatively stable since FY 2012. A 0.5% increase was budgeted for FY 2018.

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

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



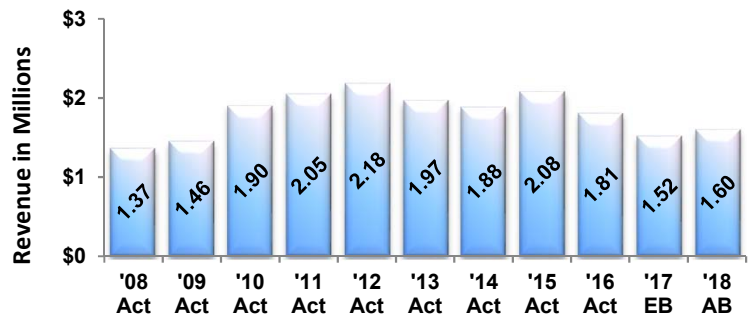
General Fund Major Revenue Trends - General Property Taxes



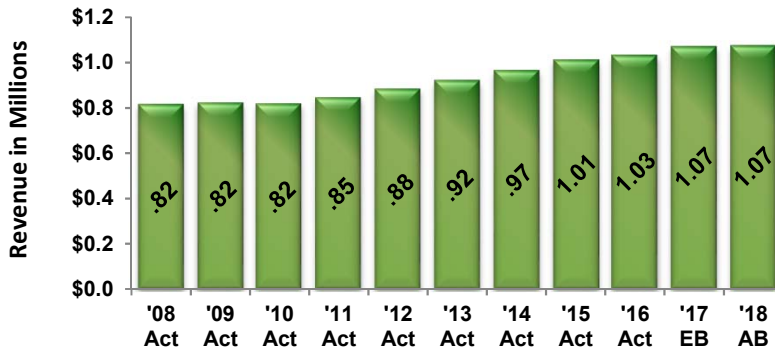
General Property Taxes: Includes real property, individual personal, railroad and utility property, financial institution property and penalties. Taxes are levied on real property and individual property within the City based on millage rates. These taxes are used for support and improvements within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

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

General Fund Revenue Trends - Fines



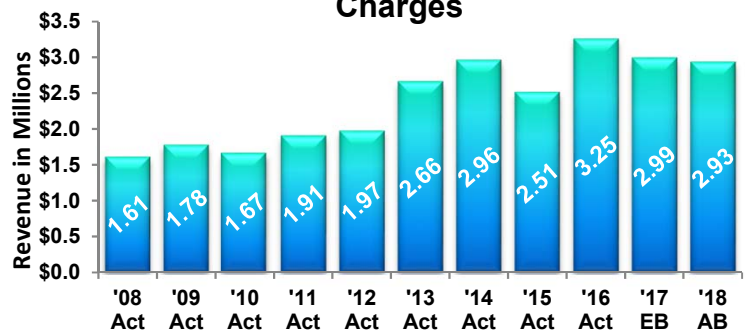
General Fund Revenue Trends - Licenses & Permits



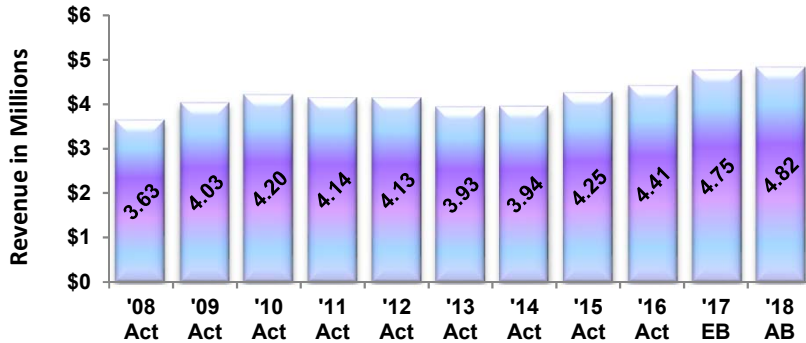
Licenses & Permits: License and permit charges are assessed for various business activities and animal ownership. The City assesses fees for business licenses which have been increasing steadily every year with the exception of 2009 and 2010 where Columbia experienced a 1.5% decrease in the number of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

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

General Fund Revenue Trends - Fees & Service Charges



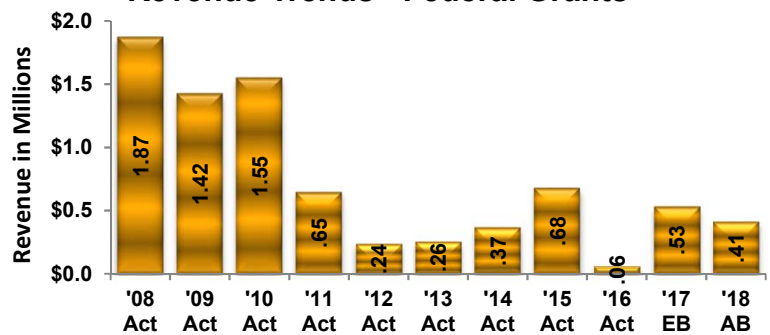
General Fund Major Revenue Trends - G & A Fees



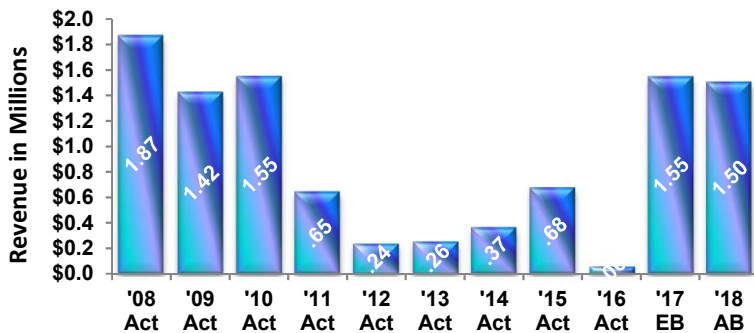
General & Administrative Fees: The City charges proportionately for all services performed by administrative departments for enterprise and special revenue funds. The charges are based on the amount of time spent working with the department, the number of checks prepared, bids requested and awarded,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

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

General Fund Revenue Trends - Federal Grants



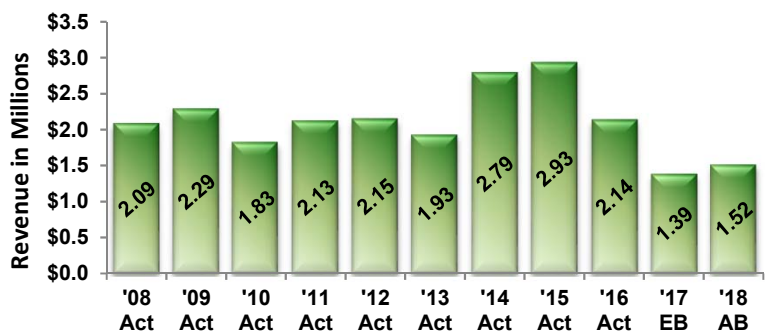
General Fund Revenue Trends - State Grants



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

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

General Fund Revenue Trends - County Grants





Administrative Departments



Description

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

City Council

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

City Clerk

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

City Manager

The City Manager is responsible for the general administration of the City of Columbia, an annual statement of City programs and priorities, preparation of the annual budget, 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. Trust, Special Events, and Journey to Excellence programs are also included in this budget.

Finance

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

Human Resources

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

Law

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

City General

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

Public Works - Administration

The Administration section provides management of all divisions and functions of the Department which include: Transit (buses), Parking, Custodial and Maintenance Services, and Fleet Operations.

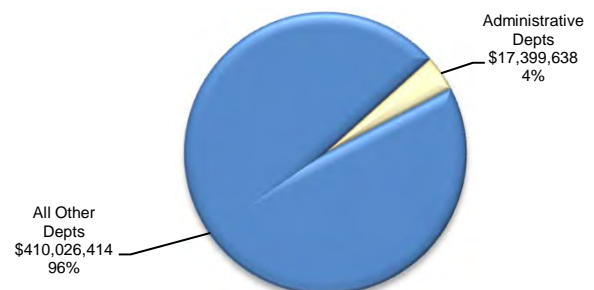
Other General Government Capital Projects

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

General Government Debt

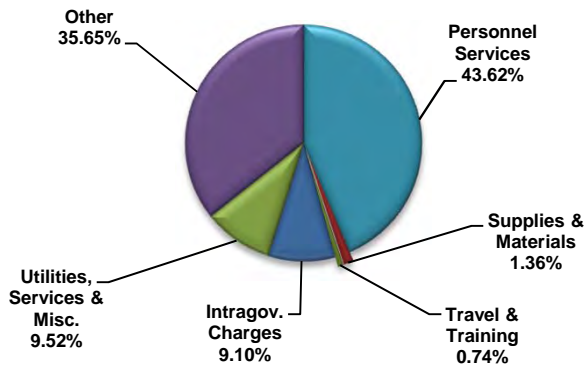
Debt Service Funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special obligation bond principal and interest when the government is obligated in some manner for the payment.

Administrative Dept Expenses vs All Other Dept Expenses

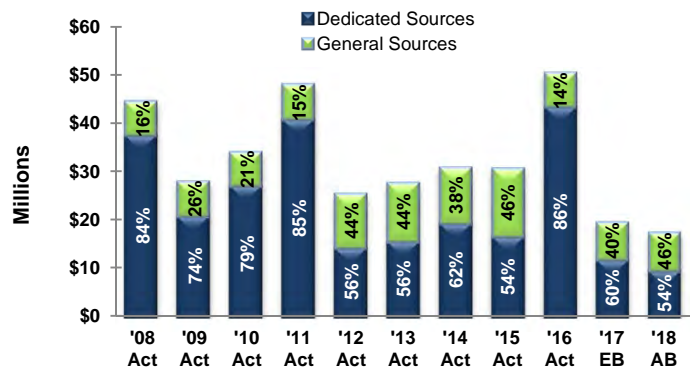


Administrative Departments - Combined

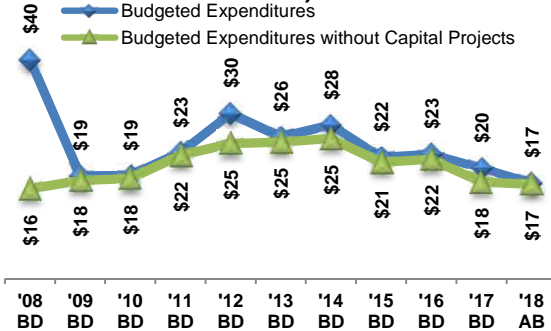
FY 2018 Total Expenditures By Category



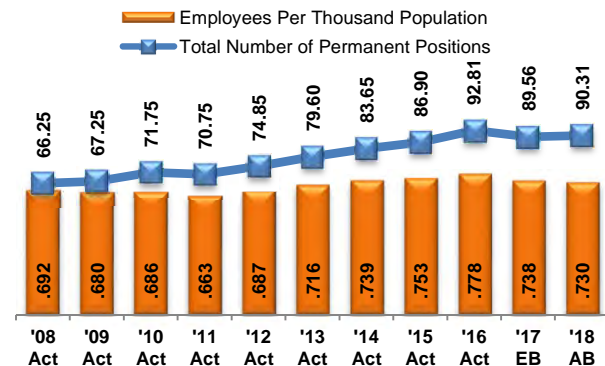
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

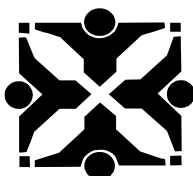
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$6,916,360	\$7,277,836	\$6,898,873	\$7,590,504	\$312,668	4.3%
Supplies & Materials	\$209,922	\$230,754	\$206,104	\$236,312	\$5,558	2.4%
Travel & Training	\$95,236	\$131,596	\$112,645	\$129,543	(\$2,053)	(1.6%)
Intragov. Charges	\$1,496,319	\$1,685,964	\$1,685,964	\$1,582,776	(\$103,188)	(6.1%)
Utilities, Services & Misc.	\$3,740,949	\$3,411,236	\$3,292,188	\$1,657,009	(\$1,754,227)	(51.4%)
Capital	\$43,162	\$1,106,491	\$1,106,491	\$0	(\$1,106,491)	(100.0%)
Other	\$37,834,406	\$6,219,349	\$6,219,349	\$6,203,494	(\$15,855)	(0.3%)
Total	\$50,336,354	\$20,063,226	\$19,521,614	\$17,399,638	(\$2,663,588)	(13.3%)
Operating Expenses	\$9,895,446	\$11,333,228	\$10,791,616	\$10,971,144	(\$362,084)	(3.2%)
Non-Operating Expenses	\$2,282,132	\$1,876,117	\$1,876,117	\$1,864,762	(\$11,355)	(0.6%)
Debt Service	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(\$4,500)	(0.1%)
Capital Additions	\$43,162	\$6,491	\$6,491	\$0	(\$6,491)	(100.0%)
Capital Projects	\$2,539,332	\$2,504,158	\$2,504,158	\$225,000	(\$2,279,158)	(91.0%)
Total Expenses	\$50,336,354	\$20,063,226	\$19,521,614	\$17,399,638	(\$2,663,588)	(13.3%)

Funding Sources (Where the Money Comes From)

Lease/Bond Proceeds	\$19,279,838	\$0	\$0	\$0	\$0	
Intragov. Revenues (G&A Fees)	\$4,407,469	\$4,726,906	\$4,726,906	\$4,792,696	\$65,790	1.4%
Grant Revenue	\$0	\$0	\$0	\$0	\$0	
Interest Revenue	\$102,692	\$122,456	\$122,456	\$122,456	\$0	0.0%
Other Local Revenues	\$1,832,593	\$1,294,814	\$1,312,441	\$1,285,144	(\$9,670)	(0.7%)
Operating Transfers	\$10,743,364	\$4,177,898	\$4,066,533	\$3,101,502	(\$1,076,396)	(25.8%)
Use of Fund Balance	\$6,922,649	\$1,474,727	\$1,474,727	\$159,985	(\$1,314,742)	(89.2%)
Less: Amt. Added to Fund Bal.	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$43,288,605	\$11,796,801	\$11,703,063	\$9,461,783	(\$2,335,018)	(19.8%)
General Sources	\$7,047,749	\$8,266,425	\$7,818,551	\$7,937,855	(\$328,570)	(4.0%)
Total Funding Sources	\$50,336,354	\$20,063,226	\$19,521,614	\$17,399,638	(\$2,663,588)	(13.3%)

City Council

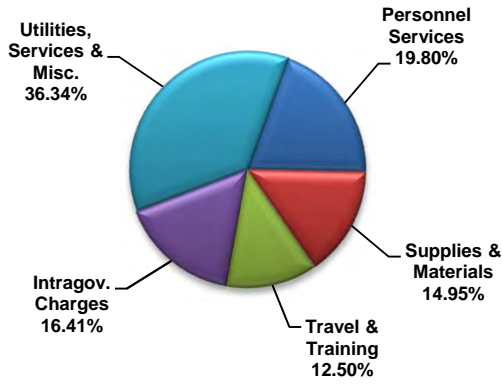
(General Fund)



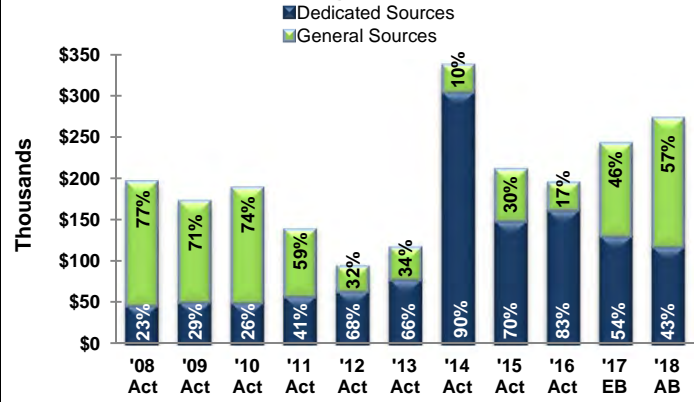
City of Columbia
Columbia, Missouri

City Council - Summary

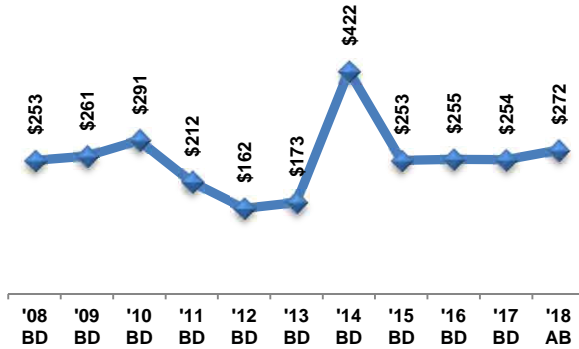
FY 2018 Total Expenditures By Category



Funding Sources



Budgeted Expenditure History (in Thousands)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$53,934	\$53,567	\$53,096	\$53,909	\$342	0.6%
Supplies & Materials	\$14,105	\$32,609	\$29,000	\$40,709	\$8,100	24.8%
Travel & Training	\$31,966	\$34,020	\$32,250	\$34,020	\$0	0.0%
Intragov. Charges	\$45,571	\$50,563	\$50,563	\$44,674	(\$5,889)	(11.6%)
Utilities, Services & Misc.	\$48,614	\$83,427	\$76,460	\$98,913	\$15,486	18.6%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$194,190	\$254,186	\$241,369	\$272,225	\$18,039	7.1%
Operating Expenses	\$194,190	\$254,186	\$241,369	\$272,225	\$18,039	7.1%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$194,190	\$254,186	\$241,369	\$272,225	\$18,039	7.1%

Funding Sources (Where the Money Comes From)

Transfers	\$0	\$0	\$0	\$2,000	\$2,000	
Grant Revenue	\$0	\$0	\$0	\$0	\$0	
Other Local Revenues	\$4,062	\$0	\$316	\$0	\$0	
Intragov. Revenues (G&A Fees)	\$156,914	\$129,166	\$129,166	\$114,651	(\$14,515)	(11.2%)
Dedicated Sources	\$160,976	\$129,166	\$129,482	\$116,651	(\$12,515)	(9.7%)
General Sources	\$33,214	\$125,020	\$111,887	\$155,574	\$30,554	24.4%
Total Funding Sources	\$194,190	\$254,186	\$241,369	\$272,225	\$18,039	7.1%

Description

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

Highlights / Significant Changes

- There are 42 Council appointed boards and commissions. Beginning in FY 2018, all budgets for Boards & Commissions will be in the City Council budget. This resulted in a \$23,586 increase in that budget. Previously many of the Council appointed boards and commissions budgets were included in the associated department liaison department budgets.
- There are only eleven boards and commissions with budgets.
- Intragovernmental charges decreased \$5,589 or 11.6% due to budget cuts in the Custodial and Building Maintenance budget.

Department Objectives

Strategic Priority: Operational Excellence: Set policy to meet the City's strategic priorities and objectives.

Authorized Personnel

Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
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There are no personnel assigned to this budget; however, there are voter approved stipends for the 7 voter elected council members - 1 at-large (Mayor) and 6 respectively representing the six wards.

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Budget Detail by Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
City Council:						
Personnel Services	\$53,934	\$53,567	\$53,096	\$53,909	\$342	0.6%
Supplies and Materials	\$7,868	\$17,592	\$14,900	\$17,592	\$0	0.0%
Travel and Training	\$15,589	\$20,250	\$20,250	\$20,250	\$0	0.0%
Intragovernmental Charges	\$45,571	\$50,563	\$50,563	\$44,674	(\$5,889)	(11.6%)
Utilities, Services, & Misc.	\$41,673	\$51,550	\$46,660	\$51,550	\$0	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$164,635	\$193,522	\$185,469	\$187,975	(\$5,547)	(2.9%)
Boards and Commissions:						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$6,237	\$15,017	\$14,100	\$23,117	\$8,100	53.9%
Travel and Training	\$16,377	\$13,770	\$12,000	\$13,770	\$0	0.0%
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$6,941	\$31,877	\$29,800	\$47,363	\$15,486	48.6%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$29,555	\$60,664	\$55,900	\$84,250	\$23,586	38.9%
Department Totals						
Personnel Services	\$53,934	\$53,567	\$53,096	\$53,909	\$342	0.6%
Supplies and Materials	\$14,105	\$32,609	\$29,000	\$40,709	\$8,100	24.8%
Travel and Training	\$31,966	\$34,020	\$32,250	\$34,020	\$0	0.0%
Intragovernmental Charges	\$45,571	\$50,563	\$50,563	\$44,674	(\$5,889)	(11.6%)
Utilities, Services, & Misc.	\$48,614	\$83,427	\$76,460	\$98,913	\$15,486	18.6%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$194,190	\$254,186	\$241,369	\$272,225	\$18,039	7.1%

City Council

Established Boards and Commissions

Liaison Department Board/Commission Name	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
City Council:						
1. Sister Cities*	\$970	\$0	\$0	\$0	\$0	
2. Commissions - General [B11253]	\$538	\$7,000	\$6,000	\$9,000	\$2,000	28.6%
City Manager:						
3. City of Columbia New Century Fund Inc.	\$0	\$0	\$0	\$0	\$0	
4. Downtown Columbia Leadership Council	\$0	\$0	\$0	\$0	\$0	
5. Tax Increment Financing Commission	\$0	\$0	\$0	\$0	\$0	
6. Youth Advisory Council	\$2,418	\$0	\$0	\$0	\$0	
Community Development:						
7. Bicycle/Pedestrian Commission	\$0	\$0	\$0	\$0	\$0	
8. Board of Adjustment [B11210]	\$1,243	\$2,000	\$1,845	\$2,000	\$0	0.0%
9. Building Construction Codes Commission	\$0	\$0	\$0	\$3,550	\$3,550	
10. Columbia Community Development Commissior	\$0	\$0	\$0	\$0	\$0	
11. Community Land Trust Organization Board	\$0	\$0	\$0	\$0	\$0	
12. Community Tree Task Force	\$0	\$0	\$0	\$0	\$0	
13. Historic Preservation [B11270]	\$2,567	\$10,664	\$9,250	\$10,000	(\$664)	(6.2%)
14. Parking & Traffic Management Task Force	\$0	\$0	\$0	\$0	\$0	
15. Planning and Zoning [B11240]	\$4,916	\$6,700	\$7,000	\$20,900	\$14,200	211.9%
Community Relations:						
16. Columbia Vision Commission [B11295]	\$0	\$0	\$0	\$0	\$0	
Convention & Visitors Bureau:						
17. Convention & Visitors Advisory Board [B11295]	\$0	\$0	\$0	\$2,000	\$2,000	
Cultural Affairs:						
18. Commission on Cultural Affairs	\$0	\$0	\$0	\$0	\$0	
19. Mayor's Task Force On The U.S.S. Columbia	\$0	\$0	\$0	\$0	\$0	
20. Standing Comm. on Public Art	\$0	\$0	\$0	\$0	\$0	
Economic Development:						
21. Airport Advisory Board [B11220]	\$1,956	\$2,000	\$1,415	\$0	(\$2,000)	(100.0%)
Finance:						
22. Finance Advisory and Audit Committee	\$0	\$0	\$0	\$0	\$0	
23. Firefighters' Retirement Board	\$0	\$0	\$0	\$0	\$0	
24. Liquor License Review Board	\$0	\$0	\$0	\$0	\$0	
25. Police Retirement Board	\$0	\$0	\$0	\$0	\$0	
Human Resources:						
26. Personnel Advisory Board	\$0	\$0	\$0	\$0	\$0	
Law:						
27. Citizens Police Review Board [B11292]	\$10,293	\$22,500	\$21,730	\$22,500	\$0	0.0%
28. Commission on Human Rights [B11296]	\$0	\$0	\$0	\$4,500	\$4,500	
29. Disabilities [B11280]	\$375	\$1,300	\$1,300	\$1,300	\$0	0.0%

* Beginning in FY 2017, funding has been moved to the Cultural Affairs operating budget.

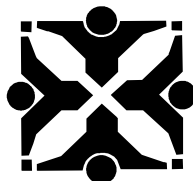
City Council

Established Boards and Commissions

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Liaison Department						
Parks & Recreation:						
30. Mayor's Council on Phys. Fitness [B11290]	\$3,371	\$6,000	\$5,200	\$6,000	\$0	0.0%
31. Parks and Recreation Commission [B11260]	\$908	\$2,500	\$2,160	\$2,500	\$0	0.0%
 Public Health & Human Services:						
32. Board of Health	\$0	\$0	\$0	\$0	\$0	
33. Human Services Comm.	\$0	\$0	\$0	\$0	\$0	
34. Substance Abuse Advisory Commission	\$0	\$0	\$0	\$0	\$0	
 Public Works:						
35. Public Transit Advisory Commission	\$0	\$0	\$0	\$0	\$0	
36. Rock Quarry Scenic Roadway Stakeholder	\$0	\$0	\$0	\$0	\$0	
 Utilities:						
37. Drink Water Planning Work Group	\$0	\$0	\$0	\$0	\$0	
38. Environment and Energy Commission	\$0	\$0	\$0	\$0	\$0	
39. Integrated Water Resource Planning Comm.	\$0	\$0	\$0	\$0	\$0	
40. Railroad Advisory Board	\$0	\$0	\$0	\$0	\$0	
41. Source Water Protection Plan Task Force	\$0	\$0	\$0	\$0	\$0	
42. Water and Light Advisory Board	\$0	\$0	\$0	\$0	\$0	
 Total	\$29,555	\$60,664	\$55,900	\$84,250	\$23,586	38.9%

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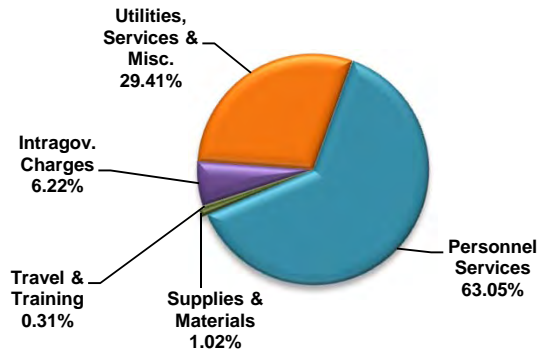
City Clerk and Elections (General Fund)



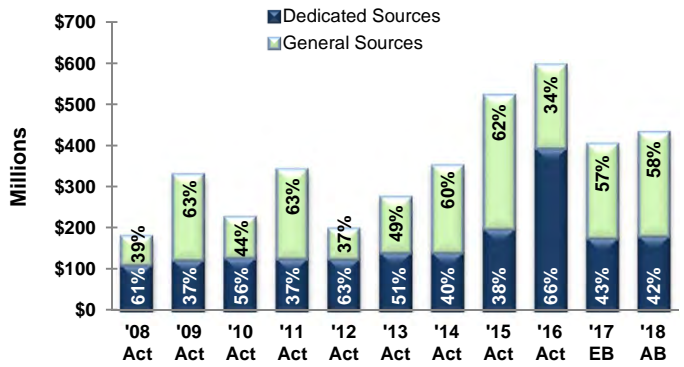
City of Columbia
Columbia, Missouri

City Clerk - Summary

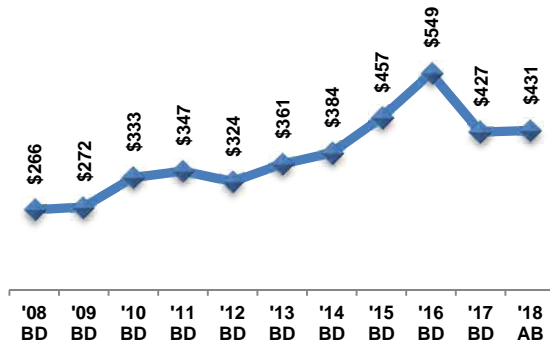
FY 2018 Total Expenditures By Category



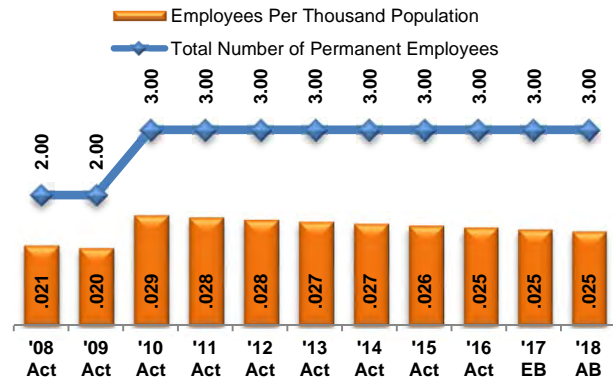
Funding Sources



Budgeted Expenditure History (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$241,378	\$268,236	\$245,313	\$271,465	\$3,229	1.2%
Supplies & Materials	\$1,229	\$4,379	\$3,500	\$4,379	\$0	0.0%
Travel & Training	\$235	\$1,319	\$1,075	\$1,319	\$0	0.0%
Intragov. Charges	\$25,674	\$26,715	\$26,715	\$26,760	\$45	0.2%
Utilities, Services & Misc.	\$325,848	\$126,600	\$126,330	\$126,600	\$0	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$594,364	\$427,249	\$402,933	\$430,523	\$3,274	0.8%
Operating Expenses	\$594,364	\$427,249	\$402,933	\$430,523	\$3,274	0.8%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$594,364	\$427,249	\$402,933	\$430,523	\$3,274	0.8%

Funding Sources (Where the Money Comes From)

Other Local Revenues	\$273	\$0	\$22	\$0	\$0	
Intragov. Revenues (G&A Fees)	\$201,432	\$174,754	\$174,754	\$178,720	\$3,966	2.3%
Operating Transfers	\$188,965	\$0	\$0	\$0	\$0	
Dedicated Sources	\$390,670	\$174,754	\$174,776	\$178,720	\$3,966	2.3%
General Sources	\$203,694	\$252,495	\$228,157	\$251,803	(\$692)	(0.3%)
Total Funding Sources	\$594,364	\$427,249	\$402,933	\$430,523	\$3,274	0.8%

Description**Highlights / Significant Changes**

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

- There are no significant changes this fiscal year.
- Personnel costs increased 1.2% due to increases in Health Insurance and pension rates.

Department Objectives

- **Strategic Priority: Operational Excellence:** Maintain and provide access to official city documents in the most expedient and efficient manner; and to expeditiously respond to the citizenry, City Council, Boards and Commissions, and City staff requests for services as provided by this department.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
City Clerk - General	3.00	3.00	3.00	3.00	
City Clerk - Elections	0.00	0.00	0.00	0.00	
Total Personnel	3.00	3.00	3.00	3.00	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	3.00	

City Clerk - Detail

Budget Detail By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
General:						
Personnel Services	\$241,378	\$268,236	\$245,313	\$271,465	\$3,229	1.2%
Supplies and Materials	\$1,229	\$4,379	\$3,500	\$4,379	\$0	0.0%
Travel and Training	\$235	\$1,319	\$1,075	\$1,319	\$0	0.0%
Intragovernmental Charges	\$25,674	\$26,715	\$26,715	\$26,760	\$45	0.2%
Utilities, Services, & Misc.	\$2,884	\$7,940	\$7,670	\$7,940	\$0	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$271,400	\$308,589	\$284,273	\$311,863	\$3,274	1.1%
Elections:						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$322,964	\$118,660	\$118,660	\$118,660	\$0	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$322,964	\$118,660	\$118,660	\$118,660	\$0	0.0%
Department Totals						
Personnel Services	\$241,378	\$268,236	\$245,313	\$271,465	\$3,229	1.2%
Supplies and Materials	\$1,229	\$4,379	\$3,500	\$4,379	\$0	0.0%
Travel and Training	\$235	\$1,319	\$1,075	\$1,319	\$0	0.0%
Intragovernmental Charges	\$25,674	\$26,715	\$26,715	\$26,760	\$45	0.2%
Utilities, Services & Misc.	\$325,848	\$126,600	\$126,330	\$126,600	\$0	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$594,364	\$427,249	\$402,933	\$430,523	\$3,274	0.8%

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
General					
8804 - Deputy City Clerk	1.00	1.00	1.00	1.00	
8803 - City Clerk	1.00	1.00	1.00	1.00	
1006 - Sr Administrative Supp Asst.	1.00	1.00	1.00	1.00	
Total Personnel	3.00	3.00	3.00	3.00	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	3.00	

Elections

There are no personnel assigned to the Elections division.

City Manager

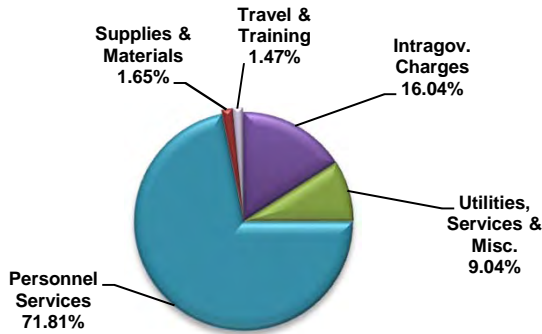
(General Fund)



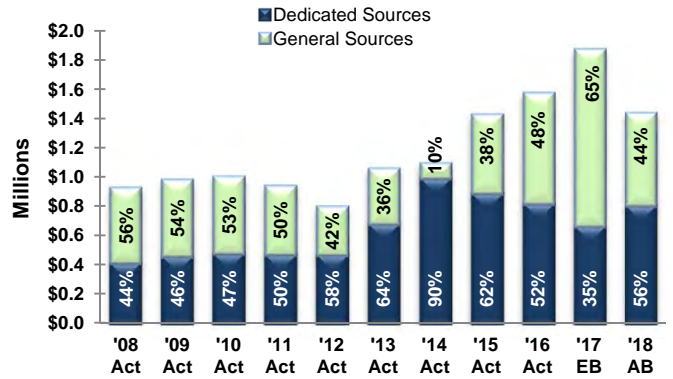
City of Columbia
Columbia, Missouri

City Manager

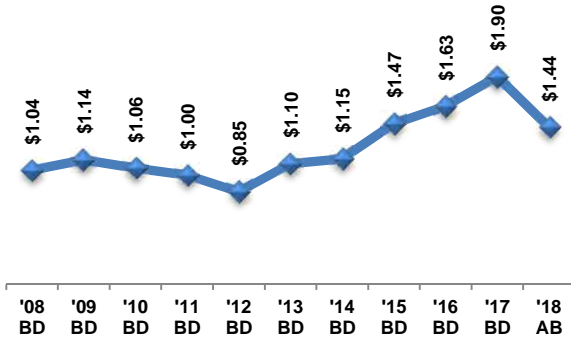
FY 2018 Total Expenditures By Category



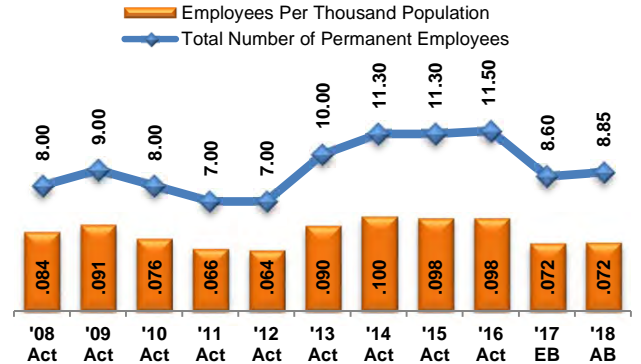
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$1,215,200	\$959,078	\$946,383	\$1,031,271	\$72,193	7.5%
Supplies & Materials	\$20,118	\$23,700	\$21,900	\$23,700	\$0	0.0%
Travel & Training	\$13,831	\$23,103	\$12,225	\$21,050	(\$2,053)	(8.9%)
Intragov. Charges	\$191,763	\$250,995	\$250,995	\$230,371	(\$20,624)	(8.2%)
Utilities, Services & Misc.	\$130,588	\$638,596	\$638,009	\$129,800	(\$508,796)	(79.7%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,571,500	\$1,895,472	\$1,869,512	\$1,436,192	(\$459,280)	(24.2%)
Operating Expenses	\$1,571,500	\$1,895,472	\$1,869,512	\$1,436,192	(\$459,280)	(24.2%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$1,571,500	\$1,895,472	\$1,869,512	\$1,436,192	(\$459,280)	(24.2%)

Funding Sources (Where the Money Comes From)

Transfers *	\$229,571	\$59,320	\$59,320	\$61,205	\$1,885	3.2%
Other Local Revenues	\$62,554	\$37,090	\$38,061	\$27,420	(\$9,670)	(26.1%)
Intragov. Revenues (G&A Fees)	\$520,549	\$562,727	\$562,727	\$711,992	\$149,265	26.5%
Dedicated Sources	\$812,674	\$659,137	\$660,108	\$800,617	\$141,480	21.5%
General Sources	\$758,826	\$1,236,335	\$1,209,404	\$635,575	(\$600,760)	(48.6%)
Total Funding Sources	\$1,571,500	\$1,895,472	\$1,869,512	\$1,436,192	(\$459,280)	(24.2%)

* Transfers from Convention and Visitors Bureau to fund Event Services Specialist

Transfers from Capital Project Fund to pay for COFERS Project Manager (FY 2016)

Transfers from Water, Electric, Parking, Transit, Sewer, Solid Waste, and Transload for sustainability project savings to offset Office of Sustainability costs. Note: In FY 2017 the Office of Sustainability moved into a different department which is reflected in the Health and Environment section of the budget document.

Description

The City Manager's Office is responsible for the general administration of the City of Columbia, an annual statement of City programs and priorities, preparation of the annual budget, 5-year capital improvements plan, preparation of Council agendas and special staff reports, 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. The City Manager attends all Council meetings and Council work sessions. The City Manager appoints all officers and employees of the City except for the City Clerk and Municipal Judge. The City Counselor's appointment is subject to City Council approval. Appointment of subordinates is generally delegated to the appropriate Department Director.

Department Objectives, cont.

- The City Manager's Department is the liaison department for the following Boards and Commissions:
 - City of Columbia New Century Fund Incorporated Board
 - Downtown Columbia Leadership Council
 - Tax Increment Financing Commission
 - Youth Advisory Council

Highlights / Significant Changes

- As the City Council requested, the City Manager's Office remains committed to achieving the Missouri Quality Award, official state recognition for excellence in local government.
- In FY 2018 0.25 FTE of a Sr. Administrative Support Assistant position will be reallocated from the Cultural Affairs office to this budget to provide additional clerical services for this department. This resulted in a \$13,000 increase in personnel services.
- FY 2017 included \$19,300 for a 45 day hiring delay when Deputy City Manager Tony St. Romaine retired. These funds have been added back to the FY 2018 budget.
- FY 2018 includes an increase of \$13,840 for paying the strategic plan consultants. These positions were previously paid for with FY 2014 general fund savings which have now been spent.
- Personnel increases also reflect a 7% increase in health insurance costs and an increase in the pension contribution rate.
- Intragovernmental charges decreased \$20,624 due to budget cuts in the Custodial and Building Maintenance Fund and lower Self Insurance charges.
- Utilities, Services, and Miscellaneous reflects a 79.7% decrease as the FY 2017 budget included the \$500,000 one-time use of excess fund balance to provide some funding for the Boys and Girls Club gym project.

Department Objectives

- Implement the City-Wide Strategic Plan** through consistent, measurable execution of strategic plan goals; and the alignment of departmental strategic plans with the city-wide plan.
- Streamline customer service** to increase citizen agreement that it was easy to reach the right person the last time they contacted the city to 65% by 2019.
- Execute performance measurement and improvement initiatives** that will assist the city with an award-level Missouri Quality Award (MQA) application.
- Elevate citizen engagement** to increase citizen agreement that the city is a trusted source of information about programs and services to 68% by 2019.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
9998 - City Manager	1.00	1.00	1.00	1.00	
9950 - City Management Fellow	2.00	2.00	2.00	2.00	
9916 - Sustainability Educator ^	1.00	0.00	0.00	0.00	
9915 - Sustainability Manager ^	1.00	0.00	0.00	0.00	
9911 - Assistant to City Manager	1.00	1.00	1.00	1.00	
9905 - Deputy City Manager	1.00	1.10	1.10	1.10	
9901 - Assistant City Manager	0.50	0.50	0.50	0.50	
9800 - Event Services Specialist	1.00	1.00	1.00	1.00	
6760 - Financial Project Officer +	1.00	0.00	0.00	0.00	
4619 - Trust Administrator	1.00	1.00	1.00	1.00	
4610 - Internal Auditor	1.00	1.00	1.00	1.00	
1006 - Sr Admin Supp Asst.*	0.00	0.00	0.00	0.25	0.25
Total Personnel	11.50	8.60	8.60	8.85	0.25
Permanent Full-Time	11.50	8.60	8.60	8.85	0.25
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	11.50	8.60	8.60	8.85	0.25

*In FY 2018 a portion of Senior Administrative Support Assistant was reallocated from Cultural Affairs to City Manager

^ In FY 2017, the Sustainability Manager and Sustainability Educator positions were moved to Sustainability budget in the Health and Environment section.

+ In FY 2017 the Financial Project Officer position was eliminated

Budget Detail by Divisions

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Administration:						
Personnel Services	\$1,017,197	\$943,534	\$929,267	\$996,964	\$53,430	5.7%
Supplies and Materials	\$14,070	\$23,700	\$21,900	\$23,700	\$0	0.0%
Travel and Training	\$12,224	\$23,103	\$12,225	\$21,050	(\$2,053)	(8.9%)
Intragovernmental Charges	\$190,486	\$250,995	\$250,995	\$230,371	(\$20,624)	(8.2%)
Utilities, Services, & Misc.	\$106,104	\$585,515	\$584,928	\$89,035	(\$496,480)	(84.8%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,340,081	\$1,826,847	\$1,799,315	\$1,361,120	(\$465,727)	(25.5%)
Sustainability:						
Personnel Services	\$143,162	\$0	\$0	\$0	\$0	
Supplies and Materials	\$5,757	\$0	\$0	\$0	\$0	
Travel and Training	\$1,548	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$1,277	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$2,888	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total *	\$154,632	\$0	\$0	\$0	\$0	
Special Events:						
Personnel Services	\$45,015	\$0	\$1,259	\$0	\$0	
Supplies and Materials	\$283	\$0	\$0	\$0	\$0	
Travel and Training	\$59	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total **	\$45,357	\$0	\$1,259	\$0	\$0	
Leadership for Performance Excellence:						
Personnel Services	\$9,826	\$15,544	\$15,857	\$34,307	\$18,763	120.7%
Supplies and Materials	\$8	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$21,596	\$53,081	\$53,081	\$40,765	(\$12,316)	(23.2%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$31,430	\$68,625	\$68,938	\$75,072	\$6,447	9.4%

* In FY 2017, Sustainability was moved to a separate department and placed under the direction of the Utilities to improve coordination of city-wide sustainability efforts.

** In FY 2017, Special Events was moved back into the Administration Division.

Total Department						
Personnel Services	\$1,215,200	\$959,078	\$946,383	\$1,031,271	\$72,193	7.5%
Supplies and Materials	\$20,118	\$23,700	\$21,900	\$23,700	\$0	0.0%
Travel and Training	\$13,831	\$23,103	\$12,225	\$21,050	(\$2,053)	(8.9%)
Intragovernmental Charges	\$191,763	\$250,995	\$250,995	\$230,371	(\$20,624)	(8.2%)
Utilities, Services, & Misc.	\$130,588	\$638,596	\$638,009	\$129,800	(\$508,796)	(79.7%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,571,500	\$1,895,472	\$1,869,512	\$1,436,192	(\$459,280)	(24.2%)

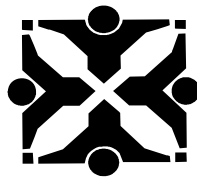
City Manager Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Special Events permit				
Application processing fee	24-73(c)	01-06-14	\$100	\$100

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Finance Department

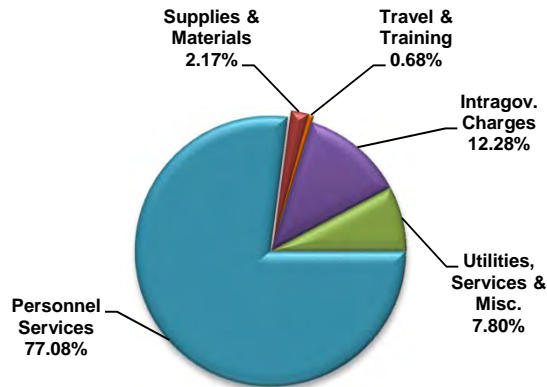
(General Fund)



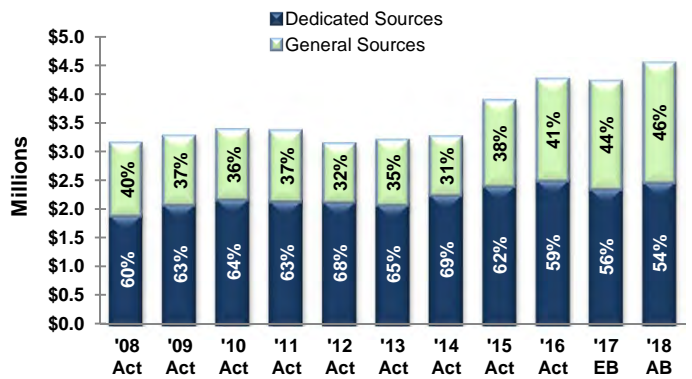
City of Columbia
Columbia, Missouri

Finance - Summary

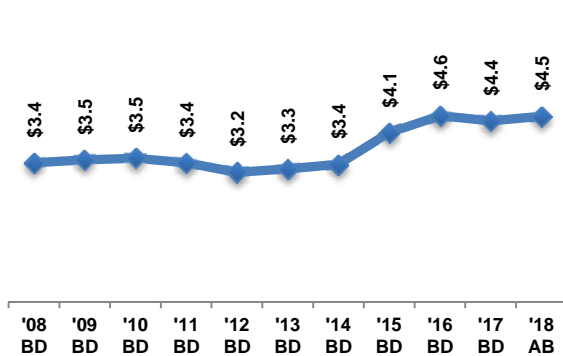
FY 2018 Total Expenditures By Category



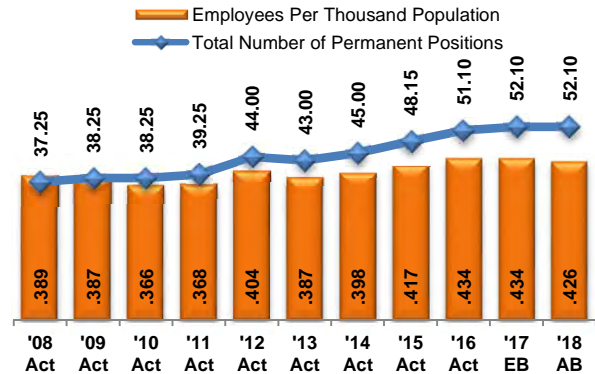
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$3,261,499	\$3,336,717	\$3,184,586	\$3,501,875	\$165,158	4.9%
Supplies & Materials	\$103,294	\$100,166	\$90,024	\$98,424	(\$1,742)	(1.7%)
Travel & Training	\$13,143	\$31,087	\$27,235	\$31,087	\$0	0.0%
Intragov. Charges	\$485,602	\$571,618	\$571,618	\$557,779	(\$13,839)	(2.4%)
Utilities, Services & Misc.	\$349,387	\$384,451	\$343,693	\$354,273	(\$30,178)	(7.8%)
Capital	\$43,162	\$6,491	\$6,491	\$0	(\$6,491)	(100.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$4,256,087	\$4,430,530	\$4,223,647	\$4,543,438	\$112,908	2.5%
Operating Expenses	\$4,212,925	\$4,424,039	\$4,217,156	\$4,543,438	\$119,399	2.7%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$43,162	\$6,491	\$6,491	\$0	(\$6,491)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$4,256,087	\$4,430,530	\$4,223,647	\$4,543,438	\$112,908	2.5%

Funding Sources (Where the Money Comes From)

Transfers	\$258,936	\$111,365	\$0	\$0	(\$111,365)	(100.0%)
Other Local Revenues	\$8,438	\$230	\$6,185	\$230	\$0	0.0%
Intragov. Revenues (G&A Fees)	\$2,252,104	\$2,343,033	\$2,343,033	\$2,462,586	\$119,553	5.1%
Dedicated Sources	\$2,519,478	\$2,454,628	\$2,349,218	\$2,462,816	\$8,188	0.3%
General Sources	\$1,736,609	\$1,975,902	\$1,874,429	\$2,080,622	\$104,720	5.3%
Total Funding Sources	\$4,256,087	\$4,430,530	\$4,223,647	\$4,543,438	\$112,908	2.5%

Description

The Finance Department is responsible for the administration, direction, and coordination of all financial services of the City involving financial planning, budgeting, treasury management, investments, purchasing, accounting, payroll, business licensing, risk management, and administering Police and Fire pension funds. With the exception of Self Insurance, which is an internal service fund and is located in the Supporting Activities section of this document, all Finance Divisions are budgeted and accounted for in the General Fund.

Department Objectives

Strategic Priority: Operational Excellence: The Finance Department will provide the support necessary to allow the City to conduct business in an efficient and effective manner. This includes performing the day to day processing activities, providing accurate and timely management information, external financial reports that adhere to professional standards, and managing the city's capital needs through investing and borrowing activities. In addition, the Finance Department is responsible for ensuring the City adheres to all federal, state and local requirements that relate to accounting, budgeting, purchasing, business license, investment, and other related activities.

- Finance Department is the department liaison for the following Boards and Commissions:
 - Finance Advisory and Audit Committee
 - Firefighter's Retirement Board
 - Liquor License Review Board

Highlights / Significant Changes

- **Administration:** The entire Finance Department continues to complete projects related to the implementation of phase 2 of COFERS ERP software project (MUNIS) which went live in October, 2016. Budgeting has enhanced the ten year trend manual to include additional financial information and financial indicators within each section of the document and continues to develop reporting within the new financial system.
- **Accounting:** Much of MUNIS has been implemented. Payroll went live January 1, 2016 and the rest of the financials went live on October 1, 2016. The Energov suite of software for Business License and Community Development is scheduled to be implemented during FY 2018. Information from those legacy systems is being cross-walked to the new financial system until that time. New accounting standards for Other Post Employment Benefits (OPEB) reporting in the audited Comprehensive Annual Financial Report are in the process of implementation for FY 2018. Other major new accounting standards are on the horizon for implementation in FY 2019 and beyond.

Highlights / Significant Changes continued

An Assistant Controller position was added to the Accounting division during FY 2017 to provide backup in the absence of the Controller as well as provide additional leadership to the division to better fulfill operational needs. This position will be funded with amounts that would have been used for the pension administrator position, which remains authorized but unfunded for FY 2018 and will therefore have no significant increase to the budget.

- **Purchasing:** The Purchasing division implemented the Purchasing Module of the Enterprise Resource Planning system (COFERS) on October 1, 2016. The Division continues to work on process improvement and training for the new system. The Purchasing division processed 171 formal FY 2016 bids (\$15,000.00 and over), and issued 1,974 purchase orders totaling \$61,577,678 in FY 2016. Purchasing administers (in the field contract compliance, prevailing wage payrolls, DBE program, Sole Source approvals, addendums, change orders, renewals, cancellations, staff training, P-Card program, open record request, etc.) more than 500 contracts for various types of services and products and construction on a yearly basis. Purchasing administers the procurement card process for the City which had a total spend of \$5,327,963 with 27,023 transactions being monitored by Purchasing in FY 2016. The Purchasing staff also administers the sale of surplus property. In FY 2016 the City sold approximately 137 individual surplus items.
- **Business License:** The Business License Division renewed 5,185 business licenses and issued 732 new business licenses during license year 2017. The number of renewed business licenses increased slightly while there was a slight decrease in the number of new business licenses issued. In addition, 631 annual and temporary liquor licenses were issued (2% increase), as well as 210 armed/unarmed guard licenses (1% increase), 203 taxi/limousine driver and vehicle permits (29% decrease), 417 transportation network operator [TNO (Uber)] permits (216% increase), and numerous animal licenses, solicitors permits and temporary business licenses. Effective August 28, 2017, State law prohibits municipalities from requiring a license for TNOs. Staff will continue to review pertinent sections of the City Code of Ordinances to identify areas of improvement in an effort to provide the highest level of customer service.
- **Treasury Management:** During FY 2016, the Treasury Management Division obtained training on both the new Advanced CIS utility billing software and the Tyler Cashiering software that were implemented as part of the COFERS project. These systems went live on August 29, 2016 and October 1, 2016, respectively. Investment of the operating funds not needed for immediate expenditures are invested and earned over \$5.7 million during FY 2016. The cashiering staff processed over 875,000 payments which consisted of payments made face to face, electronic and mail and totaled over \$250 million.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration & Financial Planning	9.65	9.75	9.75	9.50	(0.25)
Accounting	21.00	21.00	22.00	22.00	
Treasury Management	9.80	9.90	9.90	9.90	
Purchasing	8.40	8.20	8.20	8.20	
Business License	2.25	2.25	2.25	2.50	0.25
Total Personnel	51.10	51.10	52.10	52.10	
Permanent Full-Time	49.35	49.35	50.35	50.35	
Permanent Part-Time	1.75	1.75	1.75	1.75	
Total Permanent	51.10	51.10	52.10	52.10	

Finance

Budget Detail by Divisions

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Administration:						
Personnel Services	\$806,186	\$847,696	\$828,845	\$834,924	(\$12,772)	(1.5%)
Supplies and Materials	\$30,145	\$20,650	\$16,515	\$20,750	\$100	0.5%
Travel and Training	\$6,011	\$11,675	\$11,675	\$11,675	\$0	0.0%
Intragovernmental Charges	\$485,452	\$566,940	\$566,940	\$551,841	(\$15,099)	(2.7%)
Utilities, Services, & Misc.	\$221,343	\$198,985	\$175,340	\$203,065	\$4,080	2.1%
Capital	\$8,264	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,557,401	\$1,645,946	\$1,599,315	\$1,622,255	(\$23,691)	(1.4%)
Accounting:						
Personnel Services	\$1,304,426	\$1,330,398	\$1,329,966	\$1,496,959	\$166,561	12.5%
Supplies and Materials	\$37,210	\$40,550	\$34,750	\$40,550	\$0	0.0%
Travel and Training	\$3,441	\$9,352	\$6,000	\$9,352	\$0	0.0%
Intragovernmental Charges	\$0	\$1,371	\$1,371	\$1,665	\$294	21.4%
Utilities, Services, & Misc.	\$15,413	\$46,621	\$32,679	\$25,106	(\$21,515)	(46.1%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,360,490	\$1,428,292	\$1,404,766	\$1,573,632	\$145,340	10.2%
Treasury Management:						
Personnel Services	\$515,794	\$517,371	\$396,352	\$512,704	(\$4,667)	(0.9%)
Supplies and Materials	\$12,480	\$11,875	\$11,875	\$10,710	(\$1,165)	(9.8%)
Travel and Training	\$1,154	\$4,000	\$3,500	\$4,000	\$0	0.0%
Intragovernmental Charges	\$150	\$555	\$555	\$460	(\$95)	(17.1%)
Utilities, Services, & Misc.	\$67,200	\$67,715	\$65,394	\$52,605	(\$15,110)	(22.3%)
Capital	\$34,898	\$6,491	\$6,491	\$0	(\$6,491)	(100.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$631,676	\$608,007	\$484,167	\$580,479	(\$27,528)	(4.5%)
Purchasing:						
Personnel Services	\$514,488	\$515,289	\$503,460	\$514,703	(\$586)	(0.1%)
Supplies and Materials	\$5,979	\$8,547	\$8,340	\$7,870	(\$677)	(7.9%)
Travel and Training	\$958	\$4,250	\$4,250	\$4,250	\$0	0.0%
Intragovernmental Charges	\$0	\$2,328	\$2,328	\$3,355	\$1,027	44.1%
Utilities, Services, & Misc.	\$30,791	\$32,632	\$31,782	\$32,914	\$282	0.9%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$552,216	\$563,046	\$550,160	\$563,092	\$46	0.0%
Business License:						
Personnel Services	\$120,605	\$125,963	\$125,963	\$142,585	\$16,622	13.2%
Supplies and Materials	\$17,480	\$18,544	\$18,544	\$18,544	\$0	0.0%
Travel and Training	\$1,579	\$1,810	\$1,810	\$1,810	\$0	0.0%
Intragovernmental Charges	\$0	\$424	\$424	\$458	\$34	8.0%
Utilities, Services, & Misc.	\$14,640	\$38,498	\$38,498	\$40,583	\$2,085	5.4%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$154,304	\$185,239	\$185,239	\$203,980	\$18,741	10.1%
Department Totals:						
Personnel Services	\$3,261,499	\$3,336,717	\$3,184,586	\$3,501,875	\$165,158	4.9%
Supplies and Materials	\$103,294	\$100,166	\$90,024	\$98,424	(\$1,742)	(1.7%)
Travel and Training	\$13,143	\$31,087	\$27,235	\$31,087	\$0	0.0%
Intragovernmental Charges	\$485,602	\$571,618	\$571,618	\$557,779	(\$13,839)	(2.4%)
Utilities, Services, & Misc.	\$349,387	\$384,451	\$343,693	\$354,273	(\$30,178)	(7.8%)
Capital	\$43,162	\$6,491	\$6,491	\$0	(\$6,491)	(100.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$4,256,087	\$4,430,530	\$4,223,647	\$4,543,438	\$112,908	2.5%

Finance

Authorized Personnel by Divisions

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration:					
6800 - Director, Finance	1.00	1.00	1.00	1.00	
6750 - Asst. Director, Finance *	0.00	0.10	0.10	0.10	
6606 - Budget Supervisor	1.00	1.00	1.00	1.00	
6605 - Budget Officer	1.00	1.00	1.00	1.00	
6604 - Budget Analyst +	3.00	2.00	2.00	2.00	
6603 - Senior Budget Analyst +	1.00	2.00	2.00	2.00	
6507 - Business Services Technician #	0.00	0.00	0.00	0.00	
6505 - Business Services Manager	0.40	0.40	0.40	0.40	
6500 - Pension Administrator **	1.00	1.00	1.00	1.00	
1400 - Administrative Technician	1.00	1.00	1.00	1.00	
1006 - Sr Administrative Supp Asst. #	0.25	0.25	0.25	0.00	(0.25)
Total Personnel	9.65	9.75	9.75	9.50	(0.25)
Permanent Full-Time	9.65	9.75	9.75	9.50	(0.25)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.65	9.75	9.75	9.50	(0.25)
Accounting:					
6208 - Accountant I ^	2.00	1.00	1.00	1.00	
6207 - Accountant II	2.00	2.00	2.00	2.00	
6206 - Assistant Controller	0.00	0.00	1.00	1.00	
6205 - Controller ++	1.00	1.00	1.00	1.00	
6203 - Senior Accountant ^	3.00	4.00	4.00	4.00	
6201 - Accounting Supervisor	3.00	3.00	3.00	3.00	
1205 - Payroll Specialist ^^	0.00	0.00	1.00	1.00	
1203 - Accounting Assistant ^^	10.00	10.00	9.00	9.00	
Total Personnel	21.00	21.00	22.00	22.00	
Permanent Full-Time	20.00	20.00	21.00	21.00	
Permanent Part-Time	1.00	1.00	1.00	1.00	
Total Permanent	21.00	21.00	22.00	22.00	
Treasury Management:					
6750 - Asst. Director, Finance *	0.30	0.40	0.40	0.40	
6700 - Treasurer	1.00	1.00	1.00	1.00	
1210 - Treasury Support Supervisor	1.00	1.00	1.00	1.00	
1201 - Cashier	6.50	6.50	6.50	6.50	
1200 - Lead Cashier	1.00	1.00	1.00	1.00	
Total Personnel	9.80	9.90	9.90	9.90	
Permanent Full-Time	9.05	9.15	9.15	9.15	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	9.80	9.90	9.90	9.90	

* In FY 2017 Asst. Director of Finance allocation changed as a result of a reorganization which moved Utility Customer Services from Finance to the Utility Department.

** Due to budget constraints, the Pension Administrator position was authorized but unfunded for FY 2017 and in FY 2018 the funds were moved to the Assistant Controller position.

+ In FY 2017 (1) Budget Analyst position was reassigned to Senior Budget Analyst.

++ In FY 2017 (1) Asst. Controller was added and will be funded with funds previously for Pension Administrator

^ In FY 2017 (1) Accountant I position was reassigned to Sr. Accountant

^^ In FY 2017 (1) Accounting Assistant was reassigned to Payroll Specialist

In FY 2018 (2) Sr. Administrative Support Assistants were reassigned to Business Services Technicians and (.25) FTE was reallocated from Administration to Business License.

Finance

Authorized Personnel by Divisions - (cont.)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Purchasing:					
6750 - Asst. Director, Finance *	0.40	0.20	0.20	0.20	
6401 - Purchasing Agent	1.00	1.00	1.00	1.00	
6308 - Contract Compliance Officer	1.00	1.00	1.00	1.00	
6307 - Senior Procurement Officer	1.00	1.00	1.00	1.00	
6305 - Procurement Officer	3.00	3.00	3.00	3.00	
1006 - Sr Administrative Supp Asst.	1.00	1.00	1.00	1.00	
1005 - Administrative Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	8.40	8.20	8.20	8.20	
Permanent Full-Time	8.40	8.20	8.20	8.20	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.40	8.20	8.20	8.20	
Business License:					
6507 - Business Services Technician #	0.00	0.00	0.00	2.00	2.00
6505 - Business Services Manager	0.50	0.50	0.50	0.50	
1006 - Sr Administrative Supp Asst. #	1.75	1.75	1.75	0.00	(1.75)
Total Personnel	2.25	2.25	2.25	2.50	0.25
Permanent Full-Time	2.25	2.25	2.25	2.50	0.25
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.25	2.25	2.25	2.50	0.25
Department Totals					
Permanent Full-Time	49.35	49.35	50.35	50.35	
Permanent Part-Time	1.75	1.75	1.75	1.75	
Total Permanent	51.10	51.10	52.10	52.10	

* In FY 2017 Asst. Director of Finance allocation changed as a result of a reorganization which moved Utility Customer Services from Finance to the Utility Department.

In FY 2018 (2) Sr. Administrative Support Assistants were reassigned to Business Services Technicians and (.25) FTE was reallocated to Business License.

Finance Department Fees and Charges

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Business License - Gross receipts not exceeding \$25,000 - Gross receipts above \$25,000 but less than \$100,000 - Gross receipts of above \$100,000 Plus \$0.25 for every \$1,000 of gross receipts above \$100,000, up to a maximum fee of \$750.00 or \$1.25 for every regular employee or associate, whichever is higher - Application fee - Fee to cover costs incurred in obtaining criminal record check	13-27(a)(1) 13-22(a)(4) 13-22(a)(4)	1964 1964 1964 1964 10-01-16	\$15.00 \$25.00 \$0.25 \$30.00 \$17.00	\$15.00 \$25.00 \$0.25 \$30.00 \$17.00
Armed Guards and Security Guards Application or reapplication and testing: -Security guards -Armed guards Written or shooting retest The applicant shall pay a fee to cover costs incurred by the Department of Finance in obtaining the criminal record check required in section 13-49©	13-55(a)(1) 13-55(a)(1) 13-55(a)(2) 13-55(b)	10-01-13 10-01-13 12-2-1985 10-01-16	\$20.00 \$25.00 \$10.00 \$17.00	\$20.00 \$25.00 \$10.00 \$17.00
Solicitors and Canvassers Permit application -plus a Fee to cover costs incurred by the Department of Finance in the criminal record check required in section 13-229	13-228(b) 13--228(b)	05-07-07 10-01-16	\$20.00 \$17.00	\$20.00 \$17.00
Temporary Entertainment Application fee to cover the cost of the investigation Fees for a temporary business license under this division shall be determined in accordance with the fee schedule in section 13-27(a)(1)	13-292(b)	09-17-01	\$20.00	\$20.00
Temporary Special Events Special events license: \$5 cost per day for each vendor participating at the temporary special event, not to exceed a total of fifteen dollars (\$15.00) for each vendor	13-415(a)	09-17-01	\$5.00	\$5.00
Temporary Business Stands - Gross receipts not exceeding \$25,000 - Gross receipts above \$25,000 but less than \$100,000 - Gross receipts of above \$100,000 Plus \$0.25 for every \$1,000 of gross receipts above \$100,000, up to a maximum fee of \$750.00 or \$1.25 for every regular employee or associate, whichever is higher - Application fee	13-315 13-22(a)(4)	1964 1964	\$15.00 \$25.00 \$0.25 \$30.00	\$15.00 \$25.00 \$0.25 \$30.00
License to Manufacture or Wholesale or Retail or Permit Consumption of Alcoholic Beverages Type of License Applied For: (a) Manufacture malt liquor not in excess of 5% alcohol by weight (b) Manufacture intoxicating liquor in excess of 5% alcohol by weight (c) Wholesale malt liquor not in excess of 5% alcohol by weight (d) Wholesale intoxicating liquor in excess of 5% alcohol by weight (e) Retail malt liquor not in excess of 5% alcohol, by drink & light wine (including Sunday) (f) Retail sale of all kinds of intoxicating liquor by drink, including package	4-2(a)	03-01-04	\$350.00 \$750.00 \$150.00 \$375.00 \$75.00 \$450.00	\$350.00 \$750.00 \$150.00 \$375.00 \$75.00 \$450.00

Finance Department Fees and Charges

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
License to Manufacture or Wholesale or Retail or Permit Consumption of Alcoholic Beverages (continued)				
(g) Retail sale of all kinds of intoxicating liquor by drink on premises - Sunday only			\$300.00	\$300.00
(h) Retail sale of all kinds of intoxicating liquor by package only - Sunday only			\$300.00	\$300.00
(l) Retail malt liquor not in excess of 5% alcohol, by package only (including Sunday)			\$75.00	\$75.00
(j) Retail intoxicating liquor in excess of 5% alcohol, package only			\$150.00	\$150.00
(k) Permit consumption of intoxicating liquor on premises			\$300.00	\$300.00
(l) Microbrewery - \$7.50 per 100 barrels to maximum 5,000 barrels			\$375.00	\$375.00
(m) Sidewalk Cafe			no charge	no charge
(n) Picnic License			\$15.00	\$15.00
Alcoholic Beverages license				
Failure to submit a renewal application on or before May 1, a late charge shall be added to the renewal fee as follows:				
- May 2 to May 31	4-5(e)(1)	10-01-13	\$100.00	\$100.00
- June 1 to June 30	4-5(e)(2)	10-01-13	\$200.00	\$200.00
- July 1 and later	4-5(e)(3)	10-01-13	\$300.00	\$300.00
Dog, Cats and Other Animal License Fee				
There is hereby levied for each domestic cat or dog between the ages of three (3) months and twelve (12) months, and for each neutered domestic cat or dog of any age kept, harbored or owned within the city for any period of time not to exceed one (1) year	5-65(a)	09-18-00	\$5.00	\$5.00
There is hereby levied for each domestic cat or dog between the ages of three (3) months and twelve (12) months, and for each neutered domestic cat or dog of any age kept, harbored or owned within the city for any period greater than one (1) year, but not exceeding two (2) years	5-65(a)	09-18-00	\$10.00	\$10.00
There is hereby levied for each domestic cat or dog between the ages of three (3) months and twelve (12) months, and for each neutered domestic cat or dog of any age kept, harbored or owned within the city for any period greater than two (2) years, but not exceeding three (3) years	5-65(a)	09-18-00	\$15.00	\$15.00
There is hereby levied for each intact domestic cat or dog over the age of twelve (12) months kept, harbored or owned within the city for any period of time not to exceed one (1) year	5-65(b)	09-18-00	\$15.00	\$15.00
There is hereby levied for each intact domestic cat or dog over the age of twelve (12) months kept, harbored or owned within the city for any period greater than one (1) year, but not exceeding two (2) years	5-65(b)	09-18-00	\$30.00	\$30.00
There is hereby levied for each intact domestic cat or dog over the age of twelve (12) months kept, harbored or owned within the city for any period greater than two (2) years, but not exceeding three (3) years	5-65(b)	09-18-00	\$45.00	\$45.00

Finance Department Fees and Charges

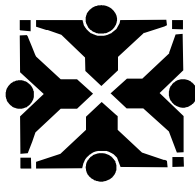
			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Motor Buses				
Annual fee for filing of application for each motor bus of a seating capacity of forty (40) passengers or less	28-30(a)	1964	\$50.00	\$50.00
Annual fee for filing of application for each motor bus or combination operated as a unit of a seating capacity of more than forty (40) passengers on the public streets and places of the city.	28-30(a)	1964	\$75.00	\$75.00
Public Transfer Businesses				
License tax for every person engaging in, operating or conducting a public transfer business or delivery business for one public transfer vehicle	28-58	1964	\$15.00	\$15.00
For each additional public transfer vehicle used in the business	28-58	1964	\$5.00	\$5.00
Taxicabs and Limousines				
Permit fee for any person, corporation or partnership to operate any vehicle for hire within the city limits of Columbia	28-113(C)	10-01-13	\$25.00	\$25.00
Criminal record check				
Fee to cover costs incurred in obtaining criminal record check	28-114	10-01-16	\$17.00	\$17.00
Food Inspection Fee				
Businesses selling/serving food or drink shall pay an annual fee	11-132			
- Gross receipts less than \$250,000			\$185.00	\$185.00
- Gross receipts between \$250,000 and \$750,000			\$260.00	\$260.00
- Gross receipts over \$750,000			\$480.00	\$480.00
Waste Haulers Permit				
Permit fee for any person to transport, haul, convey or carry on or over the streets of the City, any contents of privies or septic tanks, manure or unless licensed as a waste hauler	13-207		\$10 for 1st vehicle \$5/ each vehicle thereafter	\$10 for 1st vehicle \$5/ each vehicle thereafter
Junk Dealers License				
License fee for any person to construct, erect, operate or maintain any junkyard or to act as a junk dealer in the City.	11-180			
- Annual inspection fee with gross receipts of \$25,000 or less			\$100.00	\$100.00
- Over \$25,000			\$150.00	\$150.00
Pool Inspection Permit				
Every person owning, operating or maintaining a class A, B, C, E or F swimming pool in the City of Columbia shall obtain an annual permit per pool or spa permit for pools requiring seasonal inspections, and \$400 per pool or spa permit requiring annual inspections	11-278(A)			
- Seasonal			\$250.00	\$250.00
- Annual			\$400.00	\$400.00

Finance Department Fees and Charges

			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Food Inspection Fee for Nonprofit Organizations/Businesses Businesses selling/serving food or drink shall pay an annual food inspection fee - Gross receipts less than \$250,000 - Gross receipts between \$250,000 and \$750,000 - Gross receipts over \$750,000	11-132				
			\$185.00	\$185.00	
			\$260.00	\$260.00	
			\$480.00	\$480.00	
Alcoholic Beverage - Caterers permit (temporary location for liquor by drink) - Annual caterers permit	4-49 (o)		\$15.00	\$15.00	
	4-51 (a)		\$500 for maximum of 50 functions	\$500 for maximum of 50 functions	
	4-51(b)		\$1,000 unlimited	\$1,000 unlimited	
Tattoo Establishment Permit					
Annual tattoo establishment inspection fee	11-362		\$150	\$150	
Chauffer/Taxi Driver permit & Transportation Network Operator Permit					
*The MO Dept. of Revenue will assume regulating these companies and drivers effective August 2017					
Permit fee for any person to drive a vehicle for hire within the City limits of Columbia	28-113 (c)	10-01-16	\$20.00	\$0.00	08-01-17
Permit fee for any person to drive a vehicle for the Transportation Network Application Company	28-133(b)	10-01-16	\$20.00	\$0.00	08-01-17

Human Resources

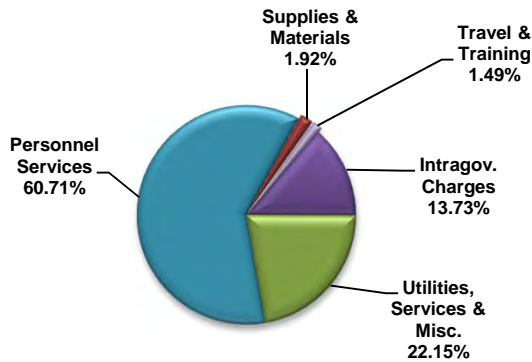
(General Fund)



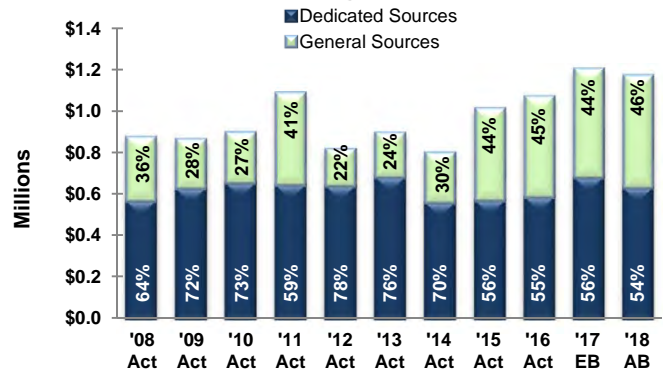
City of Columbia
Columbia, Missouri

Human Resources

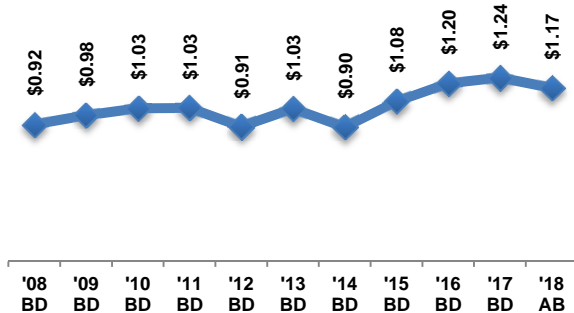
FY 2018 Total Expenditures By Category



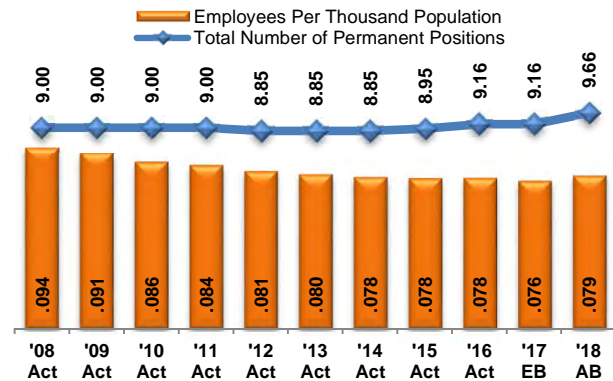
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$660,794	\$699,631	\$675,636	\$709,678	\$10,047	1.4%
Supplies & Materials	\$17,744	\$22,440	\$20,475	\$22,440	\$0	0.0%
Travel & Training	\$7,939	\$17,407	\$16,000	\$17,407	\$0	0.0%
Intragov. Charges	\$202,458	\$233,801	\$233,801	\$160,492	(\$73,309)	(31.4%)
Utilities, Services & Misc.	\$179,674	\$264,735	\$256,500	\$258,881	(\$5,854)	(2.2%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,068,609	\$1,238,014	\$1,202,412	\$1,168,898	(\$69,116)	(5.6%)
Operating Expenses	\$1,068,609	\$1,238,014	\$1,202,412	\$1,168,898	(\$69,116)	(5.6%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$1,068,609	\$1,238,014	\$1,202,412	\$1,168,898	(\$69,116)	(5.6%)

Funding Sources (Where the Money Comes From)

Other Local Revenues	\$304	\$0	\$0	\$0	\$0	
Intragov. Revenues (G&A Fees)	\$582,257	\$677,647	\$677,647	\$627,689	(\$49,958)	(7.4%)
Dedicated Sources	\$582,561	\$677,647	\$677,647	\$627,689	(\$49,958)	(7.4%)
General Sources	\$486,048	\$560,367	\$524,765	\$541,209	(\$19,158)	(3.4%)
Total Funding Sources	\$1,068,609	\$1,238,014	\$1,202,412	\$1,168,898	(\$69,116)	(5.6%)

Description

The Human Resources Department is committed to operational excellence, and helping the City of Columbia provide the best possible service to all customers (employees and citizens) through our people by recruiting, training and retaining a diverse, customer-oriented and high performing workforce. Core services include recruitment, training and development, compensation and classification, benefits administration, wellness, employee relations, compliance and customer service.

Department Objectives

Assist all departments in creating an environment that supports engaged, high performing employees, enable the City to recruit, retain and compete for talent, and ensure retention of institutional knowledge to support the Operational Excellence Strategic Priority. Develop and maintain classification, compensation and benefits strategy. Create and deliver training and development opportunities that improve capacity and leadership. Foster an environment that allows employees to make decisions about their jobs and take responsibility for their results. Seek innovative ways to recognize high performing employees. Assist all departments to comply with federal, state and City employment laws, ordinances, policies and procedures.

Highlights / Significant Changes

- Implemented a new classification, compensation and benefits strategy in FY 2014. For FY 2018, maintenance and review of the entire plan was completed by reviewing the final group of classifications. Eight (8) reorganization requests, market rates, the Consumer Price Index, internal equity and compression were also reviewed. The system is intended to maintain a total compensation system that is internally fair and externally competitive, and support the strategic outcome of increasing employee engagement and satisfaction.
- Managed and participated in labor negotiations with five recognized labor groups.
- Managed veteran's on-the-job training program and successfully completed unannounced audit with zero deficiencies.
- Led city-wide team to implement the new MUNIS software training module.
- Trained departments and management on FLSA regulations related to overtime eligibility.

Highlights / Significant Changes continued

- Conducted fifth annual HR customer service survey.
- Updated drug and alcohol policy to meet Federal Railroad Administration (FRA) regulation changes.
- Facilitate Third Party Examiners testing program under the state Commercial Driver's License (CDL) program, and coordinate the licensing program with state regulators. The City of Columbia is the only municipal third party examiner in Missouri and currently has three certified examiners.
- Adds (0.5 FTE) Human Resources Technician in FY 2018 to address capacity issues for increased payroll setup and documentation, employee record administration requirements, and maintenance of the performance management system.

Strategic Priority: Operational Excellence - Increase City employee engagement and satisfaction

- Recruitment, selection and retention efforts are priorities.
- Continue STAR training for supervisors to cultivate a learning culture to improve employee job performance and leadership skills. The fifth cohort of STAR participants started the 22 month training in April, 2017.
- Continue Leadership Advancement for Devoted and Dedicated Employees Ready to Supervise (LADDERS) training program to develop leaders within our organization, preparing them to promote to supervisory roles. The fourth cohort of LADDERS participants began in October 2016 and the fifth cohort started in April 2017.
- In calendar year 2016 Employee Wellness implemented the City's first formal wellness incentive program to encourage employees to develop healthy habits and establish a medical home. 466 employees participated in the program and 86 employees successfully completed the program. The program continues a second year in 2017.
- Employee Wellness partnered with the University of Missouri Extension to implement a financial literacy training program. 122 employees were trained in the first 9 months of FY 2017.
- Completed a review and consolidation of Administrative Rules (Supplement to Chapter 19) into one indexed document.
- Continue to implement Human Resources Department strategic plan that supports citywide strategic priorities.

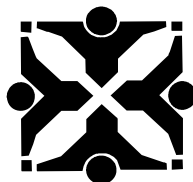
Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
4606 - Asst Director, Human Resources	0.66	0.66	0.66	0.66	
4605 - Human Resources Manager	0.50	0.50	0.50	0.50	
4604 - Director, Human Resources	0.75	0.75	0.75	0.75	
4603 - Human Resources Coordinator	1.00	1.00	1.00	1.00	
4601 - Human Resources Analyst	0.75	0.75	0.75	0.75	
4600 - Human Resources Specialist	2.00	2.00	2.00	2.00	
1403 - Lead Human Resources Tech	0.50	0.50	0.50	0.50	
1402 - Human Resources Technician ^	1.00	1.00	1.00	1.50	0.50
1006 - Sr. Administrative Supp. Asst.	2.00	2.00	2.00	2.00	
Total Personnel	9.16	9.16	9.16	9.66	0.50
Permanent Full-Time	9.16	9.16	9.16	9.66	0.50
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.16	9.16	9.16	9.66	0.50

^ In FY 2018 one 0.50 FTE HR Technician position was added to address capacity issues for increased payroll setup and documentation, employee record administration requirements, and maintenance of the performance management system. The other 0.50 FTE of this position was added to the Employee Benefit Fund budget.

Law Department

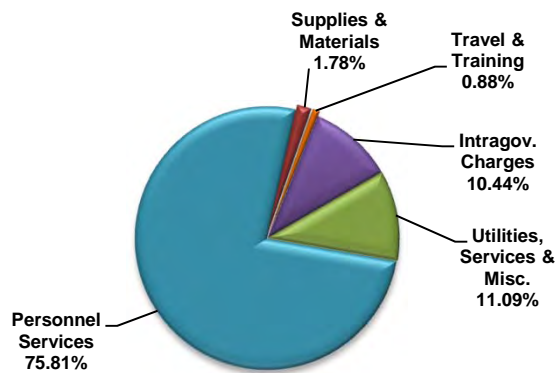
(General Fund)



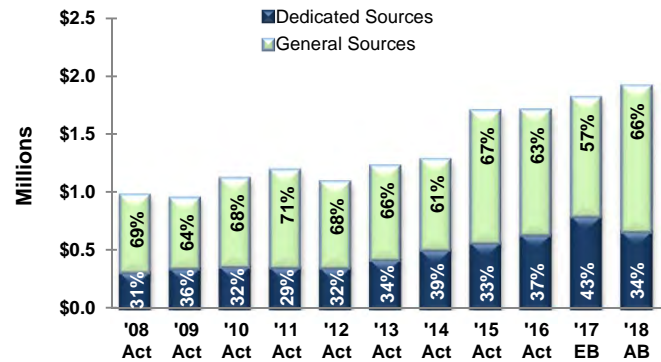
City of Columbia
Columbia, Missouri

Law Department - Summary

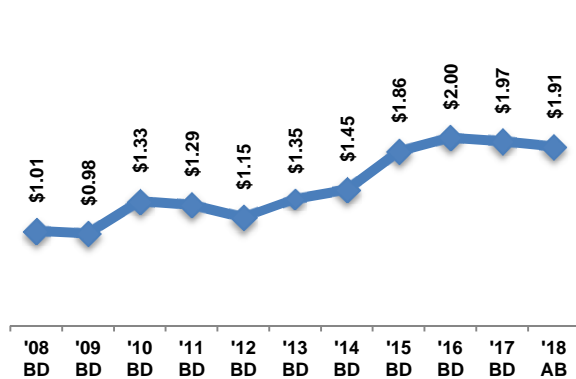
FY 2018 Total Expenditures By Category



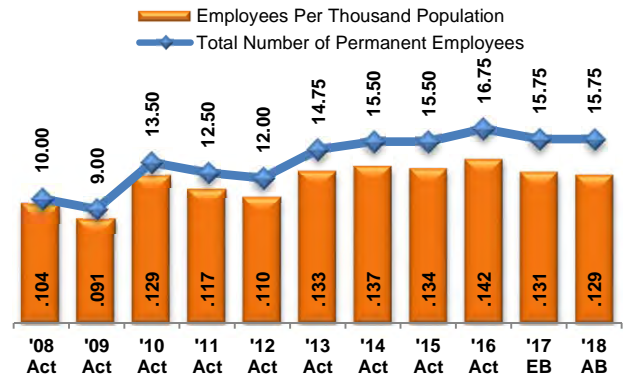
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$1,313,410	\$1,486,304	\$1,343,593	\$1,447,554	(\$38,750)	(2.6%)
Supplies & Materials	\$30,123	\$34,950	\$31,400	\$33,950	(\$1,000)	(2.9%)
Travel & Training	\$20,381	\$16,860	\$16,860	\$16,860	\$0	0.0%
Intragov. Charges	\$196,999	\$211,817	\$211,817	\$199,421	(\$12,396)	(5.9%)
Utilities, Services & Misc.	\$141,612	\$215,231	\$206,528	\$211,731	(\$3,500)	(1.6%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,702,525	\$1,965,162	\$1,810,198	\$1,909,516	(\$55,646)	(2.8%)
Operating Expenses	\$1,702,525	\$1,965,162	\$1,810,198	\$1,909,516	(\$55,646)	(2.8%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$1,702,525	\$1,965,162	\$1,810,198	\$1,909,516	(\$55,646)	(2.8%)

Funding Sources (Where the Money Comes From)

Transfers	\$11,188	\$14,500	\$14,500	\$14,500	\$0	0.0%
Other Local Revenues	\$109	\$0	\$0	\$0	\$0	
Intragov. Revenues (G&A Fees)	\$617,078	\$770,247	\$770,247	\$640,214	(\$130,033)	(16.9%)
Dedicated Sources	\$628,375	\$784,747	\$784,747	\$654,714	(\$130,033)	(16.6%)
General Sources	\$1,074,150	\$1,180,415	\$1,025,451	\$1,254,802	\$74,387	6.3%
Total Funding Sources	\$1,702,525	\$1,965,162	\$1,810,198	\$1,909,516	(\$55,646)	(2.8%)

Description

The Law Department is charged with managing all litigation in which the City is a party or interested, prosecuting municipal ordinance violations, drafting legislation, approving as to form all contracts, deeds, bonds and other documents signed in the name of the city, serving as the American with Disabilities Act (ADA) Coordinator and human rights investigator, providing primary staff support for the Citizen Police Review Board, Disabilities Commission and Commission on Human Rights, and advising the City Council, City boards and commissions, City Manager, and department directors on legal matters. The City Counselor is the director of the Department, which is composed of two divisions: the Counselor Division (Civil) and the Prosecution Division.

Department Objectives

The mission of the Law Department is to give timely, practical advice on legal questions affecting the City's interest and to represent the interests of the City in legal matters and proceedings with integrity, professionalism and efficiency. The Law Department's primary objective is to assist the City Council, Manager and City departments in setting and meeting their objectives by providing accurate and high-quality legal support services.

Highlights / Significant Changes

- The FY 2018 budget does not reflect any significant operational or budgetary changes from FY 2017. For purposes of historical reference, recent changes in departmental structure are reflected in the bullets to the right.

Highlights / Significant Changes (cont.)

- In FY 2015, the resource for posting the code of ordinances on the city's website was transitioned from CodeMaster to Municode OrdBank to create a permanent, online collection of previous ordinances. In FY 2016, additional historical references and original ordinances were linked electronically in the current Code for ease of research and comparison. The enactment of a Unified Development Code to replace the City's subdivision and zoning chapters of the City Code in FY 2017 resulted in significant costs to create a code supplement. The additional cost for this added service is reflected in the Supplies and Materials category.
- Since 2015, the Utilities, Services and Miscellaneous category in the budget reflects additional expenses related to litigation filed by the City in FY 2015 against Spectra Communications, d/b/a CenturyLink, et al. related to recoupment of alleged underpayment of business license taxes.
- The FY 2016 budget reflected the addition of a Paralegal position and reclassification of the existing paralegal position to Assistant to the City Counselor. The new Paralegal position was not filled until FY 2017 and is responsible for case management for all City claims involving litigation (except workers' compensation) and assists with discovery processes and preparation of legal documents. The Paralegal coordinates activities with Risk Management on liability claims and serves as a point of contact for outside legal counsel.
- In FY 2018, the Law Department's budget will decrease \$55,646 or 2.8%. The largest decrease (\$38,750) is in the personnel services area and is due to employee turnover and lower health insurance costs.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Counselor (Civil)	9.75	9.75	9.75	9.75	
Prosecution	7.00	6.00	6.00	6.00	
Total Personnel	16.75	15.75	15.75	15.75	
Permanent Full-Time	15.25	14.25	14.25	14.25	
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	16.75	15.75	15.75	15.75	

Law Department

Budget Detail by Divisions

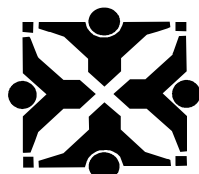
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Counselor (Civil):						
Personnel Services	\$874,633	\$994,516	\$905,808	\$1,002,071	\$7,555	0.8%
Supplies and Materials	\$24,208	\$24,450	\$22,250	\$22,950	(\$1,500)	(6.1%)
Travel and Training	\$12,891	\$12,140	\$12,140	\$12,140	\$0	0.0%
Intragovernmental Charges	\$105,952	\$112,078	\$112,078	\$114,044	\$1,966	1.8%
Utilities, Services, & Misc.	\$124,967	\$190,512	\$185,847	\$187,012	(\$3,500)	(1.8%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,142,651	\$1,333,696	\$1,238,123	\$1,338,217	\$4,521	0.3%
Prosecution:						
Personnel Services	\$438,777	\$491,788	\$437,785	\$445,483	(\$46,305)	(9.4%)
Supplies and Materials	\$5,915	\$10,500	\$9,150	\$11,000	\$500	4.8%
Travel and Training	\$7,490	\$4,720	\$4,720	\$4,720	\$0	0.0%
Intragovernmental Charges	\$91,047	\$99,739	\$99,739	\$85,377	(\$14,362)	(14.4%)
Utilities, Services, & Misc.	\$16,645	\$24,719	\$20,681	\$24,719	\$0	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$559,874	\$631,466	\$572,075	\$571,299	(\$60,167)	(9.5%)
Total Department						
Personnel Services	\$1,313,410	\$1,486,304	\$1,343,593	\$1,447,554	(\$38,750)	(2.6%)
Supplies and Materials	\$30,123	\$34,950	\$31,400	\$33,950	(\$1,000)	(2.9%)
Travel and Training	\$20,381	\$16,860	\$16,860	\$16,860	\$0	0.0%
Intragovernmental Charges	\$196,999	\$211,817	\$211,817	\$199,421	(\$12,396)	(5.9%)
Utilities, Services, & Misc.	\$141,612	\$215,231	\$206,528	\$211,731	(\$3,500)	(1.6%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,702,525	\$1,965,162	\$1,810,198	\$1,909,516	(\$55,646)	(2.8%)

Authorized Personnel by Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Counselor (Civil):					
3410 - City Counselor	1.00	1.00	1.00	1.00	
3408 - Deputy City Counselor	1.00	1.00	1.00	1.00	
3301 - Assistant City Counselor	4.75	4.75	4.75	4.75	
3295 - Assistant to City Counselor	1.00	1.00	1.00	1.00	
3290 - Paralegal	1.00	1.00	1.00	1.00	
1006 - Sr. Administrative Supp Asst.	1.00	1.00	1.00	1.00	
Total Personnel	9.75	9.75	9.75	9.75	
Permanent Full-Time	8.25	8.25	8.25	8.25	
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	9.75	9.75	9.75	9.75	
Prosecution:					
3301 - Assistant City Counselor +	2.00	1.00	1.00	1.00	
3300 - City Prosecutor	1.00	1.00	1.00	1.00	
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Sr. Administrative Supp Asst.	3.00	3.00	3.00	3.00	
Total Personnel	7.00	6.00	6.00	6.00	
Permanent Full-Time	7.00	6.00	6.00	6.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.00	6.00	6.00	6.00	
Total Department					
Permanent Full-Time	15.25	14.25	14.25	14.25	
Permanent Part-Time	1.50	1.50	1.50	1.50	
Total Permanent	16.75	15.75	15.75	15.75	

+ Due to budget constraints, a vacant Assistant City Counselor position was eliminated in FY 2017.

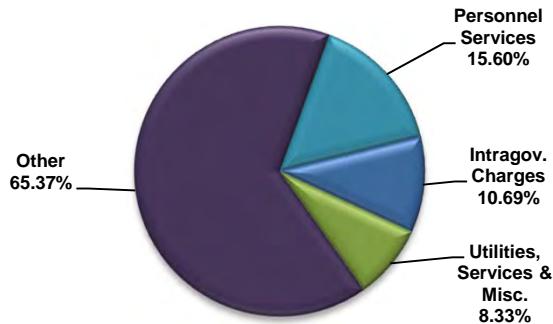
City General Non-Departmental Expenditures (General Fund)



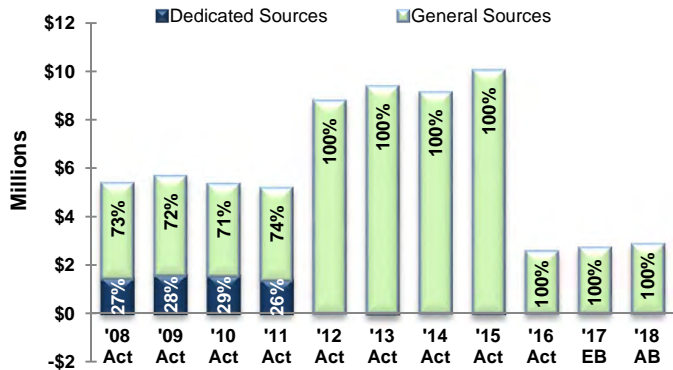
City of Columbia
Columbia, Missouri

City General - Non-Departmental Expenses

FY 2018 Total Expenditures By Category

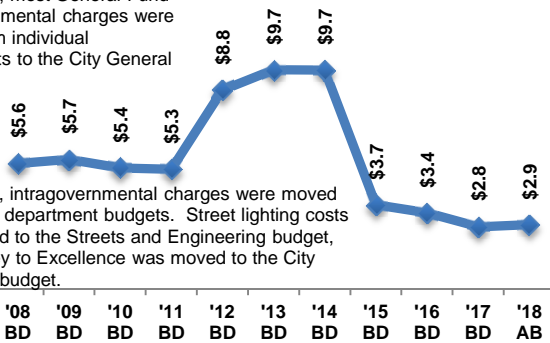


Funding Sources



Budgeted Expenditures (in Millions)

In FY 2012, most General Fund intragovernmental charges were moved from individual departments to the City General budget.



In FY 2015, intragovernmental charges were moved back to the department budgets. Street lighting costs were moved to the Streets and Engineering budget, and Journey to Excellence was moved to the City Manager's budget.

Permanent Positions

There are no personnel assigned to this department.

Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$6,375	\$345,654	\$345,654	\$445,060	\$99,406	28.8%
Supplies & Materials	\$0	\$0	\$1,215	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$241,478	\$263,144	\$263,144	\$304,907	\$41,763	15.9%
Utilities, Services & Misc.	\$24,803	\$279,778	\$229,778	\$237,751	(\$42,027)	(15.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$2,282,132	\$1,876,117	\$1,876,117	\$1,864,762	(\$11,355)	(0.6%)
Total	\$2,554,788	\$2,764,693	\$2,715,908	\$2,852,480	\$87,787	3.2%
Operating Expenses	\$272,656	\$888,576	\$839,791	\$987,718	\$99,142	11.2%
Non-Operating Expenses	\$2,282,132	\$1,876,117	\$1,876,117	\$1,864,762	(\$11,355)	(0.6%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$2,554,788	\$2,764,693	\$2,715,908	\$2,852,480	\$87,787	3.2%

Funding Sources (Where the Money Comes From)

Other Local Revenues	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$0	\$0	\$0	\$0	\$0	
General Sources	\$2,554,788	\$2,764,693	\$2,715,908	\$2,852,480	\$87,787	3.2%
Total Funding Sources	\$2,554,788	\$2,764,693	\$2,715,908	\$2,852,480	\$87,787	3.2%

City General - Non-Departmental Expenses

110085xx

Description

City General is the part of the general fund budget where non-departmental expenditures are located. These include various subsidies and transfers as well as other items which are not related to a specific department.

Highlights / Significant Changes

- The Recreation Services subsidy remains at the same level for FY 2018
- There is an increase budgeted in Miscellaneous Programmed expenditures to help pay for costs related to accrued vacation and floating holidays when long term general fund employees retire. These funds will be transferred to various general fund departments as needed during the fiscal year.
- There is an increase in intragovernmental charges as the Contact Center will continue to take over the handling of phone calls for several general fund departments in FY 2018.

Department Objectives

- Council Reserve of \$91,000 has been set aside for the Council to allocate during the fiscal year.
- Contingency of \$20,155 has been budgeted.
- Transfers to the special obligation debt service funds reflect the debt assessed to the General Fund for the purchase and improvement to the Health Facility and the construction, expansion, renovation, and equipping of the downtown government center. These transfers will continue until FY 2028 when the debt will be paid off.

Subsidies, Transfers, and Other (Detail)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
SUBSIDIES:						
Recreation Services	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910	\$0	0.0%
TRANSFERS:						
2006B S.O. Bond Fund	\$148,188	\$0	\$0	\$0	\$0	
2008B S.O. Bond Fund	\$727,572	\$0	\$0	\$0	\$0	
2016B S.O. Bond Fund	\$242,524	\$707,352	\$707,352	\$702,852	(\$4,500)	
Capital Projects Fund	\$1,938	\$0	\$0	\$0	\$0	
Contributions	\$0	\$6,855	\$6,855	\$0	(\$6,855)	(100.0%)
Total Transfers	\$1,120,222	\$714,207	\$714,207	\$702,852	(\$11,355)	(1.6%)
OTHER:						
Miscellaneous Nonprogrammed	\$2,136	\$457,312	\$408,527	\$541,656	\$84,344	18.4%
Health Facility - Condo Assoc.	\$28,726	\$30,000	\$30,000	\$30,000	\$0	0.0%
Leadership for Perform. Excellence	\$316	\$0	\$0	\$0	\$0	
Council Reserve	\$0	\$38,120	\$38,120	\$91,000	\$52,880	138.7%
Contingency	\$0	\$100,000	\$100,000	\$20,155	(\$79,845)	(79.8%)
Intragovernmental Charges	\$241,478	\$263,144	\$263,144	\$304,907	\$41,763	15.9%
Total Other	\$272,656	\$888,576	\$839,791	\$987,718	\$99,142	11.2%
Total City General	\$2,554,788	\$2,764,693	\$2,715,908	\$2,852,480	\$87,787	3.2%

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
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There are no personnel assigned to this budget.

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Public Works - Administration

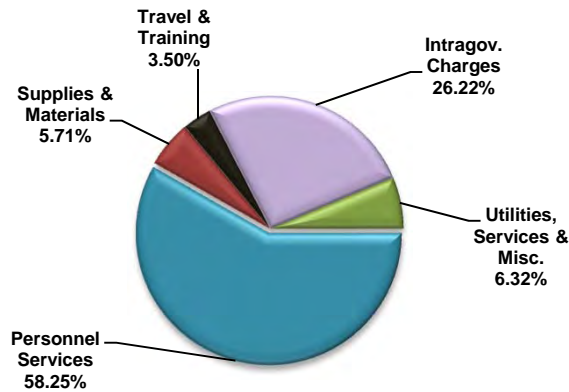
(General Fund)



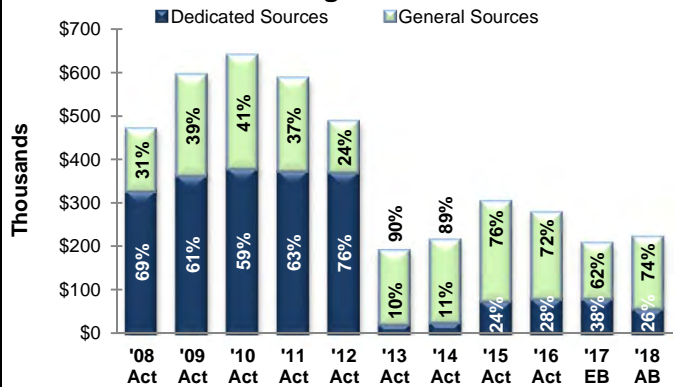
City of Columbia
Columbia, Missouri

Public Works - Administration

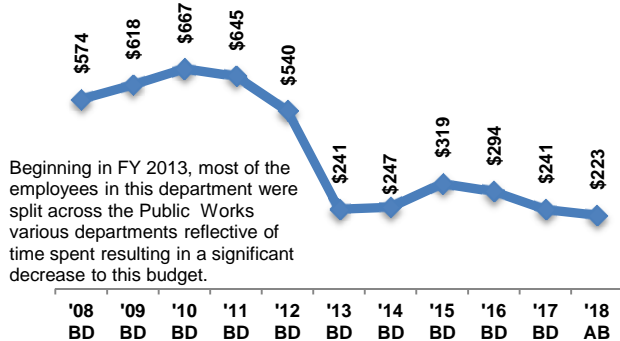
FY 2018 Total Expenditures By Category



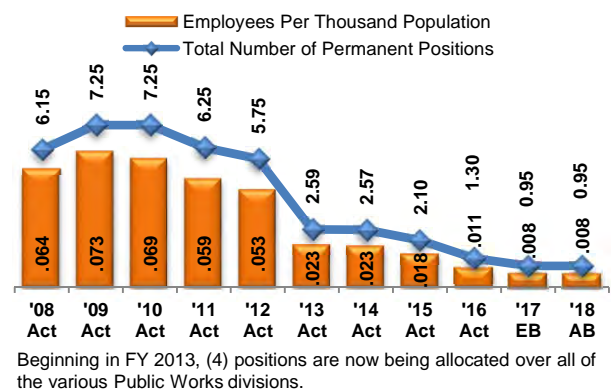
Funding Sources



Budgeted Expenditure History (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$135,532	\$128,649	\$104,612	\$129,692	\$1,043	0.8%
Supplies & Materials	\$10,944	\$12,510	\$8,590	\$12,710	\$200	1.6%
Travel & Training	\$7,741	\$7,800	\$7,000	\$7,800	\$0	0.0%
Intragov. Charges	\$106,774	\$77,311	\$77,311	\$58,372	(\$18,939)	(24.5%)
Utilities, Services & Misc.	\$17,686	\$14,260	\$10,732	\$14,060	(\$200)	(1.4%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$278,677	\$240,530	\$208,245	\$222,634	(\$17,896)	(7.4%)
Operating Expenses	\$278,677	\$240,530	\$208,245	\$222,634	(\$17,896)	(7.4%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$278,677	\$240,530	\$208,245	\$222,634	(\$17,896)	(7.4%)

Funding Sources (Where the Money Comes From)

Other Local Revenues	\$1,122	\$0	\$10,363	\$0	\$0	
Intragov. Revenues (G&A Fees)	\$77,135	\$69,332	\$69,332	\$56,844	(\$12,488)	(18.0%)
Dedicated Sources	\$78,257	\$69,332	\$79,695	\$56,844	(\$12,488)	(18.0%)
General Sources	\$200,420	\$171,198	\$128,550	\$165,790	(\$5,408)	(3.2%)
Total Funding Sources	\$278,677	\$240,530	\$208,245	\$222,634	(\$17,896)	(7.4%)

Description

The Administration section provides management of all divisions and functions of the Department including Transportation, Streets & Engineering, Parking, Traffic & Parking Enforcement, Custodial & Maintenance Services, Fleet Operations, Public Improvements, and Right-of-Way acquisition.

Highlights / Significant Changes

- There are no significant changes in FY 2018. The budget reflects an overall decrease of \$17,896 or 7.4% primarily due to lower intragovernmental charges as several of the internal service funds budgets were cut this year.

Department Objectives

- Continue to assist with the transition of the Columbia Regional Airport moving from the Public Works department to Economic Development.
- Assist the Columbia Police Department with administration of their contract for design services and construction of a new north precinct/municipal service center in the Auburn Hills Subdivision.
- Assist the Columbia Fire Department with administration of their contract for design services and construction of the remodel of Fire Stations 4, 5, 6, Training Facility and the construction of a new standalone facility.

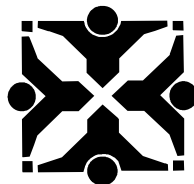
Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
6204 - Financial Analyst	0.10	0.10	0.10	0.10	
5901 - Director of Public Works	0.15	0.15	0.15	0.15	
5800 - Asst. to the PW Director +	0.20	0.15	0.15	0.15	
1007 - Administrative Supervisor +	0.35	0.25	0.25	0.25	
1006 - Senior Admin. Support Asst. +	0.50	0.30	0.30	0.30	
Total Personnel	1.30	0.95	0.95	0.95	
Permanent Full-Time	1.30	0.95	0.95	0.95	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.30	0.95	0.95	0.95	

+ In FY 2017, positions were reallocated to Parking Fund as part of the reorganization that moved Airport out from the Public Works Department and under Economic Development.

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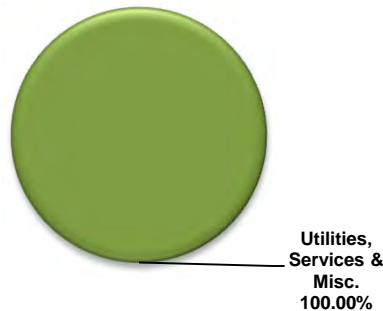
Capital Projects Fund - Other General Government Projects



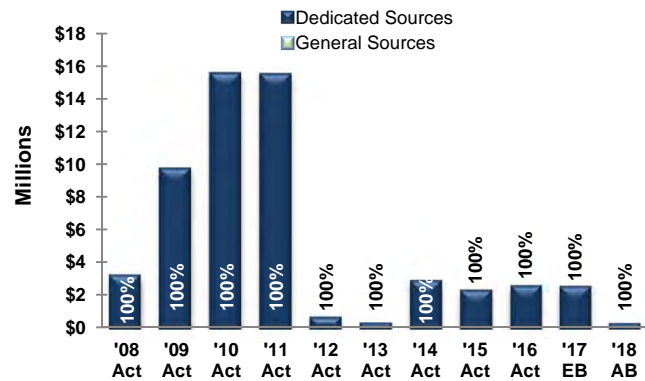
City of Columbia
Columbia, Missouri

Capital Projects Fund - Other General Government Projects

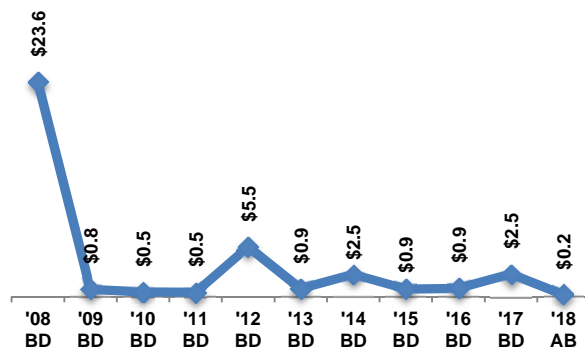
FY 2018 Total Expenditures By Category



Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions

There are no personnel assigned to this department.

Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$28,238	\$0	\$0	\$0	\$0	
Supplies & Materials	\$12,365	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$1,921,320	\$1,404,158	\$1,404,158	\$225,000	(\$1,179,158)	(84.0%)
Capital	\$0	\$1,100,000	\$1,100,000	\$0	(\$1,100,000)	(100.0%)
Other	\$577,409	\$0	\$0	\$0	\$0	
Total	\$2,539,332	\$2,504,158	\$2,504,158	\$225,000	(\$2,279,158)	(91.0%)
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$2,539,332	\$2,504,158	\$2,504,158	\$225,000	(\$2,279,158)	(91.0%)
Total Expenses	\$2,539,332	\$2,504,158	\$2,504,158	\$225,000	(\$2,279,158)	(91.0%)

Funding Sources (Where the Money Comes From)

Other Local Revenue	\$0	\$0	\$0	\$0	\$0	
Operating Transfers	\$935,000	\$1,175,000	\$1,175,000	\$225,000	(\$950,000)	(80.9%)
Use of Existing Resources	\$1,604,332	\$1,329,158	\$1,329,158	\$0	(\$1,329,158)	(100.0%)
Dedicated Sources	\$2,539,332	\$2,504,158	\$2,504,158	\$225,000	(\$2,279,158)	(91.0%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$2,539,332	\$2,504,158	\$2,504,158	\$225,000	(\$2,279,158)	(91.0%)

Capital Projects Fund - Other General Government Projects

44008810

Major Projects

- Downtown Special Projects - \$20,000
- Continued funding for Pub Buildings Major Renovation.
- Continued funding for Walton Building.
- Contingency funds - \$100,000

Fiscal Impact

- The only projects budgeted for FY 2018 are annual projects. Funds will be accumulated in these projects until specific projects are identified and funded.

Authorized Personnel

Actual
FY 2016

Adj. Budget
FY 2017

Estimated
FY 2017

Adopted
FY 2018

Position
Changes

There are no personnel assigned to this budget.

Other General Government

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Other General Govt								
1 Adopt A Spot - 00100 [ID: 7]							2009	2009
Total								
2 Contingency 40138 [ID: 518]								
Gen Fd/PI	\$100,000	\$100,000	\$100,000					
Total	\$100,000	\$100,000	\$100,000					
3 Downtown Special Projects 00140 [ID: 519]								
Gen Fd/PI	\$20,000	\$20,000	\$20,000					
Total	\$20,000	\$20,000	\$20,000					
4 Grissum Fuel Site upgrades - FL001 [ID: 527]							1999	2008
Total								
5 Pub Bldgs Major Maint Ren 00021 [ID: 514]								
Gen Fd/PI	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000			
Total	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000			
6 CID Gateway project - 00680 [ID: 2007]							2017	2019
Unfunded		\$662,000						
Total		\$662,000						
7 Enterprise Resource Group Software COFERS- 00476 [ID: 1397]							2011	2012
Total								
8 Grissum Building Renovations 00659 [ID: 1821]							2017	2019
Cap Imp S Tax - 2015 Ballot		\$4,000,000						
Total		\$4,000,000						
9 Walton Bldg Cap Improv 00587 [ID: 1846]							2015	2015
CVB	\$30,000	\$15,000	\$15,000	\$15,000	\$15,000			
Total	\$30,000	\$15,000	\$15,000	\$15,000	\$15,000			
10 Addl Salt Storage Bldg (Mun Serv Center S) - 00632 [ID: 1831]							2021	2023
Cap Imp S Tax - 2015 Ballot				\$600,000		\$2,140,000		
Total				\$600,000		\$2,140,000		
11 Garage and fueling station (Mun Serv Center S) [ID: 1832]							2016	2025
Cap Imp S Tax - 2015 Ballot						\$2,000,000		
Total						\$2,000,000		

Other General Government Funding Source Summary

Cap Imp S Tax - 2015 Ballot		\$4,000,000		\$600,000		\$4,140,000
CVB	\$30,000	\$15,000	\$15,000	\$15,000	\$15,000	
Gen Fd/PI	\$195,000	\$195,000	\$195,000	\$75,000	\$75,000	
New Funding	\$225,000	\$4,210,000	\$210,000	\$690,000	\$90,000	\$4,140,000
Unfunded		\$662,000				
Unfunded		\$662,000				\$0
Total	\$225,000	\$4,872,000	\$210,000	\$690,000	\$90,000	\$4,140,000

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

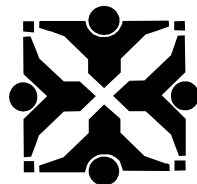
General Government Debt -

2016B Special Obligation Improvement Bonds

Robert M. Lemone Trust

Missouri Transportation Finance Corporation

(Debt Service Funds)



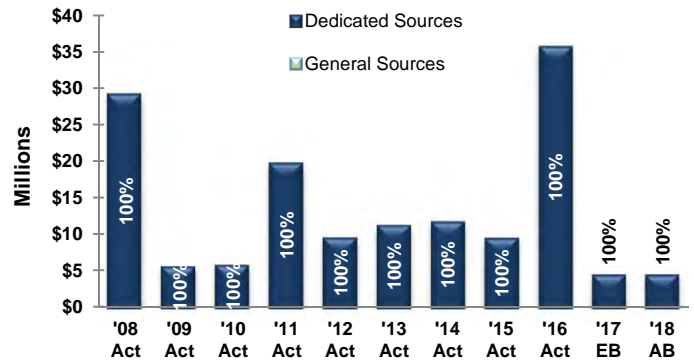
City of Columbia
Columbia, Missouri

General Government Debt - Debt Service Funds

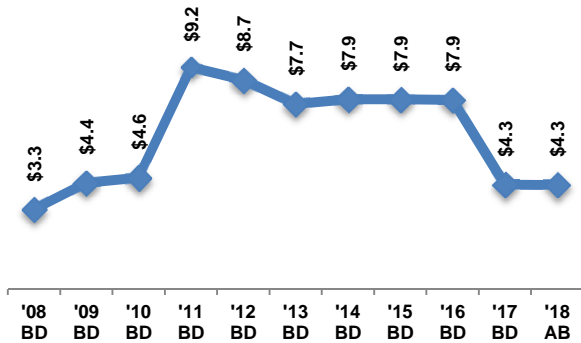
FY 2018 Total Expenditures By Category



Funding Sources



Budgeted Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$601,417	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$34,974,865	\$4,343,232	\$4,343,232	\$4,338,732	(\$4,500)	(0.1%)
Total	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(\$4,500)	(0.1%)
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(\$4,500)	(0.1%)
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(\$4,500)	(0.1%)

Funding Sources (Where the Money Comes From)

Lease/Bond Proceeds	\$19,279,838	\$0	\$0	\$0	\$0	
Interest Revenue	\$102,692	\$122,456	\$122,456	\$122,456	\$0	0.0%
Other Local Revenues	\$1,755,731	\$1,257,494	\$1,257,494	\$1,257,494	\$0	0.0%
Operating Transfers	\$9,119,704	\$2,817,713	\$2,817,713	\$2,798,797	(\$18,916)	(0.7%)
Use of Fund Balance	\$5,318,317	\$145,569	\$145,569	\$159,985	\$14,416	9.9%
Less: Amt. Added to Fund Balance	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(\$4,500)	(0.1%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$35,576,282	\$4,343,232	\$4,343,232	\$4,338,732	(\$4,500)	(0.1%)

Description

Debt Service Funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special obligation bond principal and interest when the government is obligated in some manner for the payment. The City currently has three debt service funds.

2016B Special Obligation Improvement Bonds

This fund is used to accumulate monies for payment of Series 2016B \$26,795,000, 4.3% Special Obligation Bonds with semi-annual installments of principal plus interest until maturity in 2028. Financing is to be provided by property tax and lease payments from enterprise funds. These bonds were used for the purchase and improvement of the Health Facility and Construction, expansion, renovation, and equipping the downtown government center. These bonds will be paid off in FY 2028.

The 2008B SO Bonds were refinanced in FY 2016 resulting in a savings of \$4,640,040 over the next thirteen years (average \$355,000/yr).

Missouri Transportation Finance Corporation Loan

This fund accumulates monies for payment of the \$8.2 million, 3.92% loan for improvements to the Stadium Boulevard Corridor from Broadway to I-70. Financing is to be provided by TDD sales tax revenue. This loan will be paid off in FY 2022.

Robert M. Lemone Trust

This fund is used to accumulate monies for payment of the loans for the purchase and renovation of 2810 Lemone Industrial Blvd. (the IBM building). The City assumed the obligation to pay these loans December 31, 2010. Financing is to be provided by sales tax revenue in the Public Improvement Fund and building lease payments. This loan will be paid off in FY 2020.

Authorized Personnel

<u>Actual FY 2016</u>	<u>Adj. Budget FY 2017</u>	<u>Estimated FY 2017</u>	<u>Adopted FY 2018</u>	<u>Position Changes</u>
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There are no personnel assigned to this budget.

Debt Service Funds - Detail

Mo Trans Finance Corp (Fund 3110)

Missouri Transportation Finance Corp Loan (Interest rate: 3.92%)

Original Issue - \$8,200,000

Balance As of 9/30/2017 - \$4,021,482

Maturity date - 3/1/2022

Ordinance #20001 authorized a direct loan agreement with the Missouri Transportation Finance Corp for improvements to the Stadium Boulevard Corridor from Broadway to I-70. \$2.5 million of the loan was obtained during FY 2012 with the balance of \$5.7 million to be received 10/1/2012.

Year	Principal Requirements	Interest Requirements	Total Requirements
2018	\$834,006	\$149,470	\$983,476
2019	\$867,020	\$116,456	\$983,476
2020	\$901,086	\$82,390	\$983,476
2021	\$937,009	\$46,467	\$983,476
2022	\$482,361	\$9,376	\$491,737
Total	\$4,021,482	\$404,159	\$4,425,641

Lemone Trust Fund (Fund 3100)

Special Obligation Bonds - Robert M. Lemone Trust

12/28/10 (2810 Lemone Industrial Blvd. - IBM Building (interest Rate: 6.00%))

Original Issues - \$9,229,723

Balance As of 9/30/2017 - \$3,526,715

Maturity Date - 10/1/2020

On 12/28/10 the City received title to property at 2810 Lemone Industrial Blvd. and assumed the obligation to pay the seller's loan of \$2,550,000 to CAJF (Columbia Area Jobs Foundation) as well as a second loan in the amount of \$9,229,723. The debt is to be repaid by monthly lease payments for the building.

Year	Principal Requirements	Interest Requirements	Total Requirements
2018	\$1,072,649	\$184,845	\$1,257,494
2019	\$1,139,752	\$117,742	\$1,257,494
2020	\$1,210,912	\$46,581	\$1,257,493
2021	\$103,402	\$0	\$103,402
Total	\$3,526,715	\$349,168	\$3,875,883

Debt Service Funds - Detail

Lemone Trust Fund (Fund 3100)

Special Obligation Bonds - Robert M. Lemone Trust

12/28/10 (2810 Lemone Industrial Blvd. - IBM Building (interest Rate: 5.25%))

Original Issues - \$2,550,000

Balance As of 9/30/2017 - \$1,001,964

Maturity Date - 1/1/2021

On 12/28/10 the City received title to property at 2810 Lemone Industrial Blvd. and assumed the obligation to pay the seller's loan of \$2,550,000 to CAJF (Columbia Area Jobs Foundation) as well as a second loan in the amount of \$9,229,723. The debt is to be repaid by annual appropriation of sales tax revenue in the Public Improvement Fund. The principal is in escrow at Boone County National Bank.

Year	Principal Requirements	Interest Requirements	Total Requirements
2018	\$282,441	\$45,871	\$328,312
2019	\$297,632	\$30,681	\$328,313
2020	\$313,639	\$14,674	\$328,313
2021	\$108,252	\$1,186	\$109,438
Total	\$1,001,964	\$92,412	\$1,094,376

Special Obligation Bond - Downtown Gov Center (Fund 3120)

Special Obligation Bonds

16 Improv. Downtown Govt. Center (Interest Rates: 3.50% - 5.00%)

Original Issue - \$17,580,000

Balance As of 9/30/2017 - \$16,365,000

Maturity Date - 9/30/2028

In July 2016, the City issued Special Obligation Refunding Bonds. The City intends to fund the annual debt service payments in the bonds through lease payments to be charged to the City enterprise and governmental departments that will occupy space in the government center. The bonds were issued to refund the City's Special Obligation Bonds, Series 2008B.

Year	Principal Requirements	Interest Requirements	Total Requirements
2018	\$1,235,000	\$534,450	\$1,769,450
2019	\$1,265,000	\$509,450	\$1,774,450
2020	\$1,295,000	\$477,375	\$1,772,375
2021	\$1,350,000	\$424,200	\$1,774,200
2022	\$1,415,000	\$355,075	\$1,770,075
2023	\$1,475,000	\$282,825	\$1,757,825
2024	\$1,550,000	\$207,200	\$1,757,200
2025	\$1,615,000	\$144,225	\$1,759,225
2026	\$1,670,000	\$94,950	\$1,764,950
2027	\$1,720,000	\$52,700	\$1,772,700
2028	\$1,775,000	\$17,750	\$1,792,750
Total	\$16,365,000	\$3,100,200	\$19,465,200

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Health and Environment



Description

The Health and Environment departments are a group of departments with a central mission to preserve, protect, and promote our community. These departments are diverse in that they receive their funding through one of three mechanisms: from general city funds, special revenue funds, or funds held in trust. The departments receiving 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 general 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, 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 with funding held in trust is the Contributions Fund. Funds received in this department must be used for the specific purpose designated. The Office of Sustainability while a general fund department is completely offset by grants and transfers from the utilities.

Health and Human Services

Public Health and Human Services provides essential services that support optimal health, safety and well-being for all city and county residents.

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.

Office of Sustainability

The Office of Sustainability is responsible for internal and external sustainability efforts in Columbia.

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, construction of replacement housing, assistance to home owners and prospective home buyers, and rehabilitation of existing housing.

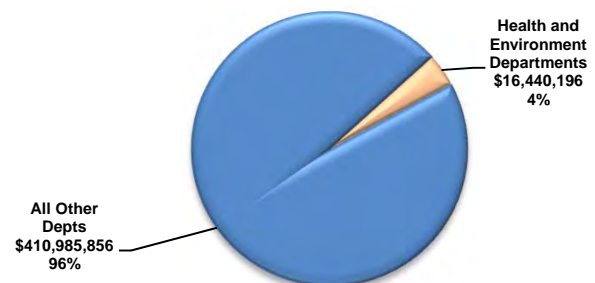
Convention and Visitors Bureau

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

Contributions Fund

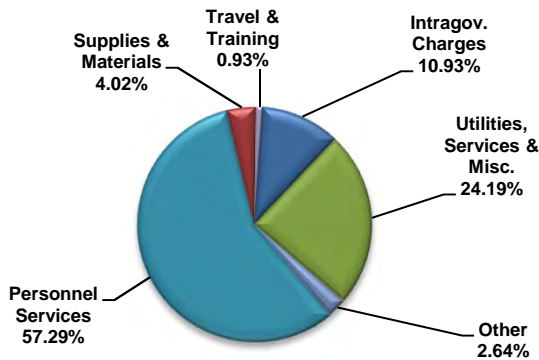
Contributions Fund manages donations to support and improve our community.

Health and Environment Expenses vs.
All Other Dept. Expenses

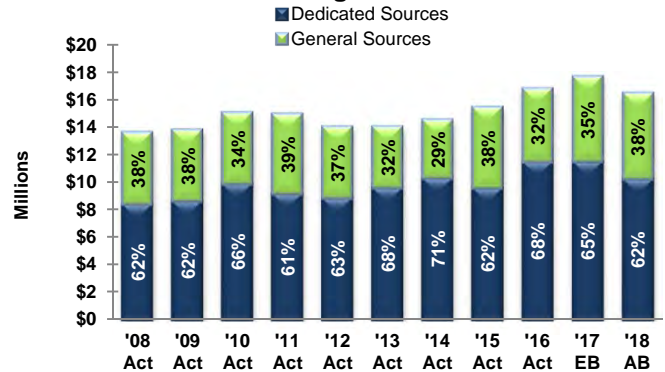


Health and Environment - Summary

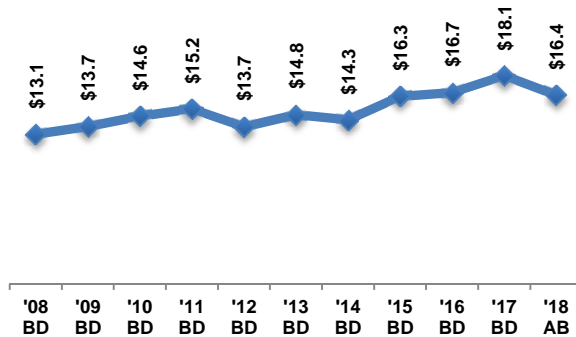
FY 2018 Total Expenditures By Category



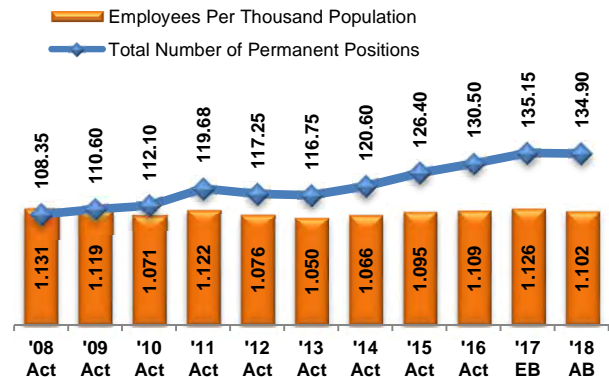
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



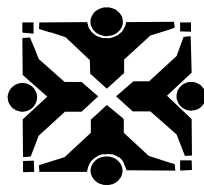
Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$8,480,236	\$9,476,946	\$9,158,090	\$9,419,305	(\$57,641)	(0.6%)
Supplies & Materials	\$647,557	\$719,991	\$698,880	\$660,920	(\$59,071)	(8.2%)
Travel & Training	\$127,064	\$154,628	\$136,831	\$152,652	(\$1,976)	(1.3%)
Intragov. Charges	\$1,437,727	\$1,740,262	\$1,740,262	\$1,796,646	\$56,384	3.2%
Utilities, Services & Misc.	\$4,336,873	\$4,684,280	\$4,533,861	\$3,977,089	(\$707,191)	(15.1%)
Capital	\$87,603	\$0	\$0	\$0	\$0	
Other	\$671,116	\$1,362,807	\$1,362,807	\$433,584	(\$929,223)	(68.2%)
Total	\$15,788,176	\$18,138,914	\$17,630,731	\$16,440,196	(\$1,698,718)	(9.4%)
Operating Expenses	\$15,029,457	\$16,776,107	\$16,267,924	\$16,006,612	(\$769,495)	(4.6%)
Non-Operating Expenses	\$671,116	\$1,362,807	\$1,362,807	\$433,584	(\$929,223)	(68.2%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$87,603	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$15,788,176	\$18,138,914	\$17,630,731	\$16,440,196	(\$1,698,718)	(9.4%)

Funding Sources (Where the Money Comes From)

Gross Rec. Taxes & Other Loc. Txes	\$2,555,875	\$2,778,489	\$3,345,028	\$3,579,406	\$800,917	28.8%
Grants	\$4,885,188	\$4,210,500	\$3,771,837	\$3,468,139	(\$742,361)	(17.6%)
Interest Revenue	\$141,536	\$78,128	\$78,128	\$78,128	\$0	0.0%
Fees & Service Charges	\$3,117,731	\$2,371,421	\$2,878,572	\$2,787,706	\$416,285	17.6%
Other Local Revenues	\$512,463	\$471,393	\$472,152	\$371,954	(\$99,439)	(21.1%)
Operating Transfer	\$212,018	\$622,678	\$622,678	\$610,815	(\$11,863)	(1.9%)
Intragov. Revenues (G&A Fees)	\$0	\$21,844	\$21,844	\$24,568	\$2,724	
Use of Fund Balance	\$0	\$1,371,666	\$252,422	\$0	(\$1,371,666)	(100.0%)
Less: Amt Added to Fund Bal	(\$969,448)	\$0	\$0	(\$750,441)	(\$750,441)	
Dedicated Sources	\$10,455,363	\$11,926,119	\$11,442,661	\$10,170,275	(\$1,755,844)	(14.7%)
General Sources	\$5,332,813	\$6,212,795	\$6,188,070	\$6,269,921	\$57,126	0.9%
Total Funding Sources	\$15,788,176	\$18,138,914	\$17,630,731	\$16,440,196	(\$1,698,718)	(9.4%)

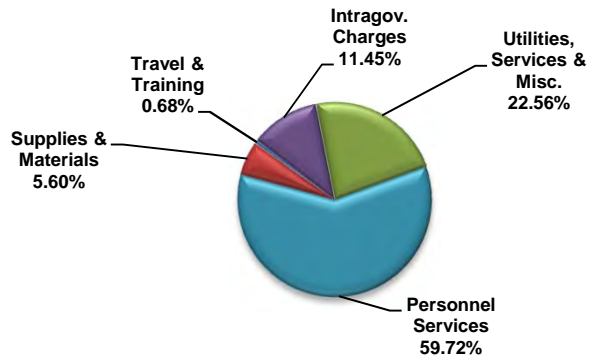
Public Health & Human Services Department (General Fund)



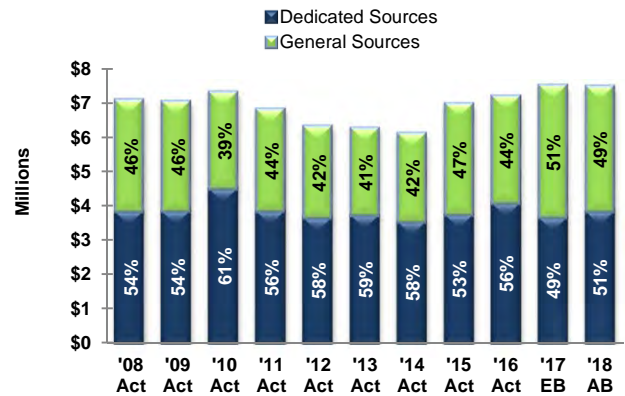
City of Columbia
Columbia, Missouri

Public Health & Human Services - Summary

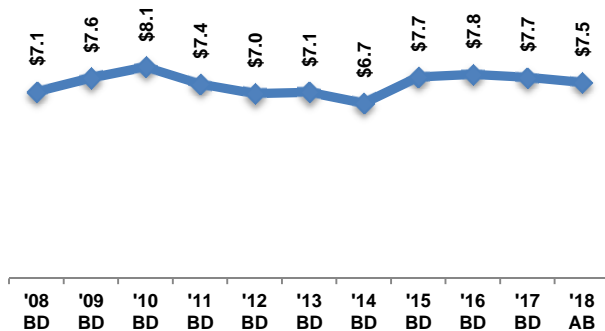
FY 2018 Total Expenditures By Category



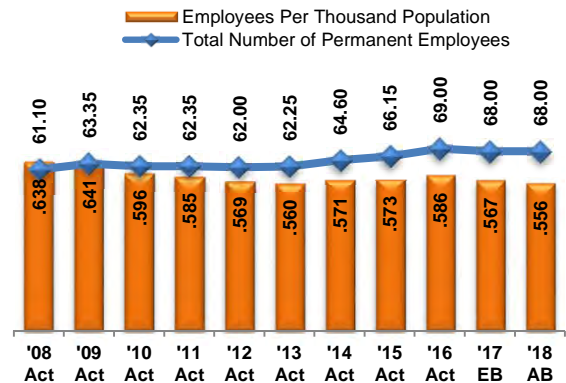
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$4,217,816	\$4,553,594	\$4,451,042	\$4,459,058	(\$94,536)	(2.1%)
Supplies & Materials	\$485,391	\$423,716	\$423,886	\$417,893	(\$5,823)	(1.4%)
Travel & Training	\$49,741	\$59,754	\$46,060	\$50,418	(\$9,336)	(15.6%)
Intragov. Charges	\$788,122	\$853,855	\$853,855	\$855,114	\$1,259	0.1%
Utilities, Services & Misc.	\$1,613,728	\$1,770,279	\$1,717,453	\$1,684,684	(\$85,595)	(4.8%)
Capital	\$28,767	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$7,183,565	\$7,661,198	\$7,492,296	\$7,467,167	(\$194,031)	(2.5%)
Operating Expenses	\$7,154,798	\$7,661,198	\$7,492,296	\$7,467,167	(\$194,031)	(2.5%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$28,767	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$7,183,565	\$7,661,198	\$7,492,296	\$7,467,167	(\$194,031)	(2.5%)

Funding Sources (Where the Money Comes From)

Grants	\$3,006,671	\$3,498,826	\$2,668,840	\$2,825,005	(\$673,821)	(19.3%)
Other Funding Sources/Transfers	\$14,699	\$20,593	\$20,593	\$15,281	(\$5,312)	(25.8%)
Fees & Service Charges	\$759,114	\$708,850	\$726,935	\$740,725	\$31,875	4.5%
Other Local Revenue	\$272,566	\$209,182	\$223,571	\$231,182	\$22,000	10.5%
Dedicated Sources	\$4,053,050	\$4,437,451	\$3,639,939	\$3,812,193	(\$625,258)	(14.1%)
General Sources	\$3,130,515	\$3,223,747	\$3,852,357	\$3,654,974	\$431,227	13.4%
Total Funding Sources	\$7,183,565	\$7,661,198	\$7,492,296	\$7,467,167	(\$194,031)	(2.5%)

Description

The Columbia/Boone County Department of Public Health & Human Services provides essential services that support optimal health, safety and well-being for all city and county residents.

Department Objectives

Administration: Responsible for the overall management of department operations. Includes the Epidemiology, Planning, and Evaluation Unit; Public Communications; and Vital Records. Provides staff support to the Board of Health.

Community Health Promotion: Supports overall community health with programs focused on overweight/obesity, physical activity, nutrition, adolescent health, HIV/STD, and health literacy. Emphasis is placed on evidence-based, comprehensive approaches to planning, developing, and evaluating health promotion initiatives to address social determinants of health.

Animal Control: Enforces Columbia and Boone County animal control ordinances. Services include investigating animal bite cases, rabies prevention, responsible pet ownership education, impoundment of dogs running at large, assistance in locating lost animals, animal cruelty and neglect investigations, and responding to injured animal and wildlife calls 24 hours per day.

Environmental Public Health: Enforces city, county, and state ordinances, rules, and regulations relating to environmental health and sanitation. Services include food service, licensed day care, lodging facility, and tattoo establishment inspections; food handler education and certification; recreational water testing and analysis; permitting and monitoring of public and semi-public swimming pools; environmental lead assessments; and mosquito control. The unit administers the Boone County Waste Water Permit Program and enforces the county's nuisance ordinance.

Community Health: Provides population-based health services including: communicable disease investigation and treatment, tuberculosis control, immunizations, child care nurse consultation, blood lead testing, chronic disease screening and education, tobacco cessation, as well as refugee, family planning, well-woman, and sexually transmitted disease clinics.

WIC Program: Provides nutrition education, breastfeeding support and supplemental food packages to women, infants, and children who meet medical and income requirements. The program serves women who are pregnant or breast-feeding; babies born prematurely, at a low birth weight or who demonstrate a medical or nutritional risk factor; and children under age five. Administers the Summer Food Program at Douglass Park.

Social Services: Provides a variety of social services including: pregnancy testing and counseling, pregnancy support services, Healthy Families America home visitation services, information and referral, medication assistance, utility assistance, and eligibility determination for department services.

Department Objectives- continued

Human Services: Work includes addressing the causes and conditions of poverty by purchasing, coordinating and providing social services in the community. Provides staff support to the Columbia Human Services Commission and the Substance Abuse Advisory Commission.

Highlights/Significant Changes

- For FY 2018, the Public Health and Human Services budget will decrease \$193,695 or 2.5%. This is primarily due to the ending of HEAL and Tobacco grants.
- Potential cuts to public health and human services funding, at the federal level, could have a significant impact on revenue and services locally.
- There are no additional positions budgeted. Employees per thousand population will decrease from 0.567 to 0.556.
- **Strategic Priority: Social Equity** - With continued support from the Lichtenstein Foundation and MU Health Care, influenza vaccines will continue to be offered to all K-12 students in public and private schools throughout the county.
- **Strategic Priority: Social Equity** - Social services funding is \$893,556 for FY 2018 (the same amount since FY 2010).
- Permit inspections and plan review fees for the food safety program will be increased in FY 2018 to cover 75% of costs.
- Dental pain relief program costs are eliminated with funds transferred to medication assistance due to other options that are now available.
- Increased Medicaid reimbursement rates will result in slight increases in revenue in FY 2018.

Public Health & Human Services Department - Summary

Authorized Personnel

	<u>Actual FY 2016</u>	<u>Adj. Budget FY 2017</u>	<u>Estimated FY 2017</u>	<u>Adopted FY 2018</u>	<u>Position Changes</u>
Administration	10.00	10.00	10.00	10.00	
Community Health Promotion	6.00	6.00	6.00	6.00	
Animal Control	7.50	7.50	7.50	7.50	
Environmental Public Health	9.30	9.30	9.30	9.30	
Community Health	17.95	17.95	17.95	17.95	
Women, Infants, and Children (WIC)	8.50	8.50	8.50	8.50	
Human & Social Services	9.75	9.75	8.75	8.75	
Total Personnel	69.00	69.00	68.00	68.00	
Permanent Full-Time	64.90	64.90	63.90	63.90	
Permanent Part-Time	4.10	4.10	4.10	4.10	
Total Permanent	69.00	69.00	68.00	68.00	

Public Health & Human Services

Budget Detail By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Administration						
Personnel Services	\$799,264	\$830,697	\$830,338	\$828,977	(\$1,720)	(0.2%)
Supplies and Materials	\$20,109	\$18,482	\$21,590	\$25,357	\$6,875	37.2%
Travel and Training	\$16,426	\$21,559	\$7,500	\$9,250	(\$12,309)	(57.1%)
Intragovernmental Charges	\$132,289	\$145,420	\$145,420	\$134,673	(\$10,747)	(7.4%)
Utilities, Services, & Misc.	\$77,160	\$180,158	\$81,051	\$88,213	(\$91,945)	(51.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,045,248	\$1,196,316	\$1,085,899	\$1,086,470	(\$109,846)	(9.2%)
Community Health Promotion						
Personnel Services	\$326,292	\$420,584	\$400,801	\$379,077	(\$41,507)	(9.9%)
Supplies and Materials	\$82,902	\$84,553	\$57,624	\$46,719	(\$37,834)	(44.7%)
Travel and Training	\$4,226	\$2,125	\$3,325	\$3,842	\$1,717	80.8%
Intragovernmental Charges	\$826	\$886	\$886	\$34,479	\$33,593	3791.5%
Utilities, Services, & Misc.	\$105,074	\$69,244	\$76,298	\$40,178	(\$29,066)	(42.0%)
Capital	\$7,195	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$526,515	\$577,392	\$538,934	\$504,295	(\$73,097)	(12.7%)
Animal Control						
Personnel Services	\$384,605	\$416,313	\$416,313	\$403,027	(\$13,286)	(3.2%)
Supplies and Materials	\$18,751	\$19,854	\$26,105	\$25,546	\$5,692	28.7%
Travel and Training	\$1,671	\$2,852	\$3,152	\$3,152	\$300	10.5%
Intragovernmental Charges	\$88,246	\$93,976	\$93,976	\$97,034	\$3,058	3.3%
Utilities, Services, & Misc.	\$166,930	\$179,200	\$181,371	\$185,947	\$6,747	3.8%
Capital	\$21,572	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$681,775	\$712,195	\$720,917	\$714,706	\$2,511	0.4%
Environmental Public Health						
Personnel Services	\$502,768	\$532,143	\$530,210	\$559,974	\$27,831	5.2%
Supplies and Materials	\$22,301	\$17,415	\$22,374	\$20,946	\$3,531	20.3%
Travel and Training	\$6,696	\$9,626	\$9,596	\$9,372	(\$254)	(2.6%)
Intragovernmental Charges	\$89,339	\$97,364	\$97,364	\$109,267	\$11,903	12.2%
Utilities, Services, & Misc.	\$93,938	\$52,764	\$95,359	\$88,743	\$35,979	68.2%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$715,042	\$709,312	\$754,903	\$788,302	\$78,990	11.1%
Community Health						
Personnel Services	\$1,190,555	\$1,274,491	\$1,261,944	\$1,273,650	(\$841)	(0.1%)
Supplies and Materials	\$253,517	\$204,001	\$205,271	\$205,250	\$1,249	0.6%
Travel and Training	\$11,186	\$13,503	\$12,025	\$13,375	(\$128)	(0.9%)
Intragovernmental Charges	\$256,925	\$278,766	\$278,766	\$267,243	(\$11,523)	(4.1%)
Utilities, Services, & Misc.	\$234,507	\$303,512	\$288,077	\$293,627	(\$9,885)	(3.3%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,946,690	\$2,074,273	\$2,046,083	\$2,053,145	(\$21,128)	(1.0%)

Public Health & Human Services

Budget Detail By Division - Continued

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Women, Infants and Children (WIC)						
Personnel Services	\$466,727	\$491,644	\$476,841	\$486,344	(\$5,300)	(1.1%)
Supplies and Materials	\$10,835	\$11,031	\$13,650	\$13,650	\$2,619	23.7%
Travel and Training	\$1,686	\$4,262	\$3,962	\$3,850	(\$412)	(9.7%)
Intragovernmental Charges	\$154,133	\$165,666	\$165,666	\$140,347	(\$25,319)	(15.3%)
Utilities, Services, & Misc.	\$10,912	\$41,375	\$38,531	\$34,045	(\$7,330)	(17.7%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$644,293	\$713,978	\$698,650	\$678,236	(\$35,742)	(5.0%)
Human Services						
Personnel Services	\$547,605	\$587,722	\$534,595	\$528,009	(\$59,713)	(10.2%)
Supplies and Materials	\$76,976	\$68,380	\$77,272	\$80,425	\$12,045	17.6%
Travel and Training	\$7,850	\$5,827	\$6,500	\$7,577	\$1,750	30.0%
Intragovernmental Charges	\$66,364	\$71,777	\$71,777	\$72,071	\$294	0.4%
Utilities, Services, & Misc.	\$50,653	\$50,470	\$63,210	\$60,375	\$9,905	19.6%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$749,448	\$784,176	\$753,354	\$748,457	(\$35,719)	(4.6%)
Social Services Funding						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$874,554	\$893,556	\$893,556	\$893,556	\$0	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$874,554	\$893,556	\$893,556	\$893,556	\$0	0.0%
Department Total						
Personnel Services	\$4,217,816	\$4,553,594	\$4,451,042	\$4,459,058	(\$94,536)	(2.1%)
Supplies and Materials	\$485,391	\$423,716	\$423,886	\$417,893	(\$5,823)	(1.4%)
Travel and Training	\$49,741	\$59,754	\$46,060	\$50,418	(\$9,336)	(15.6%)
Intragovernmental Charges	\$788,122	\$853,855	\$853,855	\$855,114	\$1,259	0.1%
Utilities, Services, & Misc.	\$1,613,728	\$1,770,279	\$1,717,453	\$1,684,684	(\$85,595)	(4.8%)
Capital	\$28,767	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$7,183,565	\$7,661,198	\$7,492,296	\$7,467,167	(\$194,031)	(2.5%)

Public Health & Human Services

Authorized Positions By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration					
7700 - Director, Public of Hlth & Hum Svcs	1.00	1.00	1.00	1.00	
7680 - Asst. Director, Pub. Hlth & Hum Srv	1.00	1.00	1.00	1.00	
7308 - Public Health Planning Supervisor	1.00	1.00	1.00	1.00	
4801 - Community Relations Spec.	1.00	1.00	1.00	1.00	
4103 - Senior Planner	3.00	3.00	3.00	3.00	
1008 - Senior Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Administrative Supp. Assistant	1.00	1.00	1.00	1.00	
1005 - Administrative Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	10.00	10.00	10.00	10.00	
Permanent Full-Time	10.00	10.00	10.00	10.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	10.00	10.00	10.00	10.00	
Community Health Promotion					
7375 - Public Health Promotion Supervisor	1.00	1.00	1.00	1.00	
7303 - Health Educator	4.75	4.75	4.75	4.75	
1005 - Administrative Support Assistant	0.25	0.25	0.25	0.25	
Total Personnel	6.00	6.00	6.00	6.00	
Permanent Full-Time	4.15	4.15	4.15	4.15	
Permanent Part-Time	1.85	1.85	1.85	1.85	
Total Permanent	6.00	6.00	6.00	6.00	
Animal Control					
7105 - Animal Control Supervisor	1.00	1.00	1.00	1.00	
7101 - Animal Control Officer	6.00	6.00	6.00	6.00	
1005 - Administrative Support Assistant	0.50	0.50	0.50	0.50	
Total Personnel	7.50	7.50	7.50	7.50	
Permanent Full-Time	7.50	7.50	7.50	7.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.50	7.50	7.50	7.50	
City Animal Control Officers	3.00	3.00	3.00	3.00	
County Animal Control Officers	3.00	3.00	3.00	3.00	
	6.00	6.00	6.00	6.00	
<i>Note: County animal control officers are funded by the Boone County Commission through an annual contract.</i>					
Environmental Public Health					
7309 - Communicable Disease Spec. ***	0.00	0.05	0.05	0.05	
7207 - Environmental Public Health Supv	1.00	1.00	1.00	1.00	
7201 - Environmental Public Health Spec.*	7.00	7.00	7.00	7.00	
5132 - Laboratory Analyst ***	0.05	0.00	0.00	0.00	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
1005 - Administrative Support Assistant	0.25	0.25	0.25	0.25	
Total Personnel	9.30	9.30	9.30	9.30	
Permanent Full-Time	9.30	9.30	9.30	9.30	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.30	9.30	9.30	9.30	
City Funded Positions	6.70	6.70	6.70	6.70	
County Funded Env. Health Spec.**	2.60	2.60	2.60	2.60	
	9.30	9.30	9.30	9.30	

* In FY 2013 an FDA grant funded (1.00) Environmental Public Health Specialist was added for five years. The City will continue to fund the position after the grant ends.

** Cost of these positions are reimbursed by Boone County.

*** In FY 2017 Laboratory Analyst job title changed to Communicable Disease Specialist

Public Health & Human Services

Authorized Positions By Division - Continued

	<u>Actual FY 2016</u>	<u>Adj. Budget FY 2017</u>	<u>Estimated FY 2017</u>	<u>Adopted FY 2018</u>	<u>Position Changes</u>
Community Health					
7600 - Community Health Manager	1.00	1.00	1.00	1.00	
7515 - Nursing Supervisor	1.00	1.00	1.00	1.00	
7506 - Nurse Practitioner	2.00	2.00	2.00	2.00	
7503 - Public Health Nurse	8.00	8.00	8.00	8.00	
7309 - Communicable Disease Spec ***	0.00	0.95	0.95	0.95	
5132 - Laboratory Analyst ***	0.95	0.00	0.00	0.00	
1030 - Medical Billing Clerk	1.00	1.00	1.00	1.00	
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1005 - Admin. Support Assistant	3.00	3.00	3.00	3.00	
Total Personnel	17.95	17.95	17.95	17.95	0.00
Permanent Full-Time	16.95	16.95	16.95	16.95	
Permanent Part-Time	1.00	1.00	1.00	1.00	
Total Permanent	17.95	17.95	17.95	17.95	0.00
Women, Infants and Children (WIC)					
7451 - WIC Office Specialist	3.00	3.00	3.00	3.00	
7405 - Nutrition Supervisor	1.00	1.00	1.00	1.00	
7403 - Nutritionist	2.50	2.50	2.50	2.50	
1005 - Administrative Support Assistant	2.00	2.00	2.00	2.00	
Total Personnel	8.50	8.50	8.50	8.50	0.00
Permanent Full-Time	8.00	8.00	8.00	8.00	
Permanent Part-Time	0.50	0.50	0.50	0.50	
Total Permanent	8.50	8.50	8.50	8.50	0.00
Human Services					
7302 - Social Services Supervisor	1.00	1.00	1.00	1.00	
7301 - Social Services Specialist	0.00	0.00	0.00	0.00	
7301 - Social Services Clinic Specialist ^	3.75	3.75	2.75	2.75	
7299 - Social Services Home Visit Spec	3.00	3.00	3.00	3.00	
4616 - Human Services Manager	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	9.75	9.75	8.75	8.75	0.00
Permanent Full-Time	9.00	9.00	8.00	8.00	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	9.75	9.75	8.75	8.75	0.00
Department Totals					
Permanent Full-Time	64.90	64.90	63.90	63.90	
Permanent Part-Time	4.10	4.10	4.10	4.10	
Total Permanent	69.00	69.00	68.00	68.00	

*** In FY 2017 Laboratory Analyst job title changed to Communicable Disease Specialist

^ Mid-year FY 2017 (1) Social Services Clinic Specialist position was eliminated.

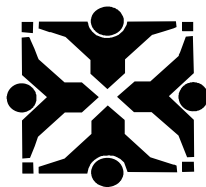
Health Department Fees and Charges

	Chapter/ Section	Date Last Changed	FY 2017	FY 2018	
			Fee	Fee	Effective Date
Death Certificates Fee collected for death certificates is determined by the Missouri Department of Health and Senior Services	State		\$13.00 for copy/ for each additional	\$13.00 for copy/ for each additional	
Birth Certificates Fee collected for birth certificates is determined by the Missouri Department of Health and Senior Services	State		\$15.00	\$15.00	
Domestic Partnership Registry Fee collected for domestic partnership registration and termination	12-74 (c)	09-04-12	\$25.00	\$25.00	
Alcohol Server Certificates Fee collected for server certificates issued to persons selling or serving alcohol	4-104 (a)	11-19-12	\$3.00 \$2.00 \$5.00 total	\$3.00 \$2.00 \$5.00 total	
Boarding Fee Animal impounded for running at large that is not a dangerous exotic animal or a dangerous or aggressive animal	5-5(a)	40729	\$15.00/day	\$15.00/day	
Impoundment Fee Animal impounded for running at large that is not a dangerous exotic animal or a dangerous or aggressive animal	5-5(a)	07-05-11	\$25.00	\$25.00	
Dangerous and Aggressive Animal Permit Fees Annual fee collected from pet owners who have an animal that has been declared by Municipal Court as a dangerous or aggressive animal	5-57 (i)	07-05-11	\$275.00	\$275.00	
Microchipping Animal that is a domestic dog or cat that has not been implanted with a readable identifying microchip , the animal shall be implanted with an identifying microchip before being released	5-5(a)	07-05-11	\$10.00, plus the cost of microchip	\$10.00, plus the cost of microchip	
Spay or neuter fee Owner shall pay a spay or neuter fee before the dog or cat is released	5-5(a)(6)	07-05-11	\$75.00	\$75.00	
Charges for Health services Patrons of the health department shall pay fees based on the current Medicaid invoice amount, with the exception of the services listed below, for personal health services. No one will be denied health services for inability to pay.	11-17	10-01-13			
Social Services Prescription eye glass co-pay	11-17	10-01-13	\$10.00	\$10.00	
Food Establishments Annual inspection fee					
- Annual Gross Receipts less than \$250,000	11-132(a)(1)	10-01-12	\$185.00	\$205.00	10-01-17
- Annual Gross Receipts of \$250,000-\$750,000	11-132(a)(2)	10-01-12	\$260.00	\$285.00	10-01-17
- Annual Gross Receipts more than \$750,000	11-132(a)(3)	10-01-12	\$480.00	\$530.00	10-01-17

Health Department Fees and Charges

			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Food Establishments (continued)					
Administrative service fee per inspection for the second and subsequent reinspections required to correct violations noted during the inspection process.	11-132(e)	09-19-11	\$100.00	\$110.00	10-01-17
Persons conducting a temporary food event (an event lasting less than fifteen (15) days)	11-132(f)	09-19-11			
- One to Three-day event			\$30.00	\$35.00	10-01-17
- Four to Fourteen-day event			\$60.00	\$65.00	10-01-17
Food Managers/Food Handler Cards Fees					
- For each new or renewed food manager's certificate	11-132(g)	09-19-11	\$15.00	\$15.00	
- For each duplicate food manager's certificate	11-132(g)	09-19-11	\$5.00	\$5.00	
- For each new or renewed food handler's certificate	11-132(h)	09-19-11	\$15.00	\$15.00	
- For each duplicate food handler's certificate	11-132(h)	09-19-11	\$5.00	\$5.00	
Plan					
- Facilities classified as low risk	11-132(i)(1)	09-19-11	\$100.00	\$130.00	10-01-17
- Facilities classified as medium risk	11-132(i)(2)	09-19-11	\$150.00	\$200.00	10-01-17
- Facilities classified as high risk	11-132(i)(3)	09-19-11	\$300.00	\$400.00	10-01-17
Tattoo					
Annual inspection fee	11-362(d)	10-01-12	\$150.00	\$150.00	
Junkyard inspections annual license					
Annual gross sales of twenty-five thousand dollars (\$25,000.00) or less shall pay an annual inspection fee	11-179	09-18-00	\$100.00	\$100.00	
Swimming Pools					
Annual					
- per pool or spa permit for pools requiring seasonal inspections	11-278	09-21-09	\$250.00	\$250.00	
- per pool or spa permit requiring annual inspections	11-278	09-21-09	\$400.00	\$400.00	

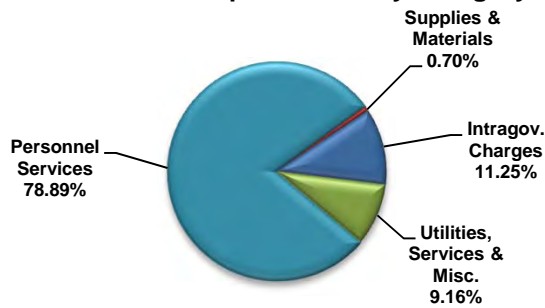
Economic Development Department (General Fund)



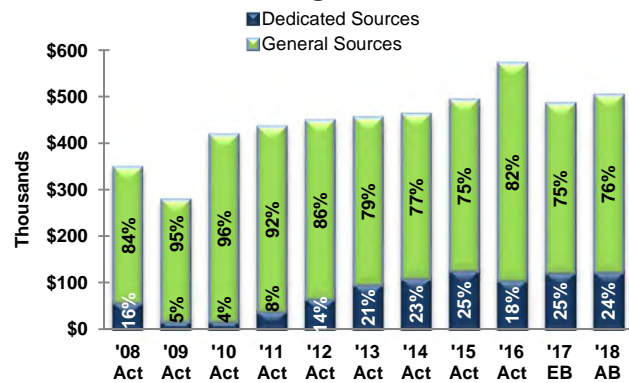
*City of Columbia
Columbia, Missouri*

Economic Development (General Fund)

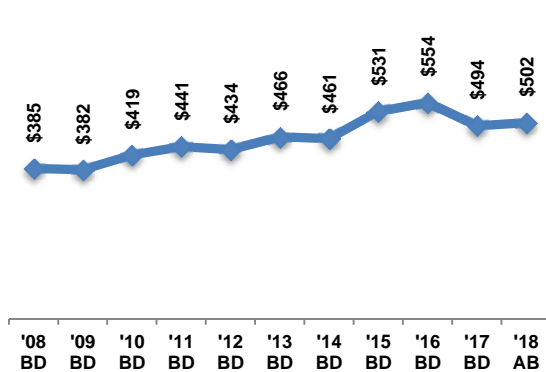
FY 2018 Total Expenditures By Category



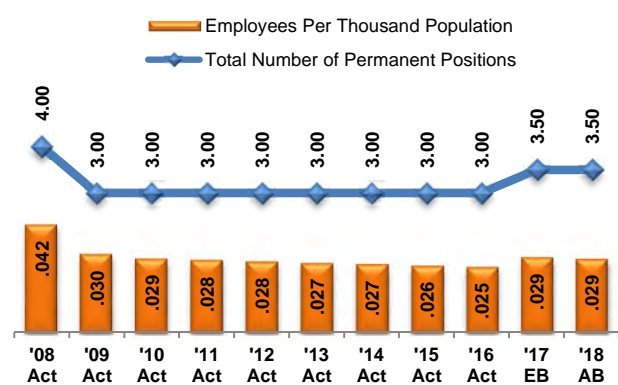
Funding Sources



Budgeted Expenditure History (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$412,782	\$379,236	\$370,129	\$396,304	\$17,068	4.5%
Supplies & Materials	\$0	\$1,630	\$1,630	\$3,520	\$1,890	116.0%
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$48,311	\$50,989	\$50,989	\$56,498	\$5,509	10.8%
Utilities, Services & Misc.	\$109,262	\$62,480	\$62,000	\$46,000	(\$16,480)	(26.4%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$570,355	\$494,335	\$484,748	\$502,322	\$7,987	1.6%
Operating Expenses	\$570,355	\$494,335	\$484,748	\$502,322	\$7,987	1.6%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$570,355	\$494,335	\$484,748	\$502,322	\$7,987	1.6%

Funding Sources (Where the Money Comes From)

Other Funding Sources/Trnsfrs *	\$50,000	\$75,000	\$75,000	\$46,000	(\$29,000)	(38.7%)
Other Local Rev:**	\$53,514	\$44,137	\$45,482	\$75,482	\$31,345	71.0%
Dedicated Sources	\$103,514	\$119,137	\$120,482	\$121,482	\$2,345	2.0%
General Sources	\$466,841	\$375,198	\$364,266	\$380,840	\$5,642	1.5%
Total Funding Sources	\$570,355	\$494,335	\$484,748	\$502,322	\$7,987	1.6%

* Other Funding Sources/Trnsfrs, do not include \$29,000 that is going directly from CVB to REDI for Economic Development activities in FY 2018.

**Other Local Revenues include a Reimbursement from REDI (Regional Economic Development Incorporated). For FY 2018 this also includes \$30,000 from the University for partial reimbursement of Entrepreneurship Program Coordinator position.

Description

This Department provides the necessary support to encourage and facilitate the growth of the economic base in Columbia. This task includes working with the various local, regional and state economic development agencies, as well as educational institutions in an effort to attract new businesses, retain and expand existing businesses, and foster a stronger entrepreneurial ecosystem for business start-ups and emerging technologies. This Department staffs **Regional Economic Development Inc. (REDI)**, which provides additional operating funds.

Department Objectives

Strategic Priority: Economy - Jobs that Support Families

The staff's goal is to promote positive economic growth in Columbia and Boone County while maintaining the region's exceptional quality of life. The Department/REDI purpose is to facilitate the creation and retention of quality, sustainable jobs in our community. The three program areas are: 1) marketing the community as a destination for primary businesses with an emphasis on life science and technology sectors by providing workforce, site and building data to prospects; 2) working with existing employers on business retention and expansion, especially workforce development initiatives including labor availability analysis and the Certified Work Ready Community (CWRC) program; and, 3) supporting the entrepreneurial community through a variety of activities, programs and business counseling services at REDI's Innovation Hub through collaborative and coordinated efforts with area resources and agencies.

Highlights/Significant Changes

- Staff serves as co-chairs for the Economy Priority of the City's Strategic Plan 2016-2019, providing leadership to the team in establishing goals, indicators and metrics to ensure the creation of quality jobs that pay a living wage.
- Staff leads the Certified Work Ready Community (CWRC) designation effort by providing program facilitation through the Steering Committee. The CWRC program encourages job seekers to earn the National Career Readiness Certificate (NCRC), and businesses to sign on to recognize the NCRC in their hiring practices. Boone County earned the Certified Work Ready Community status in November 2016 and is now in the Maintaining Phase of the program until December 2018. Over 1,200 individuals in Boone County have now earned a National Career Readiness Certificate.
- Staff provided assistance and facilitation of the Chapter 100 project for Dana Light Axle Products, LLC that resulted in an additional capital investment of \$39 million and the addition of 135 new manufacturing positions at the local facility over a 3-year period from 2016-2018.
- Staff provided assistance and facilitation to Aurora Organic Dairy (AOD) that resulted in AOD purchasing the city-owned Sutter site for a \$100+ million investment in a milk processing facility that will employ 130+ individuals over the next several years. Staff also facilitated the Chapter 100 process for the company, and is assisting the company during the current construction phase.

Highlights/Significant Changes (cont.)

- Staff provided site selection and facilitation of the American Outdoor Brands Corporation Distribution Center that is planned for the Route Z area in Boone County. This investment of more than \$50 million will create additional employment, and also retains a significant number of the current employees of Battenfeld Technologies, a Columbia company.
- Hired a dedicated full-time Entrepreneurship Program Coordinator to focus on Innovation Hub clients, connecting the entrepreneurial ecosystem of support, and creating new initiatives to spur entrepreneurial activity.
- Hosted several new entrepreneurial events throughout the year, including the first Video Game Jam in January which brought six teams together and created a finished product.
- Organized and hosted a meeting place for a community Social Entrepreneurship Group that is currently developing programming, support, and highlighting mission driven organizations in Columbia.
- Several of the entrepreneurs utilizing the Innovation Hub have bootstrapped to grow their team, acquired investors, and secured a SBA loan in 2017.
- Six new companies have been accepted into the Innovation Hub (as of June 2017). Additional applications continue to be received throughout the year.
- Staff worked through a branding process with a graphic designer who designed logos and marketing pieces for the Innovation Hub. These designs will be used to create a graphic identity for the Hub and is already in use in new signage promoting the location of the Hub.
- Staff created additional promotional videos highlighting REDI's work with existing legacy companies and promoting Columbia as a location for businesses new to the region.
- Staff compiled and submitted an application for Accredited Economic Development Organization status from the International Economic Development Council; application is currently pending approval (as of June 2017).
- Staff created Newslinks, a new newsletter format that is distributed weekly or biweekly to a wide audience to share information and awareness of REDI programs and activities.
- Staff created a Marketing Plan for REDI which aligns with REDI's Strategic Plan implementation.
- Staff assisted with promotion of the Minority and Women Owned Business Directory, and participated in other community initiatives including Cradle to Career Alliance, Mayors Climate Protection Agreement Awards, Economic Outlook Conference, and University of Missouri student recruitment efforts.
- Completed a department reorganization by moving the Columbia Regional Airport from Public Works to Economic Development to allow for continued growth and expansion of the airport as an economic driver of the mid-Missouri region.

Department of Economic Development

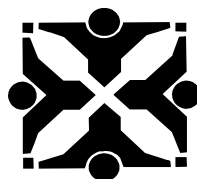
Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
8903 - Entrepreneurship Prog. Coord. ++	0.00	1.00	1.00	1.00	
8901 - Asst. Director, Economic Dev.	1.00	1.00	1.00	1.00	
8900 - Director, Economic Development +	1.00	0.50	0.50	0.50	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	3.00	3.50	3.50	3.50	
Permanent Full-Time	3.00	3.50	3.50	3.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.50	3.50	3.50	

+ In FY 2017, due to a reorganization, the Economic Development Director began providing direction to the Airport; therefore 50% of the position has been allocated to the Airport budget.

++ In FY 2017 an Entrepreneurship Program Coordinator was added to provide assistance to entrepreneurs and Innovation Hub clients with advancing their business startups and emerging technologies. This position is partially offset by funding from the University.

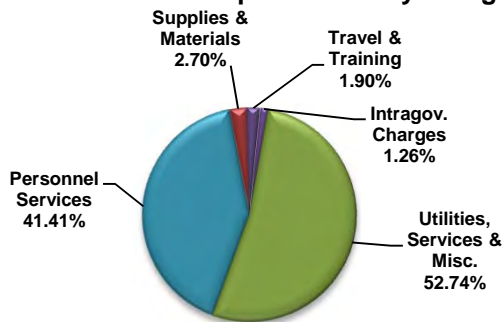
Cultural Affairs (General Fund)



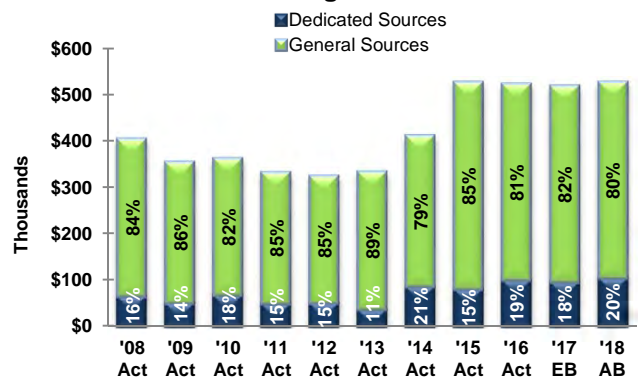
City of Columbia
Columbia, Missouri

Cultural Affairs (General Fund)

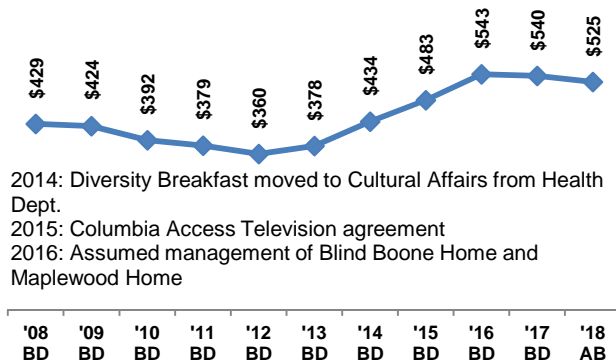
FY 2018 Total Expenditures By Category



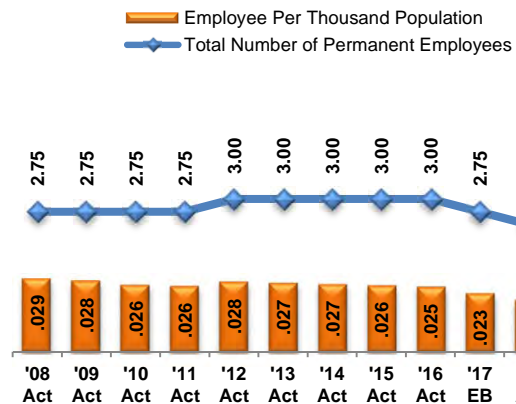
Funding Sources



Budgeted Expenditure History (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$240,334	\$225,947	\$217,357	\$217,587	(\$8,360)	(3.7%)
Supplies & Materials	\$9,185	\$24,276	\$22,991	\$14,170	(\$10,106)	(41.6%)
Travel & Training	\$6,801	\$10,000	\$8,000	\$10,000	\$0	0.0%
Intragov. Charges	\$5,192	\$5,496	\$5,496	\$6,597	\$1,101	20.0%
Utilities, Services & Misc.	\$259,669	\$273,897	\$263,285	\$277,128	\$3,231	1.2%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$521,181	\$539,616	\$517,129	\$525,482	(\$14,134)	(2.6%)
Operating Expenses	\$521,181	\$539,616	\$517,129	\$525,482	(\$14,134)	(2.6%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$521,181	\$539,616	\$517,129	\$525,482	(\$14,134)	(2.6%)

Funding Sources (Where the Money Comes From)

Grant Revenues	\$12,567	\$12,000	\$13,000	\$12,000	\$0	0.0%
Other Funding Sources/Transfers	\$30,000	\$30,000	\$30,000	\$38,500	\$8,500	
Other Local Revenue	\$19,229	\$14,290	\$14,540	\$14,290	\$0	0.0%
Fees and Service Charges	\$36,929	\$37,663	\$37,663	\$38,500	\$837	2.2%
Dedicated Sources	\$98,725	\$93,953	\$95,203	\$103,290	\$9,337	9.9%
General Sources	\$422,456	\$445,663	\$421,926	\$422,192	(\$23,471)	(5.3%)
Total Funding Sources	\$521,181	\$539,616	\$517,129	\$525,482	(\$14,134)	(2.6%)

Description

The Office of Cultural Affairs' (OCA) mission is to create an environment where artists and cultural organizations thrive by advancing and supporting the arts and culture for the benefit of the citizens of Columbia.

Cultural Affairs is the department liaison for the following boards and commissions:

- Commission on Cultural Affairs
- Commission on Cultural Affairs Standing Committee on Public Art
- Mayor's Task Force on U.S.S. Columbia

Core Values

- **Service** - We exist to provide the best possible support to all arts and culture organizations in Columbia.
- **Communication** - We listen and respond with clarity and timeliness.
- **Continuous Improvement** - We maintain excellence by assessing our practices and by exploring new and innovative methods to serve.
- **Integrity** - Our office ethic will be one of integrity and impartiality regardless of the capacity of the organization we are serving.
- **Teamwork** - We value diversity and partnerships not only within our own organization but also throughout the community.
- **Stewardship** - We are responsible and respectful of the resources the community entrusts to us.

Strategic Priorities

- **Sustainability** - to provide resources to our arts and culture organizations so they are able to fulfill their missions.
- **Advocacy** - to influence public policy and resource allocation decisions that affect the Columbia arts and culture community.
- **Cultural Stewardship** - to ensure that Columbia celebrates and maintains its cultural heritage by responsible planning and management of cultural resources and assets.

Highlights/Significant Changes

- OCA embarked upon a mission in 2013 to increase the level of funding allocated to arts and culture organizations by creating and maintaining the Columbia Arts Fund (CAF), an arts endowment established at the Community Foundation of Central Missouri in 2012. The CAF's mission is to augment annual funding already distributed to eligible arts and culture organizations. Due to individual donations, contributions from the Convention and Visitors Bureau, and successful fundraisers such as the annual Celebration of the Arts event, the fund began its first distributions in FY 2017.
- After expanding the Poster Party for the Arts in 2014, approximately \$36,500 has been raised for the Columbia Arts Fund. The event is being rebranded as the 2016 Celebration of the Arts and not only will continue the tradition of unveiling an annual commemorative poster but also will recognize an individual who has provided invaluable service to an arts/cultural organization(s) nominated by their own peers.

Highlights/Significant Changes- continued

- The OCA manages agreements between the John William "Blind" Boone Heritage Foundation and the Boone County Historical Society regarding the curation of the Blind Boone Home and the Maplewood House respectively.
- OCA took the lead to help redesign the Columbia Citizen's Handbook. The annual commemorative poster design is now featured on the cover, and other submissions are included throughout the booklet as honorable mentions.
- OCA has moved their entire funding process online to improve customer service and ensure accessibility to all.
- The Traffic Box Art Program, a graffiti abatement collaborative with the District and the Columbia Police Department, continues with an tenth box being completed in 2017. Two additional installations have also been created by students through OCA's Partner in Education with Columbia Public Schools, with a third box to be completed in 2017.
- The OCA continues its efforts to promote the arts. The OCA underwrites year-round radio and print advertising to assist local arts agencies with publicity and to raise awareness about the variety of arts opportunities available to citizens and visitors. In addition to social media, the office produces a monthly half-hour show on Columbia Access Television entitled "Arts Focus."
- The OCA staff manages the Columbia Sister City program as well as acts as the liaison for the Mayor's Task Force on the U.S.S. Columbia. New international connections are always being explored to expand Columbia's reach throughout the world.
- The FY 2018 budget reflects a decrease of \$14,068 or 2.6%. A 0.25 FTE Sr. ASA position will be reallocated to the City Manager's budget to provide additional support to that department.
- CAT TV funding for FY 2018 is \$35,000. Annual arts funding will remain at \$100,000.
- The City Council has designated the Columbia Sports Fieldhouse Phase I as an eligible Percent for Art Project. The OCA staff manages the Percent for Art Program along with the Standing Committee on Public Art. The Sports Fieldhouse Percent for Art project has a total budget of \$37,000, with \$31,450 established for the art component.
- **Strategic Priority: Social Equity - Improving the Odds for Success** - The Office of Cultural Affairs will work to strengthen participation in cultural activities in the three strategic focus areas.

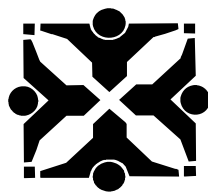
Authorized Personnel					
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	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
4627 - Program Specialist	1.00	1.00	1.00	1.00	
4625 - Director, Cultural Affairs *	1.00	1.00	1.00	1.00	
1006 - Sr. Administrative Support Asst. +	1.00	0.75	0.75	0.50	(0.25)
Total Personnel	3.00	2.75	2.75	2.50	(0.25)
Permanent Full-Time	3.00	2.75	2.75	2.50	(0.25)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	2.75	2.75	2.50	(0.25)

+ In FY 2017, due to budget constraints, 0.25 FTE Sr. Administrative Support Asst. position was reallocated to the Community Relations Department to allow that department to have administrative support and to meet budget cut amounts needed to balance the general fund. In FY 2018, 0.25 FTE Sr Administrative Support Asst. position is being reallocated to the City Manager's office to provide additional clerical support to that department.

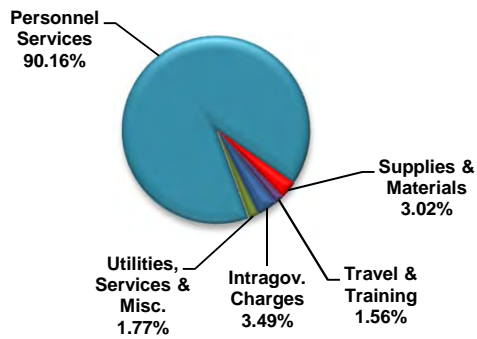
* In FY 2018, the Director of Cultural Affairs will be underfilled with a Cultural Affairs Manager.

Office of Sustainability (General Fund)

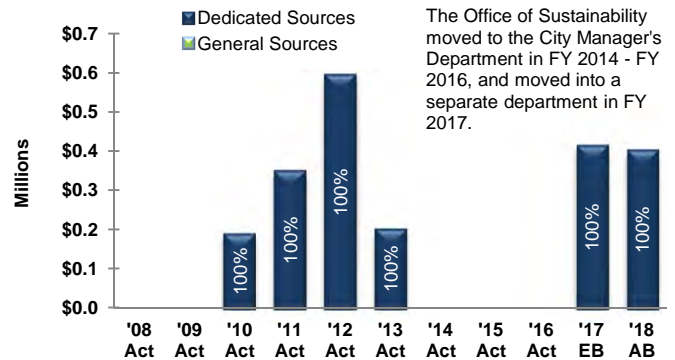


City of Columbia
Columbia, Missouri

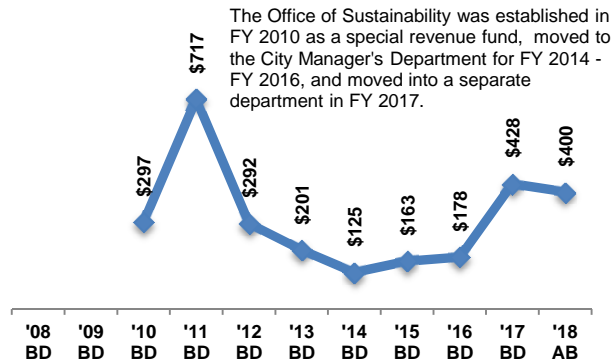
FY 2018 Total Expenditures By Category



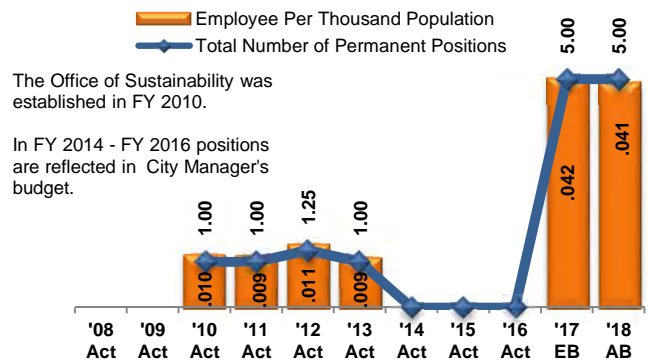
Funding Sources



Budgeted Expenditure History (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$0	\$369,806	\$354,676	\$360,779	(\$9,027)	(2.4%)
Supplies & Materials	\$0	\$26,931	\$26,070	\$12,071	(\$14,860)	(55.2%)
Travel & Training	\$0	\$4,500	\$4,500	\$6,260	\$1,760	39.1%
Intragov. Charges	\$0	\$5,068	\$5,068	\$13,966	\$8,898	175.6%
Utilities, Services & Misc.	\$0	\$21,302	\$21,167	\$7,085	(\$14,217)	(66.7%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$0	\$427,607	\$411,481	\$400,161	(\$27,446)	(6.4%)
Operating Expenses	\$0	\$427,607	\$411,481	\$400,161	(\$27,446)	(6.4%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$0	\$427,607	\$411,481	\$400,161	(\$27,446)	(6.4%)

Funding Sources (Where the Money Comes From)

Grant Revenue	\$0	\$47,126	\$31,000	\$31,000	(\$16,126)	(34.2%)
Operating Transfers **	\$0	\$355,481	\$355,481	\$369,161	\$13,680	3.8%
Other Local Revenue	\$0	\$25,000	\$25,000	\$0	(\$25,000)	
Dedicated Sources	\$0	\$427,607	\$411,481	\$400,161	(\$27,446)	(6.4%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$0	\$427,607	\$411,481	\$400,161	(\$27,446)	(6.4%)

*In FY 2014 - FY 2016 Sustainability was reflected in the City Manager's section of the budget

** Transfers come from Water, Electric, Transit, Parking, Solid Waste, Storm Water, and Fleet Operations

Description

The Office of Sustainability is responsible for internal and external sustainability efforts in Columbia. As part of Columbia's efforts to increase conservation of fiscal and natural resources, it was important to have a department and staff dedicated to spearheading all of the sustainability efforts for the community. This will ensure that all areas of the local government and community are working together to reach the same goals guided by this department and staff.

The Office of Sustainability is the department liaison for the Energy and Environment Commission.

Highlights/Significant Changes

- Due to a reallocation, the Mid-Missouri Solid Waste Management District budget will move from being under the direction of the Public Works Department to the direction of the Office of Sustainability in FY 2018. The majority of expenses are reimbursed from the Missouri Department of Natural Resources.
- Savings from FY 2016 will be utilized for the development of Columbia's first Climate Action Plan, as directed by Resolution 83-17A. Funds will be used to hire a consultant for project coordination and for necessary community engagement activities.
- This budget also reflects year two of a cooperative agreement with Missouri Department of Conservation for a Community Conservationist position. This position coordinates projects with departments and community education efforts about the social, environmental, and economic benefits to urban conservation. This position also manages the 3M Urban Restoration grant.
- For FY 2018, the Office of Sustainability budget will decrease \$27,493 or 6.4% due to the ending of a grant which resulted in the Sustainability Educator position being eliminated.
- There are no general source revenues used to fund this budget.

Department Objectives

- Coordinate efforts across departments to ensure sustainability goals are met and Columbia is a good steward of all resources.
- Evaluate, propose and implement sustainability objectives of the City of Columbia Strategic Plan and those highlighted as opportunities for improvement in Columbia's STAR Communities certification.
- Develop, coordinate and implement environmental education with community and regional partners; including Columbia Public Schools.
- The Sustainability Office coordinates and pursues sustainability grants for the City to reduce the City's consumption of natural resources.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
9917 - Community Conservationist	0.00	1.00	1.00	1.00	
9916 - Sustainability Educator* +	0.00	1.00	0.00	0.00	
9915 - Sustainability Manager♦	0.00	1.00	1.00	1.00	
4533 - Waste Minimization Coord⊕	0.00	1.00	1.00	1.00	
4509 - Energy Educator^	0.00	1.00	1.00	1.00	
2584 - Storm Water Educator⌘	0.00	1.00	1.00	1.00	
Total Personnel	0.00	6.00	5.00	5.00	0.00
Permanent Full-Time	0.00	6.00	5.00	5.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.00	6.00	5.00	5.00	

For FY 2016 these positions were budgeted in the following departments:

*City Manager's Office

♦City Manager's Office

⊕Solid Waste

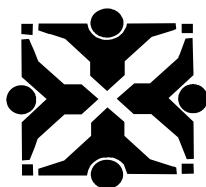
^Electric

⌘Storm Water

+ Position eliminated in FY 2017 when grant ended

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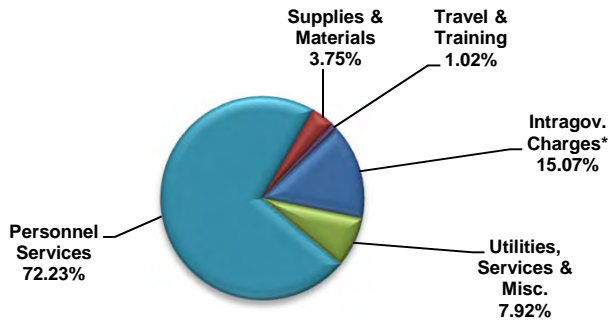
Community Development Department (General Fund)



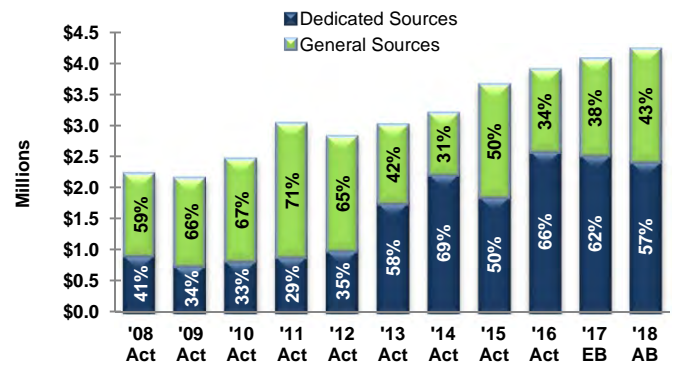
City of Columbia
Columbia, Missouri

Community Development - Summary

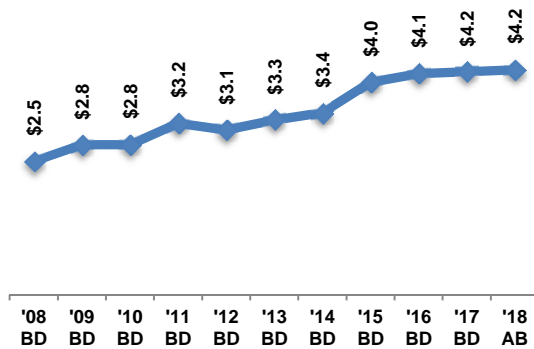
FY 2018 Total Expenditures By Category



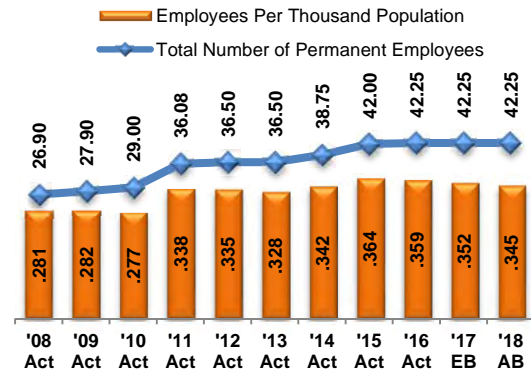
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$2,808,482	\$3,020,054	\$2,943,234	\$3,046,572	\$26,518	0.9%
Supplies & Materials	\$112,135	\$171,533	\$154,710	\$158,327	(\$13,206)	(7.7%)
Travel & Training	\$36,899	\$41,329	\$39,226	\$43,004	\$1,675	4.1%
Intragov. Charges*	\$473,209	\$606,559	\$606,559	\$635,779	\$29,220	4.8%
Utilities, Services & Misc.	\$393,787	\$340,536	\$312,957	\$334,123	(\$6,413)	(1.9%)
Capital	\$58,836	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$3,883,348	\$4,180,011	\$4,056,686	\$4,217,805	\$37,794	0.9%
Operating Expenses	\$3,824,512	\$4,180,011	\$4,056,686	\$4,217,805	\$37,794	0.9%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$58,836	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$3,883,348	\$4,180,011	\$4,056,686	\$4,217,805	\$37,794	0.9%

Funding Sources (Where the Money Comes From)

Grants	\$102,525	\$200,968	\$200,968	\$200,968	\$0	0.0%
Other Funding Sources/Transfers	\$117,319	\$141,604	\$141,604	\$141,873	\$269	0.2%
Fees and Service Charges	\$2,321,688	\$1,624,908	\$2,113,974	\$2,008,481	\$383,573	23.6%
Other Local Revenue	\$28,815	\$22,500	\$28,775	\$30,000	\$7,500	33.3%
Intragov. Revenues (G&A Fees)	\$0	\$21,844	\$21,844	\$24,568	\$2,724	12.5%
Dedicated Sources	\$2,570,347	\$2,011,824	\$2,507,165	\$2,405,890	\$394,066	19.6%
General Sources	\$1,313,001	\$2,168,187	\$1,549,521	\$1,811,915	(\$356,272)	(16.4%)
Total Funding Sources	\$3,883,348	\$4,180,011	\$4,056,686	\$4,217,805	\$37,794	0.9%

Description

The Community Development Department has three functional divisions: Building and Site Development, Planning and Zoning, Neighborhood Services.

Building and Site Development: functions as a "one stop shop" for the development community. This division is responsible for coordinating plan review, permitting, and inspection of both privately constructed infrastructure and building construction, and ensures compliance with Code of Ordinances, specifications and standards, and the adopted International Building Codes.

Neighborhood Services: administers the existing Office of Neighborhood Services (ONS) programs and the Housing Programs (HOME and CDBG). Neighborhood Services administers compliance of the Rental Unit Conservation Law, code enforcement, coordination of the Neighborhood Association Recognition Program, "Neighborhood Congresses," the Neighborhood Leadership Program; Volunteer Programs which support volunteer activities for all departments throughout the City; and Housing Program prepares plans and administers HOME and CDBG grant programs.

Planning and Zoning: consists of current and long-range planning. Current planning works to coordinate inter-departmental development review to facilitate better communication and more neighborhood engagement during the development process and administers the zoning and subdivision codes. Long-range planning is engaged in the preparation of the comprehensive plan, future land use plans, neighborhood and special area plans, and transportation plans; and provides staff for the federally funded and mandated (Columbia Area Transportation Study Organization) transportation planning which collects demographic and economic data.

Community Development is the department liaison for the following boards and commissions:

- Bicycle/Pedestrian Commission
- Board of Adjustment
- Building Construction Codes Commission
- Columbia Community Development Commission
- Columbia Land Trust Organization Board
- Columbia Tree Task Force
- Historic Preservation Commission
- Parking and Traffic Management Task Force
- Planning and Zoning Commission

Department Objectives & Highlights/Significant Changes

All divisions will complete preparations for the implementation of EnerGov software in FY 2018. Scheduled to "go live" in January, EnerGov is a Community Development and Infrastructure software product purchased by the City as the final stage of the COFERS Enterprise Resource Program initiative. EnerGov will modernize the Department's systems to better assist the development community with the plan review, permitting, and inspection processes.

Department Objectives & Highlights/Significant Changes (Cont.)**Building and Site Development:**

Staff continues to strive to protect the public health, safety, and welfare through the plan review and inspection of privately funded public infrastructure and residential and commercial structures in a year dominated by multi-family residential projects. In addition, as of June 1, 2017, staff has issued 211 building permits for the construction of single family homes. Staff anticipates meeting its 75% cost recovery goal and the adoption of a Right of Way Management Ordinance in FY 2017 which will help staff better coordinate work within the right of way by private utility companies and their contractors.

Strategic Priority: Operational Excellence - The division anticipates adding an additional Engineering Technician (site inspector) and reclassifying an existing Engineering Technician to a Right of Way Technician to assist with the adoption and enforcement of the Right of Way Management Ordinance in FY 2017. Staff anticipates these position changes will be offset by the additional permit fees required by the ordinance. These changes will allow the division to divide the inspection of privately funded public infrastructure, residential and commercial civil/site work, erosion and sediment control, etc. amongst staff so as to provide better enforcement City-wide. These changes will also, for the first time, dedicate an employee to specifically coordinate all work within the City right of way.

Neighborhood Services:

- As of June 13, 2017, ONS had 10,056 buildings and 27,476 units registered under the Rental Unit Conservation Law (RUCL).
- Staff is conducting a systematic review of the City to ensure all rental properties are in compliance with the RUCL.
- ONS has focused on demolition and enforcement of nuisance structures and properties in code violation, particularly in the Central Strategic Plan neighborhood. Inspectors have also been assigned to each of the three Strategic Plan neighborhoods to work on code enforcement and liaison with residents and Columbia Outreach Unit (COU) officers.
- In FY 2016, the office handled 3,937 code enforcement cases, most on residential properties excluding rental inspections. Code enforcement cases include 1,360 nuisance violations, 1,277 weed cases, 530 property maintenance cases and 257 vehicle violations (unlicensed/inoperable/junk filled).
- Volunteer Services reports that volunteers shared 35,180 hours of service valued at nearly \$830,000.
- In FY 2017, staff worked with Parks & Recreation on a new Adopt-A-Trail program to remove invasive plants along the MKT trail.
- Volunteers also supported the new Community Conservation program in the Office of Sustainability.

Highlights/Significant Changes (Cont.)**Neighborhood Services: (cont.)**

- Volunteer Programs is working with Public Works Streets and Sustainability to replant roundabouts that will be maintained by volunteers through the Adopt-A-Spot Beautification Program.
- Volunteers continue to play an important role in staffing events, picking up litter in public spaces, and beautifying our right of way.

Highlights/Significant Changes (Cont.)**Planning and Zoning:**

In FY 2017 the Planning and Zoning division completed the comprehensive revisions to the zoning and subdivision regulations (approved by the City Council March 20, 2017). Known as the Unified Development Code (UDC), the new chapter 29 replaced the previously existing Chapters 29 (Zoning), 25 (Subdivisions), and 23 (Signs), and parts of Chapters 20 (Planning) and 12A (Land Preservation) and re-codified them as a single chapter with six articles. Staff continued work on a development scorecard and interactive services map; and continued monitoring and updating the interactive Columbia Imagined Implementation matrix. The Transportation Planners updated the Transportation Improvement Program (TIP) and the Unified Planning Work Program (UPWP). Staff began administration of historic preservation grant monies for a survey of the North Central Neighborhood area.

In FY 2018 the Division will implement the new development code through additional training, forms, interpretation decisions, and "clean-up" amendments as necessary. The Division will complete the infrastructure scoring system and solicit a list of 5-year updates to Columbia Imagined (comprehensive plan) for Planning & Zoning Commission review and Council consideration.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Planning	6.90	6.10	6.10	6.10	
Economic Planning	2.75	2.55	2.55	2.55	
Volunteer Services	2.75	2.75	2.75	2.75	
Neighborhood Programs	8.90	8.90	8.90	8.90	
Building and Site Development	20.95	20.95	21.95	21.95	
Total Personnel	42.25	41.25	42.25	42.25	
Permanent Full-Time	42.25	41.25	42.25	42.25	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	42.25	41.25	42.25	42.25	

Budget Detail By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Planning						
Personnel Services	\$502,638	\$497,277	\$451,225	\$500,698	\$3,421	0.7%
Supplies & Materials	\$15,048	\$22,693	\$22,643	\$19,193	(\$3,500)	(15.4%)
Travel & Training	\$4,990	\$8,484	\$8,375	\$10,050	\$1,566	18.5%
Intragov. Charges	\$93,811	\$151,953	\$151,953	\$148,893	(\$3,060)	(2.0%)
Utilities, Services & Misc.	\$215,730	\$97,212	\$95,332	\$92,811	(\$4,401)	(4.5%)
Capital	\$19,612	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$851,829	\$777,619	\$729,528	\$771,645	(\$5,974)	(0.8%)
Economic Planning						
Personnel Services	\$192,328	\$223,864	\$221,434	\$223,457	(\$407)	(0.2%)
Supplies & Materials	\$1,180	\$2,950	\$2,950	\$2,950	\$0	0.0%
Travel & Training	\$0	\$6,000	\$6,000	\$6,000	\$0	0.0%
Intragov. Charges	\$244	\$264	\$264	\$1,474	\$1,210	458.3%
Utilities, Services & Misc.	\$5,182	\$7,069	\$7,069	\$7,189	\$120	1.7%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$198,934	\$240,147	\$237,717	\$241,070	\$923	0.4%
Volunteer Services						
Personnel Services	\$174,518	\$199,021	\$190,445	\$192,711	(\$6,310)	(3.2%)
Supplies and Materials	\$32,327	\$44,479	\$42,307	\$43,637	(\$842)	(1.9%)
Travel and Training	\$6,948	\$5,044	\$4,000	\$5,044	\$0	0.0%
Intragovernmental Charges	\$8,894	\$5,260	\$5,260	\$30,335	\$25,075	476.7%
Utilities, Services, & Misc.	\$14,178	\$23,717	\$22,991	\$21,766	(\$1,951)	(8.2%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$236,865	\$277,521	\$265,003	\$293,493	\$15,972	5.8%
Neighborhood Programs						
Personnel Services	\$576,393	\$584,596	\$576,497	\$600,679	\$16,083	2.8%
Supplies and Materials	\$22,504	\$34,215	\$33,265	\$33,373	(\$842)	(2.5%)
Travel and Training	\$4,260	\$5,450	\$4,500	\$5,450	\$0	0.0%
Intragovernmental Charges	\$103,532	\$141,715	\$141,715	\$150,503	\$8,788	6.2%
Utilities, Services, & Misc.	\$64,137	\$105,894	\$103,828	\$108,096	\$2,202	2.1%
Capital	\$19,612	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$790,438	\$871,870	\$859,805	\$898,101	\$26,231	3.0%
Building & Site Development						
Personnel Services	\$1,362,605	\$1,515,296	\$1,503,633	\$1,529,027	\$13,731	0.9%
Supplies & Materials	\$41,076	\$67,196	\$53,545	\$59,174	(\$8,022)	(11.9%)
Travel & Training	\$20,701	\$16,351	\$16,351	\$16,460	\$109	0.7%
Intragov. Charges	\$266,728	\$307,367	\$307,367	\$304,574	(\$2,793)	(0.9%)
Utilities, Services & Misc.	\$94,560	\$106,644	\$83,737	\$104,261	(\$2,383)	(2.2%)
Capital	\$19,612	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,805,282	\$2,012,854	\$1,964,633	\$2,013,496	\$642	0.0%
Department Totals						
Personnel Services	\$2,808,482	\$3,020,054	\$2,943,234	\$3,046,572	\$26,518	0.9%
Supplies and Materials	\$112,135	\$171,533	\$154,710	\$158,327	(\$13,206)	(7.7%)
Travel and Training	\$36,899	\$41,329	\$39,226	\$43,004	\$1,675	4.1%
Intragovernmental Charges	\$473,209	\$606,559	\$606,559	\$635,779	\$29,220	4.8%
Utilities, Services, & Misc.	\$393,787	\$340,536	\$312,957	\$334,123	(\$6,413)	(1.9%)
Capital	\$58,836	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$3,883,348	\$4,180,011	\$4,056,686	\$4,217,805	\$37,794	0.9%

Authorized Personnel By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Planning					
4107 - Development Services Manager	1.00	1.00	1.00	1.00	
4105 - Director, Community Development	0.41	0.41	0.41	0.41	
4103 - Senior Planner	1.00	2.00	2.00	2.00	
4101 - Planner	2.00	1.00	1.00	1.00	
2190 - GIS Technician +	0.80	0.00	0.00	0.00	
1008 - Senior Administrative Supervisor	0.32	0.32	0.32	0.32	
1006 - Senior Admin Support Assistant	1.00	1.00	1.00	1.00	
1005 - Administrative Support Assistant	0.37	0.37	0.37	0.37	
Total Personnel	6.90	6.10	6.10	6.10	
Permanent Full-Time	6.90	6.10	6.10	6.10	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.90	6.10	6.10	6.10	
Economic Planning					
4105 - Director, Community Development	0.30	0.30	0.30	0.30	
4103 - Senior Planner	2.00	1.00	1.00	1.00	
4101 - Planner	0.00	1.00	1.00	1.00	
2190 - GIS Technician +	0.20	0.00	0.00	0.00	
1008 - Senior Administrative Supervisor	0.25	0.25	0.25	0.25	
Total Personnel	2.75	2.55	2.55	2.55	
Permanent Full-Time	2.75	2.55	2.55	2.55	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.75	2.55	2.55	2.55	
Volunteer Services					
4622 - Neighborhood Services Manager	0.50	0.50	0.50	0.50	
4615 - Volunteer Program Specialist	2.00	2.00	2.00	2.00	
1006 - Senior Admin Support Assistant	0.25	0.25	0.25	0.25	
Total Personnel	2.75	2.75	2.75	2.75	
Permanent Full-Time	2.75	2.75	2.75	2.75	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.75	2.75	2.75	2.75	
Neighborhood Services					
4652 - Sr. Code Enforcement Specialist	2.00	2.00	2.00	2.00	
4650 - Code Enforcement Specialist	4.00	4.00	4.00	4.00	
4622 - Neighborhood Services Manager	0.50	0.50	0.50	0.50	
4105 - Director, Community Development	0.05	0.05	0.05	0.05	
4104 - Neighborhood Communications Coord.	1.00	1.00	1.00	1.00	
1008 - Senior Administrative Supervisor	0.10	0.10	0.10	0.10	
1006 - Senior Admin Support Assistant	0.75	0.75	0.75	0.75	
1005 - Administrative Support Assistant	0.50	0.50	0.50	0.50	
Total Personnel	8.90	8.90	8.90	8.90	
Permanent Full-Time	8.90	8.90	8.90	8.90	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.90	8.90	8.90	8.90	

+ Due to a reorganization in FY 2017, the GIS Technician was moved into the GIS Budget to centralize the GIS function citywide.

Authorized Personnel By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Building & Site Development					
5108 - Engineering Manager	1.00	1.00	1.00	1.00	
5013 - Right of Way Technician ^	0.00	0.00	1.00	1.00	
5098/5113 - Engineering Specialist/Engineer	2.00	2.00	2.00	2.00	
5007 - City Arborist	1.00	1.00	1.00	1.00	
5003 - Engineering Technician **	4.00	4.00	4.00	1.00	(3.00)
4998 - Project Compliance Inspector **	0.00	0.00	0.00	3.00	3.00
4108 - Senior Plan Reviewer	3.00	3.00	3.00	3.00	
4105 - Director, Comm. Development	0.24	0.24	0.24	0.24	
3205 - Building Regulations Supv.	1.00	1.00	1.00	1.00	
3203 - Senior Building Inspector	1.00	1.00	1.00	1.00	
3202 - Building Inspector	5.00	5.00	5.00	5.00	
2160 - Addressing Specialist	0.25	0.25	0.25	0.25	
1008 - Senior Administrative Supervisor	0.33	0.33	0.33	0.33	
1006 - Senior Admin Support Assistant	2.00	2.00	2.00	2.00	
1005 - Administrative Support Assistant	0.13	0.13	0.13	0.13	
Total Personnel	20.95	20.95	21.95	21.95	
Permanent Full-Time	20.95	20.95	21.95	21.95	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	20.95	20.95	21.95	21.95	
Department Totals					
Permanent Full-Time	42.25	41.25	42.25	42.25	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	42.25	41.25	42.25	42.25	

** In FY 2018 (3) Engineering Technician positions were reassigned to Project Compliance Inspector

^ In FY 2017 (1) Right of Way Technician was added

Community Development Department Fees and Charges

	Chapter/ Section	Date Last Changed	FY 2017	FY 2018
			Fee	Fee
Building Code Permit Fees Building Permit Fee	6-17 (109.2)	10-01-15	\$2.25/thousand dollars of value (minimum fee \$21.60)	\$2.25/thousand dollars of value (minimum fee \$21.60)
Building Code Permit Fees (All Construction) Footing & Foundation Only	6-17 (109.2)	10-10-1994	\$54	\$54
Plan Review Fee	6-17 (109.2)	09-16-1996	50% of building permit fee	50% of building permit fee
Failed Inspection Fee	6-17 (109.2)	03-21-11	\$35	\$35
- for each failed inspection		03-21-11	\$75	\$75
- for each failed re-inspection				
Removal of a building or structure Removal of a building or structure from one lot to another or to a new location on the same lot	6-17 (109.2.1)	09-21-1992	50% of the fee for new buildings with a minimum fee of \$45	50% of the fee for new buildings with a minimum fee of \$45
Inspection fee prior to moving the building or structure	6-17 (109.2.1)	09-21-1992	\$25	\$25
Demolition Permit for the demolition of building or structure:				
- Residential	6-17 (109.2.2)	09-21-1992	\$50	\$50
- Commercial	6-17 (109.2.2)	09-21-1992	\$100	\$100
Signs Permit for signs, billboards and other display structures	6-17 (109.2.3)			
- not more than fifty (50) square feet		09-15-14	\$75	\$75
- each sign over fifty (50) square feet		09-15-14	\$75	\$75
for each square foot over fifty (50)		09-15-14	\$0.25	\$0.25
Failure to obtain permit Failure to obtain the necessary permit(s) within five (5) days after being notified in writing to do so by the building official				
- for each day in excess of the five (5) days that pass before the person obtains the necessary permit	6-17 (109.4)		\$5	\$5
Application for appeals Application for appeals fee (fee refunded to the applicant if the applicant appears at the commission meeting at which the appeal is scheduled to be heard)	6-17 (113.2)	09-17-07	\$120	\$120
Electrical permit For alterations of or extensions to existing wiring, or any other electrical permit	6-32 (404.2)	10-01-15	\$35	\$35
For each service entrance panel 225 amperes or less	6-32 (404.2)	10-01-15	\$35	\$35
For each service entrance panel over 225 amperes	6-32 (404.2)	10-01-15	\$0.175/Amp	\$0.175/Amp

Community Development Department Fees and Charges

	Chapter/ Section	Date Last Changed	FY 2017	FY 2018
			Fee	Fee
Electrical permit (continued) For each circuit (whether 2-wire, 3-wire or 3-phase)	6-32 (404.2)			
For first fifteen, each		3-21-11	\$2.35	\$2.35
For all over fifteen, each		3-21-11	\$2.19	\$2.19
For each connection of hot air or hot water heating plant, each	6-32 (404.2)	3-21-11	\$7	\$7
For installation of or addition to sound, audio-visual, or communication equipment	6-32 (404.2)	10-01-15	\$35	\$35
Swimming pool	6-32 (404.2)	10-01-15	\$75	\$75
Re-inspection fees:	6-32 (404.2)			
First failed inspection		03-21-11	\$35	\$35
Failed re-inspection of prior correction notice		03-21-11	\$70	\$70
Certified licensed plumber				
Application fee	6-52 (101.11)	09-17-07	\$50	\$50
Certificate Fees				
City of Columbia Journeyman Certificate	6-52 (101.14.1)	05-21-12	\$30	\$30
City of Columbia Master Certificate	6-52 (101.14.1)	05-21-12	\$90	\$90
Certificate Renewal				
Journeyman certificate renewal	6-52 (101.15)	05-21-12	\$30	\$30
Master certificate renewal An individual requesting renewal of an expired certificate must apply for a new plumbing certificate:	6-52 (101.15)	05-21-12	\$90	\$90
- From January 2 to March 30 of the first year after expiration	6-52 (101.15)	12-05-05	\$10	\$10
- From April 1 to December 31 of the first year after expiration		12-05-05	\$50	\$50
- After January 2 of the second year after expiration		12-05-05	\$100	\$100
- plus each additional year or fraction of a year after expiration		12-05-05	\$100	\$100
Plumbing permit fee				
Each tap or opening into any public sewer, or private sewer that is connected to a public sewer	6-52 (106.6.2)	10-01-15	\$72.90	\$72.90
Per fixture for the first twenty-five fixtures, and for each additional fixture or opening	6-52 (106.6.2)	10-01-15	\$5.67	\$5.67
	6-52(106.6.2)	10-01-15	\$1.62	\$1.62
Each floor drain, garage drain, or any other fixture, appliance, or waste line connecting directly with the drainage system of the building	6-52 (106.6.2)	10-01-15	\$3.24	\$3.24
For structures not previously plumbed or alterations of, or extensions to, existing plumbing.	6-52 (106.6.2)	10-01-15	Not less than \$35.00	Not less than \$35.00

Community Development Department Fees and Charges

	Chapter/ Section	Date Last Changed	FY 2017	FY 2018
			Fee	Fee
Chimney Sweep certificate All applicants approved by the board for chimney sweep certificates	6-61 (101.8)	05-21-12	\$90	\$90
Journeyman Certificates All applicants approved by the board for journeyman certificates	6-61 (101.8)	09-16-13	\$30	\$30
Master Certificate issuance All applicants approved by the board for master certificate	6-61 (101.8)	09-16-13	\$90	\$90
Mechanical Work Fees \$0 to \$1,000	6-61 (106.5.2)	10-01-15	\$35.00	\$35.00
\$1,000.01 to \$5,000	6-61 (106.5.2)	10-01-15	\$25.00 plus \$6.25 per thousand over \$1,000	\$25.00 plus \$6.25 per thousand over \$1,000
\$5,000.01 to \$10,000	6-61 (106.5.2)	10-01-15	\$50.00 plus \$5.00 per thousand over \$5,000	\$50.00 plus \$5.00 per thousand over \$5,000
\$10,000.01 to \$20,000	6-61 (106.5.2)	10-01-15	\$75.00 plus \$3.75 per thousand over \$10,000	\$75.00 plus \$3.75 per thousand over \$10,000
Over \$20,000	6-61 (106.5.2)	10-01-15	\$112.50 plus \$2.50 per thousand over \$20,000	\$112.50 plus \$2.50 per thousand over \$20,000
Fuel Gas Work \$0 to \$1,000	6-61 (106.6.2)	10-01-15	\$35.00	\$35.00
\$1,000.01 to \$5,000	6-61 (106.6.2)	10-01-15	\$25 plus \$6.25 per thousand over \$1,000	\$25 plus \$6.25 per thousand over \$1,000
\$5,000.01 to \$10,000	6-61 (106.6.2)	10-01-15	\$50 plus \$5 per thousand over \$5,000	\$50 plus \$5 per thousand over \$5,000
\$10,000.01 to \$20,000	6-61 (106.6.2)	10-01-15	\$75 plus \$3.75 per thousand over \$10,000	\$75 plus \$3.75 per thousand over \$10,000
Over \$20,000	6-61 (106.6.2)	10-01-15	\$112.50 plus \$2.50 per thousand over \$20,000	\$112.50 plus \$2.50 per thousand over \$20,000
Land Disturbance Permit Application Fee	12A-36	09-20-04	\$200	\$200

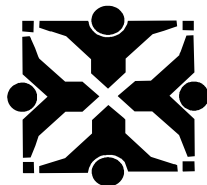
Community Development Department Fees and Charges

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Planning Fees				
Advertising costs for Board of Adjustment cases - An applicant shall deposit a sum sufficient to pay the costs of advertising as required by statute and ordinance. The clerk shall inform applicants of the estimated costs of advertising and require a deposit sufficient to meet the costs upon filing. All unexpended portions of the deposit shall be returned after the actual costs of advertising have been met.	29-31(g)(3) Deposit is determined by the Board rules	02-01-10	\$150.00	\$150.00
Preliminary Plat	20-24(1)	09-15-14	\$600 + \$10 per	\$600 + \$10 per
Final Plat (in addition to recording fee)	20-24(2)	09-15-14	\$400 + \$10 per	\$400 + \$10 per
Replat (in addition to recording fee)	20-24(3)	09-15-14	\$300 + \$10 per	\$300 + \$10 per
Rezoning (in addition to advertising)	20-24(4)			
0 to 2 acres		09-15-14	\$300	\$300
Greater than 2 acres to 5 acres		09-15-14	\$450	\$450
Greater than 5 acres to 10 acres		09-15-14	\$600	\$600
Greater than 10 acres to 15 acres		09-15-14	\$900	\$900
Greater than 15 acres to 20 acres		09-15-14	\$1,200	\$1,200
Greater than 20 acres		09-15-14	\$1,500	\$1,500
Planned district development plan or major revision to a development plan (in addition to advertising)	20-24(5)			
0 to 2 acres		09-15-14	\$300	\$300
Greater than 2 acres to 5 acres		09-15-14	\$450	\$450
Greater than 5 acres to 10 acres		09-15-14	\$600	\$600
Greater than 10 acres to 15 acres		09-15-14	\$900	\$900
Greater than 15 acres to 20 acres		09-15-14	\$1,200	\$1,200
Greater than 20 acres		09-15-14	\$1,500	\$1,500
Minor revisions to planned district development plan	20-24(6)	09-15-14	\$200	\$200
Vacation of public easement, street or alley (in addition to recording fee)	20-24(7)	09-15-14	\$350	\$350
Variance from subdivision regulations	20-24(8)	09-15-14	\$350	\$350
Rezoning from any district to district R-1, (advertising fee shall apply)	20-24(9)	12-07-15	No fee	No fee
Rezoning from district R-3 or R-4 to district R-2, (advertising fee shall apply)	20-24(9)	12-07-15	No fee	No fee
Rezoning to district H-P	20-24(9)	09-15-14	No fee	No fee
Annexation petitions (voluntary or agreement)	20-24(10)	11-03-14	\$250	\$250
Rezoning to equivalent or lesser intensity Boone County zoning concurrent with annexation petition	20-24(11)	09-15-14	No fee	No fee
Hearing Continuance (applicant request after advertising) Zoning	20-24(12)	09-15-14	\$100	\$100
Administrative Plat	20-24(13)	09-15-14	\$200 + \$10 per	\$200 + \$10 per
Plat Vacation (abrogation)	20-24(14)	09-15-14	\$300	\$300
Cell Tower (new)	20-24(15)	09-15-14	\$1,500	\$1,500
Cell Tower (co-locate)	20-24(16)	09-15-14	\$250	\$250
Neighborhood Services Rental Fees				
Application Fee for Inspection per building	22-188(a)(1)	09-15-14	\$60	\$60
Inspection fee per dwelling unit or rooming unit, as the case may be, covered by each certificate of compliance	22-188(a)(2)	09-15-14	\$26	\$26

Community Development Department Fees and Charges

	Chapter/ Section	Date Last Changed	FY 2017	FY 2018
			Fee	Fee
Reinspection fee per unit	22-188(a)(3)	09-15-14	\$43	\$43
Fee assessed when owner or owner's representative fails to meet with inspector at scheduled appointment time	22-188(a)(4)	09-15-14	\$34	\$34
In addition to inspection upon application or complaint, units may be inspected at the request of the owner	22-188(b)	09-18-00	\$15	\$15
In the event that a unit for which an unexpired certificate of compliance has been issued is inspected pursuant to a complaint, the person making the complaint shall pay a fee	22-188(c)	09-18-00	\$15	\$15
Fee per building, to extend a current certificate of compliance for a period not to exceed three (3) years without further inspection, if the apartment house, rooming house, two-family dwelling or single rental unit for which the certificate of compliance for the past (3) three years	22-191(b)	09-15-14	\$43	\$43
Right-of-Way permit Application for permit to construct, reconstruct, repair, alter or grade any sidewalk, curb, curb cut, driveway or street	24-43	09-15-14	\$50	\$50
Development Charge Development charge for a building permit for new construction	26-151	09-21-09	\$0.50 per sq. foot of total floor area of new construction	\$0.50 per sq. foot of total floor area of new construction
Right-of-Way Closure Permit Application for a permit to close a public street, sidewalk, parking lane, traffic lane or alley in connection with a construction permit.	24-43(a)	12-05-16	\$50	\$50
Public Inconvenience Fee Sidewalk/curb usage	24-43(b)	12-05-16	\$0.20 per linear foot per day (unless the walkway is covered and remains open to public use)	\$0.20 per linear foot per day (unless the walkway is covered and remains open to public use)
Parking lane usage	24-43(b)	12-05-16	\$0.30 per linear foot per day (in addition to lost revenue for daily parking fee due and owing to the parking utility)	\$0.30 per linear foot per day (in addition to lost revenue for daily parking fee due and owing to the parking utility)
Traffic lane usage	24-43(b)	12-05-16	\$0.35 per linear foot per day per each lane of traffic	\$0.35 per linear foot per day per each lane of traffic
Alley usage	24-43(b)	12-05-16	\$0.02 per linear foot per day	\$0.02 per linear foot per day

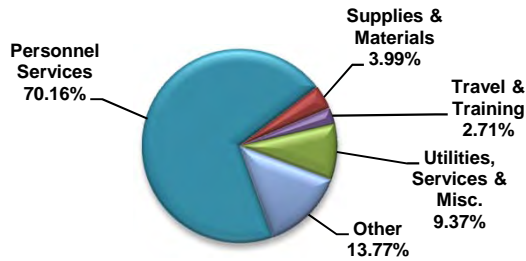
Community Development Block Grant (CDBG) Fund (Special Revenue Fund)



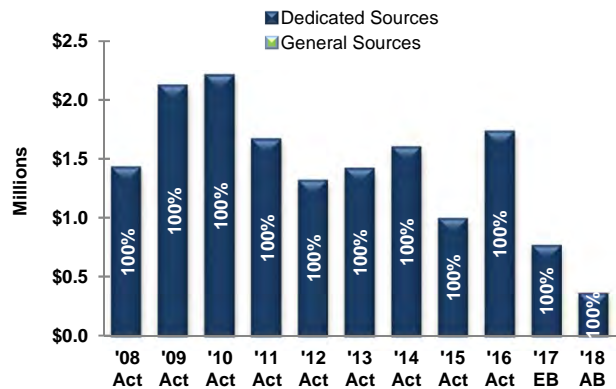
City of Columbia
Columbia, Missouri

CDBG Fund(Special Revenue Fund)

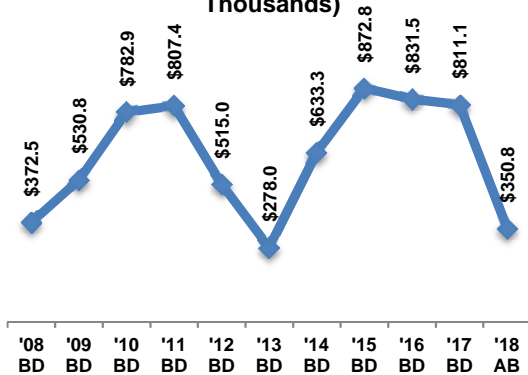
FY 2018 Total Expenditures By Category



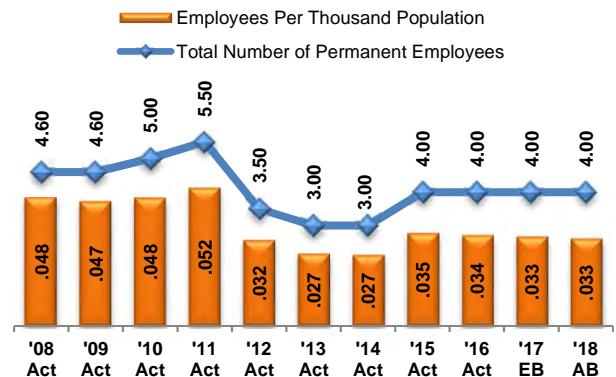
Funding Sources



Budgeted Expenditure History (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$225,510	\$243,609	\$232,325	\$246,106	\$2,497	1.0%
Supplies & Materials	\$5,811	\$14,000	\$11,733	\$14,000	\$0	0.0%
Travel & Training	\$3,640	\$9,500	\$9,500	\$9,500	\$0	0.0%
Intragov. Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$881,815	\$495,668	\$455,668	\$32,861	(\$462,807)	(93.4%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$291,723	\$48,308	\$48,308	\$48,308	\$0	0.0%
Total	\$1,408,499	\$811,085	\$757,534	\$350,775	(\$460,310)	(56.8%)

Note: Actual reflects total expenses for all grant activities. Proposed amounts include administrative costs only

Operating Expenses	\$1,116,776	\$762,777	\$709,226	\$302,467	(\$460,310)	(60.3%)
Non-Operating Expenses	\$291,723	\$48,308	\$48,308	\$48,308	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$1,408,499	\$811,085	\$757,534	\$350,775	(\$460,310)	(56.8%)

Funding Sources (Where the Money Comes From)

Grant Revenue	\$1,711,395	\$337,901	\$744,350	\$337,591	(\$310)	(0.1%)
Interest	\$11,315	\$13,184	\$13,184	\$13,184	\$0	0.0%
Other Local Revenue	\$1,000	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$460,000	\$0	\$0	(\$460,000)	(100.0%)
Less: Current Year Surplus	(\$315,211)	\$0	\$0	\$0	\$0	
Dedicated Sources	\$1,408,499	\$811,085	\$757,534	\$350,775	(\$460,310)	(56.8%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$1,408,499	\$811,085	\$757,534	\$350,775	(\$460,310)	(56.8%)

Description

Strategic Priority: Social Equity - Improving the odds for success - This program disburses funds received by the City from the Department of Housing and Urban Development's Community Development Block Grant Program and HOME Investment Partnerships Program. These funds are used to assist low and moderate income citizens of the City with affordable housing, neighborhood needs, economic development, community facilities and fair housing. After receiving recommendations from the Community Development Commission, the staff, and public hearings, the Council adopts this budget and submits it to HUD for final approval. Following HUD approval, the funds become available in the spring/summer of 2018.

Highlights/Significant Changes

Housing and CDBG Programs staff have significantly expanded their efforts to increase permanently affordable housing by implementing the formation of the Columbia Community Land Trust (CCLT). Significant progress has been made on organizational infrastructure and plans for future CCLT projects. The City of Columbia has received national recognition for the level and quality of progress made on implementing the Columbia Community Land Trust organization. The CCLT received a grant and local donations of support to host the first regional convening of other community land trust organizations. This event provided the opportunity to educate local and regional partners on CLTs and share best practices between existing CLTs. Construction of the Lynn Street Cottages will be completed during FY 2018 and staff anticipates completing significant planning for its next CCLT project to be completed on the City's N. Eighth Street lot.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
3975 - Housing Program Supervisor	1.00	1.00	1.00	1.00	
3960 - Housing Specialist	2.00	2.00	2.00	2.00	
1006 - Senior Admin Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	4.00	4.00	4.00	4.00	
Permanent Full-Time	4.00	4.00	4.00	4.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.00	4.00	4.00	4.00	

Community Development Block Grant (CDBG)

Purpose

This program disburses funds received by the City from the Department of Housing and Urban Development's Community Development Block Grant Program. These funds are to be used to provide facilities and assistance to low to moderate income citizens of the City such as affordable housing, neighborhood needs, economic development, community facilities and fair housing. The City Council adopted the following guidelines for expenditure of annual Community Development Block Grant funds from 2015 through 2019:

- 25 - 40% for Affordable Housing
- 20 - 50% for Neighborhood Needs
- 0 - 30% for Community Facilities
- 10 - 50% for Economic Development
- 0 - 5% for Fair Housing
- 0 - 18% for Planning and Administration

These funding categories and guidelines for annual expenditure of CDBG funding are a direct result of public input received through the 2015-2019 consolidated planning process. This year's funding requests exceeded target percentages for affordable housing and were below in Neighborhood Needs, therefore funding recommendations are outside of the annual funding percentages.

Resources

	Adopted FY 2018
Entitlement Amount Estimate	\$835,000
Reprogrammed Funds	\$0
Total Resources	\$835,000

Expenditures

	Staff and Agency Requests	Community Development Commission Proposal	City Manager Recommended	Council Adopted
Housing Programs:				
Housing Rehabilitation	\$194,880	\$160,000	\$160,000	\$160,000
NRT Code Enforcement	\$35,000	\$30,000	\$30,000	\$30,000
NRT Demolition	\$90,000	\$30,000	\$30,000	\$30,000
Homeownership Assistance	\$10,000	\$8,000	\$8,000	\$8,000
SIL Minor Home Repair & Accessibility	\$119,350	\$100,800	\$100,800	\$100,800
Subtotal (Council Policy 25-40%)	\$449,230	\$328,800	\$328,800	\$328,800
	26.1%	39.4%	39.4%	39.4%
Neighborhood Needs:				
Show-Me Habitat for Humanity	\$200,000	\$85,000	\$85,000	\$85,000
Garth, Sexton, Oak, & Lynn Sidewalks	\$119,548	\$80,000	\$80,000	\$80,000
Subtotal (Council Policy 20-50%)	\$319,548	\$165,000	\$165,000	\$165,000
	18.6%	19.8%	19.8%	19.8%
Economic Development:				
Job Point Vocational Training	\$110,000	\$102,700	\$102,700	\$102,700
Subtotal (Council Policy 10-50%)	\$110,000	\$102,700	\$102,700	\$102,700
	6.4%	12.3%	12.3%	12.3%
Community Facilities:				
Central Missouri Community Action	\$85,000	\$74,200	\$74,200	\$74,200
Job Point	\$275,000	\$0	\$0	\$0
YEZ	\$250,000	\$0	\$0	\$0
Family Health Center	\$67,944	\$0	\$0	\$0
Subtotal (Council Policy 0-30%)	\$677,944	\$74,200	\$74,200	\$74,200
	39.4%	8.9%	8.9%	8.9%
Fair Housing				
Fair Housing Set-Aside	\$14,000	\$14,000	\$14,000	\$14,000
Subtotal (Council Policy 0-5%)	\$14,000	\$14,000	\$14,000	\$14,000
	0.8%	1.7%	1.7%	1.7%
Administration				
Community Development Dept	\$150,300	\$150,300	\$150,300	\$150,300
Subtotal (Council Policy 0-18%)	\$150,300	\$150,300	\$150,300	\$150,300
	8.7%	18.0%	18.0%	18.0%
Total	\$1,721,022	\$835,000	\$835,000	\$835,000

Home Requests

Purpose

This program disburses funds received by the City from the HOME Investment Partnership Act Program from the Department of Housing and Urban Development. The City provides funds in the following five categories: Owner Occupied Housing Rehabilitation, Homebuyer Assistance, Community Housing Development Organizations (15% required set aside), Rental Housing, and Administration (10% maximum). All funds must be spent on projects that are defined by HUD as meeting their definition of "affordable."

This year, applications for HOME dollars received by the deadline were significantly greater than the amount of estimated funding available.

Resources

	Adopted FY 2018
Reprogrammed Funds	\$0
Entitlement Amount Estimate	\$415,000
Total Resources	\$415,000

Expenditures

	Staff and Agency Requests	City Manager Recommend	Alloc.	Community Development Commission Recommend	City Council Adopted
Projects:					
Homeownership Assistance *	\$170,000	\$164,250		\$164,250	\$164,250
Columbia Housing Authority	\$100,000	\$100,000		\$100,000	\$100,000
Show-Me Central Habitat for Humanity	\$50,000	\$47,000		\$47,000	\$47,000
Subtotal Projects	\$320,000	\$311,250	75.0%	\$311,250	\$311,250
 CHDO Set aside	 \$62,250	 \$62,250	 15.0%	 \$62,250	 \$62,250
 Administration Set aside	 \$41,500	 \$41,500	 10.0%	 \$41,500	 \$41,500
 Grand Total	 \$423,750	 \$415,000	 100.00%	 \$415,000	 \$415,000

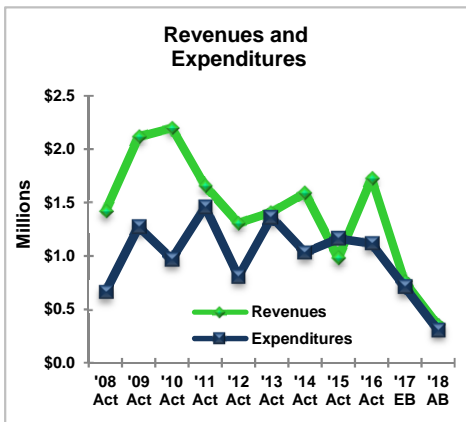
* Includes: Neighborhood Development Homeownership Assistance Activities

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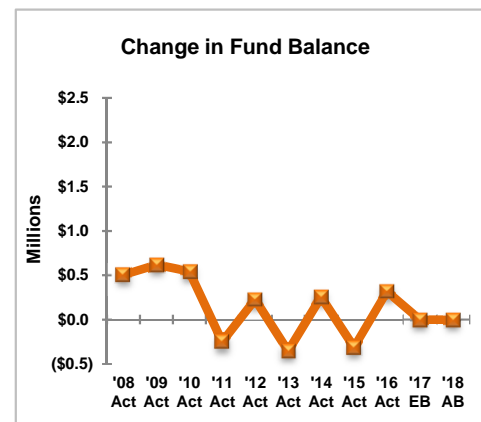
**Statement of Revenues, Expenditures, and Changes in Fund Balance
Community Development Block Grant (CDBG) Fund**

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Revenues:				
Grant Revenue	\$1,711,395	\$337,901	\$744,350	\$337,591
Investment Revenue	\$11,315	\$13,184	\$13,184	\$13,184
Miscellaneous Revenue	\$1,000	\$0	\$0	\$0
Total Revenues	\$1,723,710	\$351,085	\$757,534	\$350,775
Expenditures:				
Personnel Services	\$225,510	\$243,609	\$232,325	\$246,106
Supplies & Materials	\$5,811	\$14,000	\$11,733	\$14,000
Travel & Training	\$3,640	\$9,500	\$9,500	\$9,500
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities Services & Other Misc.	\$881,815	\$495,668	\$455,668	\$32,861
Total Expenditures	\$1,116,776	\$762,777	\$709,226	\$302,467
Excess (Deficiency) of Revenues Over Expenditures	\$606,934	(\$411,692)	\$48,308	\$48,308
Other Financing Sources (Uses):				
Transfers In				
Transfers Out	(\$291,723)	(\$48,308)	(\$48,308)	(\$48,308)
Total Other Financing Sources (Uses)	(\$291,723)	(\$48,308)	(\$48,308)	(\$48,308)
Net Change in Fund Balance	\$315,211	(\$460,000)	\$0	\$0
Fund Balance Beginning of Year	\$7,029,657	\$7,344,868	\$7,344,868	\$7,344,868
Fund Balance End of Year	\$7,344,868	\$6,884,868	\$7,344,868	\$7,344,868

Note: Actual column reflects total expenses for all grant activities. Proposed amounts include administrative costs only



The graph at the left shows revenues are above or below expenditures as a result of the timing of the grant drawdown and the receipt of funds. The CDBG grant is a reimbursement grant which means the funds can only be received after the expenses occur and a drawdown request is submitted. This process may cross from one fiscal year to another.



Financial Sources and Uses
Community Development Block Grant Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Grants	\$1,711,395	\$337,901	\$744,350	\$337,591
Interest	\$11,315	\$13,184	\$13,184	\$13,184
Less: GASB 31 Interest Adjustment	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$1,000	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$1,723,710	\$351,085	\$757,534	\$350,775
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$1,723,710	\$351,085	\$757,534	\$350,775
Financial Uses				
Personnel Services	\$225,510	\$243,609	\$232,325	\$246,106
Less: GASB 16 Vacation Liability Adjustment*	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment*	\$0	\$0	\$0	\$0
Supplies & Materials	\$5,811	\$14,000	\$11,733	\$14,000
Travel & Training	\$3,640	\$9,500	\$9,500	\$9,500
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services and Other Misc.	\$881,815	\$495,668	\$455,668	\$32,861
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$291,723	\$48,308	\$48,308	\$48,308
Total Financial Uses	\$1,408,499	\$811,085	\$757,534	\$350,775
Financial Sources Over/(Under) Uses	\$315,211	(\$460,000)	\$0	\$0

Note: Actual reflects total expenses for all grant activities. Proposed amounts include administrative costs only

* GASB 16 and GASB 68 do not apply to special revenue funds such as the CDBG fund.

Financial Sources and Uses
Community Development Block Grant Fund

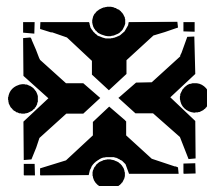
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$0	\$0	\$0
Financial Sources Over/(Under) Uses		(\$460,000)	\$0	\$0
Cash and Cash Equivalent	\$0			
Less: GASB 31 Pooled Cash Adj	\$0			
Ending Cash Reserve	\$0	(\$460,000)	\$0	\$0

Cash Reserve Target

This is a special revenue fund primarily funded with CDBG federal grant funds. There is no cash reserve target for this fund. In the event the grant were to be cut, the City would either reduce expenses or pay for them with the Community Development budget.

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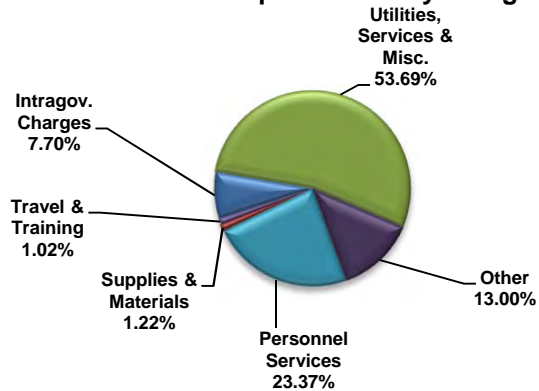
Convention and Tourism Fund (Special Revenue Fund)



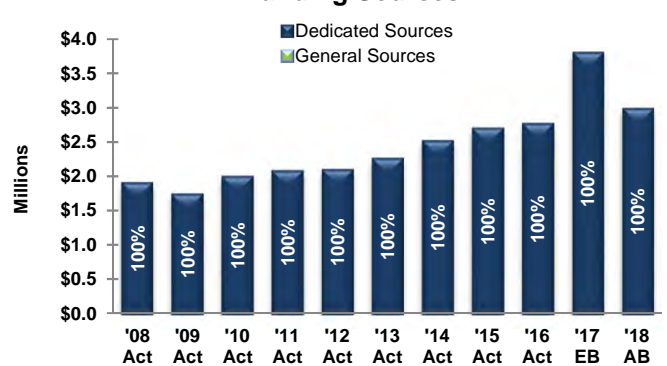
City of Columbia
Columbia, Missouri

Convention and Visitors Bureau (Special Revenue Fund)

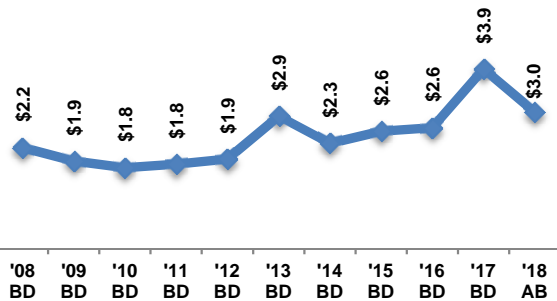
FY 2018 Total Expenditures By Category



Funding Sources

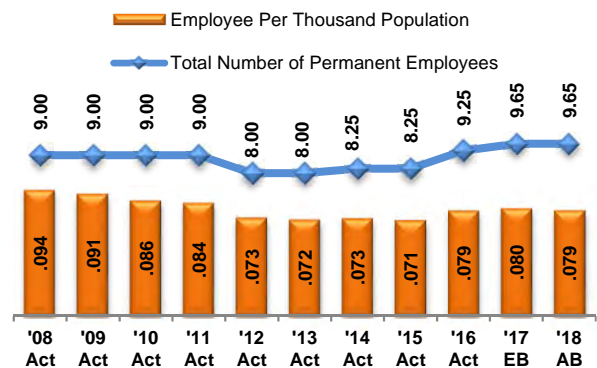


Budgeted Expenditure History (in Millions)



*Includes \$1 million transfer of Tourism Development funds to the Capital Projects Fund to help fund construction of a Sports Field House in FY 17.

Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$575,312	\$684,700	\$589,327	\$692,899	\$8,199	1.2%
Supplies & Materials	\$30,921	\$52,255	\$52,210	\$36,310	(\$15,945)	(30.5%)
Travel & Training	\$27,615	\$26,360	\$26,360	\$30,285	\$3,925	14.9%
Intragov. Charges	\$122,319	\$217,729	\$217,729	\$228,141	\$10,412	4.8%
Utilities, Services & Misc.	\$1,064,708	\$1,703,948	\$1,685,161	\$1,591,643	(\$112,305)	(6.6%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$283,616	\$1,213,320	\$1,213,320	\$385,276	(\$828,044)	(68.2%)
Total	\$2,104,491	\$3,898,312	\$3,784,107	\$2,964,554	(\$933,758)	(24.0%)

Operating Expenses	\$1,820,875	\$2,684,992	\$2,570,787	\$2,579,278	(\$105,714)	(3.9%)
Non-Operating Expenses	\$283,616	\$1,213,320	\$1,213,320	\$385,276	(\$828,044)	(68.2%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$2,104,491	\$3,898,312	\$3,784,107	\$2,964,554	(\$933,758)	(24.0%)

Funding Sources (Where the Money Comes From)

Gross Receipts Tax: Hotel/Motel Tax	\$2,555,875	\$2,778,489	\$3,345,028	\$3,579,406	\$800,917	28.8%
Grant Revenue	\$52,030	\$113,679	\$113,679	\$61,575	(\$52,104)	(45.8%)
Interest Revenue	\$117,070	\$53,014	\$53,014	\$53,014	\$0	0.0%
Other Local Revenues	\$19,272	\$42,500	\$21,000	\$21,000	(\$21,500)	(50.6%)
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$910,630	\$251,386	\$0	(\$910,630)	(100.0%)
Less: Current Year Surplus	(\$639,756)	\$0	\$0	(\$750,441)	(\$750,441)	
Dedicated Sources	\$2,104,491	\$3,898,312	\$3,784,107	\$2,964,554	(\$933,758)	(24.0%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$2,104,491	\$3,898,312	\$3,784,107	\$2,964,554	(\$933,758)	(24.0%)

Description

The Convention and Visitors Bureau (CVB) promotes Columbia as a meeting, leisure, group tour and sports destination through direct solicitations, tradeshow attendance, marketing, advertising, and public relations. The initial 2% lodging tax levied by City Council took effect in 1980 and the public approved an additional 2% increase in 1999. In August of 2016 the public approved another 1% increase to fund the Airport terminal project. This 1% is temporary and is projected to sunset after 23 years.

Department Objectives

To increase the number of regional and national conventions held in Columbia; to increase the number of Sunday through Thursday visitors and lodgers while retaining existing weekend business; to increase travel visitation through the enhancement and development of festivals, sports, events and attractions; to provide exceptional service to our convention and meeting customers; to increase awareness of tourism as a viable form of economic development.

The CVB is the dept. liaison for the CVB advisory Board.

Highlights/Significant Changes

CVB Operations: As the tourism industry grows, so does the role of destination marketing and management organizations. CVBs are taking on more responsibilities and require a high-performing staff to meet those needs. In FY 2017, the organization of the CVB was restructured. Three (3) supervisory positions were established to oversee the many different facets the CVB represents. The Operations Supervisor is responsible for the office management, Tourism Development Program, Certified Tourism Ambassador Program, and the supervision of Sr. Administrative Assistant and the newly created Industry Relations Specialist. The Sales Supervisor oversees the sales and service specialists who are tasked with bringing and retaining convention and meetings business in Columbia. The Operations Analyst assists the director with tracking and benchmarking success through analysis of room revenue, occupancy, and marketing assessments. The Operations Analyst also is the public relations liaison for the CVB.

Tourism growth was evident in a number of areas important to Columbia as a destination. Digital audiences grew, especially on Instagram and the CVB achieved a record return on investment for our leisure marketing efforts. Columbia's occupancy, hotel tax revenues and tourism related spending increased over Fiscal Year 2016.

The CVB also implemented a new Customer Relationship Management (CRM) system called Simpleview. This system allows all CVB staff to store information, optimize communications and align processes for more streamlined operations while also creating an improved process for hotels to submit proposals to convention and meeting planners.

Highlights/Significant Changes- Continued

Destination and Tourism Awareness: Not only is it important for visitors to see Columbia as a destination, but locals and businesses must buy-in as well and become advocates. A key piece of this process is the Columbia Tourism Ambassador (CTA) program. Since its inception in 2013, the program has certified well over 500 CTAs and has a large active base that attends networking events, volunteers at events and welcomes visitors to our city. In FY 2017 more than 175 new CTAs were certified and were involved in networking events that included visits to Harold's Doughnuts, the "Blind" Boone Home and the Boone County Historical Society.

Industry Partnerships: Also vital to tourism's success is a strong group of tourism industry partners. The CVB prides itself on the relationships it builds and maintains with businesses across the tourism sector. This includes the creation of the Industry Partner Specialist position. The CVB also conducted its third annual Industry Partner Survey (IPS) to gauge partner satisfaction with various aspects of operations. Overall satisfaction with the CVB measured at 4.28/5. The CVB continues to pursue new ways to creatively work with local partners to promote the destination.

Economic Growth: Columbia's hotel gross receipts continue to grow, and key measures such as Occupancy and Average Daily Rate (ADR) are on the rise as well. Tourism is very dependent upon the state of the economy, recovery in manufacturing and service industry sectors, gas prices and the unemployment rate. In FY 2018 there will be more than 350 new rooms in the Columbia market. This is in part due to the success Columbia has seen. We will be working closely with the hotel community to see what impact the new rooms will have, as well as to partner and bring new business to Columbia. Growth for Boone County and Columbia will continue, but not at the pace it has over the past few years.

Public Relations and Marketing: In FY 2017, the CVB launched a new marketing campaign with new creative tactics for all three markets in traditional and digital marketing for its amateur sports market and continued with its established leisure and conventions/meetings marketing tactics. The CVB conducted its annual Advertising Effectiveness Study with the following results for FY 2016: Columbia's ads and PR messages reached approximately 2.4 million households (up from 1.7 million in FY 2015); the campaign generated over 39,800 incremental trips, resulting in 105,000 room nights; more than \$21.3 million in incremental travel revenue that would not have occurred without the marketing efforts; and for every \$1 spent on marketing by the CVB, \$81 was generated in visitor spending, up from \$76 in FY 2015.

The FY 2018 budget reflects a decrease of \$949,045 or 24.3%. The FY 2017 budget included a one-time transfer of \$1 million to the Capital Projects Fund for the Parks and Recreation Field House project.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Operations	9.25	9.65	9.65	9.65	
Tourism	0.00	0.00	0.00	0.00	
Total Personnel	9.25	9.65	9.65	9.65	
Permanent Full-Time	9.25	9.65	9.65	9.65	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.25	9.65	9.65	9.65	

Convention and Visitors Bureau

Budget Detail By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Operations						
Personnel Services	\$575,312	\$684,700	\$589,327	\$692,899	\$8,199	1.2%
Supplies and Materials	\$30,921	\$52,255	\$52,210	\$36,310	(\$15,945)	(30.5%)
Travel and Training	\$27,615	\$26,360	\$26,360	\$30,285	\$3,925	14.9%
Intragovernmental Charges	\$122,319	\$217,729	\$217,729	\$228,141	\$10,412	4.8%
Utilities, Services, & Misc.	\$913,009	\$1,294,372	\$1,268,085	\$1,166,067	(\$128,305)	(9.9%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$267,116	\$206,320	\$206,320	\$371,776	\$165,456	80.2%
Total	\$1,936,292	\$2,481,736	\$2,360,031	\$2,525,478	\$43,742	1.8%
Tourism Development						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$151,699	\$409,576	\$417,076	\$425,576	\$16,000	3.9%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$16,500	\$1,007,000	\$1,007,000	\$13,500	(\$993,500)	(98.7%)
Total	\$168,199	\$1,416,576	\$1,424,076	\$439,076	(\$977,500)	(69.0%)
Department Totals						
Personnel Services	\$575,312	\$684,700	\$589,327	\$692,899	\$8,199	1.2%
Supplies and Materials	\$30,921	\$52,255	\$52,210	\$36,310	(\$15,945)	(30.5%)
Travel and Training	\$27,615	\$26,360	\$26,360	\$30,285	\$3,925	14.9%
Intragovernmental Charges	\$122,319	\$217,729	\$217,729	\$228,141	\$10,412	4.8%
Utilities, Services, & Misc.	\$1,064,708	\$1,703,948	\$1,685,161	\$1,591,643	(\$112,305)	(6.6%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$283,616	\$1,213,320	\$1,213,320	\$385,276	(\$828,044)	(68.2%)
Total	\$2,104,491	\$3,898,312	\$3,784,107	\$2,964,554	(\$933,758)	(24.0%)

Authorized Personnel By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Operations:					
9901 - Assistant City Manager	0.25	0.25	0.25	0.25	
8950 - Director, Convention & Tourism	1.00	1.00	1.00	1.00	
4802 - Public Information Specialist +	1.00	0.00	0.00	0.00	
4801 - Community Relations Specialist +	0.00	0.40	0.40	0.40	
4800 - Communications & Marketing Supervisor **	1.00	0.00	0.00	0.00	
4320 - Tourism Admin Supervisor *	0.00	1.00	1.00	1.00	
4310 - Industry Relations Specialist ++	0.00	1.00	1.00	1.00	
4309 - Tourism Operations Analyst **	0.00	1.00	1.00	1.00	
4302 - Tourism Services Supervisor ^	0.00	1.00	1.00	1.00	
4300 - Tourism Services Specialist ^*	5.00	3.00	3.00	3.00	
1006 - Senior Admin Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	9.25	9.65	9.65	9.65	
Permanent Full-Time	9.25	9.65	9.65	9.65	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.25	9.65	9.65	9.65	
Tourism Development:					
There are no personnel assigned to this budget.					
Department Totals					
Permanent Full-Time	9.25	9.65	9.65	9.65	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.25	9.65	9.65	9.65	

* In FY 2017, (1) Tourism Services Specialist was reassigned to a Tourism Admin Supervisor.

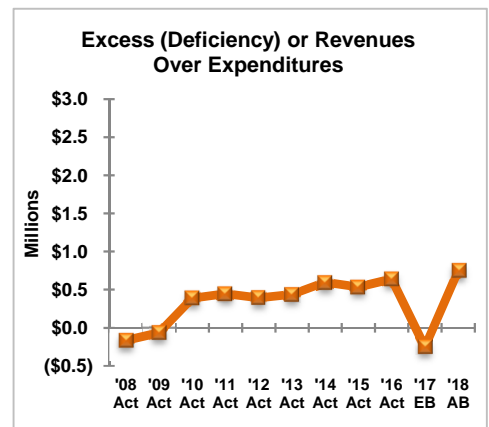
^ In FY 2017, (1) Tourism Services Soecialist was reassigned to a Tourism Services Tourism Services Supervisor.

+ In FY 2017, the Public Information Specialist position was changed to a Community Relations Specialist and .60 of the position was moved to the Community Relations Department in an effort to centralize the function citywide.

+ In FY 2017, an Industry Relations Specialist position was added to work on special events/projects for industry partners to further the mission of economic growth in Columbia.

** In FY 2017, (1) Communications and Marketing Supervisor was reassigned to a Tourism Operations Analyst.

+ Planned use of fund balance. The CVB utilized \$1 million of its restricted tourism funds to help pay for the construction of an indoor sports field house in FY 2017.



Financial Sources and Uses Convention and Tourism Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources for Operation*				
Hotel/Motel Tax 3% Operating	\$1,916,906	\$2,083,867	\$2,083,867	\$2,146,383
Grants	\$52,030	\$113,679	\$113,679	\$61,575
Interest	\$117,070	\$53,014	\$53,014	\$53,014
Less: GASB 31 Interest Adjustment	(\$5,554)	\$0	\$0	\$0
Other Local Revenues	\$19,272	\$42,500	\$21,000	\$21,000
Total Financial Sources Before Transfers	\$2,099,724	\$2,293,060	\$2,271,560	\$2,281,972
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources (for operations)	\$2,099,724	\$2,293,060	\$2,271,560	\$2,281,972
Financial Uses for Operations*				
Personnel Services	\$575,312	\$684,700	\$589,327	\$692,899
Less: GASB 16 Vacation Liability Adjustment**	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment**	\$0	\$0	\$0	\$0
Supplies & Materials	\$30,921	\$52,255	\$52,210	\$36,310
Travel & Training	\$27,615	\$26,360	\$26,360	\$30,285
Intragovernmental Charges	\$122,319	\$217,729	\$217,729	\$228,141
Utilities, Services & Other Misc.	\$913,009	\$1,294,372	\$1,268,085	\$1,166,067
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$267,116	\$206,320	\$206,320	\$181,205
Total Financial Uses (for operations)	\$1,936,292	\$2,481,736	\$2,360,031	\$2,334,907
Financial Sources Over/(Under) Uses for Operations	\$163,432	(\$188,676)	(\$88,471)	(\$52,935)

*Does not include Tourism Development or Airport Improvement Hotel/Motel Tax dollars as these are not used for the operational costs of this fund. of this fund.

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

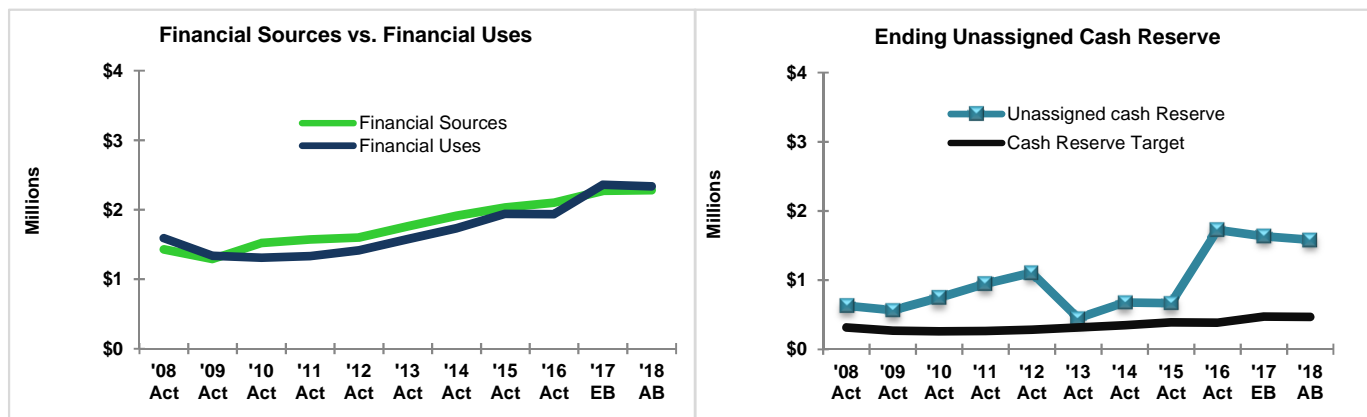
This statement takes information from the Revenues, Expenses and Changes in Fund Balance and subtracts out non-cash items (GASB adjustments for interest revenue, pensions, and vacation liabilities).

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

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

Financial Sources and Uses Convention and Tourism Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$1,724,510	\$1,724,510	\$1,636,039
Financial Sources Over/(Under) Uses		(\$188,676)	(\$88,471)	(\$52,935)
Unrestricted Cash and Cash Equivalents	\$1,676,940			
Less: GASB 31 Pooled Cash Adj	\$47,570			
Ending Cash Reserve	<u>\$1,724,510</u>	<u>\$1,535,834</u>	<u>\$1,636,039</u>	<u>\$1,583,104</u>
Cash Reserve Target				
Total Financial Uses for Operations	\$1,936,292	\$2,481,736	\$2,360,031	\$2,334,907
20% Guideline for Operational Expenses	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target	<u>\$387,258</u>	<u>\$496,347</u>	<u>\$472,006</u>	<u>\$466,981</u>
Above/(Below) Cash Reserve Target	\$1,337,252	\$1,039,487	\$1,164,033	\$1,116,123



Financial sources were below financial uses in FY 2017 due to a one-time transfer of tourism development funds to the Capital Projects fund to help fund an indoor sports field house.

There was a drop in the unassigned cash reserve target in FY 2013 as CVB provided funding for a revenue guarantee at the airport. As it was not used, the revenue guarantee funds were returned to CVB's unassigned cash reserve when the revenue guarantee time period expired in FY 2016.

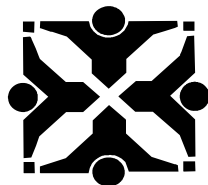
The unassigned cash reserve is above the cash reserve target for FY 2017 and FY 2018.

Convention and Visitor Fees and Charges

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Certified Tourism Ambassador (CTA) program CTA class fee	NA * * part of signed agreement with outside company	03-06-13	\$25	\$25

Contributions Fund

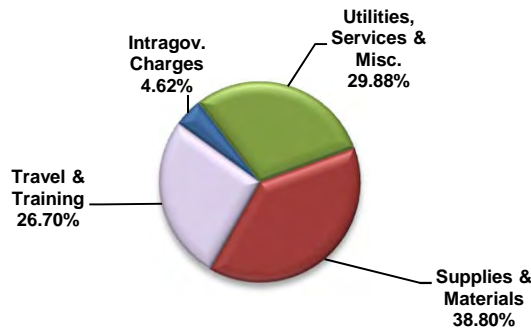
(Trust Fund)



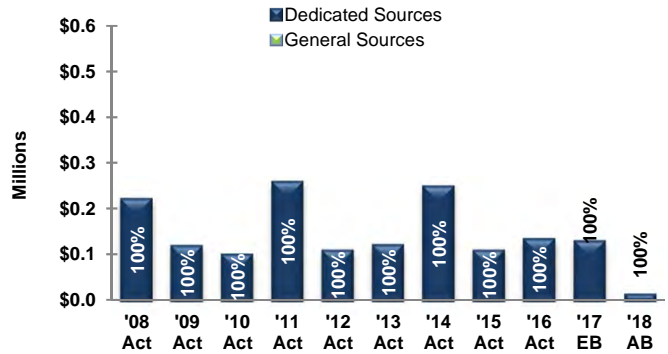
City of Columbia
Columbia, Missouri

Contributions Fund (Trust Fund)

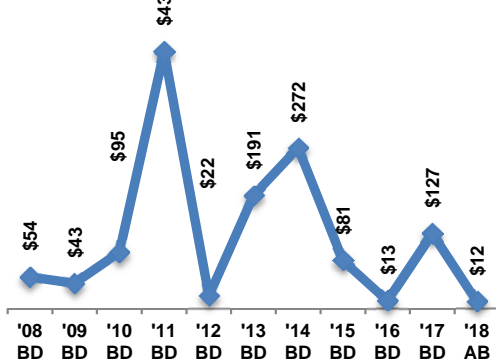
FY 2018 Total Expenditures By Category



Funding Sources



Budgeted Expenditure History (in Thousands)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$4,114	\$5,650	\$5,650	\$4,629	(\$1,021)	(18.1%)
Travel & Training	\$2,368	\$3,185	\$3,185	\$3,185	\$0	0.0%
Intragov. Charges	\$574	\$566	\$566	\$551	(\$15)	(2.7%)
Utilities, Services & Misc.	\$13,904	\$16,170	\$16,170	\$3,565	(\$12,605)	(78.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$95,777	\$101,179	\$101,179	\$0	(\$101,179)	(100.0%)
Total	\$116,737	\$126,750	\$126,750	\$11,930	(\$114,820)	(90.6%)
Operating Expenses	\$20,960	\$25,571	\$25,571	\$11,930	(\$13,641)	(53.3%)
Non-Operating Expenses	\$95,777	\$101,179	\$101,179	\$0	(\$101,179)	(100.0%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$116,737	\$126,750	\$126,750	\$11,930	(\$114,820)	(90.6%)

Funding Sources (Where the Money Comes From)

Grant Revenue	\$0	\$0	\$0	\$0	\$0	
Interest	\$13,151	\$11,930	\$11,930	\$11,930	\$0	0.0%
Other Local Revenue	\$118,067	\$113,784	\$113,784	\$0	(\$113,784)	(100.0%)
Operating Transfers	\$0	\$6,855	\$6,855	\$0	(\$6,855)	(100.0%)
Use of Prior Year Sources	\$0	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	(\$14,481)	(\$5,819)	(\$5,819)	\$0	\$5,819	(100.0%)
Dedicated Sources	\$116,737	\$126,750	\$126,750	\$11,930	(\$114,820)	(90.6%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$116,737	\$126,750	\$126,750	\$11,930	(\$114,820)	(90.6%)

Contributions Fund - Summary

Fund 2310

Description

The Columbia Trust was founded in May 1999 as a formal structure for the City to receive gifts of cash, land, and other items. Other programs under the umbrella of the Trust include the New Century Fund, Inc. and Share the Light. Donations include volunteer time, as well as gifts of cash, securities, and some types of real property. Proper procedures have been established to ensure funds and donations are expended for the purpose designated by the donor.

Department Objectives

The Columbia Trust serves as a channel both to receive and solicit donations for City of Columbia projects which enhance the lives of Columbia citizens. To that end, the Columbia Trust seeks to:

- Cooperate willingly with and express appreciation to donors.
- Handle all funds and processes in a fiduciary responsible manner.
- Increase the impact of the Trust year by year.
- Help in such a way as to truly serve those who work on

Highlights/Significant Changes

- The Contributions Fund has three ongoing aspects: 1) The Columbia Trust which includes gifts directly to the city; 2) Share the Light, an ongoing program that allows small and repeated donations to a variety of city programs through a customer's utility bill; and 3) The New Century Fund, a separate 501(c)(3) organization with a board appointed by City Council.
- The New Century Fund, established in 2001, functions as a fundraising tool for the City of Columbia and is used to receive gifts and grants on behalf of the City. Most any significant enhancement to community life sponsored or directed by the City may become a project for the New Century Fund. Recent programs of the New Century Fund were the Columbia Public Schools' Influenza Inoculation program (majority funding granted from the David B. Lichtenstein Foundation through the NCF); the Christy Welliver Project; a re-landscaped main entrance to Stephens Lake Park; the Children's Grove; a community-wide gardens project at Stephens Lake Park to provide a positive influence in response to the Newtown, Connecticut, tragedy of December, 2012; upgrades to the Martin Luther King Memorial on Stadium Blvd; fundraising for a new dog-themed bench at the Grindstone Park Dog Park; and fund development for historical preservation in Columbia.

Highlights/Significant Changes - Continued

- Share the Light has received approximately \$255,000 in donations since beginning in the summer of 2001. More than \$202,000 has been appropriated for use in a variety of city projects including community arts funding, community beautification, youth recreation scholarships, youth dental care, public health issues, fire prevention and education, and crime prevention. Donations for this program are solicited each September.
- The Columbia Trust sends acknowledgment letters to donors to City fundraising projects including Share the Light and CASH and HELP utility assistance programs. Approximately \$62,000 was donated by local citizens to these two programs, helping over 400 local families last year.
- The Trust Administrator position works with the Columbia Trust, the New Century Fund, and serves as the executive director of the Community Foundation of Central Missouri (CFCM), which was established in 2010. CFCM is a 501(c)(3) nonprofit organization with an independent board of community leaders and the broad charitable purpose of improving lives in the communities it serves. As of June, 2017, there were over \$6 million in assets in 80 funds administered by the Community Foundation of Central Missouri. The funds and their earnings are used for charitable purposes mostly in the Columbia and central Missouri area. Over \$1,200,000 was gifted out from Community Foundation funds and programs to nonprofit organizations in FY 2016 - FY 2017 (the City's fiscal year and CFCM's overlap). Included in that total is the Foundation's 2016 end-of-year campaign named "CoMoGives," which received and distributed over \$567,000 in donations to participating nonprofit agencies in Columbia.

Authorized Personnel

**Actual
FY 2016**

**Adj. Budget
FY 2017**

**Estimated
FY 2017**

**Adopted
FY 2018**

**Position
Changes**

There are no personnel assigned to this budget. The Trust Administrator position is included in the City Manager's budget.

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**Statement of Revenues, Expenditures, and Changes in Fund Balance
Contributions Fund**

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Revenues:				
Grant Revenue	\$0	\$0	\$0	\$0
Investment Revenue	\$13,151	\$11,930	\$11,930	\$11,930
Miscellaneous Revenues	\$118,067	\$113,784	\$113,784	\$0
Total Revenues	\$131,218	\$125,714	\$125,714	\$11,930
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$4,114	\$5,650	\$5,650	\$4,629
Travel & Training	\$2,368	\$3,185	\$3,185	\$3,185
Intragovernmental Charges	\$574	\$566	\$566	\$551
Utilities, Services & Other Misc.	\$13,904	\$16,170	\$16,170	\$3,565
Capital Additions	\$0	\$0	\$0	\$0
Total Expenditures	\$20,960	\$25,571	\$25,571	\$11,930
Excess (Deficiency) of Revenues Over Expenditures Before Transfers	\$110,258	\$100,143	\$100,143	\$0
Other Financing Sources(Uses):				
Transfers In	\$0	\$6,855	\$6,855	\$0
Transfers Out	(\$95,777)	(\$101,179)	(\$101,179)	\$0
Total Other Financing Sources (Uses)	(\$95,777)	(\$94,324)	(\$94,324)	\$0
Net Change in Fund Balance	\$14,481	\$5,819	\$5,819	\$0
Fund Balance Beg of Year	\$609,203	\$623,684	\$623,684	\$629,503
Fund Balance End of Year	\$623,684	\$629,503	\$629,503	\$629,503

Financial Sources and Uses Contributions Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Grant Revenue	\$0	\$0	\$0	\$0
Interest	\$13,151	\$11,930	\$11,930	\$11,930
Less: GASB 31 Interest Adjustment	(\$1,595)	\$0	\$0	\$0
Other Local Revenues ++	\$118,067	\$113,784	\$113,784	\$0
Total Financial Sources Before Transfers	\$129,623	\$125,714	\$125,714	\$11,930
Transfers In	\$0	\$6,855	\$6,855	\$0
Total Financial Sources	\$129,623	\$132,569	\$132,569	\$11,930
Financial Uses				
Personnel Services	\$0	\$0	\$0	\$0
Less: GASB 16 Vacation Liability Adjustment*	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment*	\$0	\$0	\$0	\$0
Supplies & Materials	\$4,114	\$5,650	\$5,650	\$4,629
Travel & Training	\$2,368	\$3,185	\$3,185	\$3,185
Intragovernmental Charges	\$574	\$566	\$566	\$551
Utilities, Services & Other Misc.	\$13,904	\$16,170	\$16,170	\$3,565
Interest & Lease Payment	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$95,777	\$101,179	\$101,179	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$116,737	\$126,750	\$126,750	\$11,930
Financial Sources Over/(Under) Uses	\$12,886	(\$1,036)	(\$1,036)	\$0

++ Other Local Revenues include donations received.

* GASB 16 and GASB 68 do not apply to special revenue funds such as the Contributions Fund.

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

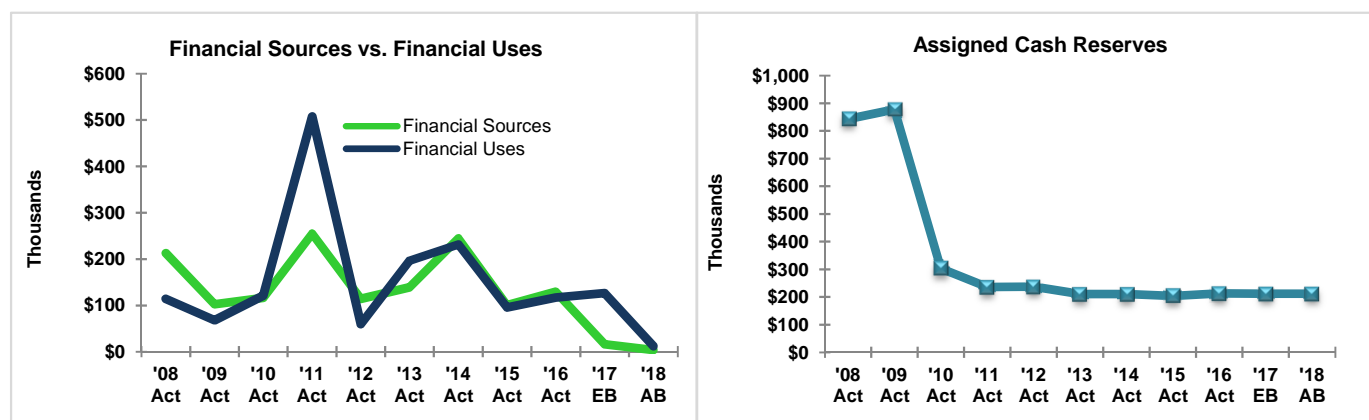
This statement takes information from the net income statement and subtracts out non-cash items (GASB adjustments for interest revenue).

Financial Sources and Uses Contributions Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Assigned Cash Reserves				
Beginning Assigned Cash Reserve		\$213,104	\$213,104	\$212,068
Financial Sources Over/(Under) Uses		(\$1,036)	(\$1,036)	\$0
Assigned Fund Balance	\$213,104			
Ending Cash Reserves	\$213,104	\$212,068	\$212,068	\$212,068

Cash Reserve Target

The primary expenditures from this fund are for items specifically donated; therefore, there is no cash reserve target for this fund.



Financial sources represent donations by citizens through a variety of different programs. Financial uses represent the transfer of the accumulated funds for a specific project to the responsible departmental budget to be spent. In years where financial sources are above financial uses, donations are being accumulated. In years where financial uses are above financial sources, accumulated balances are being transferred to a department budget to be spent according to the purpose of the donation.

The assigned cash reserve has been relatively stable since FY 2010. There is no cash reserve target for this fund because the purpose of the fund is to track donations coming in and the transfer of the donations to the respective departmental budgets to be spent. The minimal operating costs of this function are covered by interest revenue that is generated on the accumulated donations.

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Parks and Recreation



Description

The Parks and Recreation Department oversees 3,353 acres of park land and maintains 86 parks and recreation facilities. A wide array of sports, recreation activities, lessons, and special events are available for citizens of all ages. Open space, parks, and trails provide opportunities to enjoy the natural beauty of Columbia.

Within this section, there are four budgets which support the parks and recreation activities in the City. Each of these budgets has a separate funding mechanism and are accounted for differently. The Parks and Recreation - General Fund Operations budget is a part of the General Fund, and, as such, receives a large portion of its funding from general city funds which are discretionary and can be moved from one department to any other general city funded department. The Recreation Services Fund is classified as an Enterprise Fund and; therefore, is to be operated as a business through the charging of fees for services. Funding is all dedicated and cannot be moved to other departments. The Capital Projects Fund reflects the capital projects for Parks and Recreation and all of the funding is dedicated. The Parks Sales Tax Fund is classified as a Special Revenue Fund and the funding received must be used for parks purposes.

Parks & Recreation - General Fund Operations

This budget accounts for the parks and recreation program areas which 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. A table showing the cost recovery targets and our current recovery ratios can also be found in this section.

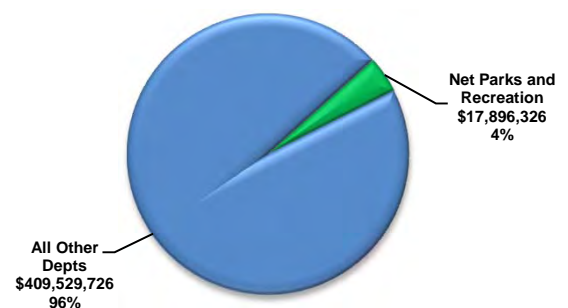
Capital Projects Fund

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

Parks Sales Tax Fund

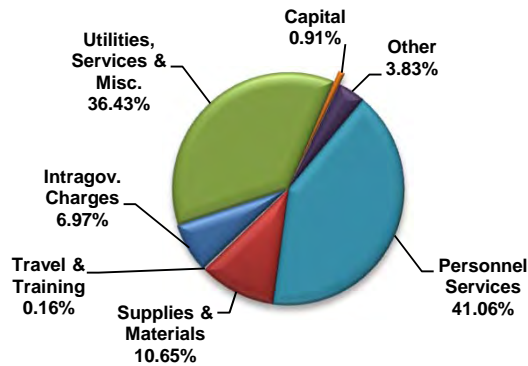
In November of 2000, the voters of the City of Columbia passed a Local Parks Sales Tax in the amount of a one-quarter of one percent (for five years), and a one-eighth of one percent thereafter, on retail sales made in the City. These funds must be used for parks purposes. The current one-eighth of one percent temporary sales tax was approved for a six year extension by Columbia voters in November, 2015. The 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. An analysis of this support level can be found in this section. In addition, a forecast of future revenues, expenses, and fund balance is included in this section.

**Net Parks and Recreation Expenses vs.
All Other Dept. Expenses**

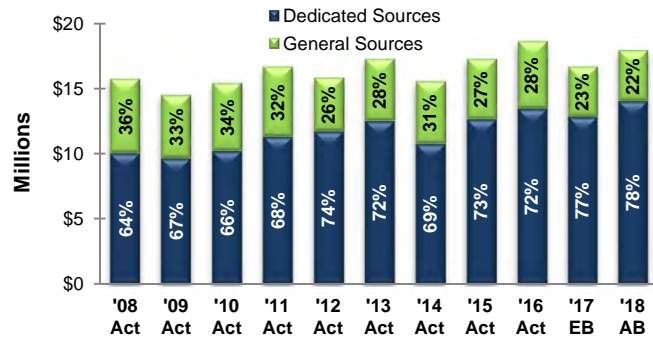


Net Parks and Recreation Summary *

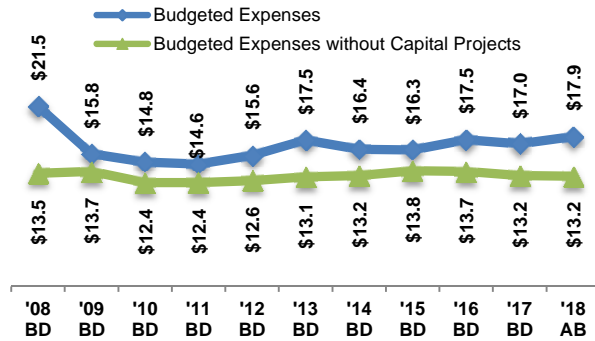
FY 2018 Total Expenses By Category



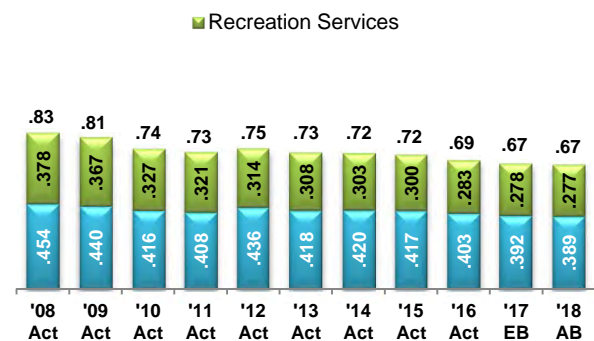
Funding Sources *



Budgeted Expense History (in Millions) *



Total Employees Per Thousand



* Graphs and tables do NOT include Parks Sales Tax since money from that fund is transferred into the other three funds and is already reflected in the expenses of those funds.

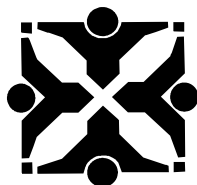
Net Appropriations (Where the Money Goes)*

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$7,192,693	\$7,325,262	\$7,178,784	\$7,347,459	\$22,197	0.3%
Supplies & Materials	\$3,049,084	\$1,997,251	\$2,606,400	\$1,905,140	(\$92,111)	(4.6%)
Travel & Training	\$22,572	\$27,005	\$24,284	\$27,930	\$925	3.4%
Intragov. Charges	\$1,269,473	\$1,272,780	\$1,272,780	\$1,247,709	(\$25,071)	(2.0%)
Utilities, Services & Misc.	\$5,290,493	\$5,603,184	\$4,732,108	\$6,520,438	\$917,254	16.4%
Capital	\$972,680	\$81,276	\$147,000	\$162,700	\$81,424	100.2%
Other	\$785,342	\$685,878	\$685,878	\$684,950	(\$928)	(0.1%)
Total *	\$18,582,337	\$16,992,636	\$16,647,234	\$17,896,326	\$903,690	5.3%
Operating Expenses	\$12,117,618	\$12,444,262	\$12,033,136	\$12,303,676	(\$140,586)	(1.1%)
Non-Operating Expenses	\$778,325	\$684,950	\$684,950	\$684,950	\$0	0.0%
Debt Service	\$7,017	\$928	\$928	\$0	(\$928)	(100.0%)
Capital Additions	\$270,369	\$81,276	\$147,000	\$162,700	\$81,424	100.2%
Capital Projects	\$5,409,008	\$3,781,220	\$3,781,220	\$4,745,000	\$963,780	25.5%
Total Expenses *	\$18,582,337	\$16,992,636	\$16,647,234	\$17,896,326	\$903,690	5.3%

Funding Sources (Where the Money Comes From)*

Grants	\$1,171,514	\$25,970	\$16,828	\$416,500	\$390,530	1503.8%
Interest	\$35,654	\$31,116	\$31,116	\$31,116	\$0	0.0%
Fees and Service Charges	\$4,243,961	\$4,637,800	\$4,466,458	\$4,570,800	(\$67,000)	(1.4%)
Other Local Revenues	\$196,668	\$101,584	\$100,240	\$94,548	(\$7,036)	(6.9%)
Operating Transfers	\$7,124,367	\$7,700,361	\$7,700,361	\$8,424,295	\$723,934	9.4%
Forced Account Labor	\$0	\$0	\$0	\$0	\$0	
Capital Contr./Donations	\$0	\$0	\$0	\$0	\$0	
Use of Fund Balance	\$1,862,619	\$603,756	\$491,108	\$476,409	(\$127,347)	(21.1%)
Dedicated Sources	\$14,634,783	\$13,100,587	\$12,806,111	\$14,013,668	\$522,551	7.0%
General Sources	\$3,947,554	\$3,892,049	\$3,841,123	\$3,882,658	(\$9,391)	(0.2%)
Total Funding Sources *	\$18,582,337	\$16,992,636	\$16,647,234	\$17,896,326	\$513,160	5.3%

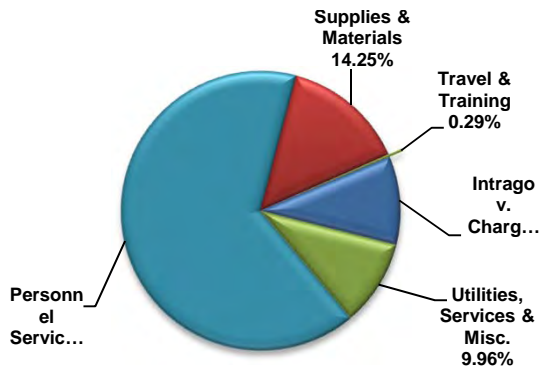
Parks and Recreation - General Fund Operations



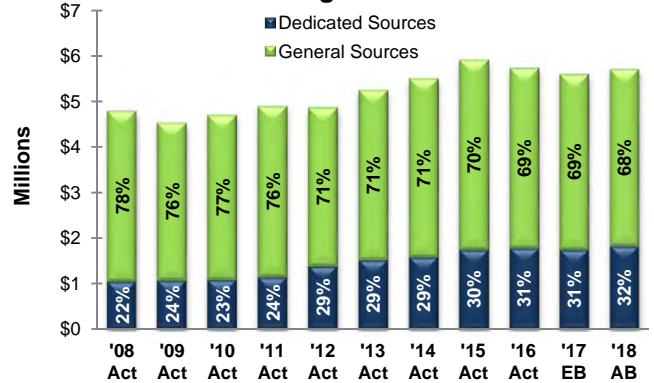
City of Columbia
Columbia, Missouri

Parks and Recreation - General Fund Operations

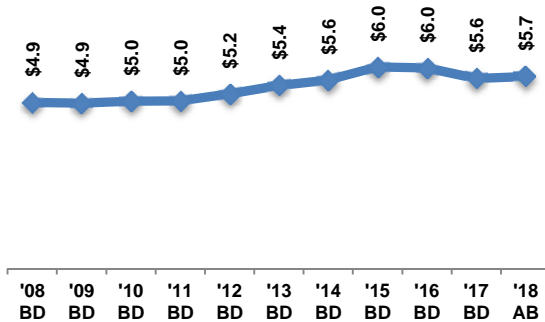
FY 2018 Total Expenditures By Category



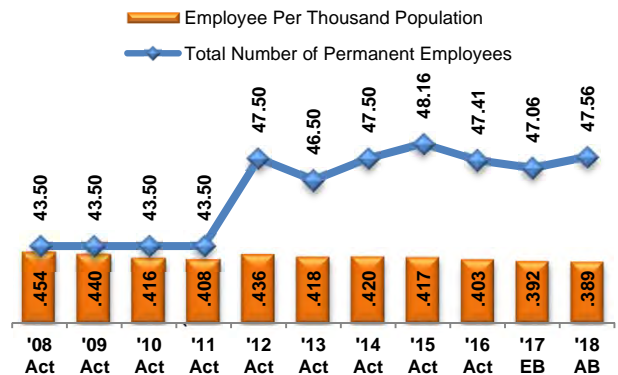
Funding Sources



Budgeted Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$3,556,596	\$3,671,337	\$3,658,116	\$3,723,912	\$52,575	1.4%
Supplies & Materials	\$839,651	\$837,862	\$806,278	\$813,128	(\$24,734)	(3.0%)
Travel & Training	\$15,282	\$16,772	\$15,628	\$16,822	\$50	0.3%
Intragov. Charges	\$504,415	\$552,051	\$552,051	\$584,967	\$32,916	6.0%
Utilities, Services & Misc.	\$641,080	\$571,931	\$561,633	\$568,597	(\$3,334)	(0.6%)
Capital	\$172,904	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$5,729,928	\$5,649,953	\$5,593,706	\$5,707,426	\$57,473	1.0%

Summary

Operating Expenses	\$5,557,024	\$5,649,953	\$5,593,706	\$5,707,426	\$57,473	1.0%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$172,904	\$0	\$0	\$0	\$0	
Capital Projects (Budgeted in the Capital Projects Fund)	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$5,729,928	\$5,649,953	\$5,593,706	\$5,707,426	\$57,473	1.0%

Funding Sources (Where the Money Comes From)

Grants	\$29,219	\$19,500	\$9,500	\$9,500	(\$10,000)	(51.3%)
Operating Transfer (Parks Sales Tax)	\$1,666,820	\$1,666,820	\$1,666,820	\$1,746,684	\$79,864	4.8%
Other Local Revenues	\$86,335	\$71,584	\$76,263	\$68,584	(\$3,000)	(4.2%)
Dedicated Sources	\$1,782,374	\$1,757,904	\$1,752,583	\$1,824,768	\$66,864	3.8%
General Sources	\$3,947,554	\$3,892,049	\$3,841,123	\$3,882,658	(\$9,391)	(0.2%)
Total Funding Sources	\$5,729,928	\$5,649,953	\$5,593,706	\$5,707,426	\$57,473	1.0%

Parks and Recreation - General Fund Operations

11005xxx

Description

The General Fund portion of the Parks and Recreation Department Budget includes Administration, Park Ranger program, a portion of Park Planning & Development, a portion of Park Management and Operations, and the C.A.R.E. (Career Awareness Related Experience) Program. Additional Park Planning & Development expenses are budgeted in the Capital Projects section of the budget. Park Management and Operations maintains recreation service facilities, and those expenses are budgeted in the Recreation Services Fund. Program areas not having revenue producing capabilities are budgeted in General Fund.

Department Objectives

Continue supporting efforts of the City's 2016-2019 Strategic Plan, including but not limited to the following:

- Reduce the skills gap in the labor market by 10% in three years by creating a larger pool of trained workforce by partnering with additional agencies with the C.A.R.E. program.
- Increasing participation in active, healthy lifestyles through programs and physical improvements and developments, such as connecting residents to where they live, work, eat, shop, and play through a city-wide trail system and providing access to park facilities.
- Increase public perception of safety in the parks through active park ranger and police programs and events.

Highlights/Significant Changes

- Personnel Services increased \$52,575 or 1.4%, which includes reallocating 0.50 FTE of park planner position previously funded by the Non-Motorized Grant Fund to this budget, a rate increase in LAGERS retirement (from 13.8% to 14.5%), and a 7% rate increase in health insurance.
- Intragovernmental charges have increased by \$32,916 or 6%, primarily due to an increase in fees charged by the Community Relations Department for Contact Center services (Contact Center will begin handling phone calls for the CARE program, permits, leagues, shelter houses and the parks management center in FY 2018) and a change in the allocation of the Communications and Marketing Manager's position.
- Materials and Supplies budget decreased by \$24,734 or 3.0% primarily due to a reduction in the markup charged by Fleet Maintenance, which went from 26% to 25%.

Highlights/Significant Changes (cont.)

- Capital Additions had no change, as no fleet replacements were budgeted in FY 2017 or FY 2018. If made available, staff anticipates using FY 2016 general fund savings for key fleet replacements.
- Utilities, Services and Other Miscellaneous expenses decreased by \$3,334 or 0.6%, primarily due to a labor rate reduction in Fleet Maintenance. Staff will need to continue to monitor utility usage closely, as additional facilities were added with no budget increase.
- A concern for the department is the permanent portion of the park sales tax is nearly absorbed in the department's operational budget. For FY 2018, 95.33% of the permanent portion is being allocated. This leaves just \$140,822 remaining to be allocated. Increases in intragovernmental charges and utilities have used up much of the source. Future growth in these expenses will either need to come from the General Fund, another funding source, or a reduction of services to the public. Due to low sales tax growth, the department has not been able to add maintenance staff as park acres and trail miles have been added.
- CARE Program - Funding for CARE remains at the same level. Last year, funding allowed the department to partner with 90 businesses and agencies to provide work sites for 170 summer trainees in the CARE traditional program. One hundred sixty eight (168) trainees successfully completed the eight-week program for a 99% completion rate. In addition to the traditional Summer Program, 17 trainees were hired to work in the CARE Art Gallery. All seventeen (17) trainees successfully completed this eight-week program for a 100% completion rate. CARE also employed ten (10) school-year trainees and eleven (11) year-round Boone County Family Resources Trainees.
- CARE has partnered with several City departments for a new apprenticeship program. The objective of the program is to provide post high school job training so that participants have the opportunity to develop the skills needed to be eligible for full-time employment. This is a two-year program with the goal of the apprentice becoming a permanent City employee, or employed in the private sector at or before the end of the two-year period. The apprentices will be paid out of City departments' existing temporary staff budgets and will also receive health insurance. The CARE office will oversee the program and a CARE job coach will work closely with the supervisor in each participating department. One of the apprentice positions has been placed in the Parks and Recreation Department's Construction program, with an estimated annual cost of \$22,204.
- General Fund support for parks has remained the same as FY 2017.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration	6.50	5.90	5.90	5.90	
C.A.R.E.	2.00	2.00	2.00	2.00	
Parks Planning & Development	24.25	24.50	24.50	25.00	0.50
Parks Management	14.66	14.66	14.66	14.66	
Total Personnel	47.41	47.06	47.06	47.56	0.50
Permanent Full-Time	47.41	47.06	47.06	47.56	0.50
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	47.41	47.06	47.06	47.56	0.50

Parks & Recreation

11005xxx

Budget Detail By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Administration						
Personnel Services	\$473,326	\$448,265	\$448,265	\$450,074	\$1,809	0.4%
Supplies and Materials	\$26,067	\$25,418	\$23,400	\$26,218	\$800	3.1%
Travel and Training	\$1,115	\$3,486	\$2,800	\$3,859	\$373	10.7%
Intragovernmental Charges	\$503,261	\$271,045	\$271,045	\$299,166	\$28,121	10.4%
Utilities, Services, & Misc.	\$44,214	\$49,367	\$45,370	\$48,047	(\$1,320)	(2.7%)
Capital	\$6,276	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,054,259	\$797,581	\$790,880	\$827,364	\$29,783	3.7%
Career Awareness & Related Experience Program (CARE)						
Personnel Services	\$432,251	\$460,909	\$460,448	\$460,812	(\$97)	(0.0%)
Supplies and Materials	\$17,205	\$18,687	\$16,400	\$15,700	(\$2,987)	(16.0%)
Travel and Training	\$59	\$300	\$52	\$300	\$0	0.0%
Intragovernmental Charges	\$0	\$632	\$632	\$882	\$250	39.6%
Utilities, Services, & Misc.	\$11,931	\$12,241	\$11,185	\$12,240	(\$1)	(0.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$461,446	\$492,769	\$488,717	\$489,934	(\$2,835)	(0.6%)
Planning and Development						
Personnel Services	\$1,602,973	\$1,689,497	\$1,682,459	\$1,751,198	\$61,701	3.7%
Supplies and Materials	\$254,445	\$241,896	\$193,700	\$194,523	(\$47,373)	(19.6%)
Travel and Training	\$9,818	\$5,501	\$6,508	\$6,677	\$1,176	21.4%
Intragovernmental Charges	\$0	\$70,662	\$70,662	\$78,368	\$7,706	10.9%
Utilities, Services, & Misc.	\$132,110	\$92,536	\$79,205	\$80,804	(\$11,732)	(12.7%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,999,346	\$2,100,092	\$2,032,534	\$2,111,570	\$11,478	0.5%
Parks Management						
Personnel Services	\$1,048,046	\$1,072,666	\$1,066,944	\$1,061,828	(\$10,838)	(1.0%)
Supplies and Materials	\$541,934	\$551,861	\$572,778	\$576,687	\$24,826	4.5%
Travel and Training	\$4,290	\$7,485	\$6,268	\$5,986	(\$1,499)	(20.0%)
Intragovernmental Charges	\$1,154	\$209,712	\$209,712	\$206,551	(\$3,161)	(1.5%)
Utilities, Services, & Misc.	\$452,825	\$417,787	\$425,873	\$427,506	\$9,719	2.3%
Capital	\$166,628	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$2,214,877	\$2,259,511	\$2,281,575	\$2,278,558	\$19,047	0.8%
Department Totals						
Personnel Services	\$3,556,596	\$3,671,337	\$3,658,116	\$3,723,912	\$52,575	1.4%
Supplies and Materials	\$839,651	\$837,862	\$806,278	\$813,128	(\$24,734)	(3.0%)
Travel and Training	\$15,282	\$16,772	\$15,628	\$16,822	\$50	0.3%
Intragovernmental Charges	\$504,415	\$552,051	\$552,051	\$584,967	\$32,916	6.0%
Utilities, Services, & Misc.	\$641,080	\$571,931	\$561,633	\$568,597	(\$3,334)	(0.6%)
Capital	\$172,904	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$5,729,928	\$5,649,953	\$5,593,706	\$5,707,426	\$57,473	1.0%

Authorized Personnel By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration					
8970 - Director, Parks & Recreation	1.00	1.00	1.00	1.00	
8762 - Asst. to the Dir., Parks & Recreation	1.00	1.00	1.00	1.00	
4810 - Marketing Specialist *	1.00	0.40	0.40	0.40	
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	2.50	2.50	2.50	2.50	
Total Personnel	6.50	5.90	5.90	5.90	
Permanent Full-Time	6.50	5.90	5.90	5.90	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.50	5.90	5.90	5.90	

Authorized Personnel By Division

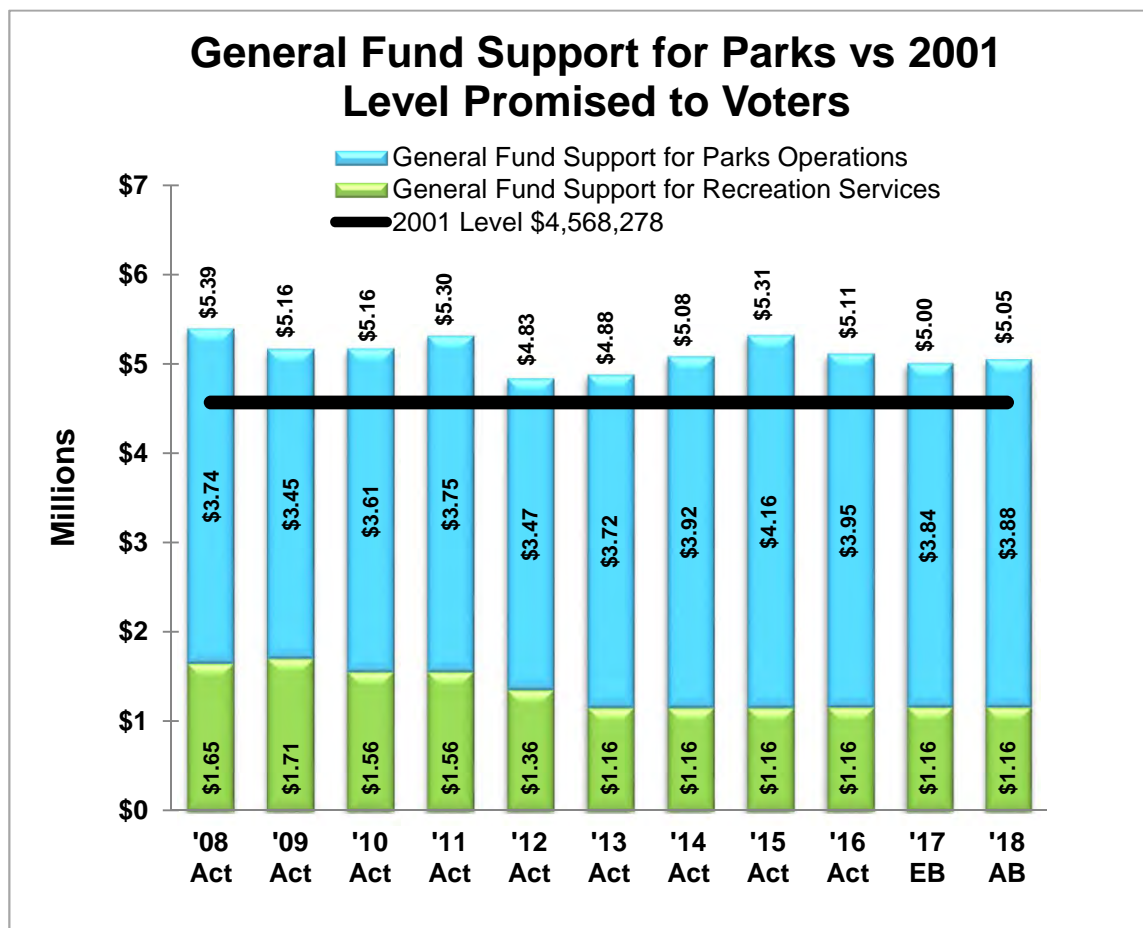
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Career Awareness & Related Experience Program (CARE)					
8660 - CARE Program Supervisor	1.00	1.00	1.00	1.00	
1005 - Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	2.00	2.00	2.00	2.00	
Permanent Full-Time	2.00	2.00	2.00	2.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.00	2.00	2.00	2.00	
Planning and Development					
8710 - Parks Dev. Superintendent	1.00	1.00	1.00	1.00	
5205 - Forester	1.00	1.00	1.00	1.00	
5203 - Horticulturist	1.00	1.00	1.00	1.00	
4103 - Senior Planner	2.00	2.00	2.00	2.00	
4101 - Planner +	1.25	1.50	1.50	2.00	0.50
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2412 - Parks & Grounds Tech-773	4.00	4.00	4.00	4.00	
2411 - Electrician-773	1.00	1.00	1.00	1.00	
2406 - Construction Supervisor	1.00	1.00	1.00	1.00	
2405 - Construction Specialist-773	1.00	1.00	1.00	1.00	
2380 - Construction Mechanic-773	3.00	3.00	3.00	3.00	
2379 - Construction Technician-773	3.00	3.00	3.00	3.00	
2370 - Parks & Grounds Spec -773	2.00	2.00	2.00	2.00	
2300 - Equipment Operator II-773	2.00	2.00	2.00	2.00	
Total Personnel	24.25	24.50	24.50	25.00	0.50
Permanent Full-Time	24.25	24.50	24.50	25.00	0.50
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	24.25	24.50	24.50	25.00	0.50
Parks Management					
8750 - Park & Recreation Manager	1.00	1.00	1.00	1.00	
8690 - Park Ranger	1.00	1.00	1.00	1.00	
8689 - Park Ranger Supervisor	1.00	1.00	1.00	1.00	
2417 - Parks & Facilities Specialist	1.00	1.00	1.00	1.00	
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2403 - Maintenance Specialist-773	1.00	1.00	1.00	1.00	
2397 - Maintenance Assistant-773	2.00	2.00	2.00	2.00	
2396 - Maintenance Technician-773	4.16	4.16	4.16	4.16	
2375 - Equipment Mechanic - 773	0.50	0.50	0.50	0.50	
1008 - Senior Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	14.66	14.66	14.66	14.66	
Permanent Full-Time	14.66	14.66	14.66	14.66	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	14.66	14.66	14.66	14.66	
Department Totals					
Permanent Full-Time	47.41	47.06	47.06	47.56	0.50
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	47.41	47.06	47.06	47.56	0.50

* In FY 2017, 60% of this position was reallocated to Community Relations as a part of a reorganization to centralize the public information function across departments.

+ Due to the planned ending of the non-motorized grant in FY 2018, 0.25 FTE was transitioned to the general fund in FY 2017 and the remaining 0.50 FTE will transition over with the FY 2018 budget

General Fund Support For Parks

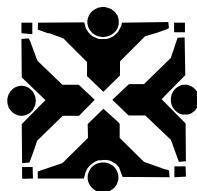
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
General Fund Parks Budget	\$5,729,928	\$5,649,953	\$5,593,706	\$5,707,426
Less: Grant Revenue	(\$29,219)	(\$19,500)	(\$9,500)	(\$9,500)
Less: Other Local Revenues	(\$86,335)	(\$71,584)	(\$76,263)	(\$68,584)
Less: Parks Sales Tax Transfer to General Fd.	(\$1,666,820)	(\$1,666,820)	(\$1,666,820)	(\$1,746,684)
General Fund Support for Parks	\$3,947,554	\$3,892,049	\$3,841,123	\$3,882,658
General Fund Operating Support for Rec. Services Fund	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910
Total General Fund Support for Parks and Rec.	\$5,109,464	\$5,053,959	\$5,003,033	\$5,044,568
FY 2001 Level:				
FY 2001 Adopted General Fund Parks Budget	\$3,068,278	\$3,068,278	\$3,068,278	\$3,068,278
FY 2001 General Fund Op. Subsidy to Rec. Serv.	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Total FY 2001 General Fund Support for Parks & Rec.	\$4,568,278	\$4,568,278	\$4,568,278	\$4,568,278
Increase in General Fund Support for Parks and Recreation above the 2001 level promised to the voters when the Parks Sales Tax ballot was passed				
	\$541,186	\$485,681	\$434,755	\$476,290



Note: these amounts represent actual dollars allocated to parks operations and recreation services. The amounts have not been adjusted for inflation.

Recreation Services

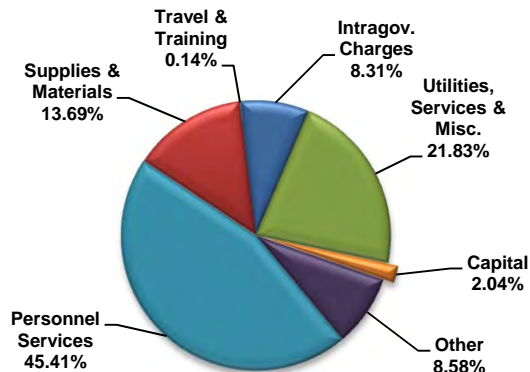
(Enterprise Fund)



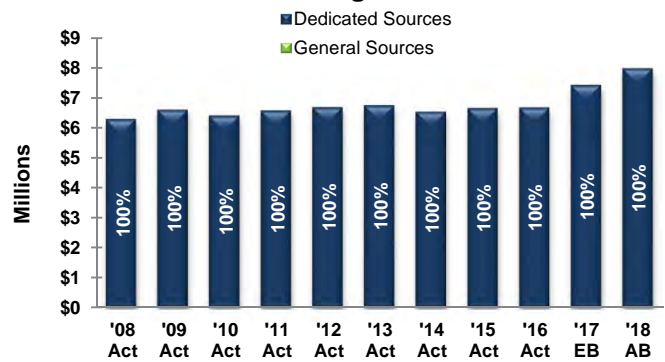
City of Columbia
Columbia, Missouri

Recreation Services Fund (Enterprise Fund)

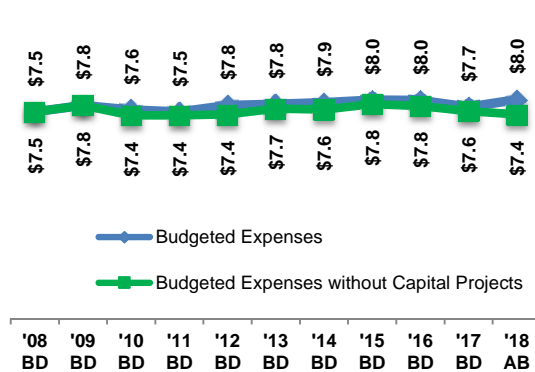
FY 2018 Total Expenses By Category



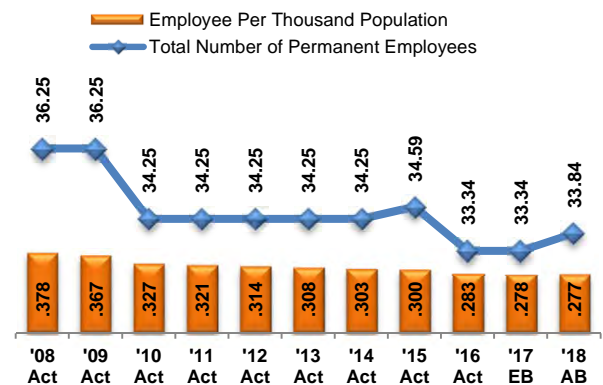
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$3,635,982	\$3,653,925	\$3,495,363	\$3,623,547	(\$30,378)	(0.8%)
Supplies & Materials	\$1,144,210	\$1,159,389	\$1,106,464	\$1,092,012	(\$67,377)	(5.8%)
Travel & Training	\$7,290	\$10,233	\$8,656	\$11,108	\$875	8.6%
Intragov. Charges	\$765,058	\$720,729	\$720,729	\$662,742	(\$57,987)	(8.0%)
Utilities, Services & Misc.	\$1,446,185	\$1,398,062	\$1,256,247	\$1,741,841	\$343,779	24.6%
Capital	\$97,465	\$81,276	\$147,000	\$162,700	\$81,424	100.2%
Other	\$785,342	\$685,878	\$685,878	\$684,950	(\$928)	(0.1%)
Total	\$7,881,532	\$7,709,492	\$7,420,337	\$7,978,900	\$269,408	3.5%

Summary

Operating Expenses	\$6,560,594	\$6,794,309	\$6,439,430	\$6,596,250	(\$198,059)	(2.9%)
Non-Operating Expenses	\$778,325	\$684,950	\$684,950	\$684,950	\$0	0.0%
Debt Service	\$7,017	\$928	\$928	\$0	(\$928)	(100.0%)
Capital Additions	\$97,465	\$81,276	\$147,000	\$162,700	\$81,424	100.2%
Capital Projects	\$438,131	\$148,029	\$148,029	\$535,000	\$386,971	261.4%
Total Expenses	\$7,881,532	\$7,709,492	\$7,420,337	\$7,978,900	\$269,408	3.5%

Funding Sources (Where the Money Comes From)

Grant Revenue	\$6,470	\$6,470	\$7,328	\$7,000	\$530	8.2%
Interest Revenue	\$35,654	\$31,116	\$31,116	\$31,116	\$0	0.0%
Oper. Trnsfr (from Gen. Fd)	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910	\$0	0.0%
Oper. Trnsfr (from Parks STax)	\$1,102,201	\$1,242,201	\$1,242,201	\$1,692,201	\$450,000	36.2%
Oper. Trnsfr (Other)	\$98,436	\$9,430	\$9,430	\$13,500	\$4,070	43.2%
Fees & Service Charges	\$4,243,961	\$4,637,800	\$4,466,458	\$4,570,800	(\$67,000)	(1.4%)
Other Local Revenues	\$110,333	\$30,000	\$23,977	\$25,964	(\$4,036)	(13.5%)
Use of Prior Year Resources	\$1,122,567	\$590,565	\$477,917	\$476,409	(\$114,156)	(19.3%)
Dedicated Sources	\$7,881,532	\$7,709,492	\$7,420,337	\$7,978,900	\$269,408	3.5%
General Sources	\$0	\$0	\$0	\$0	\$0	0.0%
Total Funding Sources	\$7,881,532	\$7,709,492	\$7,420,337	\$7,978,900	\$269,408	3.5%

Recreation Services Fund

Fund 552x

Description

The Recreation Services Fund includes the Recreation Services Division and those costs in the Parks Services Division which are necessary for operation of facilities within Recreation Services. Recreation Services provides a broad spectrum of leisure services to meet the needs of all segments of the community. This includes group and individual programming to promote a high quality of life through positive social, cultural, emotional, and physiological development. The sections administered in the Recreation Services Division are: Sports Programming; Aquatics; Community Recreation; Golf / Concessions; Oak Tours; 50 Plus; Community Special Events; Life Enrichment Programs / Classes; Adapted Community Recreation; Adapted Sports / Special Olympics; and the Activity and Recreation Center (ARC).

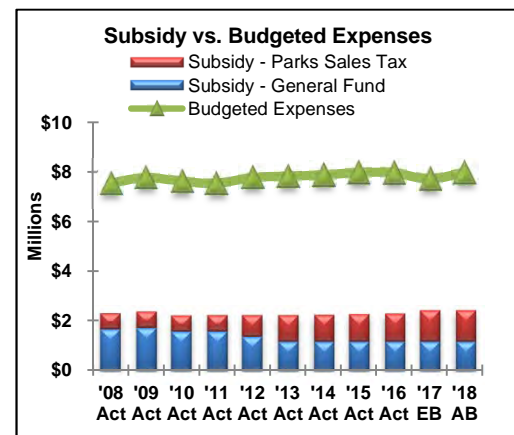
This fund provides various recreational services for which participants are charged fees. These fees are expected to recover only a portion of the cost of providing the activities. The remaining revenue comes in the form of subsidies and transfers from the General Fund and the Parks Sales Tax Fund.

Department Objectives

- Strengthen the three strategic plan area neighborhoods by increasing participation in outdoor and cultural activities in line with the City's Strategic Plan.
- Provide quality recreation services and well-managed facilities that provide excellent customer service and meet the needs of all patrons.
- Plan for growth to ensure there are resources to meet increased demands, such as development of recreation facilities and programs, maintaining core services, developing cost recovery goals, and identifying partnerships and volunteer opportunities that support efficient and effective service and program delivery.
- Create an environment that produces a high performing, qualified workforce dedicated to delivering excellent customer service and communicating with Columbia's citizens in a timely, clear manner.
- Develop ways to control expenses and raise revenues to maintain the Rec Services Fund.

Highlights/Significant Changes

- Funding for the conversion of the buildings at Waters-Moss Memorial Wildlife Area to activity centers came from the City's Designated Loan Fund. The loan was paid off at the end of Fiscal Year 2017 and will save the department nearly \$98,000 per year.
- Intragovernmental charges have decreased by \$57,987, or 8.0%, due to reduced G&A fees, Public Communication fees, and Self Insurance charges.
- The Activity & Recreation Center's (ARC) budget includes \$22,000 for equipment replacement, which is funded by Recreation Center Improvement Fees (RCIF).
- The Personnel budget includes a \$53,934, or 3.8% reduction in Temporary Positions to offset the rate increase in LAGERS retirement (from 13.8% to 14.5%), and a 7% rate increase in health insurance. In FY 2017, the Airport paid 25% of the FTE Sports Rec Supervisor's and Sports Rec Specialist's salaries for their management of the Airport concessions. In FY 2018, the concessions revert back to the Airport's responsibility, and 100% of the FTE sports staff salaries will be paid by the Rec Services Fund. The salary savings from long-time employee retirements helped to offset the increase in the FTE Sports salaries expenses.
- Utilities, Services and Miscellaneous expenses increased by \$343,779 due to a \$450,000 capital improvement project for Antimi Sports Complex field improvements which is scheduled in FY 2018. This project will be funded by a transfer from the Park Sales Tax Fund to the Rec Services Fund.
- The General Fund subsidy is \$1,161,910 (same as FY 2017), and the Park Sales Tax subsidy is 1,242,201 to the operating budget (same as FY 2017) and \$450,000 for capital projects.



Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Parks and Maintenance	8.34	8.34	8.34	8.34	
Recreation	15.50	15.50	15.50	16.00	0.50
Recreation Center	9.50	9.50	9.50	9.50	
Total Personnel	33.34	33.34	33.34	33.84	0.50
Permanent Full-Time	32.59	32.59	32.59	33.09	0.50
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	33.34	33.34	33.34	33.84	0.50

Recreation Services Fund

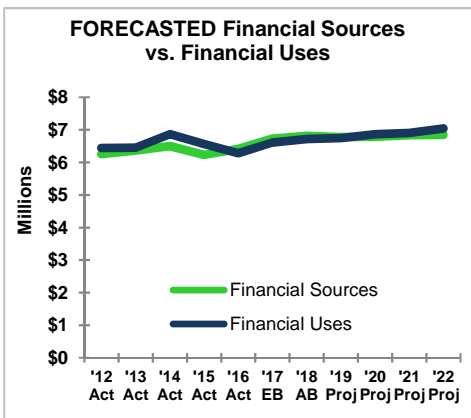
Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2021
Sports / Concessions (5520)					
Program Revenues	\$569,400	\$575,050	\$575,050	\$580,757	\$580,757
Program and Maint Expenses	\$1,147,610	\$1,187,246	\$1,207,042	\$1,227,603	\$1,249,028
Sources Over/(Under) Uses	(\$578,210)	(\$612,196)	(\$631,992)	(\$646,846)	(\$668,271)
Percent of Costs Recovered	50%	48%	48%	47%	46%
Goal	55%	55%	55%	55%	55%
Aquatics / Outdoor / Travel (5540)					
Program Revenues	\$205,500	\$207,550	\$207,550	\$209,622	\$209,622
Program Expenses	\$623,776	\$632,475	\$643,472	\$655,149	\$667,611
Sources Over/(Under) Uses	(\$418,276)	(\$424,925)	(\$435,922)	(\$445,527)	(\$457,989)
Percent of Costs Recovered	33%	33%	32%	32%	31%
Goal	45%	45%	45%	45%	45%
Golf (5550)					
Program Revenues	\$1,234,900	\$1,187,200	\$1,187,200	\$1,199,023	\$1,199,023
Program Expenses	\$1,281,625	\$1,306,479	\$1,332,276	\$1,286,035	\$1,308,428
Sources Over/(Under) Uses	(\$46,725)	(\$119,279)	(\$145,076)	(\$87,012)	(\$109,405)
Percent of Costs Recovered	96%	91%	89%	93%	92%
Goal	90%	90%	90%	90%	90%
Senior Adult (5573)					
Program Revenues	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Program Expenses	\$76,035	\$77,538	\$79,082	\$80,673	\$82,315
Sources Over/(Under) Uses	(\$56,035)	(\$57,538)	(\$59,082)	(\$60,673)	(\$62,315)
Percent of Costs Recovered	26%	26%	25%	25%	24%
Goal	25%	25%	25%	25%	25%
Oak Tours (5574)					
Program Revenues	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Program Expenses	\$63,952	\$64,743	\$65,554	\$66,388	\$67,245
Sources Over/(Under) Uses	(\$23,952)	(\$24,743)	(\$25,554)	(\$26,388)	(\$27,245)
Percent of Costs Recovered	63%	62%	61%	60%	59%
Goal	85%	85%	85%	85%	85%
Special Olympics/Adaptive (5571 & 5576)					
Program Revenues	\$41,300	\$41,550	\$41,550	\$41,802	\$41,802
Program Expenses	\$167,408	\$170,608	\$173,880	\$177,225	\$180,646
Sources Over/(Under) Uses	(\$126,108)	(\$129,058)	(\$132,330)	(\$135,423)	(\$138,844)
Percent of Costs Recovered	25%	24%	24%	24%	23%
Goal	23%	23%	23%	23%	23%
Classes / Special Events (5575)					
Program Revenues	\$219,500	\$221,490	\$221,490	\$223,501	\$223,501
Program Expenses	\$310,018	\$314,846	\$319,832	\$324,994	\$330,348
Sources Over/(Under) Uses	(\$90,518)	(\$93,356)	(\$98,342)	(\$101,493)	(\$106,847)
Percent of Costs Recovered	71%	70%	69%	69%	68%
Goal	68%	68%	68%	68%	68%

Recreation Services Fund

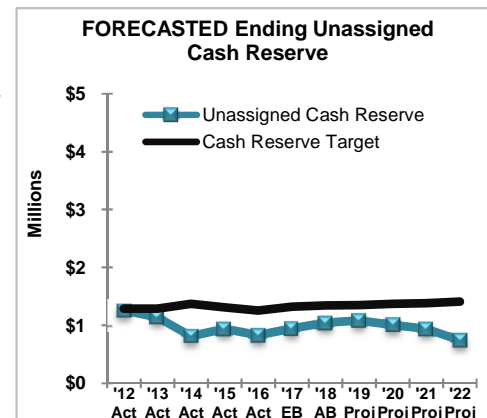
Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Community Recreation (5530)					
Program Revenues	\$45,000	\$45,450	\$45,450	\$45,905	\$45,905
Program Expenses	\$461,383	\$491,186	\$492,203	\$493,331	\$494,588
Sources Over/(Under) Uses	(\$416,383)	(\$445,736)	(\$446,753)	(\$447,426)	(\$448,683)
Percent of Costs Recovered	10%	9%	9%	9%	9%
Goal	10%	10%	10%	10%	10%
ARC (56xx)					
Program Revenues	\$1,908,000	\$1,901,815	\$1,902,119	\$1,920,875	\$1,921,185
Program Expenses	\$1,803,813	\$1,823,172	\$1,857,628	\$1,893,263	\$1,930,170
Sources Over/(Under) Uses	\$104,187	\$78,643	\$44,491	\$27,612	(\$8,985)
Percent of Costs Recovered	106%	104%	102%	101%	100%
Goal	100%	100%	100%	100%	100%
Summary					
Grants and Capital Contributions	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Interest (w/o GASB 31 Adj)	\$31,116	\$31,116	\$31,116	\$31,116	\$31,116
Fees & Service Charges for Operations	\$4,335,800	\$4,293,305	\$4,293,609	\$4,335,695	\$4,336,005
Other Local Revenues	\$25,964	\$25,964	\$25,964	\$25,964	\$25,964
Operating Subsidy - General Fund	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910
Operating Subsidy - Parks Sales Tax	\$1,102,201	\$1,102,201	\$1,102,201	\$1,102,201	\$1,102,201
Temp PST for Maint Equip Replacement	\$80,000	\$80,000	\$80,000	\$80,000	\$90,000
Temp PST for Annual Scholarship Pgm	\$60,000	\$65,000	\$70,000	\$70,000	\$75,000
Operating Transfer - PST for CIP projects	\$0	\$0	\$0	\$0	\$0
Other Funding Sources/Transfers	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Total Financial Sources	\$6,818,991	\$6,781,496	\$6,786,800	\$6,838,886	\$6,844,196
Operating Expenses	\$6,554,250	\$6,637,473	\$6,761,420	\$6,817,317	\$6,946,290
Transfer to Capital Project Fund	\$0	\$0	\$0	\$0	\$0
Interest Expense/Non-Operating Cash Pmts	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$162,700	\$106,810	\$101,221	\$90,532	\$95,844
Operating Transfer - PST for CIP projects	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$6,716,950	\$6,744,283	\$6,862,641	\$6,907,849	\$7,042,134
Financial Sources Over/(Under) Uses	\$102,041	\$37,213	(\$75,841)	(\$68,963)	(\$197,938)
Beginning Unassigned Cash Reserve	\$945,032	\$1,047,073	\$1,084,286	\$1,008,445	\$939,482
Sources Over/(Under) Uses	\$102,041	\$37,213	(\$75,841)	(\$68,963)	(\$197,938)
Current Assets					
Less: Current Liabilities					
Projected Unassigned Cash Reserve	\$1,047,073	\$1,084,286	\$1,008,445	\$939,482	\$741,544
Cash Reserve Target (20% Fin. Uses)	\$1,343,390	\$1,348,857	\$1,372,528	\$1,381,570	\$1,408,427
Above/(Below) Cash Reserve Target	(\$296,317)	(\$264,571)	(\$364,083)	(\$442,088)	(\$666,883)



For the forecasted period shown, financial sources and financial uses are projected to be slightly above financial uses for FY 2018 and FY 2019, but fall below uses for FY 2020 - FY 2022.

For the forecasted period the unassigned cash reserve is projected to fall below the cash reserve target in FY 2022. There are planned rate adjustments in FY 2019 and FY 2021.



Cost Recovery Information

	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Adopted FY 2018	Goal
Sports					
Annual Estimated Participations	90,731	94,182	95,000	95,000	
Program Costs	\$1,000,263	\$1,071,423	\$1,039,673	\$1,147,610	
Program Revenues	\$585,521	\$554,592	\$567,358	\$569,400	
Percent of Cost Recovered	58.54%	51.76%	54.57%	49.62%	55%
Aquatics/Outdoor/Travel					
Annual Estimated Participations	61,518	78,814	75,000	75,000	
Program Costs	\$573,199	\$640,210	\$586,420	\$623,776	
Program Revenues	\$194,848	\$233,681	\$200,500	\$205,500	
Percent of Cost Recovered	33.99%	36.50%	34.19%	32.94%	45%
Golf					
Annual Estimated Participations	73,252	72,333	78,000	78,000	
Program Costs	\$1,153,800	\$1,363,145	\$1,280,570	\$1,281,625	
Program Revenues	\$1,101,727	\$1,130,173	\$1,163,100	\$1,234,900	
Percent of Cost Recovered	95.49%	82.91%	90.83%	96.35%	90%
Senior Adult					
Annual Estimated Participations	18,561	17,129	17,000	17,000	
Program Costs	\$77,783	\$75,877	\$69,344	\$76,035	
Program Revenues	\$16,770	\$19,978	\$20,000	\$20,000	
Percent of Cost Recovered	21.56%	26.33%	28.84%	26.30%	25%
Oak Tours					
Annual Estimated Participations	1,027	228	1,000	1,000	
Program Costs	\$46,841	\$57,602	\$61,461	\$63,952	
Program Revenues	\$20,020	\$26,736	\$40,000	\$40,000	
Percent of Cost Recovered	42.74%	46.42%	65.08%	62.55%	85%
Special Olympics/Adaptive					
Annual Estimated Participations	33,533	25,408	30,000	30,000	
Program Costs	\$165,174	\$143,998	\$166,815	\$167,408	
Program Revenues	\$33,827	\$40,253	\$39,500	\$41,300	
Percent of Cost Recovered	20.48%	27.95%	23.68%	24.67%	23%
Classes/Special Events					
Annual Estimated Participations	111,799	128,271	125,000	125,000	
Program Costs	\$361,440	\$301,562	\$312,205	\$310,018	
Program Revenues	\$217,253	\$241,803	\$213,328	\$219,500	
Percent of Cost Recovered	60.11%	80.18%	68.33%	70.80%	68%
Community Recreation					
Annual Estimated Participations	55,773	47,950	50,000	50,000	
Program Costs	\$426,376	\$437,538	\$440,582	\$461,383	
Program Revenues	\$39,756	\$42,773	\$44,000	\$45,000	
Percent of Cost Recovered	9.32%	9.78%	9.99%	9.75%	10%
Activity & Recreation Center (ARC)					
Annual Estimated Participations	336,822	314,086	320,000	320,000	
Program Costs	\$1,644,679	\$1,681,563	\$1,763,107	\$1,803,813	
Program Revenues	\$1,705,694	\$1,793,093	\$1,898,913	\$1,908,000	
Percent of Cost Recovered	103.71%	106.63%	107.70%	105.78%	100%

Recreation Services

Budget Detail By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Park Services						
Personnel Services	\$864,006	\$679,838	\$678,293	\$682,493	\$2,655	0.4%
Supplies & Materials	\$405,482	\$405,151	\$403,950	\$408,892	\$3,741	0.9%
Travel & Training	\$1,503	\$1,923	\$1,690	\$2,123	\$200	10.4%
Intragovernmental Charges	\$112,681	\$122,694	\$122,694	\$118,792	(\$3,902)	(3.2%)
Utilities, Services & Misc.	\$521,352	\$535,362	\$502,310	\$550,934	\$15,572	2.9%
Capital	\$63,894	\$75,000	\$75,000	\$126,700	\$51,700	68.9%
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,968,918	\$1,819,968	\$1,783,937	\$1,889,934	\$69,966	3.8%
Recreation						
Personnel Services	\$1,738,235	\$1,858,089	\$1,747,538	\$1,827,310	(\$30,779)	(1.7%)
Supplies & Materials	\$434,000	\$482,614	\$473,619	\$472,320	(\$10,294)	(2.1%)
Travel & Training	\$3,520	\$5,549	\$4,966	\$5,985	\$436	7.9%
Intragovernmental Charges	\$458,130	\$400,016	\$400,016	\$370,021	(\$29,995)	(7.5%)
Utilities, Services & Misc.	\$306,396	\$381,744	\$341,247	\$347,567	(\$34,177)	(9.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$476,417	\$377,726	\$377,726	\$376,798	(\$928)	(0.2%)
Total	\$3,416,698	\$3,505,738	\$3,345,112	\$3,400,001	(\$105,737)	(3.0%)
Recreation Center						
Personnel Services	\$1,033,741	\$1,115,998	\$1,069,532	\$1,113,744	(\$2,254)	(0.2%)
Supplies & Materials	\$180,989	\$271,624	\$190,617	\$210,800	(\$60,824)	(22.4%)
Travel & Training	\$2,267	\$2,761	\$2,000	\$3,000	\$239	8.7%
Intragovernmental Charges	\$194,247	\$198,019	\$198,019	\$173,929	(\$24,090)	(12.2%)
Utilities, Services & Misc.	\$304,045	\$332,927	\$302,939	\$308,340	(\$24,587)	(7.4%)
Capital	\$33,571	\$6,276	\$72,000	\$36,000	\$29,724	473.6%
Other	\$308,925	\$308,152	\$308,152	\$308,152	\$0	0.0%
Total	\$2,057,785	\$2,235,757	\$2,143,259	\$2,153,965	(\$81,792)	(3.7%)
Capital Projects						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$123,739	\$0	\$38,278	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$314,392	\$148,029	\$109,751	\$535,000	\$386,971	261.4%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$438,131	\$148,029	\$148,029	\$535,000	\$386,971	261.4%
Department Totals						
Personnel Services	\$3,635,982	\$3,653,925	\$3,495,363	\$3,623,547	(\$30,378)	(0.8%)
Supplies and Materials	\$1,144,210	\$1,159,389	\$1,106,464	\$1,092,012	(\$67,377)	(5.8%)
Travel and Training	\$7,290	\$10,233	\$8,656	\$11,108	\$875	8.6%
Intragovernmental Charges	\$765,058	\$720,729	\$720,729	\$662,742	(\$57,987)	(8.0%)
Utilities, Services, & Misc.	\$1,446,185	\$1,398,062	\$1,256,247	\$1,741,841	\$343,779	24.6%
Capital	\$97,465	\$81,276	\$147,000	\$162,700	\$81,424	100.2%
Other	\$785,342	\$685,878	\$685,878	\$684,950	(\$928)	(0.1%)
Total	\$7,881,532	\$7,709,492	\$7,420,337	\$7,978,900	\$269,408	3.5%

Recreation Services

Authorized Positions By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Park Services					
2418 - Sports Turf Specialist	1.00	1.00	1.00	1.00	
2416 - Golf Course Specialist	2.00	2.00	2.00	2.00	
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2412 - Parks & Grounds Tech-773	3.00	3.00	3.00	3.00	
2396 - Maintenance Technician-773	1.34	0.84	0.84	0.84	
2375 - Equipment Mechanic - 773	0.00	0.50	0.50	0.50	
Total Personnel	8.34	8.34	8.34	8.34	
Permanent Full-Time	8.34	8.34	8.34	8.34	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.34	8.34	8.34	8.34	
Recreation					
8750 - Park & Recreation Manager	1.00	1.00	1.00	1.00	
8610 - Rec. and Comm Prog Superint.	1.00	1.00	1.00	1.00	
8530 - Recreation Supervisor *	3.25	3.25	3.25	3.50	0.25
8520 - Recreation Specialist *	8.25	8.25	8.25	8.50	0.25
8510 - Recreation Leader	1.00	1.00	1.00	1.00	
2003 - Custodian-773	1.00	1.00	1.00	1.00	
Total Personnel	15.50	15.50	15.50	16.00	0.50
Permanent Full-Time	14.75	14.75	14.75	15.25	0.50
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	15.50	15.50	15.50	16.00	0.50
Recreation Center					
8530 - Recreation Supervisor	1.50	1.50	1.50	1.50	
8520 - Recreation Specialist	2.50	2.50	2.50	2.50	
2403 - Maintenance Specialist-773	1.00	1.00	1.00	1.00	
2397 - Maintenance Assistant-773	2.00	2.00	2.00	2.00	
2396 - Maintenance Technician-773	1.00	1.00	1.00	1.00	
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin Support Assistant	0.50	0.50	0.50	0.50	
Total Personnel	9.50	9.50	9.50	9.50	
Permanent Full-Time	9.50	9.50	9.50	9.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.50	9.50	9.50	9.50	
Department Totals					
Permanent Full-Time	32.59	32.59	32.59	33.09	0.50
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	33.34	33.34	33.34	33.84	0.50

* In FY 2018 0.25 FTE Recreation Supervisor and 0.25 FTE Recreation Specialist were reallocated from Airport Concessions to this budget. These positions were moved to the Airport budget in FY 2016 to start an Airport concession. Airport personnel will take over the management of this function in FY 2018.

Major Projects

In addition to recreation activity fees, which fund the partial or total operating cost of a recreation program, the department collects recreation user fees which are dedicated for capital improvements to recreation facilities, such as pools, athletic fields, golf courses, Activity & Recreation Center, and other areas where fees are collected.

- \$450,000 - Antimi Sports Complex: Field Improvements will replace the existing backstops, fencing and dugouts on the original four fields, irrigate four additional fields and make ADA walkway improvements.
- \$35,000 - ARC - Security System Improvements will include updating all existing cameras at the facility, replacement of the recording device and the addition of three exterior cameras to monitor the parking lots.
- \$50,000 – Second year of funding for the development of a driving range at Lake of the Woods Golf Course. Total project cost: \$120,000, with funding in FY 2017 and FY 2018.

Fiscal Impact

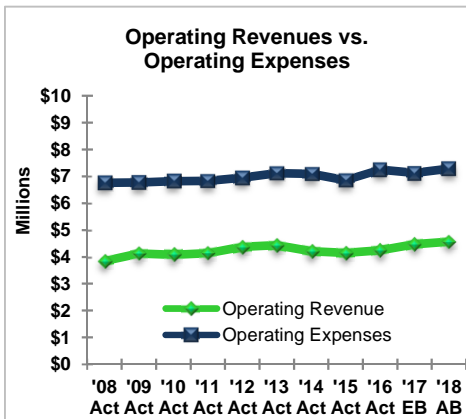
- Improvements are needed at the Antimi Sports Complex to maintain it as a quality tournament-level facility that brings in annual revenue for the Parks and Recreation Department and tourism dollars to the community. The improvements will have a minimal impact to the annual operating expenses, as the majority of improvements are renovations to existing amenities.
- The ARC –Security System Improvements project will have minimal impact to the operating expenses, as the ARC already utilizes a camera security system inside the building.
- The new driving range at Lake of the Woods Golf Course has the potential to generate \$35,000-\$40,000 in revenue. There will be a small increase in personnel and equipment expenses associated with driving range maintenance and operations.

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Revenues, Expenses, and Changes in Net Position Recreation Services Fund

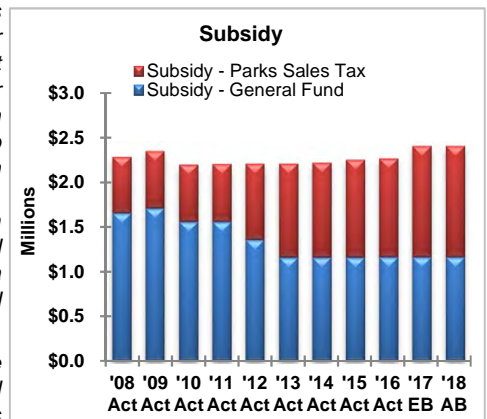
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
Activity Fees	\$2,900,080	\$3,181,300	\$3,109,500	\$3,168,500
User Fees	\$120,439	\$135,100	\$126,500	\$141,500
Golf Improvement User Fee	\$59,040	\$62,000	\$60,000	\$62,000
Capital User Fee	\$28,428	\$32,000	\$28,000	\$30,000
Rentals	\$623,401	\$674,600	\$636,500	\$639,000
Sales	\$508,459	\$551,300	\$501,558	\$528,300
Other Misc. Operating Revenues	\$4,114	\$1,500	\$4,400	\$1,500
Total Operating Revenues	\$4,243,961	\$4,637,800	\$4,466,458	\$4,570,800
Operating Expenses:				
Personnel Services	\$3,635,982	\$3,653,925	\$3,495,363	\$3,623,547
Supplies & Materials	\$1,020,471	\$1,159,389	\$1,068,186	\$1,092,012
Travel & Training	\$7,290	\$10,233	\$8,656	\$11,108
Intragovernmental Charges	\$765,058	\$720,729	\$720,729	\$662,742
Utilities, Services & Other Misc.	\$1,131,793	\$1,250,033	\$1,146,496	\$1,206,841
Depreciation	\$688,325	\$684,950	\$684,950	\$684,950
Total Operating Expenses	\$7,248,919	\$7,479,259	\$7,124,380	\$7,281,200
Operating Income (Loss)	(\$3,004,958)	(\$2,841,459)	(\$2,657,922)	(\$2,710,400)
Non-Operating Revenues:				
Investment Revenue	\$35,654	\$31,116	\$31,116	\$31,116
Revenue from Other Government Units	\$6,470	\$6,470	\$7,328	\$7,000
Misc. Non-Operating Revenue	\$110,333	\$30,000	\$23,977	\$25,964
Total Non-Operating Revenues	\$152,457	\$67,586	\$62,421	\$64,080
Non-Operating Expenses:				
Interest Expense	\$2,622	\$928	\$928	\$0
Bank & Paying Agent Fees	\$4,395	\$0	\$0	\$0
Loss on Disposal of Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$7,017	\$928	\$928	\$0
Total Non-Operating Revenues (Expenses)	\$145,440	\$66,658	\$61,493	\$64,080
Income (Loss) Before Transfers	(\$2,859,518)	(\$2,774,801)	(\$2,596,429)	(\$2,646,320)
Transfers In - Other	\$18,436	\$9,430	\$9,430	\$13,500
Subsidy - General Fund	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910
Subsidy, Schlrsbp & Fleet Rpl - Parks Sales Tax	\$1,102,201	\$1,242,201	\$1,242,201	\$1,242,201
CIP (PST project)	\$80,000	\$0	\$0	\$450,000
Total Transfers In	\$2,362,547	\$2,413,541	\$2,413,541	\$2,867,611
Transfers Out	(\$90,000)	\$0	\$0	\$0
Total Transfers	\$2,272,547	\$2,413,541	\$2,413,541	\$2,867,611
Change in Net Position	(\$586,971)	(\$361,260)	(\$182,888)	\$221,291
Net Position - Beginning	\$15,096,135	\$14,509,164	\$14,509,164	\$14,326,276
Net Position - Ending	\$14,509,164	\$14,147,904	\$14,326,276	\$14,547,567

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



For the ten year period operating revenues have been below operating expenses as the fees charged to participants are not expected to cover all of the costs. The department utilizes cost recovery goals when setting fees for their services. This budget receives a subsidy from both the general fund and parks sales tax to help make up the difference and these are reflected in the Transfers In section of the Revenues, Expenses, and Changes in Fund Net Position Statement. Refer to the Financial Sources and Uses Statement on the next two pages for a more complete look at total financial sources and uses.

Due to budget constraints in the general fund, the subsidy from the general fund has been reduced over the past ten years and replaced by Parks Sales Tax funding.



Summary of Financial Sources and Uses Recreation Services Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources (Unrestricted)				
Interest	\$35,654	\$31,116	\$31,116	\$31,116
Less: GASB 31 Interest Adjustment	(\$5,268)	\$0	\$0	\$0
Grants	\$6,470	\$6,470	\$7,328	\$7,000
Activity Fees	\$2,900,080	\$3,181,300	\$3,109,500	\$3,168,500
Rentals	\$623,401	\$674,600	\$636,500	\$639,000
Sales	\$508,459	\$551,300	\$501,558	\$528,300
Miscellaneous Revenues	\$114,447	\$31,500	\$28,377	\$27,464
Total Financial Sources Before Operating Transfers	\$4,183,243	\$4,476,286	\$4,314,379	\$4,401,380
Transfers In	\$2,282,547	\$2,413,541	\$2,413,541	\$2,417,611
Total Financial Sources	\$6,465,790	\$6,889,827	\$6,727,920	\$6,818,991
Financial Uses of Unrestricted Cash				
Personnel Services	\$3,635,982	\$3,653,925	\$3,495,363	\$3,623,547
Less: GASB 16 Vacation Liability Adjustment	(\$23,739)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	(\$210,550)	\$0	\$0	\$0
Supplies & Materials	\$1,020,471	1,159,389	1,068,186	1,092,012
Travel & Training	\$7,290	\$10,233	\$8,656	\$11,108
Intragovernmental Charges	\$765,058	\$720,729	\$720,729	\$662,742
Utilities, Services & Other Misc.	\$1,131,793	1,250,033	1,146,496	1,206,841
Interest Expense	\$2,622	\$928	\$928	\$0
Bank & Paying Agent Fees	\$4,395	\$0	\$0	\$0
Less Expenses Paid from restricted fees	(\$67,296)	(\$72,000)	(\$72,000)	(\$42,000)
Transfers Out	\$90,000	\$0	\$0	\$0
Principal Payments	\$95,997	\$97,691	\$97,691	\$0
Capital Additions	\$97,465	\$81,276	\$147,000	\$162,700
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$6,549,488	\$6,902,204	\$6,613,049	\$6,716,950
Financial Sources Over/(Under) Uses	(\$83,698)	(\$12,377)	\$114,871	\$102,041

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

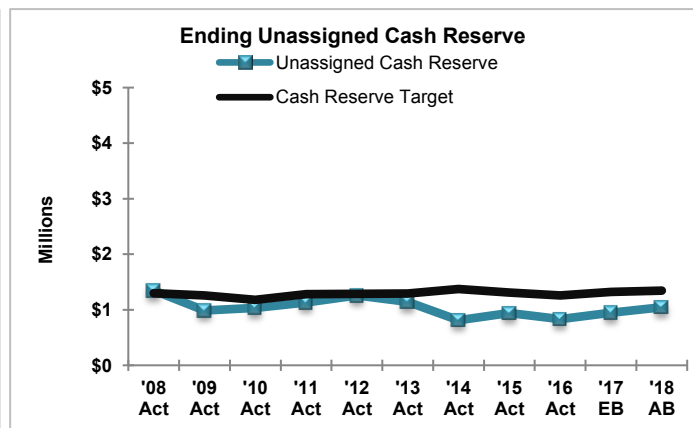
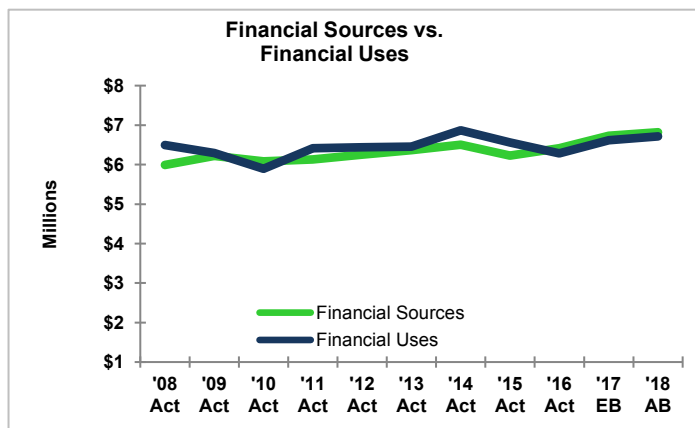
This statement takes information from the Revenues, Expenses, and Changes in Fund Net Position Statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital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

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

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

Summary of Financial Sources and Uses Recreation Services Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserve				
Beginning Unassigned Cash Reserve		\$830,161	\$830,161	\$945,032
Financial Sources Over/(Under) Uses		(\$12,377)	\$114,871	\$102,041
Current Assets	\$2,088,379			
Less: GASB 31 Pooled Cash Adj	(\$444,414)			
Less: Cash and marketable securities restricted for capital projects	(\$482,129)			
Less: Current Liabilities	(\$361,825)			
Add: Construction contracts payable	\$30,150			
Projected Unassigned Cash Reserve	\$830,161	\$817,784	\$945,032	\$1,047,073
Cash Reserve Target				
Total Financial Uses	\$6,549,488	\$6,902,204	\$6,613,049	\$6,716,950
Less Ent Revenue used for current year CIP	\$0	\$0	\$0	\$0
Total Financial Uses for Operations	\$6,549,488	\$6,902,204	\$6,613,049	\$6,716,950
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$1,309,898	\$1,380,441	\$1,322,610	\$1,343,390
Next Year Capital Projects Ent Revenue	\$0	\$0	\$0	\$0
Cash Reserve Target	\$1,309,898	\$1,380,441	\$1,322,610	\$1,343,390
Above/(Below) Cash Target Reserve	(\$479,737)	(\$562,657)	(\$377,578)	(\$296,317)



For the ten year period total financial sources have been above financial uses for all years except FY 2008, FY 2013 and FY 2014. The department actively manages expenses when revenues are lower due to weather and demand for services. Fees are examined each year and adjusted to help reach recovery goals.

The ending cash and other resources fell below the cash reserve target in FY 2014, but was above the cash reserve target in FY 2015. In FY 2016, the ending cash and other resources was \$35,323 below the cash reserve target but is projected in FY 2018 to be \$148,097 above the cash reserve target.

Fees are being increased in Golf for green fees, season passes, and private owned golf cart fees in order to improve the cost recovery in those areas and improve the financial health of the fund. Refer to the fees/charges/fines section on the next twelve pages for complete details of the fee charges for FY 2018. In addition, the last payment for the debt to renovate the Waters-Moss Memorial Wildlife Area to activity centers occurred in FY 2017. This will result in an annual savings of nearly \$98,000.

Recreation Services Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Activities/Classes:	17-161(a)			
Any activity (unless specified elsewhere in this section) that has as its main objective to instruct a participant for the purpose of increasing the participant's skill level				
<ul style="list-style-type: none"> - Children (17 and under) - Adults <p>The fee for each individual class is based upon the recovery of direct costs associated with the program.</p> <ul style="list-style-type: none"> - Day camp (per person, per one week session) includes \$7.50 user fee <p>*FY17 - changed from 2 week to 1 week camp sessions, no weekly deposits Camp Registration Fee; Fee to Secure Spots</p> <ul style="list-style-type: none"> - Day camp - Escapade week (per person) includes \$7.50 user fee - Day camp - Sunrise/Sunset - "School's Out" camp at the ARC, includes \$4.05 user fee 		09-19-02	\$3-\$100	\$3-\$100
		09-21-05	\$3-\$175	\$3-\$175
		10-01-16	\$120.00	\$120.00
		10-01-16	\$50.00	\$50.00
		10-01-16	NA	NA
		10-01-16	NA	NA
		10-01-12	\$45.00	\$45.00
<p>Team activities:</p> <p>Kickball leagues, per game</p> <p>Volleyball leagues, per game</p> <p>Softball leagues, per game</p> <p>Basketball leagues, per game</p> <p>Flag football leagues, per game</p> <p>Tennis leagues</p> <ul style="list-style-type: none"> - Singles, per person - Doubles, per person <p>Tennis tournaments</p> <ul style="list-style-type: none"> - Singles children (15 and under) - Singles adult (16 and over) - Doubles (all ages) <p>Youth sports participation fee (individual fee per scheduled game)</p> <ul style="list-style-type: none"> - Activity fee, per game - User fee, per game <p>Adult sports (individual fee per scheduled game)</p> <ul style="list-style-type: none"> - Activity fee, per game - User fee, per game <p>No advance forfeit fee will be charged; however, any team forfeiting a game must pay a \$15.00 re-entry fee before being allowed to continue playing in the activity league.</p>	17-161(b)	09-15-14	\$27.30	\$27.30
		10-01-16	\$29	\$29
		10-01-16	\$34	\$34
		10-01-16	\$34	\$34
		09-23-09	\$30.00	\$30.00
		9-19-1993	\$18.00	\$18.00
		9-19-1993	\$12.00	\$12.00
		10-01-12	\$7.50	\$7.50
		10-01-12	\$12.00	\$12.00
		10-01-12	\$15.00	\$15.00
		10-01-16	\$1.80	\$1.80
		6-2-1987	\$0.45	\$0.45
		10-01-16	\$1.80	\$1.80
		6-2-1987	\$0.60	\$0.60
		6-2-1987	\$15.00	\$15.00

Recreation Services Fees/Charges/Fines

			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Golf Courses:	17-161(c)				
For use of the greens at the L.A. Nickell and Lake of the Woods Golf Courses					
<u>*User/capital improvement fees - Per paid greens fee</u>					
User fee		09-19-94	\$0.75	\$0.75	
- Recreation facility use charge per greens fee paid					
paid					
Golf course capital improvement fee		09-15-14	\$1.25	\$1.25	
- Improvement fee per greens fee paid					
Greens fees for 18-holes - (includes \$.75 user fee & \$1.25 GCIF)					
Adult (18 - 59) and Senior (60 & older):					
Monday - Friday Rate; excludes holidays		10-01-16	\$19.00	\$20.00	10-01-17
- Adult 18-hole weekday play		10-01-16	\$16.00	\$17.00	10-01-17
- Senior 18-hole weekday play until 2:00 p.m.					
Saturday, Sunday and holiday rate		10-01-16	\$24.00	\$26.00	10-01-17
- Weekend and holiday play					
Twilight rate for 18-holes - 2:00 p.m. to close					
- Twilight 18-hole weekday play		10-01-16	\$16.00	\$17.00	10-01-17
- Twilight 18-hole weekend and holiday play		10-01-16	\$20.00	\$22.00	10-01-17
Super twilight rate - 6:00 p.m. to close					
- Super twilight weekday play		10-01-16	\$13.00	\$14.00	10-01-17
- Super twilight weekend and holiday play		10-01-16	\$13.00	\$14.00	10-01-17
Winter Green Fees:					
Saturday, Sunday and holiday rate					
- Winter weekday play		10-01-16	\$18.00	\$20.00	10-01-17
- Recreation facility use charge per pass		09-15-14	\$0.75	\$0.75	
- Capital improvement fee per pass		09-15-14	\$1.25	\$1.25	
Monday - Friday rate					
- Winter weekday play		10-01-16	\$14.00	\$15.00	10-01-17
- Recreation facility use charge per pass		09-15-14	\$0.75	\$0.75	
- Capital improvement fee per pass		09-15-14	\$1.25	\$1.25	
Junior (17 & under)					
Monday - Friday rate					
- Weekday play		10-01-16	\$9.50	\$10.00	10-01-17
Saturday, Sunday and holiday rate					
- Weekend and holiday play		10-01-16	\$12.00	\$13.00	10-01-17
Greens fees for 9 holes					
Adult (18-59) and Senior (60 and older):					
Monday - Friday rate; excludes holidays		10-01-16	\$11.50	\$12.00	10-01-17
<u>Adult 9-hole weekday play:</u>		09-15-14	\$0.75	\$0.75	
- Recreation facility use charge per pass		09-15-14	\$1.25	\$1.25	
- Capital improvement fee per pass					
<u>Senior 9-hole weekday play:</u>		10-01-16	\$9.50	\$10.00	10-01-17
- Recreation facility use charge per pass		09-15-14	\$0.75	\$0.75	
- Capital improvement fee per pass		09-15-14	\$1.25	\$1.25	
Twilight Rate for 9-holes - 2:00 p.m. to close					
Twilight 9-hole weekday play		10-01-16	\$9.50	\$10.00	10-01-17
- Recreation facility use charge per pass		09-15-14	\$0.75	\$0.75	
- Capital improvement fee per pass		09-15-14	\$1.25	\$1.25	
Twilight 9-hole weekend and holiday play		10-01-16	\$12.00	\$13.00	10-01-17
- Recreation facility use charge per pass		09-15-14	\$0.75	\$0.75	
- Capital improvement fee per pass		09-15-14	\$1.25	\$1.25	
Winter Green Fees:					
Monday - Friday rate					
- Winter weekday play		10-01-16	\$11.50	\$12.00	10-01-17
- Recreation facility use charge per pass		09-15-14	\$0.75	\$0.75	
- Capital improvement fee per pass		09-15-14	\$1.25	\$1.25	

Recreation Services Fees/Charges/Fines

			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Golf Courses (continued):					
Season Pass - Valid one year from date of purchase					
Any day play		10-01-16	\$1,264.00	\$1,361.00	10-01-17
-Recreation facility use charge per pass		10-01-16	\$47.00	\$47.00	
-Capital improvement fee per pass		10-01-16	\$78.00	\$78.00	
Monday - Friday play		10-01-16	\$1,102.00	\$1,167.00	10-01-17
-Recreation facility use charge per pass		10-01-16	\$47.00	\$47.00	
-Capital improvement fee per pass		10-01-16	\$78.00	\$78.00	
Adult Plus 1 Any day play additional person		10-01-16	\$249.00	\$287.00	10-01-17
Adult Plus 1 M-F play additional person		10-01-16	\$209.00	\$247.00	10-01-17
<u>Adult (30 - 59) season pass, both courses</u>					
Any day play		10-01-16	\$740.00	\$797.00	10-01-17
-Recreation facility use charge per pass		10-01-16	\$29.00	\$29.00	
-Capital improvement fee per pass		10-01-16	\$48.00	\$48.00	
Monday - Friday play		10-01-16	\$645.00	\$683.00	10-01-17
-Recreation facility use charge per pass		10-01-16	\$29.00	\$29.00	
-Capital improvement fee per pass		10-01-16	\$48.00	\$48.00	
<u>Young Adult (18 - 29) season pass, for both courses</u>					
Any day play		10-01-16	\$593.00	\$638.00	10-01-17
-Recreation facility use charge per pass		10-01-16	\$23.00	\$23.00	
-Capital improvement fee per pass		10-01-16	\$38.00	\$38.00	
Monday - Friday play		10-01-16	\$517.00	\$547.00	10-01-17
-Recreation facility use charge per pass		10-01-16	\$23.00	\$23.00	
-Capital improvement fee per pass		10-01-16	\$38.00	\$38.00	
<u>Junior season pass (17 and under), for both courses</u>					
Any day play		10-01-16	\$259.00	\$275.00	10-01-17
-Recreation facility use charge per pass		10-01-16	\$19.00	\$19.00	
-Capital improvement fee per pass		10-01-16	\$29.00	\$29.00	
JR Limited play (May 1- August 31)		10-01-16	\$157.25	\$171.25	10-01-17
-Recreation facility use charge per pass		10-01-16	\$11.50	\$11.50	
-Capital improvement fee per pass		10-01-16	\$17.25	\$17.25	
<u>Senior Pass (60 and older), for both courses</u>					
Any day play		10-01-16	\$593.00	\$638.00	10-01-17
-Recreation facility use charge per pass		10-01-16	\$23.00	\$23.00	
-Capital improvement fee per pass		10-01-16	\$38.00	\$38.00	
Monday-Friday play		10-01-16	\$517.00	\$547.00	10-01-17
-Recreation facility use charge per pass		10-01-16	\$23.00	\$23.00	
-Capital improvement fee per pass		10-01-16	\$38.00	\$38.00	
<u>Senior Family Season Pass (both 60 and older)</u>					
Any day play		10-01-16	\$946.00	\$1,019.00	10-01-17
-Recreation facility use charge per pass		10-01-16	\$38.00	\$38.00	
-Capital improvement fee per pass		10-01-16	\$62.00	\$62.00	
Monday-Friday play		10-01-16	\$824.00	\$873.00	10-01-17
-Recreation facility use charge per pass		10-01-16	\$38.00	\$38.00	
-Capital improvement fee per pass		10-01-16	\$62.00	\$62.00	
<u>Punch Passes (good both courses, no expiration)</u>					
10 Punch Card		10-01-16	\$198.00	\$216.00	10-01-17
-Recreation facility use charge per pass		10-01-16	\$6.75	\$6.75	
-Capital improvement fee per pass		10-01-16	\$11.25	\$11.25	
10 Punch Card with Cart		10-01-16	\$318.60	\$336.60	10-01-17
-Recreation facility use charge per pass		10-01-16	\$6.75	\$6.75	
-Capital improvement fee per pass		10-01-16	\$16.65	\$16.65	

Recreation Services Fees/Charges/Fines

			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Golf Cart Fees - Course Owned:					
9 Hole Per Person		10-01-16	\$6.70	\$6.70	
-Capital improvement fee, per cart		09-15-14	\$0.30	\$0.30	
18 Hole Golf Cart Rental		10-01-16	\$13.40	\$13.40	
-Capital improvement fee, per cart		09-15-14	\$0.60	\$0.60	
Individual Season Cart Fee		10-01-16	\$696.80	\$696.80	
-Capital improvement fee, per cart		09-15-14	\$31.20	\$31.20	
*(annual pass holder only)					
Adult Plus 1 Season Cart Fee		10-01-16	\$1,175.60	\$1,175.60	
-Capital improvement fee, per cart		10-01-16	\$62.40	\$62.40	
*(annual pass holder only)					
Golf Cart Fees - Private Owned:					
Daily Trail Fee for Private Carts		10-01-16	\$11.90	\$13.40	10-01-17
-Capital improvement fee, per cart		10-01-16	\$0.60	\$0.60	
Private cart storage activity fee		10-01-16	\$316.80	\$316.80	
-Capital improvement fee, per cart		10-01-16	\$31.20	\$31.20	
Season Trail Fee for Private Cart		10-01-16	\$516.80	\$516.80	
-Capital improvement fee, per cart		10-01-16	\$31.20	\$31.20	
Outdoor aquatics:					
	17-161(d)				
Admission fees to municipal outdoor swimming facilities					
Albert-Oakland Family Aquatic Center:					
Children (1 and under)		09-18-03	Free	Free	
Children (2 - 15)		10-01-16	\$2.75	\$2.75	
Children (2 - 15) group rate		10-01-16	\$2 each	\$2 each	
*(groups of 10 or larger)					
Adults (16 and over)		10-01-16	\$4.00	\$4.00	
Adults (16 and over) group rate		10-01-16	\$3 each	\$3 each	
*(groups of 10 or larger)					
After 5:00 p.m.		10-01-16	\$2.00	\$2.00	
Child pass book		10-01-16	\$41.25	\$41.25	
Adult pass book		10-01-16	\$60.00	\$60.00	
Lake of the Woods; Little Mates Cove:					
Children (1 and under)		09-18-03	Free	Free	
Children (2 - 15)		10-01-16	\$1.75	\$1.75	
Children (2 - 15) group rate *		10-01-16	\$1.35 each	\$1.35 each	
Adults (16 and over)		10-01-16	\$3.00	\$3.00	
Adults (16 and over) group rate *		10-01-16	\$2.25 each	\$2.25 each	
Child pass book		10-01-16	\$26.25	\$26.25	
Adult pass book		10-01-16	\$45.00	\$45.00	
*(groups of 10 or larger)					
Outdoor pool season pass (valid only for the summer season). Includes admission to Albert-Oakland Family Aquatic Center (AOFAC), Douglass Pool, Lake of the Woods Pool (LOW) and Little Mates Cove. Season pass holders can participate in outdoor water fitness classes offered at AOFAC and LOW at no charge.					
Youth individual		09-21-05	\$70.00	\$70.00	
Adult individual		09-21-05	\$115.00	\$115.00	
Family pass		09-21-05	\$220.00	\$220.00	
Family—Each person after five members		09-21-05	\$0.00	\$0.00	

Recreation Services Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
<u>Douglass Family Aquatic Center:</u>				
Children (1 and under)		09-18-03	Free	Free
Adults (16 and over)		10-01-16	\$1.25	\$1.25
Swim lessons (infant, toddler, parent-assisted preschool)		10-01-16	\$41.20	\$41.20
User Fee		10-01-16	\$1.80	\$1.80
Swim lessons (Levels 1-7)		10-01-16	\$45.30	\$45.30
User Fee		10-01-16	\$2.70	\$2.70
Private Swim lessons (all ages)		10-01-16	\$94.65	\$94.65
User Fee		10-01-16	\$1.35	\$1.35
Semi-private swim lessons		10-01-16	\$122.30	\$122.30
User Fee		10-01-16	\$2.70	\$2.70
Small group private swim lessons (maximum 3 participants)		10-01-16	No longer	No longer
Large group private swim lessons (maximum 4 participants)		10-01-16	No longer	No longer
Lifeguard certification class		10-01-16	\$130.00	\$130.00
Pool rental—Rates vary per facility				
2-hour rental rate:		10-01-16	\$92-\$300	\$92-\$300
\$1.00 per person over 50				
Locker rental		9-19-1994	\$0.25	\$0.25
Aquatic exercise				
(Drop-in rate)		09-21-05	\$3-\$4	\$3-\$4
(10-pass rate)		09-21-05	\$27.50-\$40	\$27.50-\$40
Birthday party packages				
-Varies by package chosen		09-18-03	\$5-\$100	\$5-\$100
<u>OAK Tours/Senior Plus Programs:</u>				
	17-161(e)			
Any senior adult participating in OAK Tours will be required to pay an annual fee.				
<u>Hillcrest Community Center (HCC) and Oak Tours Fees</u>				
HCC single activity fee		09-23-09	\$20.00	\$20.00
HCC couple activity fee		09-19-11	\$35.00	\$35.00
OAK Tours single activity fee		09-23-09	\$20.00	\$20.00
OAK Tours couple activity fee		09-23-09	\$35.00	\$35.00
HCC/OAK combo single activity fee		09-19-11	\$30.00	\$30.00
HCC/OAK combo couple activity fee		09-19-11	\$60.00	\$60.00

Recreation Services Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Rental fees:	17-161(f)			
Amphitheater		09-21-05	\$10-\$200	\$10-\$200
reservation hourly fee		10-01-16	\$15.00	\$15.00
Shelter reservations (per rental)		10-01-16	\$28-\$80	\$28-\$80
Medium shelter		10-01-16	\$40.00	\$40.00
Large shelter		10-01-16	\$50.00	\$50.00
Double Booking Medium Shelter				
Full day rental		10-01-16	\$55.00	\$55.00
Partial day rental		10-01-16	\$40.00	\$40.00
Double Booking Large Shelter				
Full day rental		10-01-16	\$65.00	\$65.00
Partial day rental		10-01-16	\$50.00	\$50.00
Island shelter special use fee		10-01-16	\$40.00	\$40.00
Special park permit use fee		10-01-16	\$40.00	\$40.00
Wedding permit use fee		10-01-16	\$40.00	\$40.00
Indoor shelter reservations				
Weekday - ½-day rental		09-16-08	\$300.00	\$300.00
Weekday - 8:00 a.m. - 4:00 p.m. Business		10-01-12	\$240.00	\$240.00
Business Rental; Nov 1 - Feb 28				
Weekday (M-Th) - Full-day rental		09-16-08	\$400.00	\$400.00
Weekend (F/Sa/Su) / holiday - Full day rental				
*Friday was a Weekday Fee prior to FY17		10-01-16	\$595.00	\$595.00
Weekend Wedding Special; 10/1-2/28		10-01-16	\$1,430.00	\$1,430.00
Weekend Wedding Special; 3/1-9/30 *		10-01-16	\$1,550.00	\$1,550.00
*except during camp 6/1-8/15; full day Friday				
Weekend Wedding Special; 3/1-9/30 *		10-01-16	\$1,290.00	\$1,290.00
*during camp 6/1-8/15; only 4 hours on Friday				
Portable dance floor				
Weekday - ½ day rental		09-21-05	\$50.00	\$50.00
Weekday - Full day rental		09-21-05	\$75.00	\$75.00
Weekend/holiday full day rental		09-21-05	\$75.00	\$75.00
Hillcrest Community Center Reservations *		09-15-14	\$22-\$32	\$22-\$32
Maplewood Barn Reservations *		09-15-14	\$27-\$50	\$27-\$50
Moss Building Reservations *		09-15-14	\$27-\$50	\$27-\$50
Rock Quarry House Reservations *		09-15-14	\$27-\$50	\$27-\$50
Garden plots (per year)		09-23-09	\$30.00	\$30.00
Festival displays (per day)		09-25-01	\$17.50-\$60	\$17.50-\$60
Parklet		10-01-13	\$0-\$200	\$0-\$200
Picnic table (per table)		10-01-13	\$0-\$25	\$0-\$25
Picnic table delivery (1 to 8 tables)		10-01-13	\$100.00	\$100.00
Coin-operated pitching and other game machines			\$0.25-\$2	\$0.25-\$2
*(per hour)				

Recreation Services Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Vendor fees:		10-01-12	\$0-\$100	\$0-\$100
Based on the market value of the event, a reservation fee of \$0.00 - \$100.00 will be charged to reserve vendor space. The reservation fee shall be the minimum amount required to acquire vendor space. The balance of fees owed (over the reservation).				
Non-food vendor fee:		10-01-12	\$0-\$200	\$0-\$200
Based on market value of event, a reservation fee of \$0.00 - \$200.00 will be charged to reserve vendor space.				
Food vendor fee: for parks and recreation sponsored event		10-01-12	15% of gross sales	15% of gross sales
Non-food booth (12' x 12') fee:		10-01-12	\$0-\$200	\$0-\$200
Armory Sports Center:	17-161(g)			
Armory Gymnasium				
Hourly Rate				
Activity fee		09-19-11	\$27.00	\$27.00
User fee		09-19-11	\$3.00	\$3.00
Full-day rate				
Activity fee		09-19-11	\$162.00	\$162.00
User fee		09-19-11	\$18.00	\$18.00
Conference rooms - Hourly rate (two-hour minimum)		09-19-11	\$20.00	\$20.00
Classrooms - Hourly rate (two-hour minimum)		09-19-11	\$10.00	\$10.00
Athletic Field Rentals:	17-161(h)			
Baseball/Softball				
Without lights, per hour	17-161(h)(1)	09-23-09	\$16.00	\$16.00
With lights, per hour	17-161(h)(2)	09-23-09	\$22.00	\$22.00
Per game (marked fields)	17-161(h)(3)	09-23-09	\$68.00	\$68.00
Daily rate (marked fields)	17-161(h)(4)	09-23-09	\$153.00	\$153.00
Daily rate (marked, w/temporary fence)	17-161(h)(5)	09-23-09	\$200.00	\$200.00
Rainbow Baseball/Softball Sunday rate (marked)	17-161(h)(6)	09-19-11	\$130.00	\$130.00
Lacrosse fields				
Rate, per game, per field	17-161(h)(1)	09-23-09	\$54.00	\$54.00
Rate, per day, per field	17-161(h)(2)	09-23-09	\$122.00	\$122.00
Soccer—Per field				
Fields 1, 2, 3 and 6				
Per game	17-161(h)(1)	09-19-11	\$54.00	\$54.00
Per day	17-161(h)(1)	09-23-09	\$122.00	\$122.00
Fields 4 and 5				
Per game	17-161(h)(2)	09-23-09	\$70.00	\$70.00
Per day	17-161(h)(2)	09-23-09	\$168.00	\$168.00
Fields 7 through 19				
Per game	17-161(h)(3)	09-23-09	\$40.00	\$40.00
Per day	17-161(h)(3)	09-23-09	\$92.00	\$92.00

Recreation Services Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Athletic Field Rentals (continued):				
Athletic fields-Special field preparation fee (in addition to normal rental rates)				
-Baseball fields	17-161(h)(1)	09-23-09	\$100.00	\$100.00
-Football/lacrosse/soccer fields	17-161(h)(2)	09-23-09	\$250.00	\$250.00
Tennis and outdoor basketball courts				
Per court, per hour	17-161(h)(1)	09-23-09	\$14.00	\$14.00
Per court, per day	17-161(h)(2)	09-23-09	\$54.00	\$54.00
Per four (4) courts, per day	17-161(h)(3)	09-23-09	\$90.00	\$90.00
In-line hockey				
Per game	17-161(h)(1)	09-23-09	\$30.00	\$30.00
Per day	17-161(h)(2)	09-19-11	\$144.00	\$144.00
Transportation charges:	17-161(i)	10-01-16	\$20.00	\$20.00
Transportation (bus or vans) provided by parks and recreation department for any activity outside the service area of Boone County.				
Special Events/Special Use Fees:	17-161(k)(1)	09-23-09	\$25-\$250	\$25-\$250
Fees for general special event/special use Concession fees - The fee per event is based upon the concession privileges granted by the parks and recreation director in accordance with the park special use permit.				
1—3 booths (food and items for resale)	17-161(k)(2)	10-01-16	\$60.00	\$60.00
4—6 booths (food and items for resale)		10-01-16	\$108.00	\$108.00
Additional fee for each booth over 6		09-21-05	\$15.00	\$15.00
Park facilities:	17-161(k)(3)			
The schedule of fees for use of park facilities (disc golf course, MKT Trail, mountain bike course, radio control areas, roller hockey, skateboard park, etc.) will apply when the facilities are used semi-exclusively or exclusively by the renter and the renter charges participation fees.				
Adult participation fee, per game/event per day				
Activity fee		10-01-16	\$1.80	\$1.80
User fee		9-19-1994	\$0.60	\$0.60
Youth participation fee, per game/event per day				
Activity fee		10-01-16	\$1.80	\$1.80
User fee		9-19-1994	\$0.45	\$0.45
Reservation fee is due at the time of the reservation		09-20-06	\$75/day	\$75/day
Ticketed special event fees:	17-161(k)(4)			
Those events where the event sponsor requests exclusive use of parkland and event attendance is limited to those purchasing tickets. The park use fee is due at time of reservation. Per ticket revenue, based on actual sales, shall be due no more than ten (10) days after the event.				
Price per reserved parkland *		10-01-12	\$100.00	\$100.00
*per acre plus per ticket fee				
\$1.00 - \$20.00 ticket sold, per ticket		10-01-12	\$1.00	\$1.00
\$21.00 - \$50.00 ticket sold, per ticket		10-01-12	\$2.00	\$2.00
\$51.00 and higher ticket sold, per ticket		09-15-14	\$3.00	\$3.00

Recreation Services Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2017	FY 2018
			Fee	Fee
Activity & Recreation Center (ARC):	17-161(I)			
Annual and multiple (20) pass membership fees include certain basic aquatic/land exercise classes as determined by parks and recreation director.				
Admission Fees:				
Youth (1 and under)		09-18-03	Free	Free
Youth rates (Ages 2—17):				
Youth daily admission		10-01-16	\$3.60	\$3.60
Rec. Center Improvement Fee (RCIF)		09-15-14	\$0.15	\$0.15
Youth multiple (20) pass admission		10-01-16	\$55.00	\$55.00
RCIF		09-15-14	\$1.25	\$1.25
Youth group rate (groups of 10 or larger)		10-01-16	\$2.65 each	\$2.65 each
RCIF		09-15-14	\$0.15	\$0.15
Youth annual pass—Paid monthly		10-01-16	\$19.25/mo	\$19.25/mo
RCIF		09-15-14	\$0.25/mo	\$0.25/mo
Youth annual pass		10-01-16	\$198.00	\$198.00
RCIF		09-15-14	\$5.00	\$5.00
Youth 30-day pass		10-01-16	\$25.25	\$25.25
RCIF		09-15-14	\$0.25	\$0.25
Youth after school (3:00—6:00 p.m.) fee		10-01-16	\$2.60	\$2.60
RCIF		09-15-14	\$0.15	\$0.15
Adult rates (ages 18—59):				
Adult daily admission		10-01-16	\$5.85	\$5.85
RCIF		09-15-14	\$0.15	\$0.15
Adult multiple (20) pass admission		10-01-16	88.75	88.75
RCIF		09-15-14	\$1.25	\$1.25
Adult group rate (groups of 10 or larger)		10-01-16	\$4.30/each	\$4.30/each
RCIF		09-15-14	\$0.15	\$0.15
Adult annual pass—Paid monthly		10-01-16	\$34.25	\$34.25
RCIF		09-15-14	\$0.25/month	\$0.25/month
Adult annual pass		10-01-16	\$354	\$354
RCIF		09-15-14	\$5.00	\$5.00
Adult 30-day pass		10-01-16	\$40.25	\$40.25
RCIF		09-15-14	\$0.25	\$0.25
Adult plus one annual pass - monthly		10-01-16	\$44.50	\$44.50
RCIF		09-15-14	\$0.25	\$0.25
Adult plus one annual pass		10-01-16	\$462	\$462
RCIF		09-15-14	\$5.00	\$5.00
Adult plus one 30-day pass		10-01-16	\$54.25	\$54.25
RCIF		09-15-14	\$0.25	\$0.25

Recreation Services Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Activity & Recreation Center (continued):				
Senior rates (Ages 60 and over):				
Rec Center Improvement Fee (RCIF)		09-15-14	\$0.15	\$0.15
Senior multiple (20) pass admission		10-01-16	\$55.00	\$55.00
RCIF		09-15-14	\$1.25	\$1.25
Senior annual pass—Paid monthly		10-01-16	\$22.25	\$22.25
RCIF		09-15-14	\$0.25	\$0.25
Senior annual pass		10-01-16	\$220	\$220
RCIF		09-15-14	\$5.00	\$5.00
Senior 30-day pass		10-01-16	\$28.25	\$28.25
RCIF		09-15-14	\$0.25	\$0.25
Senior couple—Annual		10-01-16	\$287.50	\$287.50
RCIF		09-15-14	\$5.00	\$5.00
Senior couple annual paid monthly		10-01-16	\$28.85	\$28.85
RCIF		09-15-14	\$0.40	\$0.40
Senior couple 30-day pass		10-01-16	\$34.85	\$34.85
RCIF		09-15-14	\$0.40	\$0.40
Family groups:				
(For the purposes of this subsection "family" is defined as a maximum of two adults and up to three children or dependents residing at one residence. "Dependent" has the same meaning as "dependent" under federal income tax law. A person shall not be considered a dependent under this subsection unless the person was claimed as a dependent on Federal Income Tax Form 1040 for the most recent income tax reporting period. Additional related persons, residing at the same address, may be added to the pass if they are under the age of 18, are a full-time student (12 credit hours or more) under the age of 25, or qualify as a dependent. Each additional person over five will be an additional \$27.50 per year or \$2.50 per month. Children under the age of two will be admitted for free and will not be counted toward the number of persons in the family.)				
Family rates:				
Family daily admission (up to 5 persons)		10-01-16	\$14.85	\$14.85
Family—Each person after five		10-01-16	\$2.00	\$2.00
RCIF		09-15-14	\$0.40	\$0.40
Family annual pass—Paid monthly		10-01-16	\$51.50	\$51.50
Each person after five		10-01-16	\$2.75	\$2.75
RCIF		09-15-14	\$1.25	\$1.25
Family annual pass		10-01-16	\$566.50	\$566.50
Each person after five		10-01-16	\$28.75	\$28.75
RCIF		09-15-14	\$7.50	\$7.50
Family 30-day pass		10-01-16	\$57.50	\$57.50
Family 30-day pass RCIF		09-15-14	\$1.25	\$1.25

Recreation Services Fees/Charges/Fines

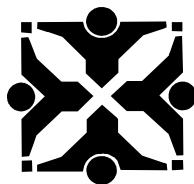
			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Activity & Recreation Center (continued):				
<u>Rental rates - Hourly:</u>				
RCIF		09-15-14	\$1.25	\$1.25
Meeting rooms				
1/3 meeting room		09-15-14	\$23.75	\$23.75
RCIF		09-15-14	\$1.25	\$1.25
2/3 meeting room		09-15-14	\$47.50	\$47.50
RCIF		09-15-14	\$2.50	\$2.50
Full meeting room		09-15-14	\$71.25	\$71.25
RCIF		09-15-14	\$3.75	\$3.75
Gymnasium:				
½ court gym		09-15-14	\$31.50	\$31.50
RCIF		09-15-14	\$1.50	\$1.50
Full court gym		09-15-14	\$63.00	\$63.00
RCIF		09-15-14	\$3.00	\$3.00
Full gym		09-15-14	\$115.50	\$115.50
RCIF		09-15-14	\$5.50	\$5.50
Indoor pool (2-hour minimum):				
1 - 100 people		09-15-14	\$133.00	\$133.00
RCIF		09-15-14	\$7.00	\$7.00
101 - 150 people		09-15-14	\$175.50	\$175.50
RCIF		09-15-14	\$9.50	\$9.50
151 - 200 people		09-15-14	\$223.00	\$223.00
RCIF		09-15-14	\$12.00	\$12.00
201 - 250 people		09-15-14	\$327.50	\$327.50
RCIF		09-15-14	\$17.50	\$17.50
Birthday party packages (varies by package chosen)			\$125-\$300	\$125-\$300
Facility "Lock-In" rates (8 hours, 10 p.m. - 6 a.m.):				
1 - 100 people		09-15-14	\$950.00	\$950.00
RCIF		09-15-14	\$50.00	\$50.00
101-500 (plus an additional, per person fee)		09-15-14	\$1,068.75	\$1,068.75
(Additional, per person fee for each person over 100)		09-19-02	\$5.00	\$5.00
RCIF		09-15-14	\$56.25	\$56.25
Babysitting (per visit, two hour maximum):				
Pass holder, per visit		09-23-09	\$2.25	\$2.25
Pass holder, per 20 visits		09-23-09	\$40.00	\$40.00
Pass holder, monthly fee for first child		09-19-11	\$20.00	\$20.00
Pass holder, monthly fee for each additional child		09-19-11	\$10.00	\$10.00
Non-pass holder per visit		09-23-09	\$3.00	\$3.00
Non-pass holder per 20 visits		09-23-09	No longer available	No longer available

Recreation Services Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Activity & Recreation Center (continued):				
Adapted dance admissions		10-01-16	\$5	\$5
Adapted recreation night		10-01-16	\$5	\$5
Sport participation		09-23-09	\$15	\$15
Transportation		10-01-16	\$20	\$20
Recreation facility use charge:				
The following recreational facility use charges are established for participation in city or private club sponsored activities which schedule the use of facilities owned, maintained or scheduled by the city.				
(17 and under).	17-161(o)(1)	6-2-1987	\$0.45/hour	\$0.45/hour
(18 and over).		6-2-1987	\$0.60/hour	\$0.60/hour
Maximum charge for any individual for any one activity		09-19-14	\$7.50	\$7.50
Recreation facility use charge shall be added to all park and recreation facility rental fees established by this section.	17-161(o)(2)	09-25-00	\$0.10	\$0.10

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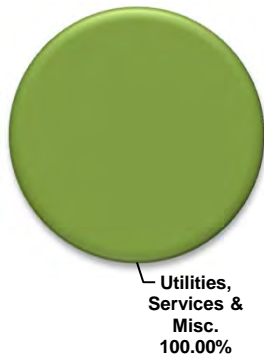
Capital Projects Fund - Parks and Recreation Projects



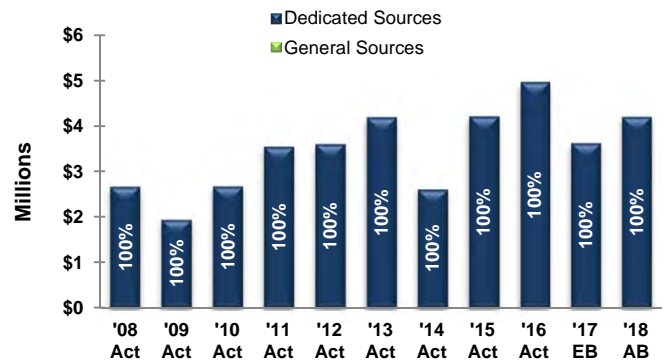
City of Columbia
Columbia, Missouri

Capital Projects Fund - Parks & Recreation Projects

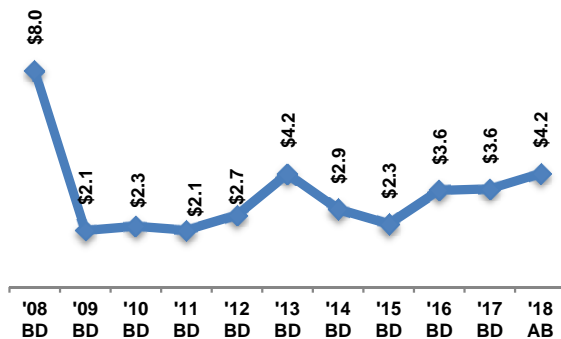
FY 2018 Total Expenditures By Category



Funding Sources



Budgeted Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$115	\$0	\$25,305	\$0	\$0	
Supplies & Materials	\$1,065,223	\$0	\$693,658	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$3,203,228	\$3,633,191	\$2,914,228	\$4,210,000	\$576,809	15.9%
Capital	\$702,311	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$4,970,877	\$3,633,191	\$3,633,191	\$4,210,000	\$576,809	15.9%
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$4,970,877	\$3,633,191	\$3,633,191	\$4,210,000	\$576,809	15.9%
Total Expenses +	\$4,970,877	\$3,633,191	\$3,633,191	\$4,210,000	\$576,809	15.9%

Funding Sources (Where the Money Comes From)

Grants	\$1,135,825	\$0	\$0	\$400,000	\$400,000	
Forced Account Labor	\$0	\$0	\$0	\$0	\$0	
Capital Contributions	\$0	\$0	\$0	\$0	\$0	
Operating Transfer *	\$3,095,000	\$3,620,000	\$3,620,000	\$3,810,000	\$190,000	5.2%
Other Local Revenue	\$0	\$0	\$0	\$0	\$0	
Use of Existing Resources	\$740,052	\$13,191	\$13,191	\$0	(\$13,191)	(100.0%)
Dedicated Sources	\$4,970,877	\$3,633,191	\$3,633,191	\$4,210,000	\$576,809	15.9%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$4,970,877	\$3,633,191	\$3,633,191	\$4,210,000	\$576,809	15.9%

*Transfers from Parks Sales Tax, Convention and Visitors Bureau, Contributions Fund, General Fund and Rec Services Fund

+ Note: some projects are Recreation Services projects which are in the Recreation Services Fund instead of this fund.

Major Projects

Fiscal Impact

Major projects include:

- \$1,820,000 - Second year of funding for the Sports Field House project that will construct an indoor sports field house with a sport flooring suitable for basketball, volleyball, and other hard-court sports. Total project budget is \$3,950,000, with funding in FY 2017 and FY 2018.
- \$1,200,000 - The Hinkson Creek Trail: Stadium to East Campus project will add a connecting trail from Stadium Boulevard to the trail connector for the East Campus neighborhood and Old Highway 63. This trail portion is part of the proposed 30-mile trail loop around the city.
- Various projects funded by the 2015 Park Sales Tax and identified in the approved 2015 Park Sales Tax Implementation Plan are scheduled in FY 2018.

- The total capital improvement program budget is \$4,210,000 for FY 2018. (Does not include Recreation Services Fund projects, which are included in the Recreation Services - Capital Projects section.)
- Sports Field House - the majority of the expenses associated with the building will be offset by revenues generated through facility rentals and use. Existing full-time staff will be relocated to the facility to manage daily operations. The revenues and expenses will be included in the FY 2019 budget.
- The Hinkson Creek Trail: Stadium to East Campus adds about a half mile of trail to the trail system. The fiscal impact will depend on the trail surface chosen. The annual trail maintenance cost for half a mile of gravel trail is \$2,640, and the annual trail maintenance cost for a half mile of concrete trail is \$1,167. This cost will need to be added to the Parks operating budget in FY 2019 and will be funded by a transfer from the permanent parks sales tax.
- Renovation projects funded by the 2015 Park Sales Tax will have little or no fiscal impact, as staff is already maintaining the existing facilities. Projects that add new park amenities will result in some increased annual maintenance costs. Costs will be minimal if new amenities are in existing parks that are already being maintained.

Authorized Personnel

Actual
FY 2016

Adj. Budget
FY 2017

Estimated
FY 2017

Adopted
FY 2018

Position
Changes

There are no personnel assigned to this budget.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Projects								
1 Annual Land Acq/Land Preservation 00662 [ID: 1812]							2017	2017
Parks Sales Tax - 2015 Ballot		\$425,000	\$450,000	\$450,000	\$700,000			
Total		\$425,000	\$450,000	\$450,000	\$700,000			
2 Annual Park Improv - Major Maint. Programs 00056 [ID: 259]								
Parks Sales Tax - 2015 Ballot		\$160,000	\$165,000	\$165,000	\$165,000			
Total		\$160,000	\$165,000	\$165,000	\$165,000			
3 City School Park Improv 00249 [ID: 257]								
Parks Sales Tax - 2015 Ballot	\$30,000	\$30,000	\$35,000	\$35,000	\$40,000			
Total	\$30,000	\$30,000	\$35,000	\$35,000	\$40,000			
4 Park Roads & Parking 00242 [ID: 260]								
Parks Sales Tax - 2015 Ballot	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000			
Total	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000			
5 ADA Compliance Phase II 00663 [ID: 1820]							2017	2017
Parks Sales Tax - 2015 Ballot	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000			
Total	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000			
6 Antimi Sports Complex: Field Improvements - RS073 [ID: 1249]							2017	2018
Parks Sales Tax - 2015 Ballot	\$450,000							
Total	\$450,000							
7 ARC - Security System Improvements - RS088 [ID: 2063]							2018	2018
RSR	\$35,000							
Total	\$35,000							
8 ARC Gym/Fitness Expansion [ID: 297]							2019	2020
Unfunded			\$420,000					
Total			\$420,000					
9 Clary-Shy Community Park Improvements - 00694 [ID: 1825]							2017	2018
Parks Sales Tax - 2015 Ballot	\$200,000	\$200,000						
Total	\$200,000	\$200,000						
10 Clyde Wilson Park Improvements - 00695 [ID: 1955]							2017	2018
Parks Sales Tax - 2015 Ballot	\$50,000							
Total	\$50,000							
11 Cosmo Rec Area: Skate Park - 00696 [ID: 2023]							2018	2018
Parks Sales Tax - 2015 Ballot	\$35,000							
Total	\$35,000							
12 Cosmo Rec Area: Handball Courts - 00690 [ID: 2025]							2018	2018
Donation	\$45,000							
Park Sales Tax	\$45,000							
Total	\$90,000							
13 Cosmo Rec Area: Parks Mgmt Center Improvements [ID: 457]							2019	2020
Parks Sales Tax - 2015 Ballot			\$100,000	\$100,000				
Total			\$100,000	\$100,000				

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Projects								
14 Cosmo-Bethel Park Improvements [ID: 1953]							2019	2020
Parks Sales Tax - 2015 Ballot			\$125,000					
Total			\$125,000					
15 Emergency Phone Replacement - 00697 [ID: 2024]							2018	2018
Parks Sales Tax - 2015 Ballot	\$20,000							
Total	\$20,000							
16 Founders Park at Flat Branch [ID: 2017]							2019	2020
Unfunded		\$750,000						
Total		\$750,000						
17 Gans Creek Recreation Area Improvements 00657 [ID: 1175]							2017	2017
Parks Sales Tax - 2015 Ballot			\$200,000					
Total			\$200,000					
18 Kiwanis Park Improvements [ID: 322]							2018	2019
Parks Sales Tax - 2015 Ballot		\$125,000						
Total		\$125,000						
19 Lions-Stephens Park Improvements 00668 [ID: 1264]							2018	2019
Parks Sales Tax - 2015 Ballot		\$100,000						
Total		\$100,000						
20 LOW Driving Range Construction RS085 [ID: 306]							2017	2017
GCIF	\$50,000							
Total	\$50,000							
21 Magnolia Falls Neighborhood Park Development [ID: 1819]							2018	2019
Parks Sales Tax - 2015 Ballot		\$125,000						
Total		\$125,000						
22 Oakwood Hills Park Improvements [ID: 1675]							2018	2019
Parks Sales Tax - 2015 Ballot		\$125,000						
Total		\$125,000						
23 Philips Park - Trail and Landscaping Improv.-00703 [ID: 2062]							2018	2018
Parks Sales Tax - 2015 Ballot	\$60,000							
Total	\$60,000							
24 Philips Park Improvements [ID: 1957]							2018	2019
Parks Sales Tax - 2015 Ballot		\$800,000						
Total		\$800,000						
25 Rock Bridge Park Improvements [ID: 1657]							2019	2020
Parks Sales Tax - 2015 Ballot			\$125,000					
Total			\$125,000					
26 Southeast Regional Park Tennis Complex - 00693 [ID: 1951]							2017	2018
Parks Sales Tax - 2015 Ballot	\$250,000							
Total	\$250,000							
27 Sports Field House - 00624 [ID: 1217]							2016	2017
Donation	\$250,000							
Parks Sales Tax - 2015 Ballot	\$1,570,000							
Total	\$1,820,000							

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Projects								
28 Strawn Park: Phase II [ID: 1637]							2019	2020
Parks Sales Tax - 2015 Ballot			\$200,000					
Total			\$200,000					
29 Worley St Park Improvement [ID: 1633]							2019	2020
Parks Sales Tax - 2015 Ballot			\$75,000					
Total			\$75,000					
30 Again Street Park Improvements [ID: 1952]							2020	2021
Parks Sales Tax - 2015 Ballot				\$100,000				
Total				\$100,000				
31 Battle Park Phase I Development [ID: 1959]							2020	2021
Parks Sales Tax - 2015 Ballot			\$70,000	\$250,000				
Total			\$70,000	\$250,000				
32 Clary-Shy Community Park Improvements: Phase II [ID: 2030]							2021	2022
Unfunded					\$350,000			
Total					\$350,000			
33 Cosmo Rec Area: Rainbow Softball Center RS086 [ID: 1994]							2022	2022
Unfunded					\$450,000			
Total					\$450,000			
34 Cosmo Rec Area: Shelter Replacement [ID: 2029]							2021	2022
Unfunded					\$275,000			
Total					\$275,000			
35 Fairview Park/Bonnie View: Phase II Improvements [ID: 309]							2020	2021
Parks Sales Tax - 2015 Ballot				\$125,000				
Total				\$125,000				
36 Gates Park Development [ID: 2028]							2021	2022
Unfunded					\$275,000			
Total					\$275,000			
37 MKT Wetlands/Forum Nature Area Restoration [ID: 1956]							2020	2021
Parks Sales Tax - 2015 Ballot				\$80,000				
Total				\$80,000				
38 Rock Quarry Park Improvements [ID: 308]							2021	2022
Unfunded					\$350,000			
Total					\$350,000			
39 Stephens Lake Park: E. Walnut Development [ID: 313]							2022	2022
Unfunded					\$300,000			
Total					\$300,000			
40 The Vinyards/EI Chapparral Lake/Park Development [ID: 1950]							2020	2021
Parks Sales Tax - 2015 Ballot				\$75,000				
Total				\$75,000				
41 400 Meter Outdoor Track with Turf Sports Field [ID: 1919]							2023	2024
Unfunded						\$600,000		
Total						\$600,000		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Projects								
42 Boxer Park Development [ID: 1667]							2023	2024
Unfunded						\$60,000		
Total						\$60,000		
43 Cosmo Rec Area: Northeast Quarry Area [ID: 1673]							2023	2024
Unfunded						\$770,000		
Total						\$770,000		
44 Cosmo Rec Area: Skate Park Expansion [ID: 1687]							2023	2023
Unfunded						\$750,000		
Total						\$750,000		
45 Cosmo Rec Area: Skate Park/Roller Hockey Lights [ID: 310]							2023	2023
Unfunded						\$150,000		
Total						\$150,000		
46 Cosmo Rec Area: Soccer Field/Concession Imprv [ID: 283]							2023	2024
Unfunded						\$295,000		
Total						\$295,000		
47 Garth Nature Area: Park & Dog Park Improvements [ID: 1670]							2023	2023
Unfunded						\$53,000		
Total						\$53,000		
48 Grasslands Park Improvements [ID: 1681]							2023	2023
Unfunded						\$30,000		
Total						\$30,000		
49 Jay Dix Station - Phase II [ID: 1828]							2023	2023
Unfunded						\$150,000		
Total						\$150,000		
50 Kyd Park Development [ID: 1829]							2023	2024
Unfunded						\$125,000		
Total						\$125,000		
51 Playground Improvements [ID: 1921]							2023	2024
Unfunded						\$200,000		
Total						\$200,000		
52 Racquetball Courts: Outdoor [ID: 1685]							2023	2023
Unfunded						\$45,000		
Total						\$45,000		
53 Rock Quarry Park: Park & Trail Improvements [ID: 1656]							2023	2024
Unfunded						\$200,000		
Total						\$200,000		
54 Rothwell Park Improvements [ID: 1655]							2023	2023
Unfunded						\$95,000		
Total						\$95,000		
55 Shepard Park Improvements [ID: 1654]							2023	2024
Unfunded						\$80,000		
Total						\$80,000		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Projects								
56 Smiley Lane Park Improvements [ID: 1652]							2023	2023
Unfunded						\$45,000		
Total						\$45,000		
57 Synthetic Turf - Athletic Field [ID: 1827]							2023	2024
Unfunded						\$800,000		
Total						\$800,000		
58 Valleyview Park Improvements [ID: 1640]							2023	2023
Unfunded						\$130,000		
Total						\$130,000		
Trails								
59 Annual Trails 00673 [ID: 1813]							2017	2017
Parks Sales Tax - 2015 Ballot	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000			
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000			
60 Chapel Hill Connector - Perche Creek Trail [ID: 1949]							2019	2020
Parks Sales Tax - 2015 Ballot		\$175,000	\$325,000					
Total		\$175,000	\$325,000					
61 GNM: Clark Lane West, Hinkson Trail/Pedway 00570 [ID: 1767]							2014	2017
Total								
62 Hinkson Cr Trail: Stadium to East Campus - 00698 [ID: 1298]							2018	2018
Grant	\$400,000							
Park Sales Tax	\$800,000							
Total	\$1,200,000							
63 Perche Cr Trl Ph I: MKT to Gillespie Bridge- 00699 [ID: 427]							2018	2020
Parks Sales Tax - 2015 Ballot	\$180,000	\$500,000	\$520,000					
Total	\$180,000	\$500,000	\$520,000					
64 Hinkson Creek Trail: Stephens to Clark Lane [ID: 1188]							2020	2021
Parks Sales Tax - 2015 Ballot			\$200,000	\$750,000				
Total			\$200,000	\$750,000				
65 Perche Crk Trail Ph 2: Gillespie to Broadway [ID: 1285]							2021	2022
Unfunded					\$900,000			
Total					\$900,000			
66 Bear Creek Trail: Albert-Oakland Park to Lange [ID: 380]							2023	2024
Unfunded						\$950,000		
Total						\$950,000		
67 Bear Creek Trail: CCRA to Blackfoot Rd. [ID: 1659]							2023	2023
Unfunded						\$500,000		
Total						\$500,000		
68 Bear Creek Trail: Hard Surface Wash/Problem [ID: 447]							2023	2024
Unfunded						\$710,000		
Total						\$710,000		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Trails								
69 Bear Creek Trail: Lange to Fairgrounds [ID: 437]							2023	2023
Unfunded						\$2,600,000		
Total						\$2,600,000		
70 COLT RR Trail Ph 1: Columbia College to Vandiver [ID: 1273]							2023	2024
Unfunded						\$3,000,000		
Total						\$3,000,000		
71 MKT Bridge Replacements: #10 [ID: 1816]							2023	2024
Unfunded						\$320,000		
Total						\$320,000		
72 MKT Trail: Scott Blvd Improvements [ID: 1676]							2023	2024
Unfunded						\$40,500		
Total						\$40,500		
73 Perche Creek Trail Ph 3: Broadway to I-70 [ID: 1663]							2023	2024
Unfunded						\$2,600,000		
Total						\$2,600,000		

Parks and Recreation Funding Source Summary

Donation	\$295,000						
GCIF	\$50,000						
Grant	\$400,000						
Park Sales Tax	\$845,000						
Parks Sales Tax - 2015 Ballot	\$3,120,000	\$3,040,000	\$2,865,000	\$2,405,000	\$1,180,000		
RSR	\$35,000						
New Funding	\$4,745,000	\$3,040,000	\$2,865,000	\$2,405,000	\$1,180,000	\$0	
Unfunded		\$750,000	\$420,000		\$2,900,000		
Unfunded		\$750,000	\$420,000		\$2,900,000	\$0	
Total	\$4,745,000	\$3,790,000	\$3,285,000	\$2,405,000	\$4,080,000	\$0	

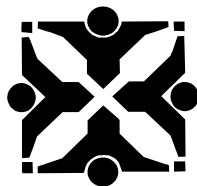
D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

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Parks Sales Tax Fund

(Special Revenue Fund)



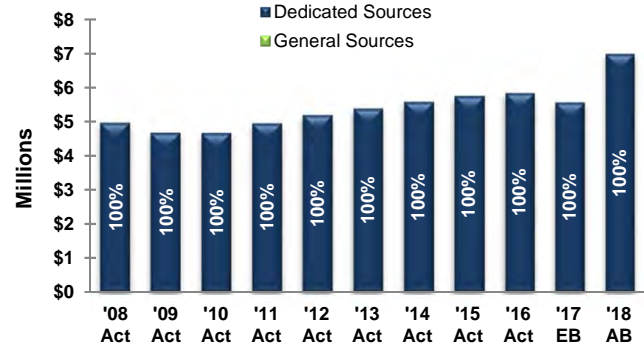
City of Columbia
Columbia, Missouri

Parks Sales Tax Fund (Special Revenue Fund)

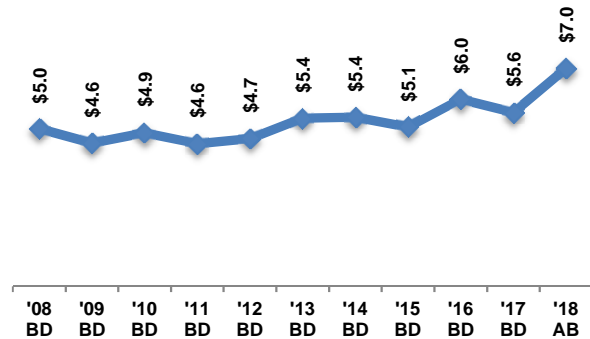
FY 2018 Total Expenditures By Category



Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions

There are no employees assigned to this department.

Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$21,066	\$38,862	\$38,862	\$28,771	(\$10,091)	(26.0%)
Utilities, Services & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$5,974,927	\$5,529,021	\$5,529,021	\$6,953,885	\$1,424,864	25.8%
Total	\$5,995,993	\$5,567,883	\$5,567,883	\$6,982,656	\$1,414,773	25.4%

Summary

Operating Expenses	\$21,066	\$38,862	\$38,862	\$28,771	(\$10,091)	(26.0%)
Non-Operating Expenses	\$5,974,927	\$5,529,021	\$5,529,021	\$6,953,885	\$1,424,864	25.8%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$5,995,993	\$5,567,883	\$5,567,883	\$6,982,656	\$1,414,773	25.4%

Funding Sources (Where the Money Comes From)

Sales Taxes: Parks Sales Tax	\$5,837,277	\$5,816,044	\$5,939,428	\$5,998,823	\$182,779	3.1%
Interest	\$3,144	\$19,066	\$19,066	\$19,066	\$0	0.0%
Other Local Revenue	\$0	\$0	\$0	\$0	\$0	
Operating Transfer (Capital Project Fd)	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$155,572	\$0	\$0	\$964,767	\$964,767	
Less: Current Year Surplus	\$0	(\$267,227)	(\$390,611)	\$0	\$267,227	(100.0%)
Dedicated Sources	\$5,995,993	\$5,567,883	\$5,567,883	\$6,982,656	\$1,414,773	25.4%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$5,995,993	\$5,567,883	\$5,567,883	\$6,982,656	\$1,414,773	25.4%

Description

In November of 2000, the voters of the City of Columbia passed a Local Parks Sales Tax in the amount of one-quarter of one percent (for five years), and one-eighth of one percent thereafter on retail sales made in the city. The collection of this tax commenced on April 1, 2001. These funds must be used only 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. A six-year extension of this temporary tax was approved in November 2015. This temporary one-eighth cent Parks Sales Tax has been used to fund Parks and Recreation capital improvement projects and is scheduled to expire on March 31, 2021.

The permanent one-eighth cent Parks Sales Tax originally funded the purchase of Stephens Lake Park and has supported the growth of the entire Parks & Recreation Department, including increases to utilities, training, materials & supplies, intergovernmental, staff, and all cost of living increases since 2001. The permanent portion is nearly all being allocated to operations, so future department operating increases will require either a different funding source or services will need to be reduced.

Department Objectives

- Use Annual Land Acquisition funds allocated from the 2015 Park Sales Tax to acquire green space in line with the City's Strategic Plan goal of maintaining the current rate of acres of natural areas with diverse habitats per 1,000 persons.
- Fulfill the Parks and Recreation Department's commitment to voters by accomplishing the capital improvement projects as outlined in the approved implementation plan for the 2015 Park Sales Tax ballot funded projects.

Highlights/Significant Changes

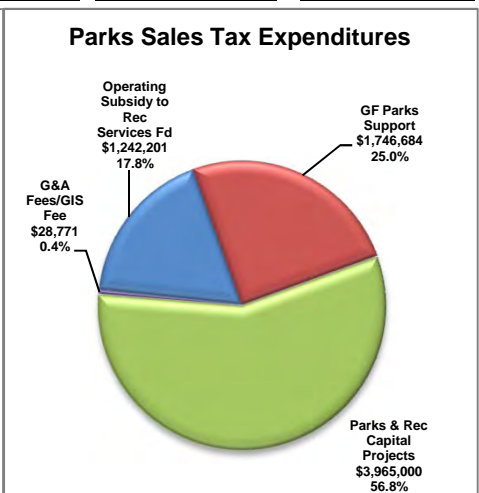
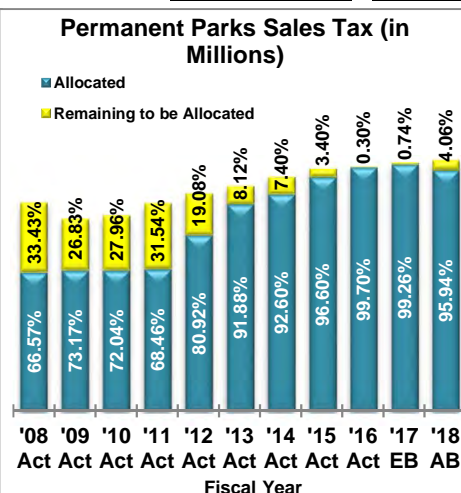
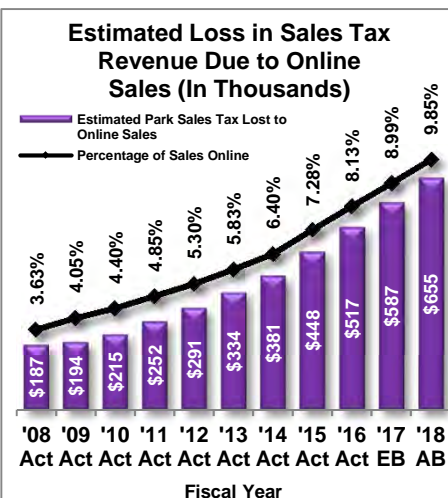
- The decline in the rate of growth of sales tax in Columbia, MO due to increasing online sales that do not collect local sales taxes has adversely impacted the Park Sales Tax Fund. It is estimated that the City has lost \$2.98 million over the past ten years in Park Sales Tax funding as a result of online sales. Since the Park Sales Tax is a major funding source of Parks Operations and Recreation Services, the rising percent of internet sales is a concern.
- Large dollar capital improvement projects scheduled for FY 2018 include \$1,570,000 in Park Sales Tax funding for the Sports Field House (total project budget: \$3,950,000) and \$800,000 in Park Sales Tax funding for the Hinkson Creek Trail: Stadium to East Campus (total project budget: \$1,200,000).

Resources

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Parks Sales Taxes Receipts	\$5,837,277	\$5,816,044	\$5,939,428	\$5,998,823
Investment Revenue	\$3,144	\$19,066	\$19,066	\$19,066
Miscellaneous Revenue	\$0	\$0	\$0	\$0
Transfer (Capital Projects Fd)	\$0	\$0	\$0	\$0
Total Resources	\$5,840,421	\$5,835,110	\$5,958,494	\$6,017,889

Expenditures

General & Administrative Fee/ GIS Fee	\$21,066	\$38,862	\$38,862	\$28,771
Transfer to Capital Projects - Parks Projects	\$3,005,000	\$2,620,000	\$2,620,000	\$3,515,000
Transfer to General Fund for Parks Support	\$1,666,820	\$1,666,820	\$1,666,820	\$1,746,684
Transfer to General Fund for Election Costs	\$120,906	\$0	\$0	\$0
Operating Subsidy to Recreation Services Fd	\$1,102,201	\$1,242,201	\$1,242,201	\$1,242,201
Operating Transfer to Rec Services for CIP projects	\$80,000	\$0	\$0	\$450,000
Total Transfers	\$5,974,927	\$5,529,021	\$5,529,021	\$6,953,885
Total Expenditures	\$5,995,993	\$5,567,883	\$5,567,883	\$6,982,656
Resources Over/(Under) Expenditures	(\$155,572)	\$267,227	\$390,611	(\$964,767)



Parks Sales Tax Fund

Fund 2200

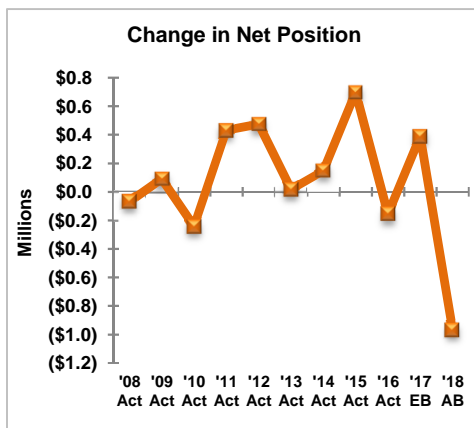
Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Permanent Tax (For Operations)					
Financial Sources:					
Perm. 1/8¢ Parks Sales Tax (Operations)	\$2,999,412	\$3,029,406	\$3,059,700	\$3,090,297	\$3,121,200
Investment Revenue	\$19,066	\$19,066	\$19,066	\$19,066	\$19,066
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Total Sources	\$3,018,478	\$3,048,472	\$3,078,766	\$3,109,363	\$3,140,266
Financial Uses:					
Operating Expenses	\$28,771	\$28,771	\$28,771	\$28,771	\$28,771
Transfer to General Fund	\$1,746,684	\$1,815,049	\$1,885,115	\$1,956,920	\$1,976,489
Transfer to General Fund - Election Costs	\$0	\$0	\$0	\$0	\$0
Transfer to Rec Services	\$1,102,201	\$1,102,201	\$1,102,201	\$1,102,201	\$1,102,201
Total Uses	\$2,877,656	\$2,946,021	\$3,016,087	\$3,087,892	\$3,107,461
Sources Over/(Under) Uses	\$140,822	\$102,451	\$62,679	\$21,471	\$32,805
Temporary Tax (For Capital Projects)					
Financial Sources:					
Temp. 1/8¢ Parks Sales Tax	\$2,999,411	\$3,029,405	\$3,059,699	\$3,090,296	\$1,560,599
Total Sources	\$2,999,411	\$3,029,405	\$3,059,699	\$3,090,296	\$1,560,599
Financial Uses:					
Debt Payments	\$0	\$0	\$0	\$0	\$0
Capital Projects(Currently in CIP)	\$3,965,000	\$3,040,000	\$2,865,000	\$2,605,000	\$1,180,000
Transfer to Rec Services	\$0	\$0	\$0	\$0	\$0
Annual Equipment Replacement	\$80,000	\$80,000	\$80,000	\$90,000	\$90,000
Annual Scholarship Program	\$60,000	\$65,000	\$70,000	\$70,000	\$75,000
Total Uses	\$4,105,000	\$3,185,000	\$3,015,000	\$2,765,000	\$1,345,000
Sources Over/(Under) Uses	(\$1,105,589)	(\$155,595)	\$44,699	\$325,296	\$215,599
Total Parks Sales Tax Fund:					
Financial Sources:					
Perm. 1/8¢ Parks Sales Tax (Operations)	\$2,999,412	\$3,029,406	\$3,059,700	\$3,090,297	\$3,121,200
Investment Revenue	\$19,066	\$19,066	\$19,066	\$19,066	\$19,066
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Temp. 1/8¢ Parks Sales Tax (Capital)*	\$2,999,411	\$3,029,405	\$3,059,699	\$3,090,296	\$1,560,599
Total Sources	\$6,017,889	\$6,077,877	\$6,138,465	\$6,199,659	\$4,700,865
Financial Uses:					
Operating Expenses	\$28,771	\$28,771	\$28,771	\$28,771	\$28,771
Transfer to General Fund	\$1,746,684	\$1,815,049	\$1,885,115	\$1,956,920	\$1,976,489
Transfer to General Fund - Election Costs	\$0	\$0	\$0	\$0	\$0
Transfer for Debt Payments	\$0	\$0	\$0	\$0	\$0
Transfer to Rec Services	\$1,242,201	\$1,247,201	\$1,252,201	\$1,262,201	\$1,267,201
Transfer to Rec Services CIP	\$0	\$0	\$0	\$0	\$0
Capital Projects(Currently in CIP)	\$3,965,000	\$3,040,000	\$2,865,000	\$2,605,000	\$1,180,000
Total Uses	\$6,982,656	\$6,131,021	\$6,031,087	\$5,852,892	\$4,452,461
Sources Over/(Under) Uses	(\$964,767)	(\$53,144)	\$107,378	\$346,767	\$248,404
Beginning Cash Forward	\$1,772,077	\$807,310	\$754,166	\$861,544	\$1,208,311
Projected Ending Cash	\$807,310	\$754,166	\$861,544	\$1,208,311	\$1,456,715

Revenues, Expenditures, & Changes in Fund Balance

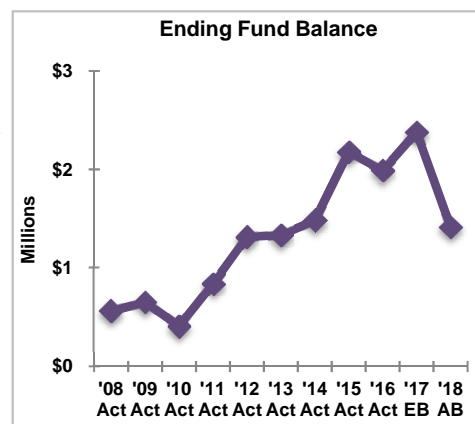
Parks Sales Tax Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Revenues:				
Sales Tax	\$5,837,277	\$5,816,044	\$5,939,428	\$5,998,823
Miscellaneous Revenue	\$0	\$0	\$0	\$0
Investment Revenue	\$3,144	\$19,066	\$19,066	\$19,066
Total Revenues	\$5,840,421	\$5,835,110	\$5,958,494	\$6,017,889
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$21,066	\$38,862	\$38,862	\$28,771
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Total Expenditures	\$21,066	\$38,862	\$38,862	\$28,771
Operating Income (Loss)	\$5,819,355	\$5,796,248	\$5,919,632	\$5,989,118
Other Financing Sources (Uses):				
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	(\$5,974,927)	(\$5,529,021)	(\$5,529,021)	(\$6,953,885)
Total Transfers	(\$5,974,927)	(\$5,529,021)	(\$5,529,021)	(\$6,953,885)
Change in Net Position	(\$155,572)	\$267,227	\$390,611	(\$964,767)
Net Position - Beginning	\$2,145,632	\$1,990,060	\$1,990,060	\$2,380,671
Fund Balance End of Year	\$1,990,060	\$2,257,287	\$2,380,671	\$1,415,904



For the period shown, the years of revenues under expenditures are years when transfers out to other funds are larger than the parks sales tax receipts. This is a common practice where funds are accumulated for a number of years and then transferred out for large expenses such as for capital projects.

For the period shown, fund balance reflects an overall increase. In November 2015, voters approved an extension of the temporary parks sales tax and funds are being accumulated for large projects in future years.



**Financial Sources and Uses
Parks Sales Tax Fund**

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Sales Taxes	\$5,837,277	\$5,816,044	\$5,939,428	\$5,998,823
Interest Revenue	\$3,144	\$19,066	\$19,066	\$19,066
Less: GASB 31 Interest Adjustment	\$14,096	\$0	\$0	\$0
Other Local Revenues	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$5,854,517	\$5,835,110	\$5,958,494	\$6,017,889
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$5,854,517	\$5,835,110	\$5,958,494	\$6,017,889
Financial Uses				
Personnel Services	\$0	\$0	\$0	\$0
Less: GASB 16 Vacation Liability Adjustment *	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment *	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$21,066	\$38,862	\$38,862	\$28,771
Utilities, Services & Other Misc.	\$0	\$0	\$0	\$0
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$5,974,927	\$5,529,021	\$5,529,021	\$6,953,885
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$5,995,993	\$5,567,883	\$5,567,883	\$6,982,656
Financial Sources Over/(Under) Uses	(\$141,476)	\$267,227	\$390,611	(\$964,767)

* GASB 16 and GASB 68 do not apply to special revenue funds such as the Parks Sales Tax Fund.

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

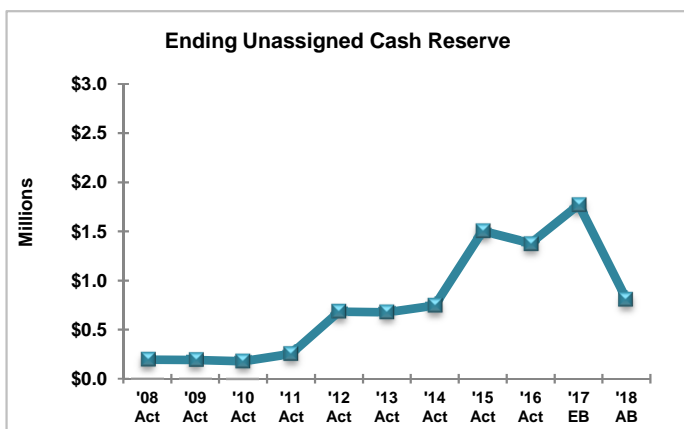
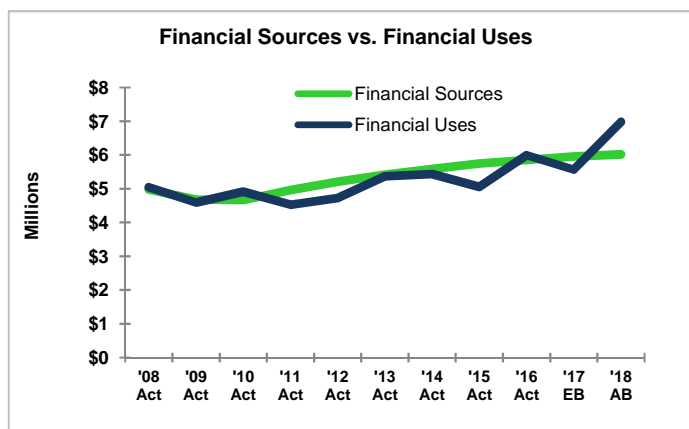
This statement takes information from the Revenues, Expenses, and Changes in Fund Net Position Statement and subtracts out non-cash items (GASB adjustments for interest revenue). All of the financial sources and financial uses are graphed together so it is much easier to see the total of each and whether or not the sources are over or under the uses.

Financial Sources and Uses Parks Sales Tax Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$1,381,466	\$1,381,466	\$1,772,077
Financial Sources Over/(Under) Uses		\$267,227	\$390,611	(\$964,767)
Cash and Cash Equivalents	\$1,170,925			
Less: GASB 31 Pooled Cash Adj	\$210,541			
Unassigned Cash Reserve	\$1,381,466	\$1,648,693	\$1,772,077	\$807,310

Cash Reserve Target

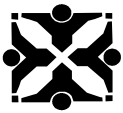
Since the primary expenditures in this fund are transfers to other funds rather than operating expenses, there is no cash reserve target for this fund.



For the period shown, the years where financial uses are above financial sources indicate years when transfers of previously accumulated funds are transferred for capital projects.

For the period shown, ending unassigned cash reserve reflects years where funds have been accumulated and years where there has been a significant amount transferred out to fund capital projects (as shown for FY 2018). This is a normal occurrence with this type of fund. Much of the permanent parks sales tax is transferred out each year in the form of subsidies to the general fund park operations and to recreation services. The temporary portion is accumulated over time until it is needed for capital projects. At that time it is transferred to either the capital projects fund or the Recreation Services fund depending on the type of capital project. Since there are no expenditures in this fund other than intragovernmental charges, there is no cash reserve target established.

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Public Safety Departments



Description:

The City has four departments that are grouped together as Public Safety Departments. These include Police, Fire, Public Safety Joint Communications, and Municipal Court. All of these departments are accounted for in the City's General Fund. While there are some grant revenues to help offset the costs of these operations, most of the funding is classified as discretionary coming from general city funding and can be moved from one department to any other department that is funded with general city funding. The Capital Projects for Public Safety departments are budgeted in the Capital Projects Fund.

Police (CPD):

The Police Department serves as the primary law enforcement agency for the City. Its mission is to reduce crime and improve public safety by enforcing the law, solving problems, and encouraging citizen responsibility for community safety and quality of life. Dedicated funding sources include grants and a reimbursement from the School District to partially offset the cost of the School Resource Officers.

Fire (CFD):

The Fire Department is charged with protecting lives and property from fire, explosion, hazardous materials and other natural or man-made disasters, or any other situation that threatens the well-being of our citizens. Dedicated funding sources include grants and a reimbursement from the University to partially offset the cost of an assistant fire marshal.

Municipal Court:

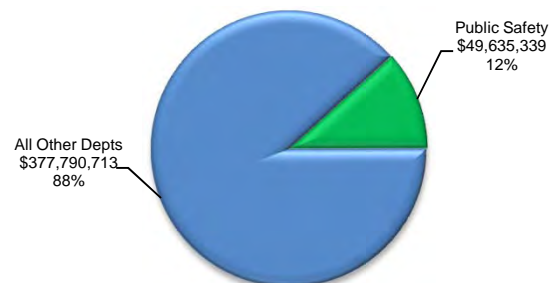
Municipal Court processes violations of City ordinances resulting from citizen complaints, traffic violations, and misdemeanor arrests. Activities include processing traffic violations and recording convictions, collection of fines, scheduling of trials, preparation of dockets, serving subpoenas, and issuing and service of warrants for traffic violations and other charges. There are no dedicated funding sources for this department.

Public Safety Joint Communications (PSJC):

Public Safety Joint Communications (PSJC) operates the 9-1-1 Operations Center which handles all of the 9-1-1 emergency calls as well as the non-emergency calls for the Columbia/Boone County area. PSJC currently dispatches for ten user agencies in the area which include the Columbia Fire Department, Boone County Fire Protection District, Southern Boone County Fire Protection District, Columbia Police Department, Boone County Sheriff's Department, Ashland Police Department, Hallsville Police Department, Sturgeon Police Department, Boone Hospital Ambulance Service, and University Hospital Ambulance Service. In addition, PSJC provides assistance to other public safety agencies in the area.

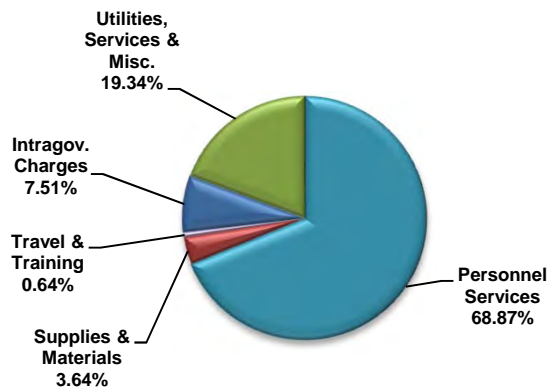
During FY 2013 voters approved a 911 tax funding the Joint Communication Center and the center moved under the jurisdiction of Boone County during FY 2014. On January 1, 2015, all remaining City employees transitioned over to become County employees. Some of the operational costs will continue to be paid by the City until the County's new building is finished and the operation moves out of its current location. The County will continue to reimburse the City for 100% of expenses incurred for the operation. In FY 2018, all of the expenses will be transitioned over and the City budget will be \$0 for this operation.

**Total Public Safety Expenses vs.
All Other Department Expenses**

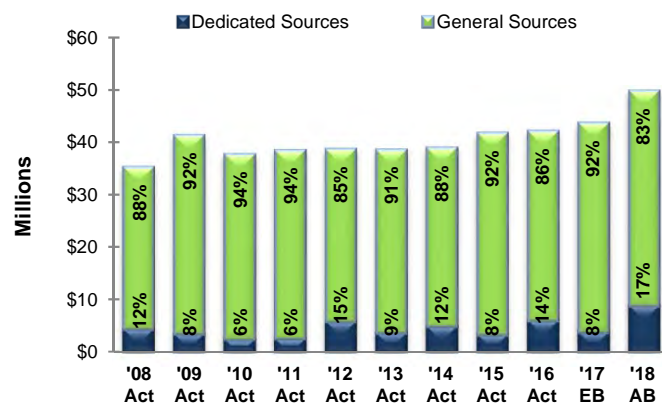


Public Safety Departments - Summary

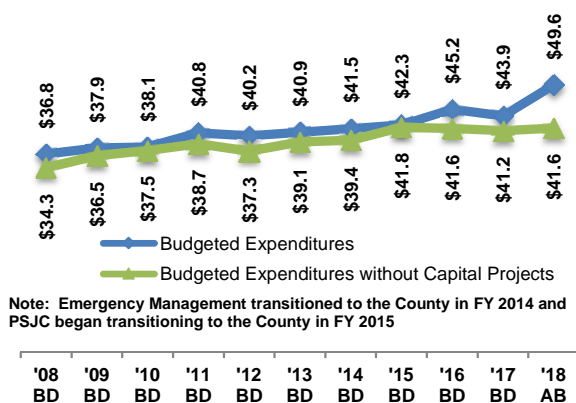
FY 2018 Total Expenditures By Category



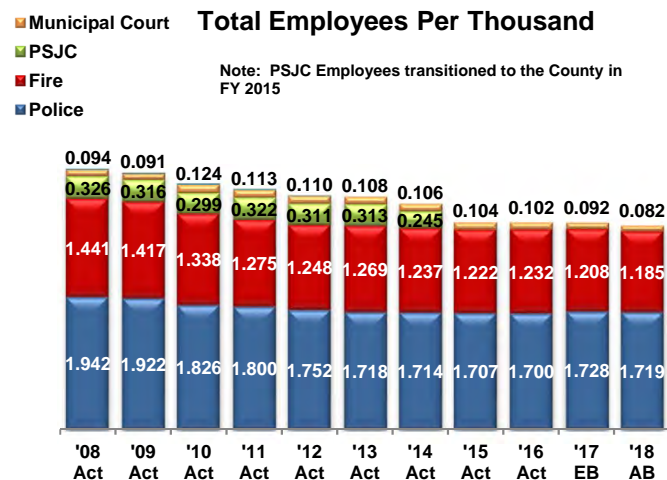
Funding Sources



Budgeted Expenditure History (in Millions)



Total Employees Per Thousand



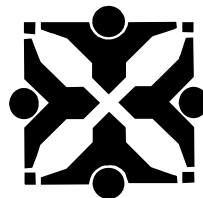
Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$32,061,390	\$33,008,340	\$31,962,256	\$34,182,861	\$1,174,521	3.6%
Supplies & Materials	\$1,706,040	\$2,078,911	\$2,026,696	\$1,808,668	(\$270,243)	(13.0%)
Travel & Training	\$258,800	\$285,468	\$278,557	\$317,488	\$32,020	11.2%
Intragov. Charges	\$3,539,470	\$3,764,480	\$3,764,480	\$3,726,661	(\$37,819)	(1.0%)
Utilities, Services & Misc.	\$3,010,483	\$4,448,068	\$4,397,832	\$9,599,661	\$5,151,593	115.8%
Capital	\$1,222,702	\$315,570	\$283,470	\$0	(\$315,570)	(100.0%)
Other	\$180,050	\$0	\$0	\$0	\$0	
Total	\$41,978,935	\$43,900,837	\$42,713,291	\$49,635,339	\$5,734,502	13.1%
Operating Expenses	\$39,444,529	\$40,848,267	\$39,692,821	\$41,614,339	\$766,072	1.9%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$738,266	\$315,570	\$283,470	\$0	(\$315,570)	(100.0%)
Capital Projects	\$1,796,140	\$2,737,000	\$2,737,000	\$8,021,000	\$5,284,000	193.1%
Total Expenses	\$41,978,935	\$43,900,837	\$42,713,291	\$49,635,339	\$5,734,502	13.1%

Funding Sources (Where the Money Comes From)

Other Local Taxes: Gas Tax	\$726,219	\$0	\$0	\$0	\$0	
Grants & User Agency Reimb.	\$968,808	\$631,593	\$539,179	\$352,100	(\$279,493)	(44.3%)
Other Local Revenues	\$387,221	\$278,907	\$295,728	\$268,834	(\$10,073)	(3.6%)
Operating Transfers	\$3,772,050	\$2,550,000	\$2,550,000	\$8,021,000	\$5,471,000	214.5%
Use of Fund Bal for Cap. Proj.	(\$1,795,860)	\$187,000	\$187,000	\$0	(\$187,000)	(100.0%)
Dedicated Sources	\$4,058,438	\$3,647,500	\$3,571,907	\$8,641,934	\$4,994,434	136.9%
General Sources	\$37,920,497	\$40,253,337	\$39,141,384	\$40,993,405	\$740,068	1.8%
Total Funding Sources	\$41,978,935	\$43,900,837	\$42,713,291	\$49,635,339	\$5,734,502	13.1%

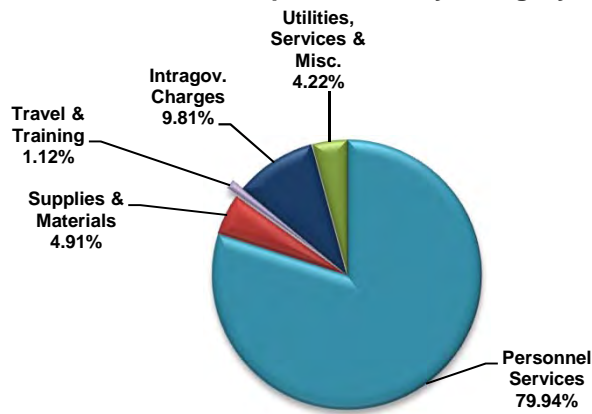
Police Department (General Fund)



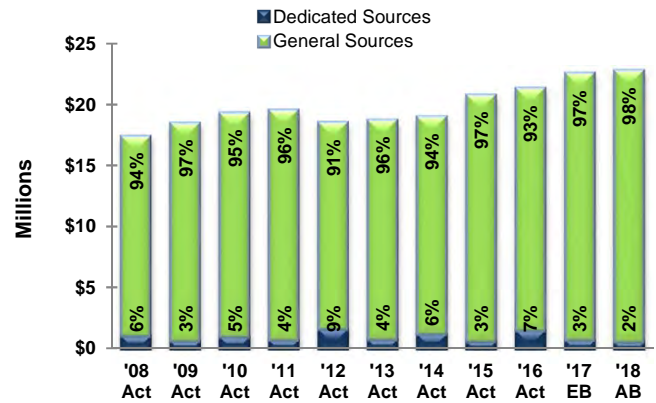
*City of Columbia
Columbia, Missouri*

Police Department - Summary (General Fund)

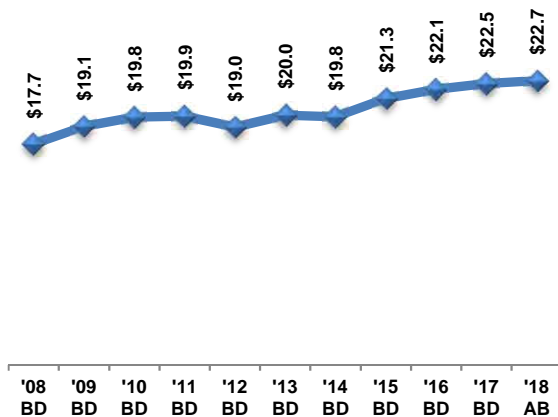
FY 2018 Total Expenditures By Category



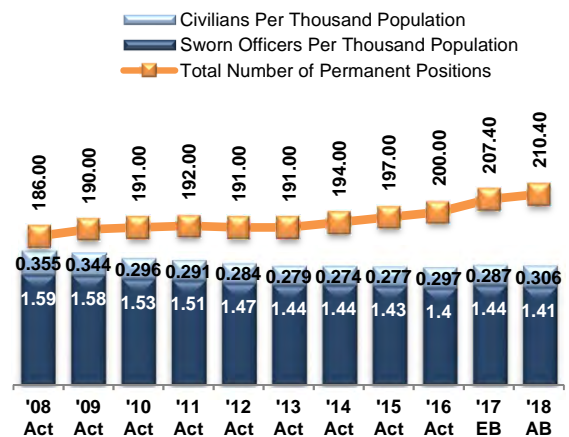
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$16,464,192	\$17,429,327	\$16,717,042	\$18,177,631	\$748,304	4.3%
Supplies & Materials	\$1,105,478	\$1,376,525	\$1,369,054	\$1,116,245	(\$260,280)	(18.9%)
Travel & Training	\$192,229	\$223,555	\$216,644	\$255,575	\$32,020	14.3%
Intragov. Charges	\$1,893,198	\$2,170,862	\$2,170,862	\$2,231,424	\$60,562	2.8%
Utilities, Services & Misc.	\$930,430	\$987,227	\$976,734	\$959,477	(\$27,750)	(2.8%)
Capital	\$711,067	\$337,570	\$283,470	\$0	(\$337,570)	(100.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$21,296,594	\$22,525,066	\$21,733,806	\$22,740,352	\$215,286	1.0%
Summary						
Operating Expenses	\$20,585,527	\$22,187,496	\$21,450,336	\$22,740,352	\$552,856	2.5%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$711,067	\$337,570	\$283,470	\$0	(\$337,570)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$21,296,594	\$22,525,066	\$21,733,806	\$22,740,352	\$215,286	1.0%

Funding Sources (Where the Money Comes From)

Other Local Taxes: Gasoline Tax	\$726,219	\$0	\$0	\$0	\$0	
Grants	\$274,686	\$490,619	\$398,205	\$352,100	(\$138,519)	(28.2%)
Transfers (Capital Projects Fund)	\$180,050	\$0	\$0	\$0	\$0	
Other Local Rev (incl. School Dist Reimb)	\$305,519	\$196,000	\$223,024	\$194,300	(\$1,700)	(0.9%)
Dedicated Sources	\$1,486,474	\$686,619	\$621,229	\$546,400	(\$140,219)	(20.4%)
General Sources	\$19,810,120	\$21,838,447	\$21,112,577	\$22,193,952	\$355,505	1.6%
Total Funding Sources	\$21,296,594	\$22,525,066	\$21,733,806	\$22,740,352	\$215,286	1.0%

Police Department - Summary

110021xx

Description

The Police Department serves as the primary law enforcement agency for the City. Its mission is to be a model police organization in partnership with our customers, operating in a participative, team based environment to deliver quality community oriented services in a proactive and efficient manner.

Department Objectives

- Build upon our effective law enforcement tradition
- Establish partnerships to achieve a safer community
- Use innovative technology to maximize our performance
- Provide a rewarding work environment and invest in personnel development
- Communicate effectively, both internally and externally
- Apply intelligence-led policing to deploy resources and assess effectiveness
- Promote accountability through geographic based policing
- Effectively and efficiently use our available resources.

Highlights / Significant Changes

Strategic Priority - Public Safety - Improving citizen perception of safety and increasing satisfaction with quality of services offered

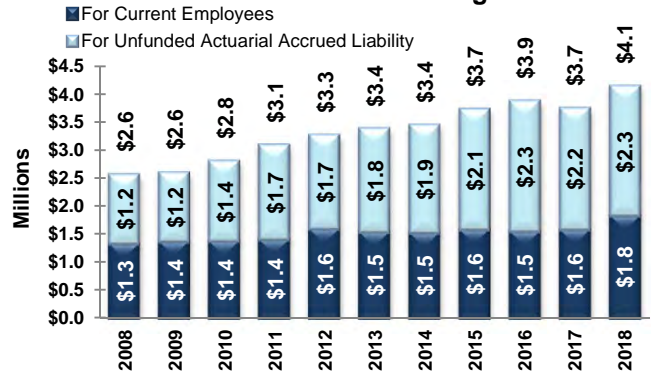
- Three civilian positions are added for FY 2018. In FY 2017, three sworn police officer positions and four sworn COPS Grant police officer positions were added bringing the total sworn personnel to 173.

- The department will add three permanent civilian positions and a temporary position to civilianize police jobs that do not require police powers. These positions cost about one half of the cost of a police officer and the addition of these positions will effectively add four more police officers to the street.
- Within the personnel services category, there are pension costs of \$4.13 million. This represents a \$479,869 increase over FY 2017. The graph to the right illustrates the rise in pension costs from FY 2008 to FY 2018. It is also important to note that the amount of the pension costs which go to pay the unfunded actuarial liability has increased and is bigger than the portion to pay for current employees. These rising pension costs have greatly hindered the City's ability to add police officers.
- Intragovernmental Charges for FY 2018 increased 2.8% due to an increase in the contact center allocation, IT support and maintenance, and GIS fees.
- Capital for FY 2018 decreased 100% due to replacement vehicles not being funded. Due to budget constraints, the department will utilize current year funds and FY 2016 general fund savings to fund critical fleet replacement.

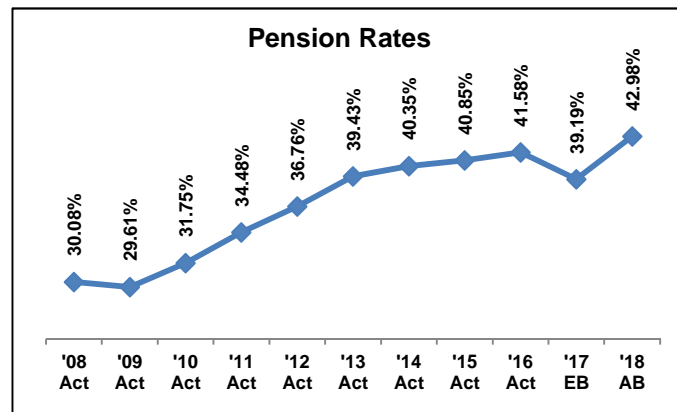
Highlights / Significant Changes (cont.)

- In FY 2018 the Records Management System purchased in FY 2015 with Capital Improvement Funding will go live. This new system is replacing a 23 year old system that is outdated, cumbersome and difficult to use. This new system will help streamline processes and allow for more efficient use of time by police department employees.
- The number of sworn officers per thousand population continues to decrease
- The Police Precinct/Municipal Service Center (budgeted in the Capital Projects Fund) will be constructed in FY 2018. Future budgets will need to be increased to fund three positions (custodians and 2 CSAs) and operating costs for the new facility.

Police Pension Costs Budgeted



Pension Rates



Authorized Personnel by Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration	10.00	12.40	12.40	13.40	1.00
Administrative Support Services	22.00	20.00	21.00	23.00	2.00
Operations	115.00	136.00	140.00	147.00	7.00
Operations Support Services	53.00	35.00	34.00	27.00	(7.00)
Total Personnel	200.00	203.40	207.40	210.40	3.00
Permanent Full-Time	200.00	203.40	207.40	210.40	3.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	200.00	203.40	207.40	210.40	3.00
Sworn Officer Positions	165.00	169.00	173.00	173.00	
Civilian Positions	35.00	34.40	34.40	37.40	3.00
Total Positions	200.00	203.40	207.40	210.40	3.00

Budget Detail by Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Administration:						
Personnel Services	\$1,035,506	\$1,347,886	\$1,298,226	\$1,314,412	(\$33,474)	(2.5%)
Supplies and Materials	\$10,820	\$26,029	\$28,136	\$24,880	(\$1,149)	(4.4%)
Travel and Training	\$20,007	\$20,000	\$19,647	\$20,000	\$0	0.0%
Intragovernmental Charges	\$1,889,711	\$2,166,246	\$2,166,246	\$2,231,424	\$65,178	3.0%
Utilities, Services, & Misc.	\$71,033	\$61,210	\$44,259	\$53,838	(\$7,372)	(12.0%)
Capital	\$35,949	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$3,063,026	\$3,621,371	\$3,556,514	\$3,644,554	\$23,183	0.6%
Operations:						
Personnel Services	\$9,622,522	\$11,222,232	\$10,737,001	\$12,576,062	\$1,353,830	12.1%
Supplies and Materials	\$607,131	\$1,010,612	\$971,325	\$758,012	(\$252,600)	(25.0%)
Travel and Training	\$70,106	\$112,980	\$127,887	\$100,000	(\$12,980)	(11.5%)
Intragovernmental Charges	\$25	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$385,182	\$402,180	\$400,697	\$407,519	\$5,339	1.3%
Capital	\$581,805	\$301,990	\$283,470	\$0	(\$301,990)	(100.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$11,266,771	\$13,049,994	\$12,520,380	\$13,841,593	\$791,599	6.1%
Administrative Support:						
Personnel Services	\$1,512,420	\$1,443,639	\$1,429,565	\$1,505,805	\$62,166	4.3%
Supplies and Materials	\$334,060	\$175,463	\$185,099	\$173,255	(\$2,208)	(1.3%)
Travel and Training	\$27,392	\$30,000	\$17,393	\$75,000	\$45,000	150.0%
Intragovernmental Charges	\$3,462	\$4,616	\$4,616	\$0	(\$4,616)	(100.0%)
Utilities, Services, & Misc.	\$334,187	\$413,855	\$402,790	\$407,688	(\$6,167)	(1.5%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$2,211,521	\$2,067,573	\$2,039,463	\$2,161,748	\$94,175	4.6%
Operations Support:						
Personnel Services	\$4,293,744	\$3,415,570	\$3,252,250	\$2,781,352	(\$634,218)	(18.6%)
Supplies and Materials	\$153,467	\$164,421	\$184,494	\$160,098	(\$4,323)	(2.6%)
Travel and Training	\$74,724	\$60,575	\$51,717	\$60,575	\$0	0.0%
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$140,028	\$109,982	\$128,988	\$90,432	(\$19,550)	(17.8%)
Capital	\$93,313	\$35,580	\$0	\$0	(\$35,580)	(100.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$4,755,276	\$3,786,128	\$3,617,449	\$3,092,457	(\$693,671)	(18.3%)
Department Totals						
Personnel Services	\$16,464,192	\$17,429,327	\$16,717,042	\$18,177,631	\$748,304	4.3%
Supplies and Materials	\$1,105,478	\$1,376,525	\$1,369,054	\$1,116,245	(\$260,280)	(18.9%)
Travel and Training	\$192,229	\$223,555	\$216,644	\$255,575	\$32,020	14.3%
Intragovernmental Charges	\$1,893,198	\$2,170,862	\$2,170,862	\$2,231,424	\$60,562	2.8%
Utilities, Services, & Misc.	\$930,430	\$987,227	\$976,734	\$959,477	(\$27,750)	(2.8%)
Capital	\$711,067	\$337,570	\$283,470	\$0	(\$337,570)	(100.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$21,296,594	\$22,525,066	\$21,733,806	\$22,740,352	\$215,286	1.0%

Police Department

Authorized Positions by Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration:					
4801 - Community Relations Spec ** +++	1.00	0.40	0.40	1.40	1.00
3007 - Police Chief	1.00	1.00	1.00	1.00	
3006 - Deputy Police Chief	1.00	1.00	1.00	1.00	
3003 - Police Lieutenant - CPLA	0.00	1.00	1.00	1.00	
3002 - Police Sergeant - CPOA	1.00	2.00	2.00	2.00	
3000/3001 - Police OIT/Police Offcr. - CPOA	1.00	2.00	2.00	2.00	
1400 - Administrative Technician	2.00	2.00	2.00	2.00	
1020- Admin Services Manager. ***	0.00	0.00	1.00	1.00	
1015 - Records Custodian	0.00	0.00	0.00	1.00	1.00
1008 - Senior Administrative Supr. ***	1.00	1.00	0.00	0.00	
1006 - Senior Admin Support Asst.	2.00	2.00	2.00	1.00	(1.00)
Total Personnel	10.00	12.40	12.40	13.40	1.00
Permanent Full-Time	10.00	12.40	12.40	13.40	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	10.00	12.40	12.40	13.40	1.00
Operations:					
3011 - Community Service Aide-CPOA ^^	6.00	6.00	8.00	8.00	
3009 - Station Master - CPOA ++ ^^	3.00	3.00	0.00	0.00	
3006 - Deputy Police Chief +	0.00	0.00	1.00	1.00	
3004 - Asst. Police Chief	1.00	1.00	1.00	1.00	
3003 - Police Lieutenant - CPLA	3.00	4.00	4.00	5.00	1.00
3002 - Police Sergeant - CPOA *	13.00	16.00	16.00	17.00	1.00
3000/3001 - Police OIT/Police Offcr. - CPOA ^	89.00	106.00	110.00	115.00	5.00
Total Personnel	115.00	136.00	140.00	147.00	7.00
Permanent Full-Time	115.00	136.00	140.00	147.00	7.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	115.00	136.00	140.00	147.00	7.00
Administrative Support Services:					
6102 - Stores Clerk	1.00	1.00	1.00	1.00	
3016 - Property & Evidence Unit Supv +++	0.00	0.00	0.00	1.00	1.00
3014 - Evidence Custodian	1.00	1.00	1.00	0.00	(1.00)
3013 - Property & Evidence Tech	2.00	2.00	2.00	3.00	1.00
3008 - Police Trainer +++	1.00	1.00	1.00	2.00	1.00
3004 - Asst. Police Chief	1.00	1.00	1.00	1.00	
3002 - Police Sergeant - CPOA	4.00	2.00	2.00	2.00	
3000/3001 - Police OIT/Police Offcr. - CPOA	1.00	1.00	1.00	1.00	
2114 - Equipment Technician ++	0.00	0.00	1.00	1.00	
2112 - Equipment Supervisor	1.00	1.00	1.00	1.00	
2001 - Custodian	1.00	1.00	1.00	1.00	
1400 - Administrative Technician	0.00	0.00	0.00	0.00	
1010 - Information Specialist	4.00	4.00	7.00	7.00	
1009 - Information Center Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Asst	1.00	1.00	1.00	1.00	
1005 - Administrative Support Asst	3.00	3.00	0.00	0.00	
Total Personnel	22.00	20.00	21.00	23.00	2.00
Permanent Full-Time	22.00	20.00	21.00	23.00	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	22.00	20.00	21.00	23.00	2.00

** In FY 2017, there was a job title change of Public Information Specialist to Community Relations Specialist and 60% of the position was allocated to Community Relations as a part of a reorganization to centralize this function.

*** Mid Year in FY 2017, (1) Sr Admin Supervisor was reassigned to an Admin Services Manager.

+ In FY 2017 (1) Asst. Police Chief in Operations Support Services was reassigned to a Deputy Police Chief in Operations to improve efficiency of the administrative process and streamline communications.

++ Mid Year in FY 2017, (1) Station Master in Operations was reassigned to a Equipment Technician in Administrative Support Services.

^ Mid Year in FY 2017, the Police Department received a COPS grant that added (4) Police Officer positions. These positions will have partial grant funding through FY 2019.

^^ Mid Year in FY 2017, (2) Station Master positions were reassigned to Community Service Aide positions

+++In FY 2018, (3) civilian positions were added (Community Relations Specialist, Property & Evidence Unit Supervisor, and Police Trainer) plus temporary help for a Police Trainer. This will allow four police officer positions to return to the street.

Police Department

Authorized Positions by Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Operations Support Services:					
3017 - Crime Scene Investigator	1.00	1.00	1.00	1.00	
3015 - Crime Analyst	1.00	1.00	1.00	1.00	
3012 - Investigative Technician	1.00	1.00	1.00	1.00	
3010 - Police Lieutenant Uncl - CPLA	0.00	0.00	1.00	1.00	
3004 - Asst. Police Chief +	1.00	1.00	0.00	0.00	
3003 - Police Lieutenant - CPLA	3.00	2.00	1.00	0.00	(1.00)
3002 - Police Sergeant - CPOA	6.00	4.00	4.00	3.00	(1.00)
3000/3001 - Police OIT/Police Offcr. - CPOA	39.00	24.00	24.00	19.00	(5.00)
1006 - Senior Admin. Support Asst	1.00	1.00	1.00	1.00	
Total Personnel	53.00	35.00	34.00	27.00	(7.00)
Permanent Full-Time	53.00	35.00	34.00	27.00	(7.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	53.00	35.00	34.00	27.00	(7.00)
Department Totals					
Permanent Full-Time	200.00	203.40	207.40	210.40	3.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	200.00	203.40	207.40	210.40	3.00

In FY 2017, there were three Police Officers added and 60% of a Community Relations Specialist moved to the Community Relations Department which resulted in a net increase of 3.40 positions added. During FY 2017, the City was awarded a COPS grant which added four more police officers.

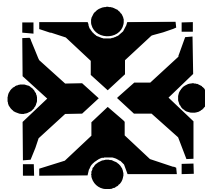
+ In FY 2017 (1) Asst. Police Chief was reassigned to a Deputy Police Chief to improve efficiency of the administrative process and streamline communications.

Police Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
False alarms For the fourth and subsequent false alarms by any alarm system within a thirty (30) day period	13-258	02-05-1996	\$100 for each such false alarm	\$100 for each such false alarm
For the thirteenth and subsequent false alarms by any alarm system within a twelve (12) month period	13-258	02-05-1996	\$100 for each such false alarm	\$100 for each such false alarm

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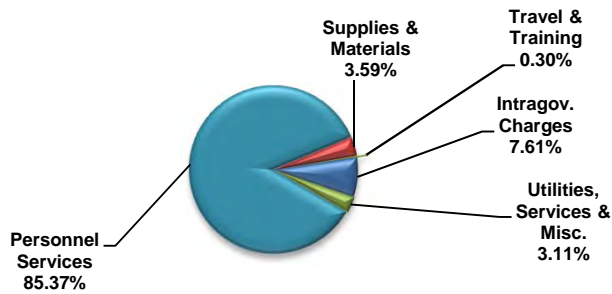
Fire Department (General Fund)



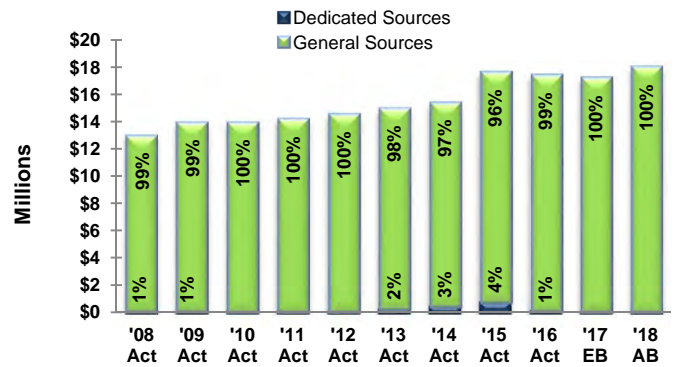
City of Columbia
Columbia, Missouri

Fire Department - Summary (General Fund)

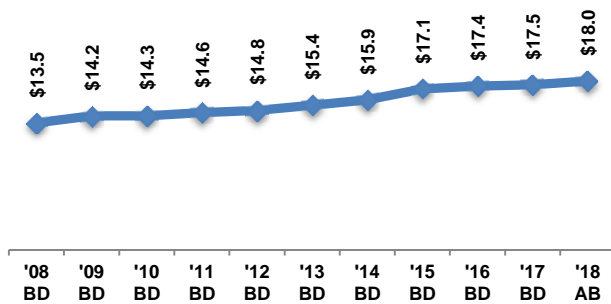
FY 2018 Total Expenditures By Category



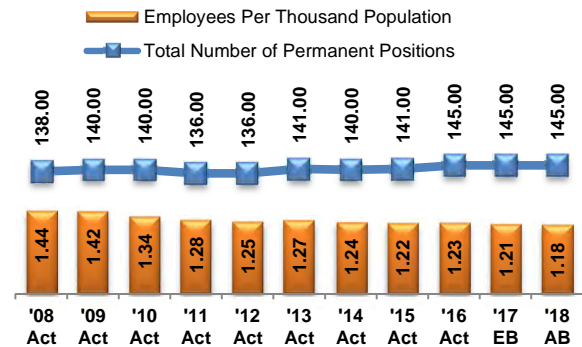
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17EB	% Change 18/17B
Personnel Services	\$14,953,946	\$14,915,890	\$14,595,025	\$15,333,646	\$417,756	2.8%
Supplies & Materials	\$569,668	\$650,803	\$606,059	\$645,480	(\$5,323)	(0.8%)
Travel & Training	\$45,240	\$54,763	\$54,763	\$54,763	\$0	0.0%
Intragov. Charges	\$1,269,406	\$1,409,416	\$1,409,416	\$1,367,631	(\$41,785)	(3.0%)
Utilities, Services & Misc.	\$470,900	\$525,706	\$494,232	\$559,485	\$33,779	6.4%
Capital	\$27,199	(\$22,000)	\$0	\$0	\$22,000	(100.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$17,336,359	\$17,534,578	\$17,159,495	\$17,961,005	\$426,427	2.4%
Summary						
Operating Expenses	\$17,309,160	\$17,556,578	\$17,159,495	\$17,961,005	\$404,427	2.3%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$27,199	(\$22,000)	\$0	\$0	\$22,000	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$17,336,359	\$17,534,578	\$17,159,495	\$17,961,005	\$426,427	2.4%

Funding Sources (Where the Money Comes From)

Grants	\$60,527	\$0	\$0	\$0	\$0	
Other Local Rev (incl. Univ. Reimb)	\$56,517	\$53,407	\$55,793	\$57,384	\$3,977	7.4%
Dedicated Sources	\$117,044	\$53,407	\$55,793	\$57,384	\$430,404	7.4%
General Sources	\$17,219,315	\$17,481,171	\$17,103,702	\$17,903,621	\$422,450	2.4%
Total Funding Sources	\$17,336,359	\$17,534,578	\$17,159,495	\$17,961,005	\$852,854	2.4%

Fire Department - Summary

110023xx

Description

The Fire Department is charged with protecting lives and property from fire, explosion, hazardous materials and other natural or man-made disasters, or any other situation that threatens the well-being of our customers. By also providing emergency medical, public fire education, fire investigation and code enforcement services to the public, the Department takes an active role in improving the overall safety of our customers.

Department Objectives

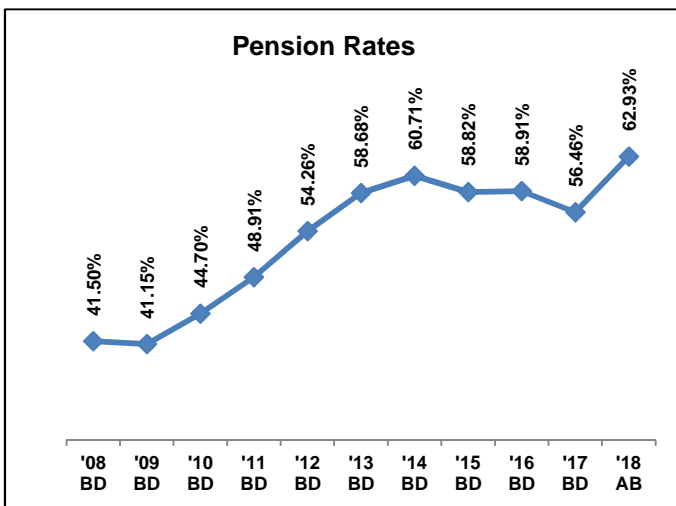
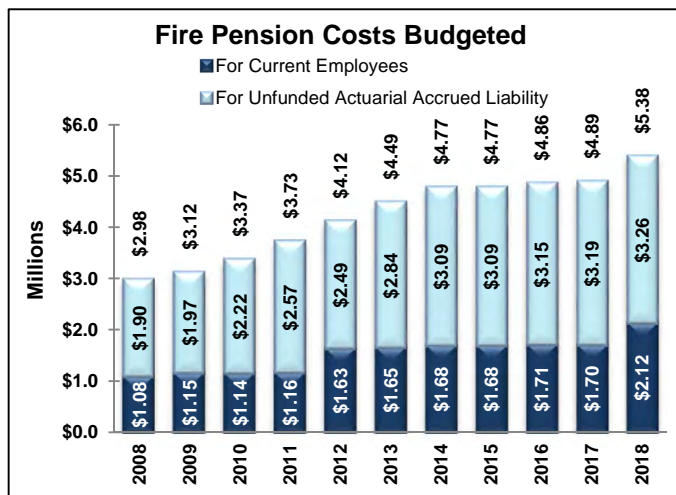
- (1) Deliver effective emergency and non-emergency services to minimize death, injury, property, and environmental loss to our community within acceptable time/distance criteria.
- (2) Provide a safe work environment for our personnel by continuing to train fire/rescue personnel to the required standards.
- (3) Provide excellent customer service to the citizens and visitors of Columbia by providing fire and life safety programs.
- (4) Provide a code enforcement program that includes fire inspections and review of construction plans.
- (5) Support operating divisions with sufficient staff and supplies.
- (6) Maintain fiscal responsibility and continue capital improvement programs.

Highlights / Significant Changes

- Total CFD calls for service in 2016 was 12,236, an increase of 767 calls from 2015. To date in 2017 calls are 150 under what they were in 2016.
- Due to budget constraints, there are no fleet replacements budgeted for FY 2018. The department plans to use its FY 2016 general fund savings for fleet replacements.

Highlights / Significant Changes

- Pension costs continue to increase and the amount of the cost to cover the unfunded actuarial accrued liability is increasing at a faster pace than the funding for the current employees. For FY 2018, pension costs will increase \$497,534. The graph below shows the rising pension costs since FY 2008 and the rising amount of the pension costs that must go toward the unfunded actuarial accrued liability. These rising costs have hindered the City's ability to add more firefighters.



Fire Department

Authorized Personnel by Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration	7.00	7.00	7.00	7.00	
Emergency Services	130.00	130.00	130.00	130.00	
Departmental Services	2.00	2.00	2.00	2.00	
Fire Marshal's Division	6.00	6.00	6.00	6.00	
Total Personnel	145.00	145.00	145.00	145.00	0.00
Permanent Full-Time	145.00	145.00	145.00	145.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	145.00	145.00	145.00	145.00	

Budget Detail by Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Administration:						
Personnel Services	\$843,608	\$852,877	\$848,206	\$880,842	\$27,965	3.3%
Supplies and Materials	\$20,980	\$8,202	\$8,550	\$9,771	\$1,569	19.1%
Travel and Training	\$3,195	\$3,036	\$3,036	\$3,036	\$0	0.0%
Intragovernmental Charges	\$1,255,614	\$1,394,126	\$1,394,126	\$1,352,341	(\$41,785)	(3.0%)
Utilities, Services, & Misc.	\$11,825	\$23,560	\$14,654	\$23,560	\$0	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$2,135,222	\$2,281,801	\$2,268,572	\$2,269,550	(\$12,251)	(0.5%)
Emergency Services:						
Personnel Services	\$13,273,136	\$13,120,126	\$12,924,761	\$13,463,695	\$343,569	2.6%
Supplies and Materials	\$509,213	\$563,937	\$532,101	\$554,716	(\$9,221)	(1.6%)
Travel and Training	\$38,113	\$40,901	\$40,901	\$40,901	\$0	0.0%
Intragovernmental Charges	\$13,792	\$15,290	\$15,290	\$15,290	\$0	0.0%
Utilities, Services, & Misc.	\$402,099	\$421,423	\$402,383	\$455,873	\$34,450	8.2%
Capital	\$0	(\$22,000)	\$0	\$0	\$22,000	(100.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$14,236,353	\$14,139,677	\$13,915,436	\$14,530,475	\$390,798	2.8%
Departmental Services:						
Personnel Services	\$270,379	\$300,297	\$244,078	\$315,504	\$15,207	5.1%
Supplies and Materials	\$13,824	\$23,175	\$17,427	\$27,226	\$4,051	17.5%
Travel and Training	\$1,940	\$4,345	\$4,345	\$4,345	\$0	0.0%
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$35,653	\$49,848	\$47,946	\$50,377	\$529	1.1%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$321,796	\$377,665	\$313,796	\$397,452	\$19,787	5.2%
Fire Marshal's Division:						
Personnel Services	\$566,823	\$642,590	\$577,980	\$673,605	\$31,015	4.8%
Supplies and Materials	\$25,651	\$55,489	\$47,981	\$53,767	(\$1,722)	(3.1%)
Travel and Training	\$1,992	\$6,481	\$6,481	\$6,481	\$0	0.0%
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$21,323	\$30,875	\$29,249	\$29,675	(\$1,200)	(3.9%)
Capital	\$27,199	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$642,988	\$735,435	\$661,691	\$763,528	\$28,093	3.8%

Department Totals

Personnel Services	\$14,953,946	\$14,915,890	\$14,595,025	\$15,333,646	\$417,756	2.8%
Supplies and Materials	\$569,668	\$650,803	\$606,059	\$645,480	(\$5,323)	(0.8%)
Travel and Training	\$45,240	\$54,763	\$54,763	\$54,763	\$0	0.0%
Intragovernmental Charges	\$1,269,406	\$1,409,416	\$1,409,416	\$1,367,631	(\$41,785)	(3.0%)
Utilities, Services, & Misc.	\$470,900	\$525,706	\$494,232	\$559,485	\$33,779	6.4%
Capital	\$27,199	(\$22,000)	\$0	\$0	\$22,000	(100.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$17,336,359	\$17,534,578	\$17,159,495	\$17,961,005	\$426,427	2.4%

Fire Department

Authorized Personnel by Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration:					
3110 - Deputy Fire Chief	1.00	1.00	1.00	1.00	
3109 - Assistant Fire Chief	2.00	2.00	2.00	2.00	
3108 - Fire Chief	1.00	1.00	1.00	1.00	
1400 - Administrative Technician	1.00	1.00	1.00	1.00	
1008 - Senior Administrative Supv	1.00	1.00	1.00	1.00	
1005 - Administrative Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	7.00	7.00	7.00	7.00	
Permanent Full-Time	7.00	7.00	7.00	7.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.00	7.00	7.00	7.00	
Emergency Services:					
3107 - Fire Battalion Chief	3.00	3.00	3.00	3.00	
3106 - Fire Division Chief	3.00	3.00	3.00	3.00	
3105 - Fire Captain	9.00	9.00	9.00	9.00	
3104 - Fire Lieutenant	27.00	27.00	27.00	27.00	
3103 - Fire Engineer	36.00	36.00	36.00	36.00	
3101/3102 Fire Fighter I/II*	52.00	52.00	52.00	52.00	
Total Personnel	130.00	130.00	130.00	130.00	
Permanent Full-Time	130.00	130.00	130.00	130.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	130.00	130.00	130.00	130.00	
Departmental Services:					
3115 - Chief Training Officer +	0.00	0.00	2.00	2.00	
3107 - Fire Battalion Chief +	1.00	1.00	0.00	0.00	
3105 - Fire Captain +	1.00	1.00	0.00	0.00	
Total Personnel	2.00	2.00	2.00	2.00	
Permanent Full-Time	2.00	2.00	2.00	2.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.00	2.00	2.00	2.00	
Fire Marshal's Division:					
3107 - Fire Battalion Chief	1.00	1.00	1.00	1.00	
3114 - Assistant Fire Marshal	4.00	4.00	4.00	4.00	
1005 - Administrative Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	6.00	6.00	6.00	6.00	
Permanent Full-Time	6.00	6.00	6.00	6.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.00	6.00	6.00	6.00	
Department Totals					
Permanent Full-Time	145.00	145.00	145.00	145.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	145.00	145.00	145.00	145.00	

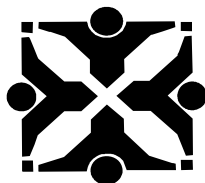
* In FY 2017, the City began funding the full cost of 5 firefighter positions that were added by a grant received in FY 2013.

+ In Mid-Year FY 2017, (1) Fire Battalion Chief and (1) Fire Captain were reassigned to Chief Training Officers for increased training requirements to ensure all department personnel are trained to meet federal, state and local requirements.

Fire Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
False alarms For the fourth and subsequent false alarms by any alarm system within a thirty (30) day period	13-258	02-05-1996	\$100 for each such false alarm	\$100 for each such false alarm
For the thirteenth and subsequent false alarms by any alarm system within a twelve (12) month period	13-258	02-05-1996	\$100 for each such false alarm	\$100 for each such false alarm

Public Safety Joint Communications (PSJC) (General Fund)



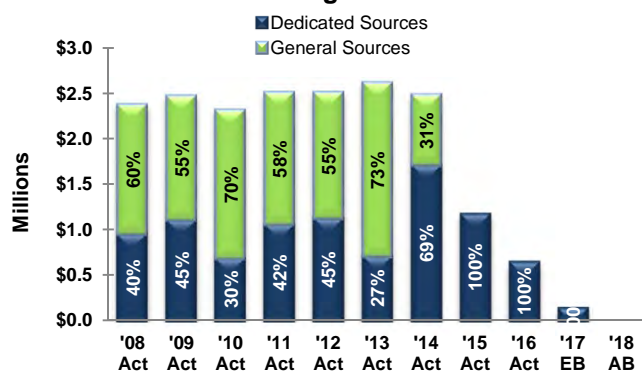
City of Columbia
Columbia, Missouri

Public Safety Joint Communications - PSJC (General Fund)

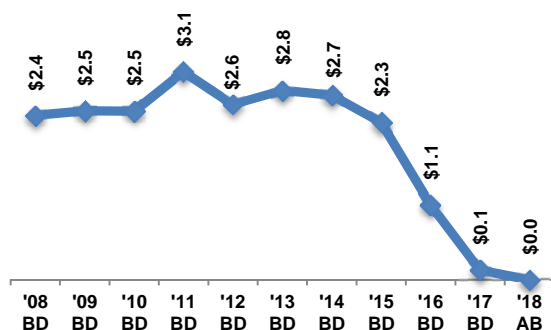
FY 2018 Total Expenditures By Category

In FY 2018, all operations of the PSJC will be transitioned over to the County.

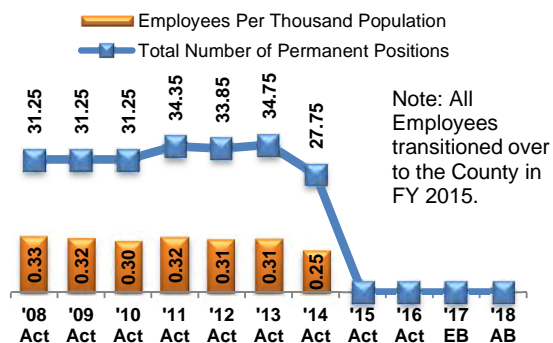
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$1,274	\$640	\$640	\$0	(\$640)	(100.0%)
Travel & Training	\$9,330	\$0	\$0	\$0	\$0	
Intragov. Charges	\$210,690	\$1,154	\$1,154	\$0	(\$1,154)	(100.0%)
Utilities, Services & Misc.	\$423,266	\$139,180	\$139,180	\$0	(\$139,180)	(100.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$644,560	\$140,974	\$140,974	\$0	(\$140,974)	(100.0%)
Operating Expenses	\$644,560	\$140,974	\$140,974	\$0	(\$140,974)	(100.0%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$644,560	\$140,974	\$140,974	\$0	(\$140,974)	(100.0%)

Funding Sources (Where the Money Comes From)

County Reimbursement	\$633,595	\$140,974	\$140,974	\$0	(\$140,974)	(100.0%)
Other Local Revenues	\$535	\$0	\$0	\$0	\$0	
Dedicated Sources	\$634,130	\$140,974	\$140,974	\$0	(\$140,974)	(100.0%)
General Sources*	\$10,430	\$0	\$0	\$0	\$0	
Total Funding Sources	\$644,560	\$140,974	\$140,974	\$0	(\$140,974)	(100.0%)

Description

Throughout Boone County, emergency response from a public safety agency begins by contact with Emergency Telecommunicators in the 9-1-1 Operations Center of Joint Communications. Public safety personnel are dispatched to respond to incidents on a daily basis.

Highlights / Significant Changes**Department Objectives**

The objective of Joint Communications is to be the first responder when a citizen needs us. We are the initial public safety answering point (PSAP) and dispatch center for our citizens. We initiate the first steps to assist citizens by analyzing what they need, providing life-saving instructions to callers prior to public safety response, and dispatching the appropriate public safety agencies to handle the incident. Our highly trained Emergency Telecommunicators receive and handle emergency and non-emergency calls on a 24/7 basis and provide services to thirteen police, fire and emergency medical agencies in Columbia and Boone County.

Highlights / Significant Changes

- In FY 2018, PSJC will be solely operated within the Boone County budget.

Authorized Personnel by Division

There are no personnel assigned to this budget. All positions transitioned over to Boone County in FY 2015.

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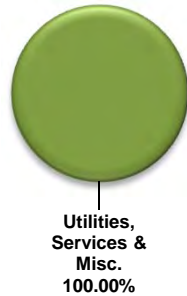
Capital Projects Fund - Public Safety Projects



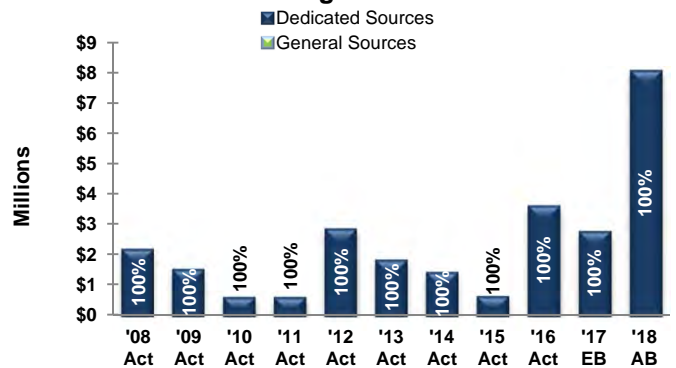
City of Columbia
Columbia, Missouri

Capital Projects Fund - Public Safety Projects

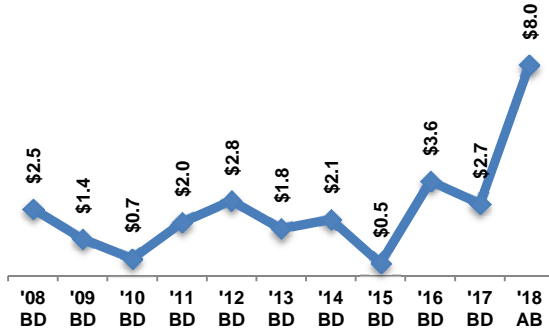
FY 2018 Total Expenditures By Category



Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$503	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$1,131,151	\$2,737,000	\$2,737,000	\$8,021,000	\$5,284,000	193.1%
Capital	\$484,436	\$0	\$0	\$0	\$0	
Other	\$180,050	\$0	\$0	\$0	\$0	
Total	\$1,796,140	\$2,737,000	\$2,737,000	\$8,021,000	\$5,284,000	193.1%
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$1,796,140	\$2,737,000	\$2,737,000	\$8,021,000	\$5,284,000	193.1%
Total Expenses	\$1,796,140	\$2,737,000	\$2,737,000	\$8,021,000	\$5,284,000	193.1%

Funding Sources (Where the Money Comes From)

Oper. Trnsfr (General Fund)	\$0	\$0	\$0	\$0	\$0	
Oper. Trnsfrs (Cap Imp Stax)	\$3,467,000	\$2,550,000	\$2,550,000	\$8,021,000	\$5,471,000	214.5%
Oper. Trnsfrs (Public Impr Fd)	\$125,000	\$0	\$0	\$0	\$0	
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	
Insurance Reimbursement	\$0	\$0	\$0	\$0	\$0	
Use of Fund Balance	(\$1,795,860)	\$187,000	\$187,000	\$0	(\$187,000)	(100.0%)
Dedicated Sources	\$1,796,140	\$2,737,000	\$2,737,000	\$8,021,000	\$5,284,000	193.1%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$1,796,140	\$2,737,000	\$2,737,000	\$8,021,000	\$5,284,000	193.1%

Major Projects	Fiscal Impact
<ul style="list-style-type: none">Construction of Police Precinct/Municipal Service Center North will begin in FY 2018. Construction is anticipated to be completed by July, 2019.	<ul style="list-style-type: none">During FY 2019, the construction should be completed. The new facility will require the addition of one janitor and two community service aides to staff the front desk. In addition, there would be additional utility and supplies costs for the facility. The FY 2019 Police Department budget will need to be increased to include three months of these additional costs.

Authorized Personnel by Division				
Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes

There are no personnel assigned to this budget.

Public Safety

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Fire								
1 Fire Apparatus Equipment 00195 [ID: 490]							2007	
Total								
2 Fire Station Sites 40173 [ID: 482]								
Cap Imp S Tax - 2015 Ballot					\$200,000	\$800,000		
Total					\$200,000	\$800,000		
3 Replace 2003 Quint (14 years old) 00661 [ID: 1400]							2019	2020
Cap Imp S Tax - 2015 Ballot			\$950,000					
Total			\$950,000					
4 Replace 2004 Quint (14 years old) [ID: 1402]							2018	2019
Cap Imp S Tax - 2015 Ballot		\$1,000,000						
Total		\$1,000,000						
5 Replace 2006 Quint (14 years old) [ID: 1407]							2020	2021
Cap Imp S Tax - 2015 Ballot				\$1,100,000				
Total				\$1,100,000				
6 Replace 2006 Quint (15 years old) [ID: 1408]							2021	2022
Cap Imp S Tax - 2015 Ballot					\$1,150,000			
Total					\$1,150,000			
7 Replace/Remodel Fire Station 6 [ID: 1409]							2021	2022
Unfunded					\$3,000,000			
Total					\$3,000,000			
8 Replace 2009 Quint (11 years old) [ID: 1406]							2022	2023
Unfunded						\$1,200,000		
Total						\$1,200,000		
9 Replace 2009 Quint (14 years old) [ID: 1410]							2022	2023
Cap Imp S Tax - 2015 Ballot						\$1,200,000		
Total						\$1,200,000		
10 Replace 2009 Quint (15 years old) [ID: 1404]							2023	2024
Cap Imp S Tax - 2015 Ballot						\$1,250,000		
Total						\$1,250,000		
11 Replace 2010 Quint [ID: 1801]							2023	2024
Unfunded						\$1,153,000		
Total						\$1,153,000		

Police

12 Police Precinct/Municipal Svc Center N - 00641 [ID: 1336]							2016	2018
Cap Imp S Tax - 2015 Ballot	\$8,021,000							
Total	\$8,021,000							
13 Police Headquarters Building [ID: 1192]							2022	2023
Unfunded					\$700,000	\$6,300,000		
Total					\$700,000	\$6,300,000		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Public Safety

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
PSJC								
14 Additional Outdoor Warning Sirens - 00464 [ID: 1301]								
Total								

Public Safety Funding Source Summary

Cap Imp S Tax - 2015 Ballot	\$8,021,000	\$1,000,000	\$950,000	\$1,100,000	\$1,350,000	\$2,000,000
New Funding	\$8,021,000	\$1,000,000	\$950,000	\$1,100,000	\$1,350,000	\$2,000,000
Unfunded					\$3,700,000	\$7,500,000
Unfunded					\$3,700,000	\$7,500,000
Total	\$8,021,000	\$1,000,000	\$950,000	\$1,100,000	\$5,050,000	\$9,500,000

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

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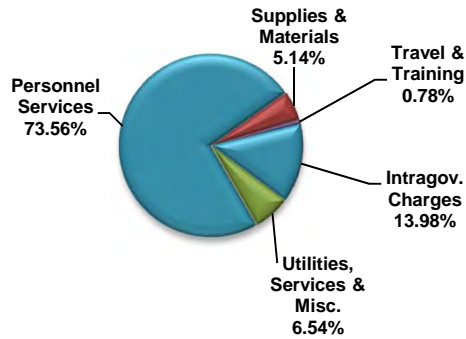
Municipal Court (General Fund)



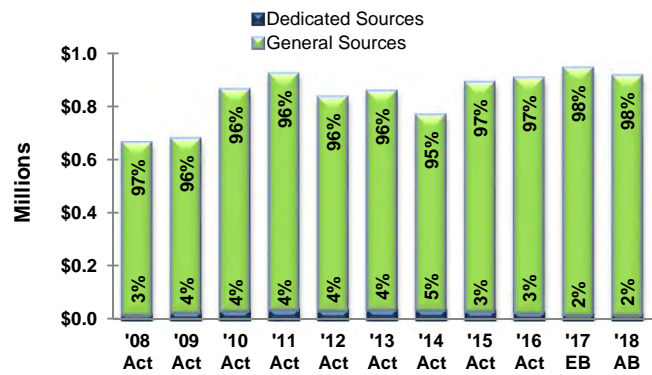
City of Columbia
Columbia, Missouri

Municipal Court - Summary (General Fund)

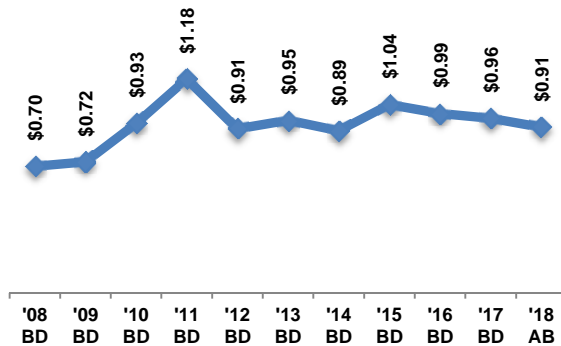
FY 2018 Total Expenditures By Category



Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17EB	% Change 18/17B
Personnel Services	\$643,252	\$663,123	\$650,189	\$671,584	\$8,461	1.3%
Supplies & Materials	\$29,117	\$50,943	\$50,943	\$46,943	(\$4,000)	(7.9%)
Travel & Training	\$12,001	\$7,150	\$7,150	\$7,150	\$0	0.0%
Intragov. Charges	\$166,176	\$183,048	\$183,048	\$127,606	(\$55,442)	(30.3%)
Utilities, Services & Misc.	\$54,736	\$58,955	\$50,686	\$59,699	\$744	1.3%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$905,282	\$963,219	\$942,016	\$912,982	(\$50,237)	(5.2%)
Operating Expenses	\$905,282	\$963,219	\$942,016	\$912,982	(\$50,237)	(5.2%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$905,282	\$963,219	\$942,016	\$912,982	(\$50,237)	(5.2%)

Funding Sources (Where the Money Comes From)

Other Local Revenue	\$24,650	\$29,500	\$16,911	\$17,150	1.4%	(41.9%)
Dedicated Sources	\$24,650	\$29,500	\$16,911	\$17,150	(\$50,237)	(41.9%)
General Sources	\$880,632	\$933,719	\$925,105	\$895,832	(\$37,887)	(4.1%)
Total Funding Sources	\$905,282	\$963,219	\$942,016	\$912,982	(\$88,124)	(5.2%)

Municipal Court - Summary

110016xx

Description

The Municipal Court, under the City Charter, is organized to process violations of City ordinances resulting from citizen complaints, traffic violation, and misdemeanor arrests. By State statute it is a division of the Circuit Court of Boone County and subject to the administrative authority of the Presiding Judge of that court. Activities include processing traffic violations and recording convictions, collection of fines, scheduling of trials, and preparation of dockets. The court is also charged with serving subpoenas, issuing search warrants, and issuing and service of warrants for traffic violations and other charges.

Department Objectives

- (1) Process docket and record municipal ordinance violations including approximately 65,000 parking tickets
- (2) Collect fines
- (3) Schedule and conduct trials
- (4) Monitor compliance with orders
- (5) Issue and serve subpoenas
- (6) Issue and serve summonses and warrants
- (7) Report monthly to the Circuit Court and the Office of State Courts Administrator.

Highlights / Significant Changes

- In March of 2017 Municipal Court extended its office hours from 7:30 AM to 5:30 PM. Municipal Court is now open 50 hours per week, and two evenings per month starting at 5:30 PM for arraignments with no increase in staffing or overtime.
- Deleted an Administrative Support Assistant position and reallocated the funds to several temporary positions. This change will allow our office to cover expanded services and fill gaps when staff are on vacation, sick, or when turnover occurs.
- An additional docket with a language interpreter has been added.
- From October, 2016 to May, 2017, 4,288 hours of community service have been completed from cases heard in the Municipal Court. These hours given back through community service have approximately \$42,000 in value. These community service hours will continue to increase through the fiscal year.
- Municipal Court has embarked on several new pilot programs: Night Court, which occurs the first and third Wednesday of each month; The Community Support Docket, which occurs the first Monday of each month is specifically designed for Veterans and the homeless population. We are currently in the process of working with departments within the City of Columbia to offer set community service hours that will enable the public to access set times.
- Our probation officer's duties have expanded by adding pre-sentence investigations.
- On arraignment dockets we have added an additional section known as 2nd call. This allows individuals an opportunity to discuss their case with the City Prosecutor and resolve their case on the same appearance in many cases.
- Municipal Court added a wedding docket in 2016 to its vast array of services to the community. The wedding docket aligns with the City's strategic plan for Social Equity.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
General Court Operations	7.00	7.00	7.00	7.00	
Traffic Violations Bureau	5.00	4.00	4.00	3.00	(1.00)
Total Personnel	12.00	11.00	11.00	10.00	(1.00)
Permanent Full-Time	12.00	11.00	11.00	10.00	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	12.00	11.00	11.00	10.00	(1.00)

Due to budget constraints, one vacant Administrative Support Assistant position was eliminated in FY 2017 and an additional vacant Administrative Support Assistant will be eliminated in FY 2018 and the funds moved to temp positions.

Municipal Court

Budget Detail by Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Court Operations:						
Personnel Services	\$486,804	\$509,509	\$509,509	\$502,172	(\$7,337)	(1.4%)
Supplies and Materials	\$28,551	\$50,118	\$50,118	\$46,118	(\$4,000)	(8.0%)
Travel and Training	\$12,001	\$7,150	\$7,150	\$7,150	\$0	0.0%
Intragovernmental Charges	\$164,176	\$180,760	\$180,760	\$120,689	(\$60,071)	(33.2%)
Utilities, Services, & Misc.	\$54,736	\$58,955	\$50,686	\$59,699	\$744	1.3%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$746,268	\$806,492	\$798,223	\$735,828	(\$70,664)	(8.8%)
Traffic Violations:						
Personnel Services	\$156,448	\$153,614	\$140,680	\$169,412	\$15,798	10.3%
Supplies and Materials	\$566	\$825	\$825	\$825	\$0	0.0%
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$2,000	\$2,288	\$2,288	\$6,917	\$4,629	202.3%
Utilities, Services, & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$159,014	\$156,727	\$143,793	\$177,154	\$20,427	13.0%
Department Totals						
Personnel Services	\$643,252	\$663,123	\$650,189	\$671,584	\$8,461	1.3%
Supplies and Materials	\$29,117	\$50,943	\$50,943	\$46,943	(\$4,000)	(7.9%)
Travel and Training	\$12,001	\$7,150	\$7,150	\$7,150	\$0	0.0%
Intragovernmental Charges	\$166,176	\$183,048	\$183,048	\$127,606	(\$55,442)	(30.3%)
Utilities, Services, & Misc.	\$54,736	\$58,955	\$50,686	\$59,699	\$744	1.3%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$905,282	\$963,219	\$942,016	\$912,982	(\$50,237)	(5.2%)

Authorized Positions by Divisions

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Court Operations:					
3412 - Probation & Collection Officer	1.00	1.00	1.00	1.00	
3402 - Municipal Court Administrator	1.00	1.00	1.00	1.00	
3401 - Municipal Judge	1.00	1.00	1.00	1.00	
1400 - Administrative Technician	4.00	4.00	4.00	4.00	
Total Personnel	7.00	7.00	7.00	7.00	
Permanent Full-Time	7.00	7.00	7.00	7.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.00	7.00	7.00	7.00	
Traffic Violations:					
1006 - Senior Admin Support Assistant	3.00	3.00	3.00	3.00	
1005 - Administrative Support Assistant +	2.00	1.00	1.00	0.00	(1.00)
Total Personnel	5.00	4.00	4.00	3.00	(1.00)
Permanent Full-Time	5.00	4.00	4.00	3.00	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	5.00	4.00	4.00	3.00	(1.00)
Department Totals					
Permanent Full-Time	12.00	11.00	11.00	10.00	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	12.00	11.00	11.00	10.00	(1.00)

+ Due to budget constraints, one vacant Administrative Support Assistant position was eliminated in FY 2017 and an additional vacant Administrative Support Assistant will be eliminated in FY 2018 and the funds moved to temp positions.

Municipal Court Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fine	Fine
Barking, annoying dogs (1st offense)	5-56	07-01-14	\$50.50	\$50.50
Barking, annoying dogs (2nd offense)	5-56	07-01-14	\$65.50	\$65.50
Confinement of dogs (1st offense)	5-58	07-01-14	\$55.50	\$55.50
Confinement of dogs (2nd offense)	5-58	07-01-14	\$70.50	\$70.50
Dog w/o license (1st offense)	5-59	07-01-14	\$48	\$48
Dog w/o license (2nd offense)	5-59	07-01-14	\$73	\$73
Limitations on animals (1st offense - fine per animal + costs (not to exceed \$500)	5-60	07-01-14	\$25.50	\$25.50
Failure to license cat/dog (1st offense)	5-63	07-01-14	\$48	\$48
Failure to license cat/dog (2nd offense)	5-63	07-01-14	\$73	\$73
Dog waste (1st offense)	5-67	07-01-14	\$50.50	\$50.50
Soliciting without a permit	13-227	07-01-14	\$85.50	\$85.50
Use of coasters, skateboard, skates	14-5	02-12-16	\$78.50	\$78.50
Riding outside vehicle	14-6	07-01-14	\$75.50	\$75.50
Operating defective vehicle	14-116	02-12-16	\$78.50	\$78.50
Improper towing of vehicles	14-117	02-12-16	\$78.50	\$78.50
Improper lights	14-133	07-01-14	\$75.50	\$75.50
Improper use of spot light	14-134	02-12-16	\$78.50	\$78.50
Insufficient brakes	14-135	07-01-14	\$75.50	\$75.50
Driver vision obstructed	14-139	07-01-14	\$75.50	\$75.50
Failure secure/cover load	14-140	07-01-14	\$75.50	\$75.50
Drive vehicle on sidewalk	14-172	07-01-14	\$75.50	\$75.50
Backing and interfering with traffic	14-173	07-01-14	\$75.50	\$75.50
Opening and closing car doors in traffic	14-174	07-01-14	\$75.50	\$75.50
Improper lane use	14-176	07-01-14	\$75.50	\$75.50
Commercial vehicles prohibited	14-178	07-01-14	\$75.50	\$75.50
Through truck traffic prohibited	14-179	07-01-14	\$75.50	\$75.50
Violation of closed campus (operating where prohibited)	14-180	07-01-14	\$75.50	\$75.50
Safety zone violation	14-181	07-01-14	\$75.50	\$75.50
Seat belt violation	14-183	07-01-14	\$10	\$10
Child restraint violation	14-184(b)(1-3)	07-01-14	\$49.50	\$49.50
Child restraint violation (80 lbs/taller than 4'9")	14-184(b)(4)	07-01-14	\$10	\$10
Operating unlicensed vehicle (1st offense)	14-187	02-12-16	\$53.50	\$53.50
Operating unlicensed vehicle (2nd offense)	14-187	02-12-16	\$63.50	\$63.50
Wrong direction/one way street	14-205	07-01-14	\$75.50	\$75.50

Municipal Court Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fine	Fine
Speeding too fast for conditions	14-223	07-01-14	\$75.50	\$75.50
Speeding (Speeding in school zone/construction zone - \$50.00	14-223	07-01-14		
- Speeding 1-5 over			\$60.50	\$60.50
- Speeding 6-10 over			\$65.50	\$65.50
- Speeding 11-15 over			\$85.50	\$85.50
- Speeding 16-20 over			\$115.50	\$115.50
- Speeding 21-23 over			\$150.50	\$150.50
Excessive slowness	14-224	07-01-14	\$75.50	\$75.50
Rules of road violations (C&I mandatory court)	14-236 to 246	07-01-14	\$75.50	\$75.50
Boulevard stop violation	14-247	07-01-14	\$75.50	\$75.50
Failure to yield right of way at boulevard stop	14-248	07-01-14	\$75.50	\$75.50
Yield right of way sign violation	14-249	07-01-14	\$75.50	\$75.50
Yield when emerging from alley	14-250	07-01-14	\$75.50	\$75.50
Failure to stop when traffic obstructed	14-251	07-01-14	\$75.50	\$75.50
Cutting corner to avoid traffic control device	14-254	07-01-14	\$75.50	\$75.50
Improper turn	14-261	07-01-14	\$75.50	\$75.50
Improper use of lanes/markings	14-262	07-01-14	\$75.50	\$75.50
Prohibited turn	14-264	07-01-14	\$75.50	\$75.50
Prohibited U-turn	14-265	07-01-14	\$75.50	\$75.50
Parked obstructing traffic	14-281	07-01-14	\$50	\$50
Parking in alleys prohibited	14-282	07-01-14	\$50	\$50
Parked adjacent to school	14-284	07-01-14	\$50	\$50
Prohibited parking on narrow streets	14-285	07-01-14	\$50	\$50
Prohibited parking (driveways, between safety zone/curb, in crosswalks)	14-286 -1, 2a, 2d or 2e	07-01-14	\$50	\$50
Parked within 15' of fire hydrant	14-286(2)(b)	07-01-14	\$75	\$75
Yellow zone and others	14-286(3)	07-01-14	\$30	\$30
Prohibited parking one way street	14-287	07-01-14	\$30	\$30
Parked in hazardous zone	14-289	07-01-14	\$30	\$30
Parked in fire zone	14-290	02-12-16	\$100	\$100
Parked right side roadway - one way street	14-291	07-01-14	\$15	\$15
Parked more than 12" from curb/left side to curb	14-292	07-01-14	\$15	\$15
Parking in bus stop or Taxi stand	14-294 & 14-295	07-01-14	\$100	\$100
Improper movement from parked position	14-297	07-01-14	\$75.50	\$75.50
Vehicle left unattended with motor running	14-298	07-01-14	\$15	\$15

Municipal Court Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fine	Fine
No parking - tow away zone	14-304	07-01-14	\$100	\$100
Prohibited parking on designated streets	14-324	07-01-14	\$15	\$15
Parking prohibited times	14-327 thru 14-333	07-01-14	\$15	\$15
Parking time limited in designated places	14-334	07-01-14	\$15	\$15
Parking in curb loading zone	14-353	07-01-14	\$30	\$30
Sign marking angle parking	14-371	07-01-14	\$15	\$15
Improper parking - ignoring markers	14-372	07-01-14	\$15	\$15
45 degree angle parking	14-373	07-01-14	\$15	\$15
30 degree angle parking	14-374	07-01-14	\$15	\$15
Fine increases to \$30 on these violations if not paid within 15 days	14-396	10-01-14	\$30	\$30
Public parking violation	14-391	10-01-14	\$15	\$15
Parking in municipal rental lots	14-392	10-01-14	\$15	\$15
Parked in rental space - municipal garage	14-393	10-01-14	\$15	\$15
Reserved parking - county vehicles	14-394	10-01-14	\$15	\$15
Reserved parking - city vehicles	14-395	10-01-14	\$15	\$15
Fine increases to \$30 on these violations if not paid within 15 days	14-426	10-01-14	\$30	\$30
Overtime parking disabled zone	14-411.1	10-01-14	\$15	\$15
Changing from one metered parking space to another in the same block or city parking lot deemed on continuance period of time	14-412	10-01-14	\$15	\$15
Parked overtime at time limited space	14-416	10-01-14	\$15	\$15
Parked overtime at time limited meter	14-419	10-01-14	\$15	\$15
Parking meter violation	14-420	10-01-14	\$15	\$15
Extending legal parking time	14-421	10-01-14	\$15	\$15
Parking prohibited - City hood	14-423	10-01-14	\$15	\$15
Special parking meter hood	14-424	10-01-14	\$15	\$15
Handicapped parking violation	14-443	07-01-14	\$100	\$100
Failure to obey traffic control device	14-463	07-01-14	\$75.50	\$75.50
Green arrow violation	14-466(1)	07-01-14	\$75.50	\$75.50
Red light violation	14-466(3)	07-01-14	\$105.50	\$105.50
Red light camera violation	14-466.1	07-01-14	\$95.50	\$95.50
Flashing red light violation	14-467	07-01-14	\$75.50	\$75.50

Municipal Court Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2017	FY 2018
			Fine	Fine
Lane direction control	14-468	07-01-14	\$75.50	\$75.50
Ignoring temporary lane markers (construction)	14-469	07-01-14	\$75.50	\$75.50
Pedestrian control signals	14-470	07-01-14	\$40.50	\$40.50
Violating quiet zone	14-475	07-01-14	\$75.50	\$75.50
Bicycle regulations	14-491	07-01-14	\$24.50	\$24.50
Bicycle regulations	14-492	07-01-14	\$24.50	\$24.50
Bicycle - minimum size	14-493	07-01-14	\$24.50	\$24.50
Bicycle - license required	14-494	07-01-14	\$24.50	\$24.50
Bicycle - rental agency requirements	14-500	07-01-14	\$24.50	\$24.50
Bicycle - obey traffic control device	14-502	07-01-14	\$24.50	\$24.50
Bicycle - general conduct	14-503	07-01-14	\$24.50	\$24.50
Bicycle - failure to yield right of way to pedestrians	14-504	07-01-14	\$24.50	\$24.50
Bicycle - carrying articles	14-505	07-01-14	\$24.50	\$24.50
Bicycle parking	14-506	07-01-14	\$24.50	\$24.50
Bicycle - riding on sidewalks prohibited	14-507	07-01-14	\$24.50	\$24.50
Bicycle - required equipment	14-508	07-01-14	\$24.50	\$24.50
Motorcycle regulations	14-526	07-01-14	\$75.50	\$75.50
More than one rider on a one seat motorcycle	14-527(a)	07-01-14	\$75.50	\$75.50
Ride motorcycle without helmet	14-528	07-01-14	\$25	\$25
Abandoned motor vehicle over 24 hours	14-546	07-01-14	\$35	\$35
Non-operating vehicle on street	14-547	07-01-14	\$35	\$35
Vehicle trespassing on private lot	14-551	07-01-14	\$40	\$40
Pedestrian - fail to obey control devices	14-576	07-01-14	\$75.50	\$75.50
Pedestrian - vehicle failed to yield right of way	14-577	07-01-14	\$75.50	\$75.50
Pedestrian - leave curb suddenly	14-578	07-01-14	\$65.50	\$65.50
Pedestrian - crosswalks	14-579	07-01-14	\$65.50	\$65.50
Pedestrian - crossing at angles	14-580	07-01-14	\$65.50	\$65.50
Pedestrian - pedestrian yield right of way to vehicle	14-581	07-01-14	\$65.50	\$65.50
Pedestrian - walking in roadway	14-583	07-01-14	\$75.50	\$75.50
Solicitation of contributions on roadway (1st offense)	14-586	07-01-14	\$50.50	\$50.50
Abandoned Vehicle	16-232	07-01-14	\$100	\$100

Municipal Court Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fine	Fine
Loud Muffler (1st offense)	16-262	07-01-14	\$80.50	\$80.50
Drive off roadway in park	17-78	07-01-14	\$95.50	\$95.50
Park violation - failure to obey traffic sign	17-79	07-01-14	\$75.50	\$75.50
City park - parking where prohibited	17-81	07-01-14	\$15	\$15
Off street parking regulations (parked in grass)	29-30	07-01-14	\$15	\$15
Fines for misdemeanors and infractions				
Class A misdemeanor	16-66(1)		\$1,000	\$1,000
Class B misdemeanor	16-66(2)		\$500	\$500
Class C misdemeanor	16-66(3)		\$300	\$300
Class D misdemeanor	16-66(4)		\$200	\$200
Fines for corporations				
Conviction of Class A misdemeanor	16-67(a)(1)		\$5,000	\$5,000
Conviction of Class B misdemeanor	16-67(a)(2)		\$2,000	\$2,000
Conviction of Class C misdemeanor	16-67(a)(3)		\$1,000	\$1,000
Conviction of an infraction	16-67(a)(4)		\$500	\$500

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Supporting Activity Departments



Description

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

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

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

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

Employee Benefit Fund

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

Self Insurance Fund

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

Custodial & Building Maintenance Fund

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

Fleet Operations Fund

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

GIS (Geospatial Information Services)

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

Information Technology Fund

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

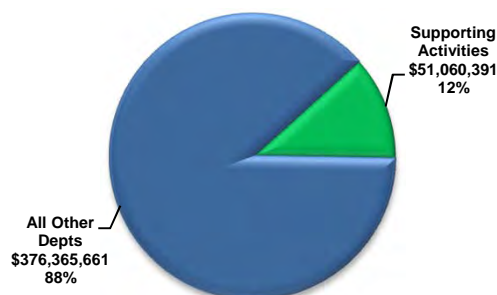
Community Relations Fund

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

Utility Customer Services Fund

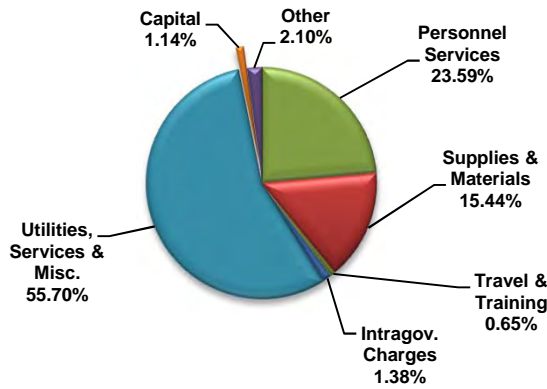
The Utility Customer Services Division (UCS) is responsible for all billing related activities for the City's electric, water, sewer, solid waste, and storm water enterprise activities. As the City's primary interface to the customers, UCS staff handles all inquiries and service orders from customers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

Total Supporting Activity Expenses vs. All Other Department Expenses

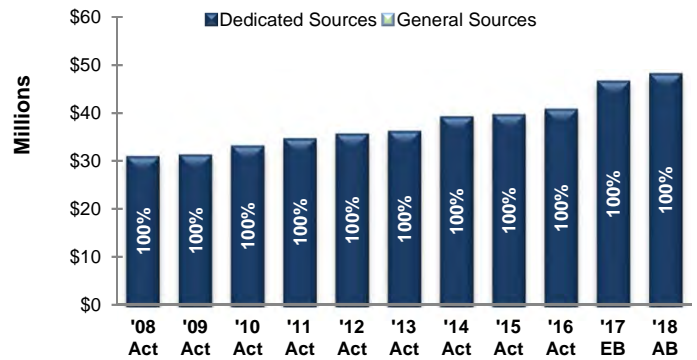


Supporting Activity Departments - Combined

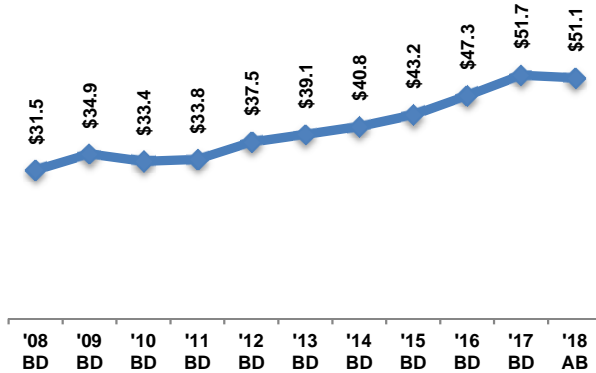
FY 2018 Total Expenses By Category



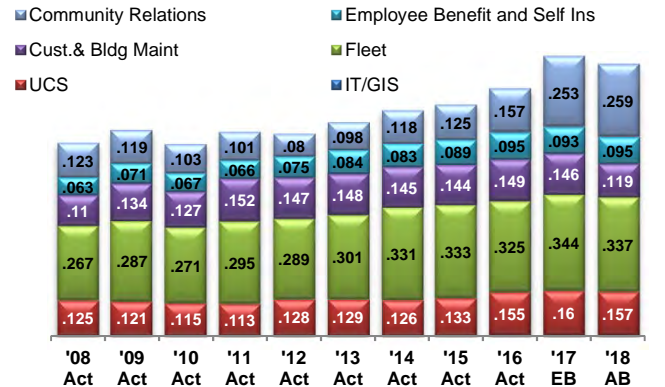
Funding Sources



Budgeted Expense History (in Millions)



Total Employees Per Thousand



Expenditures (Where the Money Goes)

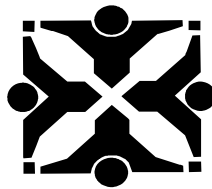
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$9,854,117	\$11,552,143	\$10,998,735	\$12,043,336	\$491,193	4.3%
Supplies & Materials	\$6,421,374	\$8,085,894	\$7,683,275	\$7,885,736	(\$200,158)	(2.5%)
Travel & Training	\$169,561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

Revenues (Where the Money Comes From)

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

Employee Benefit Fund

(Internal Service Fund)



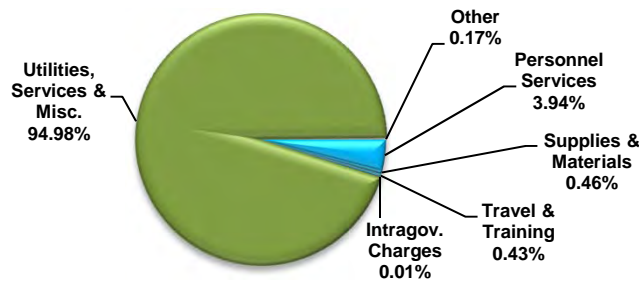
City of Columbia

Columbia, Missouri

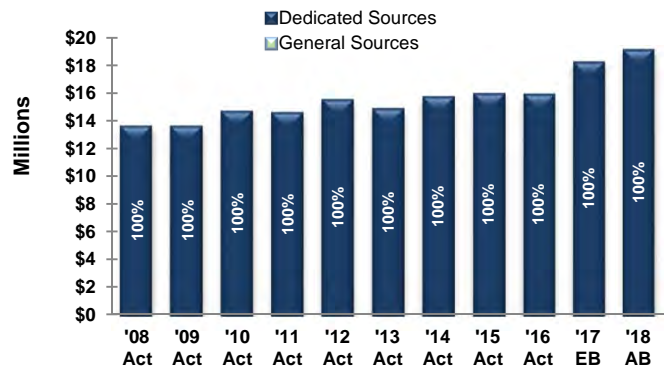
Employee Benefit Fund (Internal Service Fund)

Fund 6590

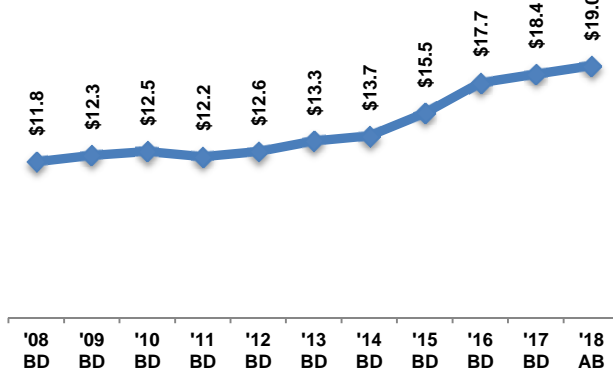
FY 2018 Total Expenses By Category



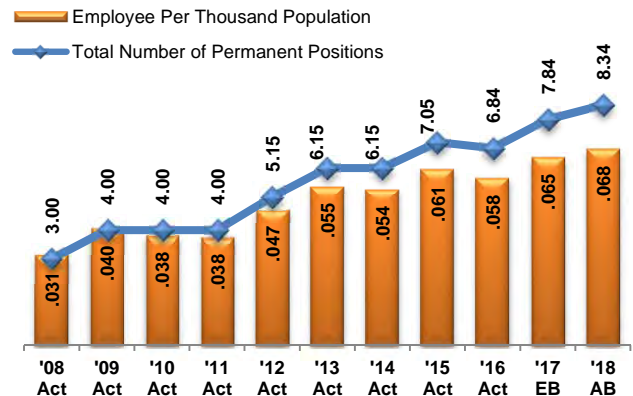
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

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

Revenues (Where the Money Comes From)

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

Description

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

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

Highlights/Significant Changes

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

Highlights/Significant Changes- continued

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

Fees and Service Charge Methodology

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

Authorized Personnel

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

+ In FY 2017 Sr. ASA was added to track, schedule and maintain all medical physicals for Fire, Police, Transit and positions requiring CDLs.

++ In FY 2018, 0.50 FTE HR Technician position was added to address capacity issues for increased benefit enrollment, administrative work, and ACA reporting requirements. The remaining 0.50 FTE of this position is in the Human Resources budget.

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Forecasted Sources and Uses (For Information Purposes Only)

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

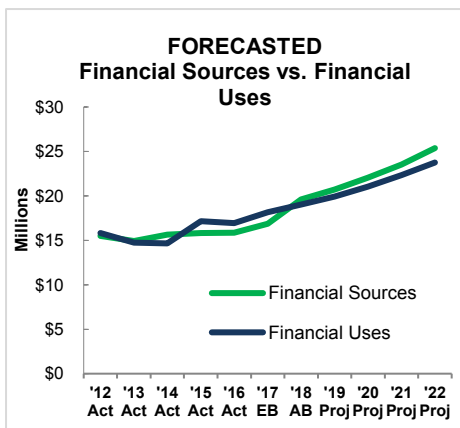
There are a number of different divisions within this fund

- **Insurance:** Revenue is budgeted by position and plan enrollment as of March/April. Claims expenses are estimated based on CBIZ and UHC annual projections. Bad claims experience years may require use of fund balance. Additional positions include 0.50 FTE Compliance Officer in FY 2019 and 0.50 FTE HR Technician in FY 2018.
- **Insurance Administration:** Revenue is budgeted as a fixed cost of \$270 per employee in FY 2018. This division accounts for the operating expenses (non claims/premium related expenses) needed to administer the City's various insurance programs.
- **Retiree Medicare Supplement:** Retirees pay the full cost of the insurance. This division accounts for the premiums paid by retirees and the city's payment to the insurer on the retirees' behalf.
- **Retirement Sick Hours:** Budgeted at \$120 per employee for FY 2018 to fund the program. This program allows permanent employees hired before 9/30/2011 to transfer \$2 per hour of unused sick leave at retirement, or after 10 years of service, to a post-employment health account. These funds can be used for reimbursement of health insurance premiums after leaving employment. Employees hired after 9/30/2011 are not included in this plan. The City pays for all of the administrative fees associated with this plan.

Forecasted Sources and Uses (For Information Purposes Only)

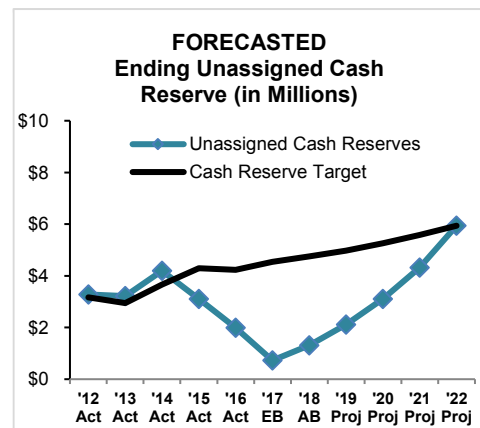
	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
401A Administrative Fee					
Total Financial Sources	\$70,550	\$70,550	\$70,550	\$70,550	\$70,550
Total Financial Uses	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Financial Sources Over/(Under) Uses	(\$29,450)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

- **Employee Recognition:** The City uses this program to recognize employees at various milestones in their career with the city (every five years), and also includes a retirement gift program. The City contracts with a vendor to provide employees with a brochure of choices of gifts. The annual employee recognition picnic is also included in this division. Each department is charged \$37 per permanent employee to fund this program.
- **Employee Wellness:** Offers a variety of programs to city employees to prevent and reduce chronic health conditions, works with the Health Dept to provide vaccinations to employees, as well as drug and alcohol testing for new and federally mandated employees.
- **City U:** The City operates a centralized training program for their employees to cultivate a learning culture to improve. In FY 2016, the City centralized tuition reimbursement within the City University budget at \$50,000. This forecast assumes keeping the tuition reimbursement at \$50,000 for FY 2018 - FY 2022.
- **Cafeteria Plan:** This is a division that serves as a pass through for amounts from employee checks as well as monthly administrative fees paid to our vendor.
- **401A Plan:** The City has a 401A matching plan available to all employees except police and fire. When employees contribute up to 2% of their pay to one of the 457 deferred compensation plans the city offers, the City matches the contributions in a 401A plan. The City currently pays for all of the administrative fees associated with this plan. During FY 2018, the plan document will be updated and employees will begin to pay the administrative fees associated with their account.



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

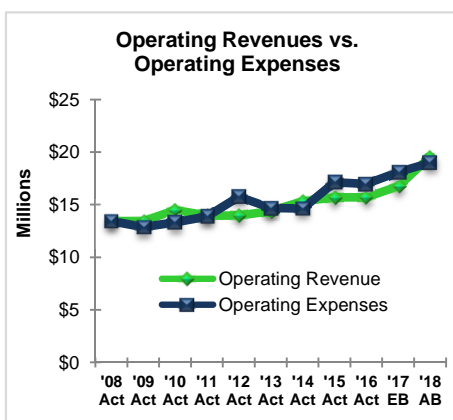
Large claims in FY 2015 and FY 2016 reduced the ending unassigned cash reserve to well below the cash reserve target. The fund is projected to rebuild its reserve over the next five years to close this gap.



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

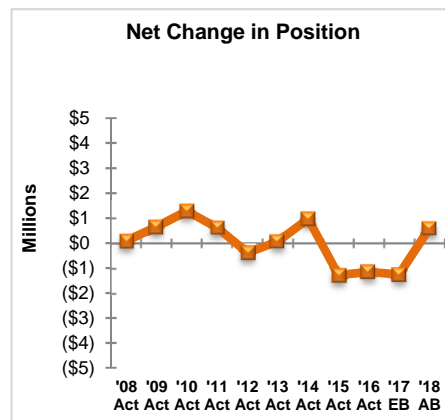
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
Fees & Services Charges	\$13,140,361	\$15,047,132	\$14,257,327	\$17,022,032
Misc. Operating Revenue	\$2,559,323	\$2,500,000	\$2,500,000	\$2,500,000
Total Operating Revenues	\$15,699,684	\$17,547,132	\$16,757,327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

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



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

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



Financial Sources and Uses Employee Benefit Fund

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

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

This statement takes information from the revenues, expenses, and changes in net position statement and subtracts out non-cash items (GASB adjustments for interest revenue, pensions, and vacation liabilities).

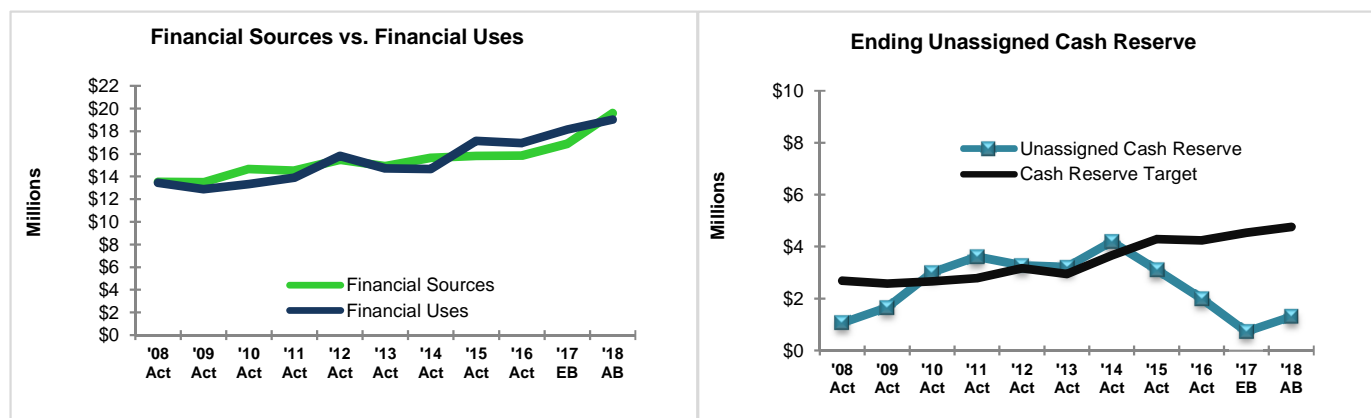
A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation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

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

Financial Sources and Uses Employee Benefit Fund

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

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



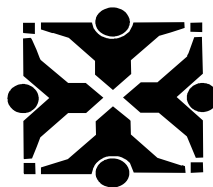
Financial sources have been below financial uses from FY 2015 to FY 2017. Budgeted increases in health insurance rates and a number of other fees (employee wellness, retirement sick hours, City University, and insurance administration) will result in financial sources above uses for FY 2018.

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

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Self Insurance Fund

(Internal Service Fund)



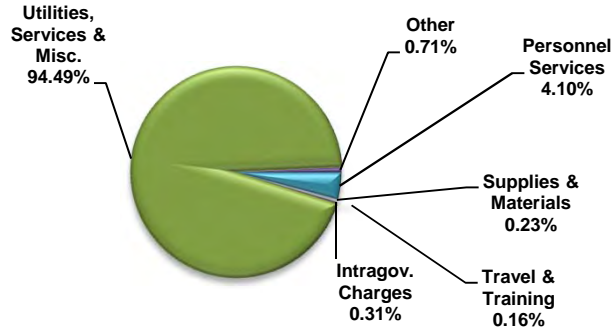
City of Columbia

Columbia, Missouri

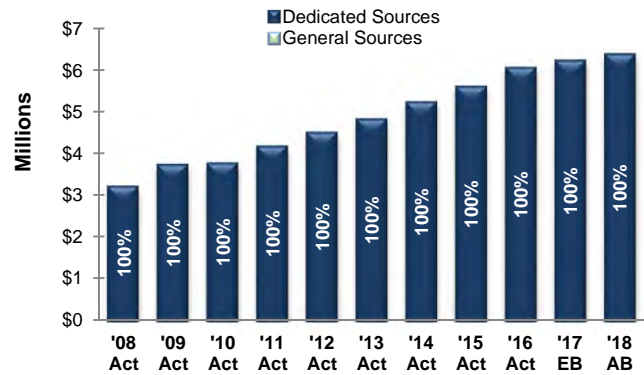
Self Insurance Reserve Fund (Internal Service Fund)

Fund 6690

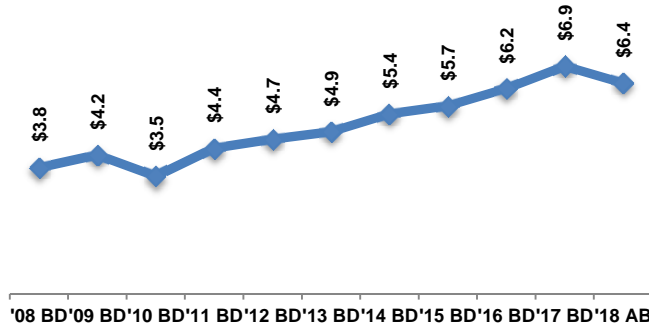
FY 2018 Total Expenses By Category



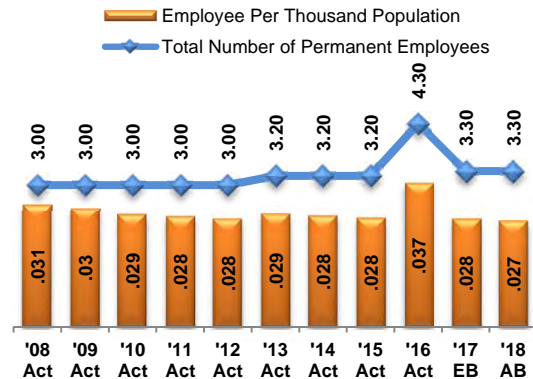
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

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

Revenues (Where the Money Comes From)

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

Description

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

Department Objectives

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

Highlights/Significant Changes

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

Highlights/Significant Changes (cont.)

Planned activities include:

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

Fee and Service Charge Methodology

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

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

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

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

Authorized Personnel

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

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

Finance - Self-Insurance Reserve Fund

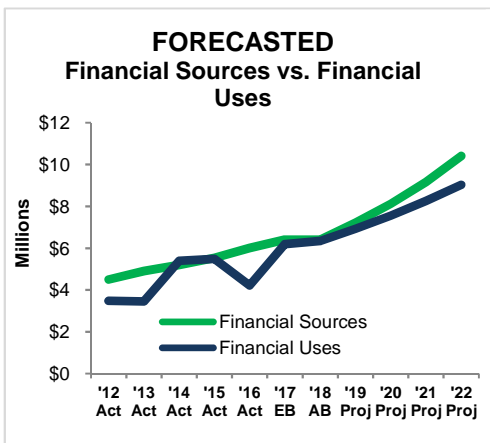
Fund 6690

Forecasted Sources and Uses (For Informational Purposes Only)

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

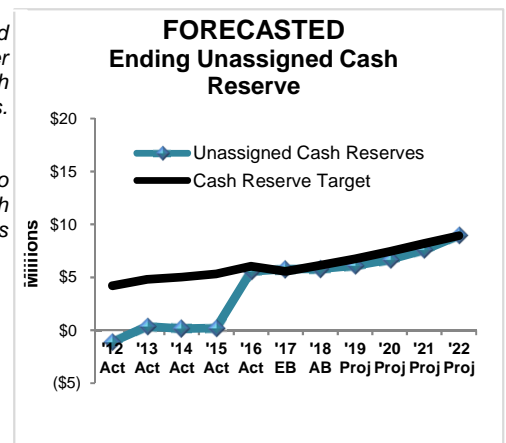
In order to provide the funding to pay for the City's self insurance program, departments are charged a fee. The total to be recovered is determined through an analysis of the fund's short- and long-term financial needs. An actuarial analysis forecasts potential future claims amounts.

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



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

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

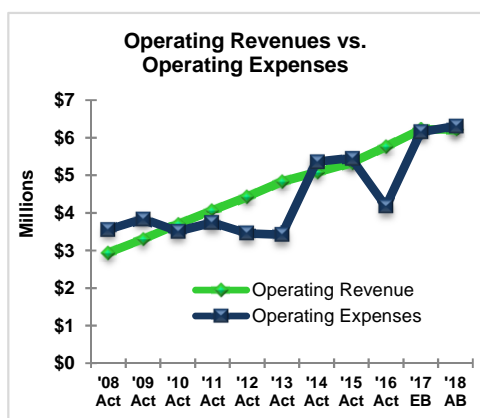


Statement of Revenues, Expenses, and Changes in Net Position

Self Insurance Reserve Fund

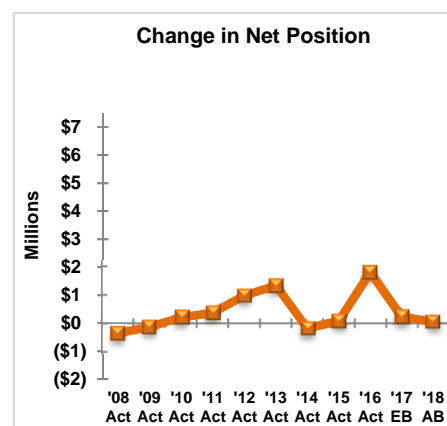
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
User Charges	\$5,759,704	\$6,220,365	\$6,220,365	\$6,220,365
Total Operating Revenues	\$5,759,704	\$6,220,365	\$6,220,365	\$6,220,365
Operating Expenses:				
Personnel Services	\$305,138	\$257,264	\$256,021	\$260,652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

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



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

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



Financial Sources and Uses Self Insurance Reserve Fund

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

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

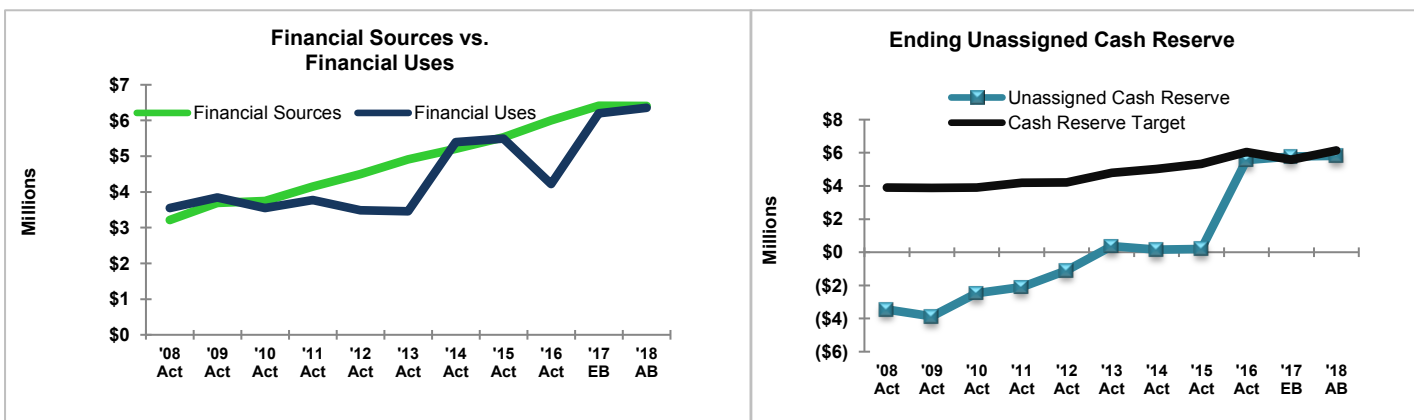
This statement takes information from the revenues, expenses, and changes in net position statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item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

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

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

Financial Sources and Uses Self Insurance Reserve Fund

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



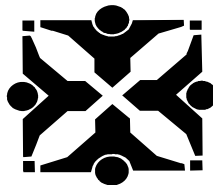
Financial sources exceeded financial uses by approximately \$1.8 million in FY 2016 due to lower claims costs.

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

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Custodial and Building Maintenance Fund

(Internal Service Fund)



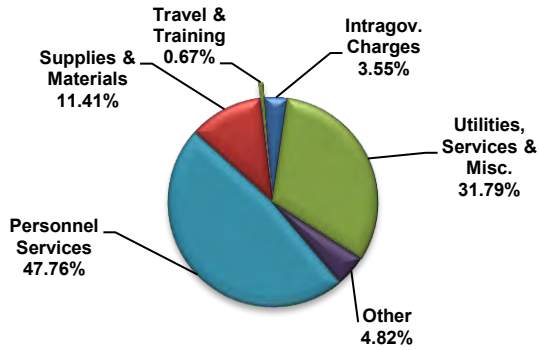
City of Columbia

Columbia, Missouri

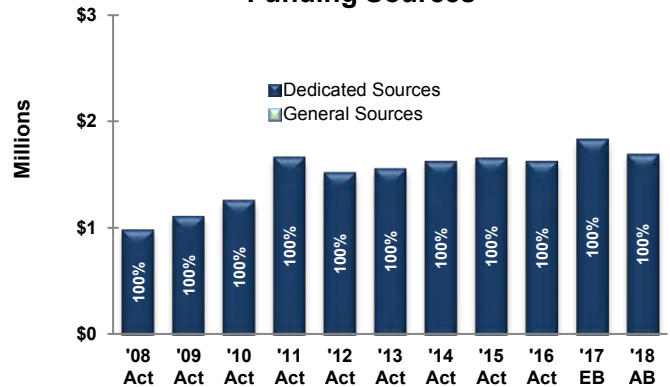
Custodial & Maintenance Services Fund - Summary

Fund 6710

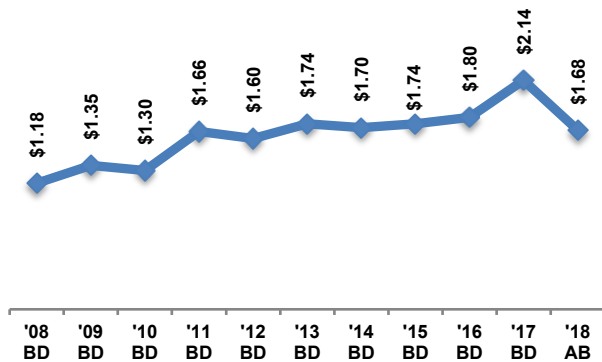
FY 2018 Total Expenses By Category



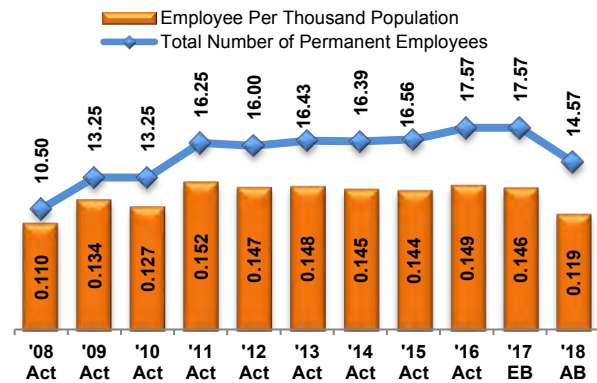
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

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

Revenues (Where the Money Comes From)

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

Custodial & Maintenance Services Fund

Fund 6710

Description

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

Department Objectives

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

Highlights/Significant Changes

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

Fee and Service Charge Methodology

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

- Custodial Charges** are charged to departments located in buildings cleaned by custodial staff. These include the Daniel Boone, Gentry, Grissum, Howard, Health, Parking Enforcement located in the 5th Street Garage and Wabash buildings. Custodial staff maintains a record of time spent per building for the year. That is converted into a percent of time spent in a particular building and that percent is multiplied by the cost of providing custodial services. The total cost per building is then broken down into a cost per square foot. Each department is assessed a custodial charge based upon the number of square feet they utilize in the building as well as a portion of the shared common space.
- Maintenance Charges** are charged to departments located in buildings maintained by the building maintenance staff. These buildings include Daniel Boone, Gentry, Police/PSJC, Grissum, Walton, Armory, Wabash, Health, Parking Enforcement located in the 5th Street Garage and Howard buildings. A four year average of percent of time performing routine maintenance per building is used to calculate the maintenance charge per building. This amount is then used to calculate a per square foot charge per building which is allocated to departments on the basis of the square feet they utilize.
- Building Utility Charges** are charged to departments located in buildings where the Custodial and Maintenance Services Fund pays the utility bill. These buildings include Daniel Boone, Gentry, Wabash, and Howard buildings. The previous year's utility bills are used to calculate a percent spent per building which is then applied to the forecasted utility amounts for next year. The amount per building is used to calculate a per square foot charge per building which is allocated to departments on the basis of the square feet they utilize.

Authorized Personnel

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

Custodial & Maintenance Services Fund - Summary

Fund 6710

Forecasted Sources and Uses (For Information Purposes Only)

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

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

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

Custodial Services

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

Custodial services are currently provided to eight buildings.

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

Building Utilities

<i>Fee Increases to Departments</i>	(3.59%)	2.00%	2.00%	2.00%	2.00%
Financial Sources	\$334,898	\$341,596	\$348,428	\$355,397	\$362,505
Financial Uses	\$346,452	\$350,914	\$355,461	\$360,095	\$364,820
Financial Sources Over/(Under) Uses	(\$11,554)	(\$9,318)	(\$7,033)	(\$4,698)	(\$2,315)

Total Custodial and Maintenance

Total Financial Sources	\$1,520,711	\$1,682,009	\$1,851,730	\$1,985,894	\$2,160,777
Total Financial Uses	\$1,660,573	\$1,829,124	\$1,999,040	\$2,107,991	\$2,205,179
Financial Sources Over/(Under) Uses	(\$139,862)	(\$147,115)	(\$147,310)	(\$122,097)	(\$44,402)

Beginning Unassigned Cash Reserve	\$1,118,661	\$978,799	\$831,684	\$684,375	\$562,278
Financial Sources Over/(Under) Uses	(\$139,862)	(\$147,115)	(\$147,310)	(\$122,097)	(\$44,402)

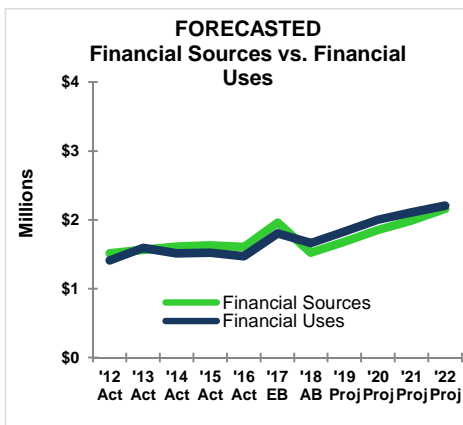
Current Assets

Less: Current Liabilities

Projected Ending Unassigned Cash Reserve	\$978,799	\$831,684	\$684,375	\$562,278	\$517,876
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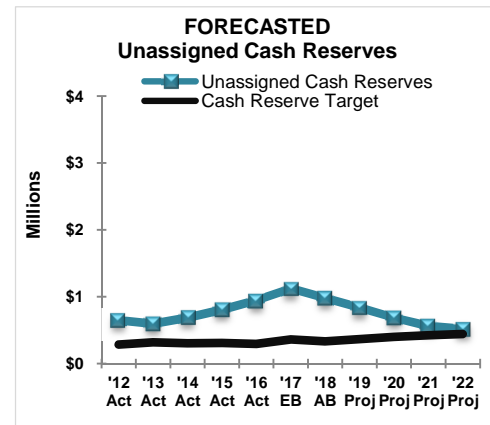
Cash Reserve Target (20% Financial Uses)	\$332,115	\$365,825	\$399,808	\$421,598	\$441,036
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Above/(Below) Cash Reserve Target	\$646,684	\$465,859	\$284,567	\$140,680	\$76,840
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Financial uses are projected to exceed financial sources over the next five years as charges to departments will be kept lower than projected costs in an effort to reduce excess cash reserves. Budget cuts were made in both the custodial and building maintenance divisions in FY 2018 to lower charges to the general fund.

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



Custodial & Maintenance Services

Budget Detail By Division

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

Authorized Personnel By Division

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

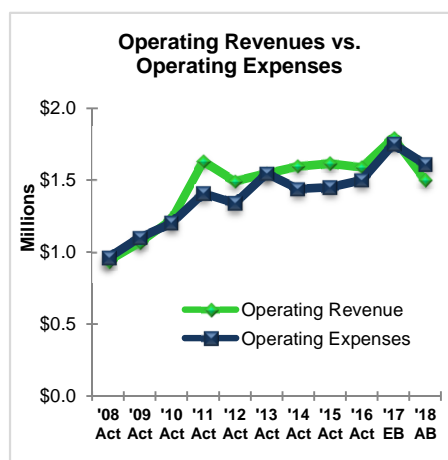
+ In FY 2018, (1) Maintenance Mechanic and (2) Custodian positions have been eliminated due to budget cuts.

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

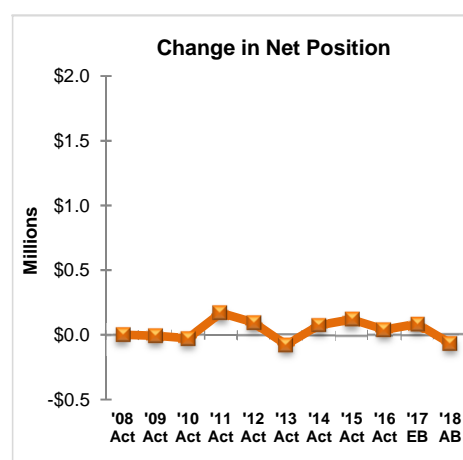
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
Building Maintenance User Charges	\$665,039	\$807,025	\$798,514	\$660,635
Custodial User Charges	\$601,652	\$640,759	\$640,759	\$508,122
Utilities User Charges	\$322,552	\$351,582	\$353,084	\$334,898
Total Operating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

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



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

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



Financial Sources and Uses Custodial and Maintenance Services

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

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

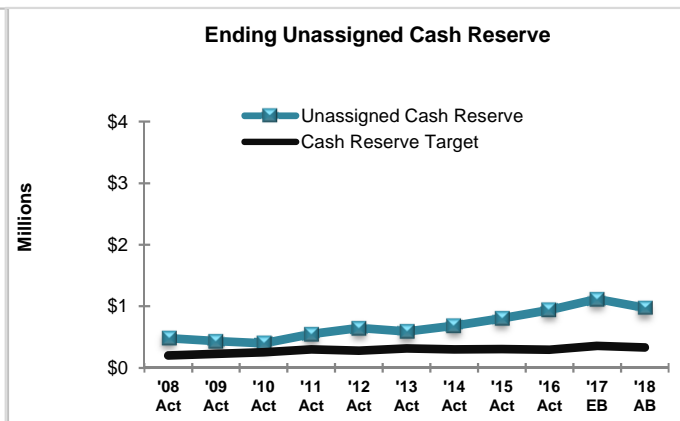
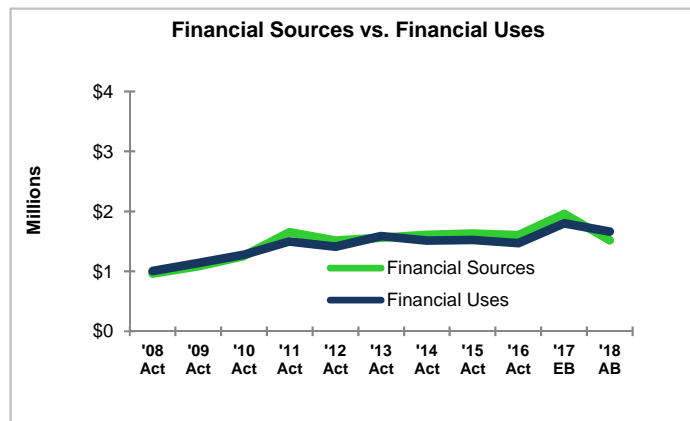
This statement takes information from the revenues, expenses and changes in net position statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item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

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

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

Financial Sources and Uses Custodial and Maintenance Services

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

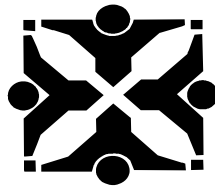


Financial sources are budgeted below financial uses for FY 2018 in order to use down some excess unassigned cash reserves.

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

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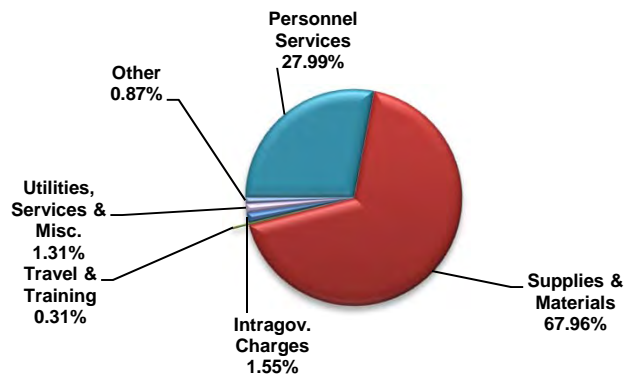
Fleet Operations Fund (Internal Service Fund)



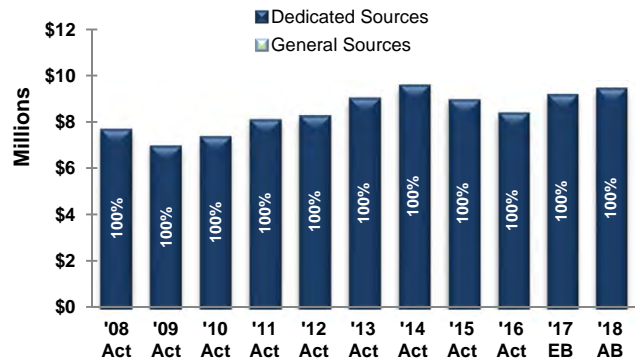
City of Columbia

Columbia, Missouri

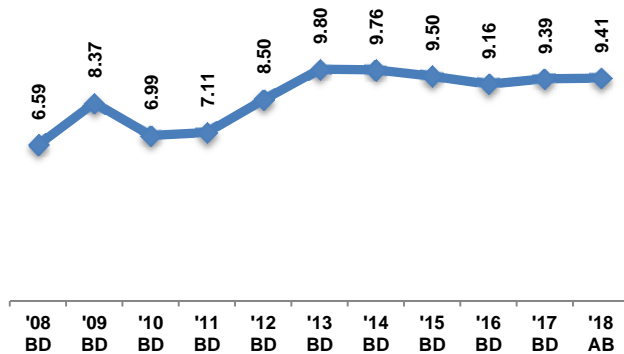
FY 2018 Total Expenses By Category



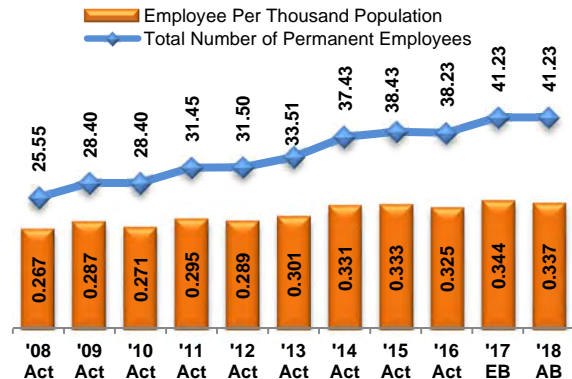
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

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

Revenues (Where the Money Comes From)

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

Description

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

Highlights/Significant Changes

- In FY 2018, there will be a decrease in the labor rate from \$60 to \$56, and in the Parts Markup from 26% to 25%. These rates are being reduced in an effort to use down some excess unassigned cash reserves and get them more closely aligned with the cash reserve target.
- Construction on the facility at the Landfill will be completed in the third quarter of FY 2017. This will allow the Solid Waste fleet to be moved to that location and service to be performed there as well.
- Currently, 13% of the City's fleet is CNG powered. The City's contractually required monthly CNG consumption was achieved in April 2015. Revenue from public consumption of CNG was first realized in May 2015 and should continue to grow. Fleet Operations will continue to work with commercial stakeholders to expand CNG consumption at the station. The City has a goal of diversifying the fleet to 15% CNG powered. Several large fleets have switched to CNG as their primary fuel and are using the City station as their main fueling location.

Fee and Service Charge Methodology

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

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

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

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

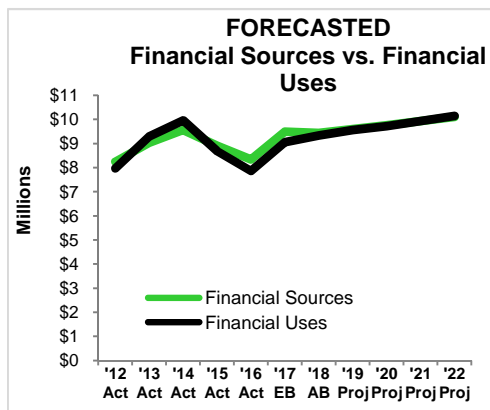
Authorized Personnel

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

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

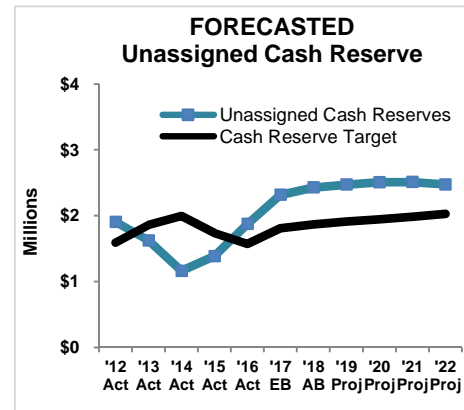
Forecasted Sources and Uses (For Information Purposes Only)

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



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

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



Budget Detail

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

Major Projects

Fiscal Impact

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

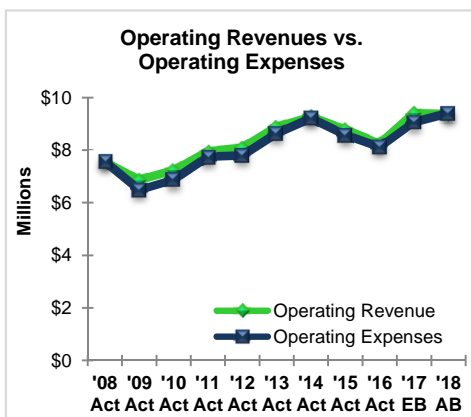
Budget Detail

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

Revenues, Expenses and Changes in Net Position Fleet Operations

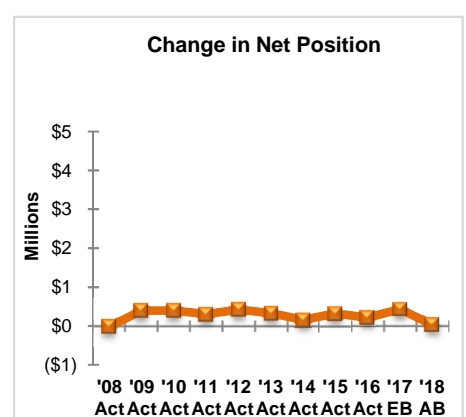
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
User Charges	\$8,251,065	\$9,296,715	\$9,407,256	\$9,366,910
Total Operating Revenues	\$8,251,065	\$9,296,715	\$9,407,256	\$9,366,910
Operating Expenses:				
Personnel Services	\$2,501,251	\$2,583,898	\$2,375,284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

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



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

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



Financial Sources and Uses

Fleet Operations

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

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

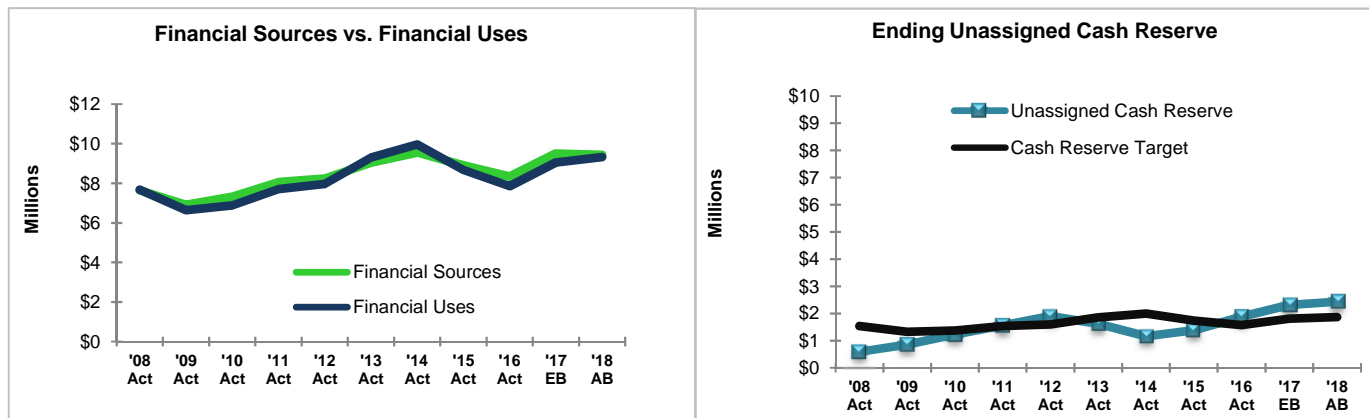
This statement takes information from the revenues, expenses and changes in net position statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item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

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

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

Financial Sources and Uses Fleet Operations

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

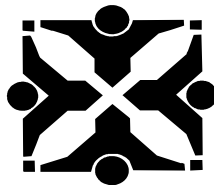


Financial sources have exceeded financial uses from FY 2015 to FY 2018.

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

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GIS (Geospatial Information Services) Fund (Internal Service Fund)



*City of Columbia
Columbia, Missouri*

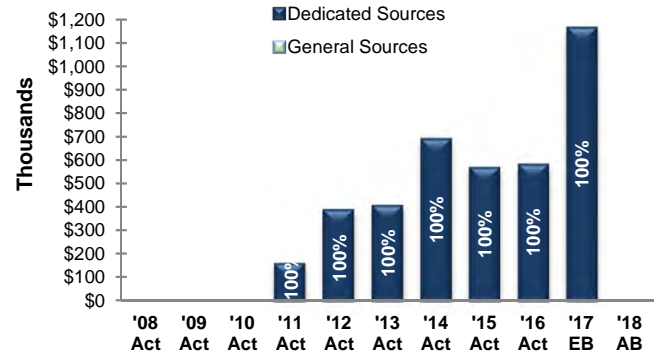
GIS Fund (Internal Service Fund)

Fund 6730

FY 2018 Total Expenses By Category

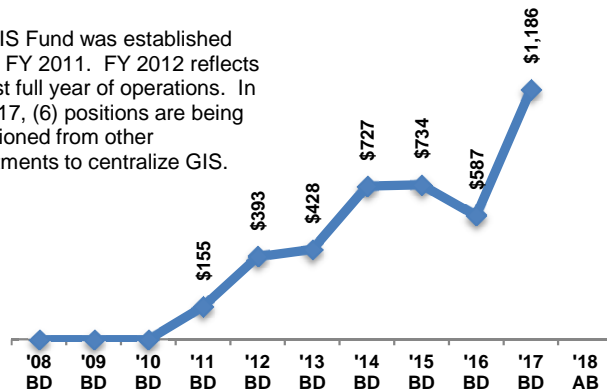
In FY 2018, the GIS Fund was moved into the IT Fund as it's own division.

Funding Sources



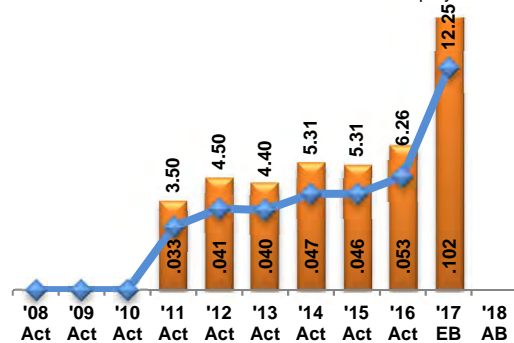
Budgeted Expenses (in Thousands)

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



Permanent Positions

Employee Per Thousand Population
Total Number of Permanent Employees



Expenditures (Where the Money Goes)

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

Revenues (Where the Money Comes From)

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

Description

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

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

Department/Objective Goals

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

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

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

Highlights/Significant Changes

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

Highlights/Significant Changes (cont.)

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

Fee and Service Charge Methodology

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

Authorized Personnel

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

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

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

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

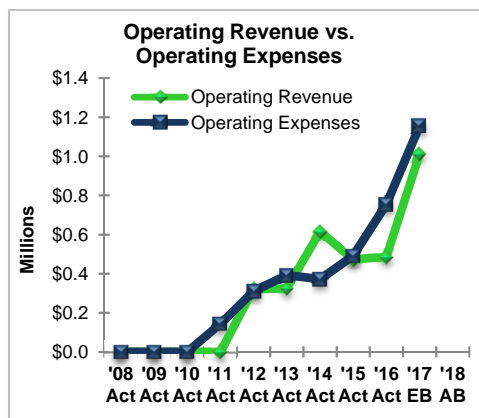
In FY 2018 all positions were moved to Information Technology Fund.

Revenues, Expenses and Changes in Net Position

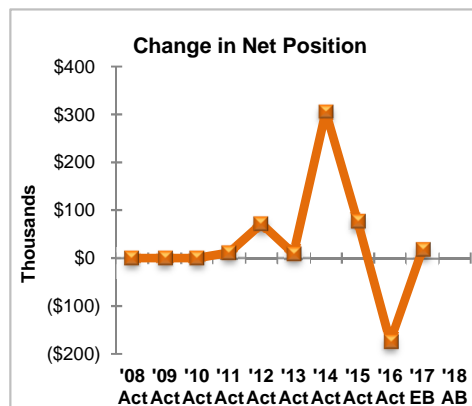
GIS Fund

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

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



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



Financial Sources and Uses GIS Fund

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

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

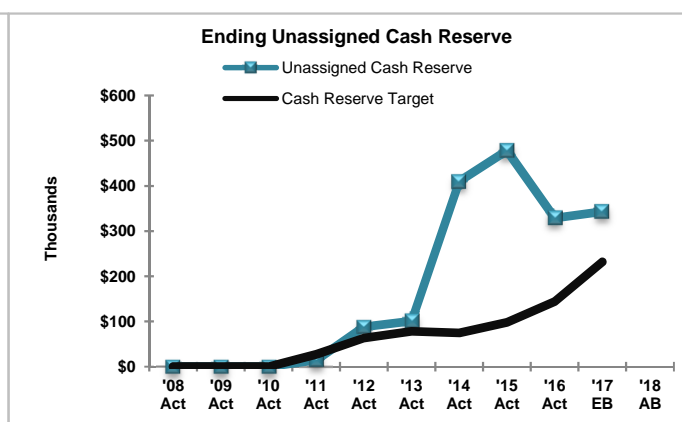
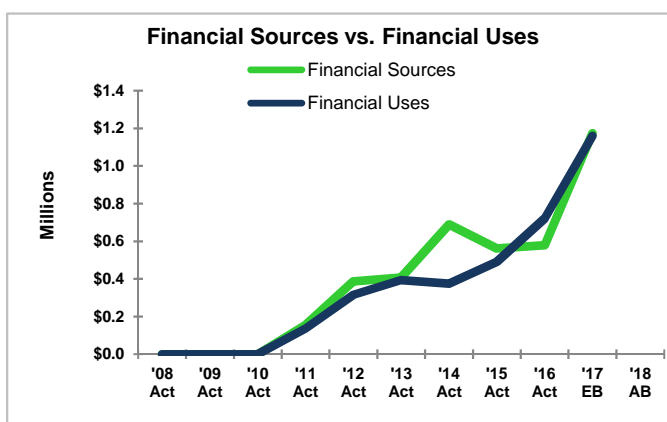
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A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash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

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

Financial Sources and Uses GIS Fund

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

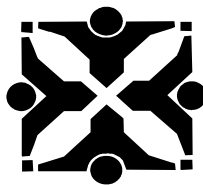


For the period shown, financial sources were above financial uses until FY 2016. In FY 2016, there was a payment for a special project (Lidar topos for aerial imagery and mapping) which caused the total uses to be above the total sources. The graph shows that in FY 2014 and FY 2015, the GIS fee charged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

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

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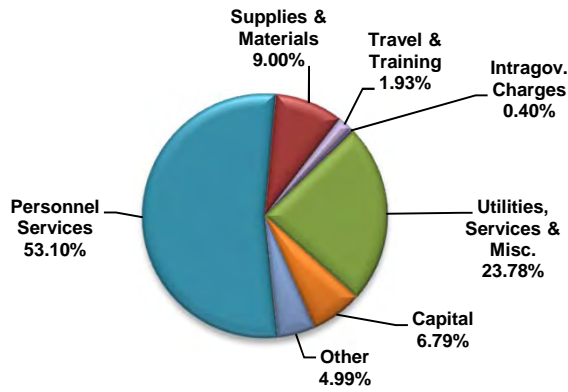
Information Technology Fund (Internal Service Fund)



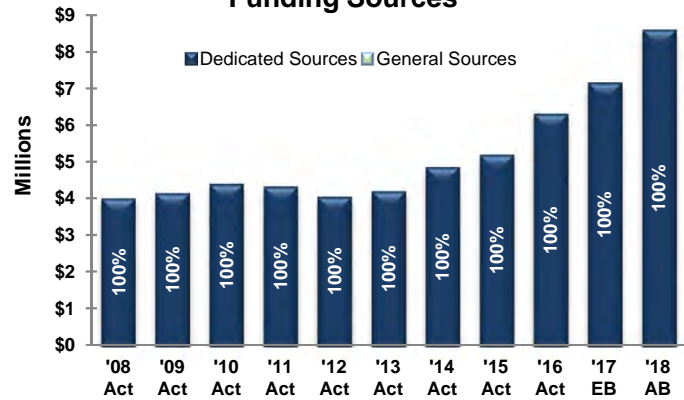
*City of Columbia
Columbia, Missouri*

Information Technology Fund (Internal Service Fund)

FY 2018 Total Expenses By Category

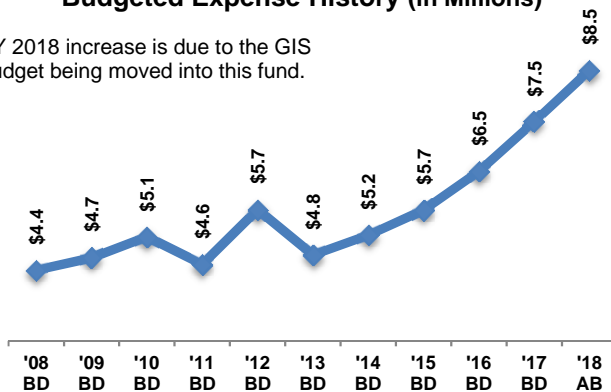


Funding Sources

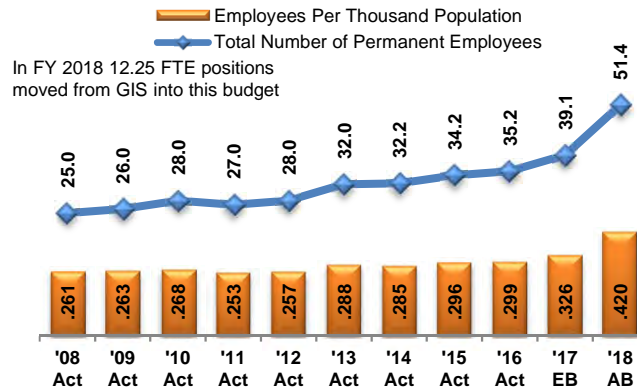


Budgeted Expense History (in Millions)

FY 2018 increase is due to the GIS budget being moved into this fund.



Permanent Positions



Expenditures (Where the Money Goes)

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

Revenues (Where the Money Comes From)

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

Description

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

Department Objectives/Goals

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

Highlights/Significant Changes

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

Fee and Service Charge Methodology

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

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

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

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

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

Authorized Personnel (continued)

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

+ In FY 2017, part of the Deputy City Manager time was reallocated to the City Manager's office.

^ During FY 2017, (2) Junior System Administrators were added and are funded 100% by the Electric Fund.

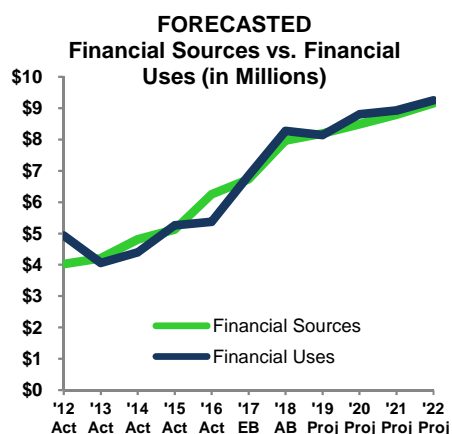
* In FY 2018 12.25 FTE GIS positions were moved to the Information Technology Fund

^ In FY 2018, (1) GIS Ent Systems Administrator was reassigned to a GIS Supervisor

Forecasted Sources and Uses (For Information Purposes Only)

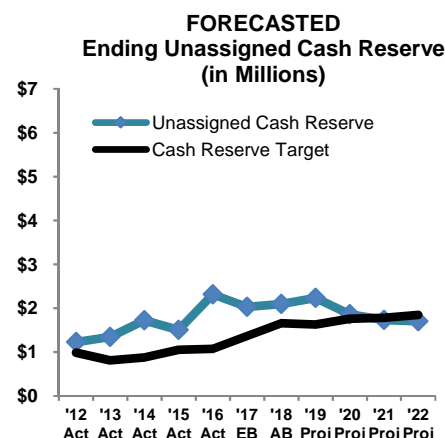
	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
IT Support and Maintenance:					
<i>Increase to Departments</i>	<i>(4.9%)</i>	<i>4.0%</i>	<i>4.0%</i>	<i>5.0%</i>	<i>5.0%</i>
Financial Sources	\$5,620,546	\$5,819,618	\$6,025,775	\$6,291,936	\$6,570,695
Financial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

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



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

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

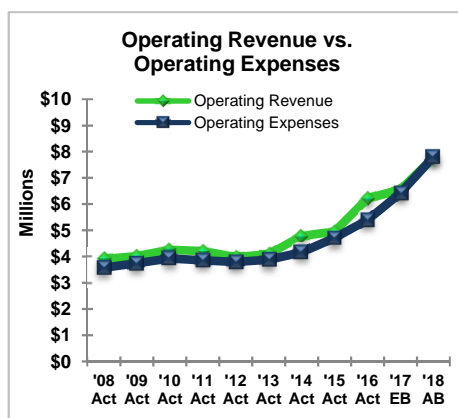


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Revenues, Expenses and Changes in Net Position Information Technology Fund

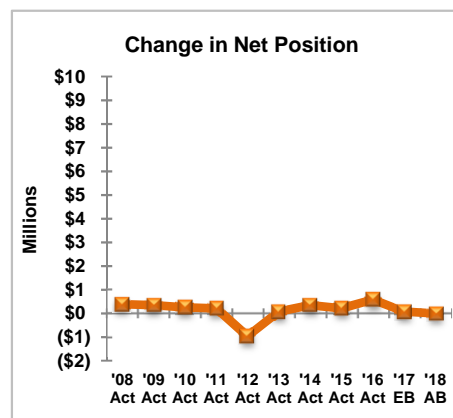
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
User Charges	\$6,211,450	\$6,557,082	\$6,557,082	\$7,765,417
Total Operating Revenues	\$6,211,450	\$6,557,082	\$6,557,082	\$7,765,417
Operating Expenses:				
Personnel Services	\$3,099,219	\$3,369,592	\$3,309,353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

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



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

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



Financial Sources and Uses Information Technology Fund

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

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

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

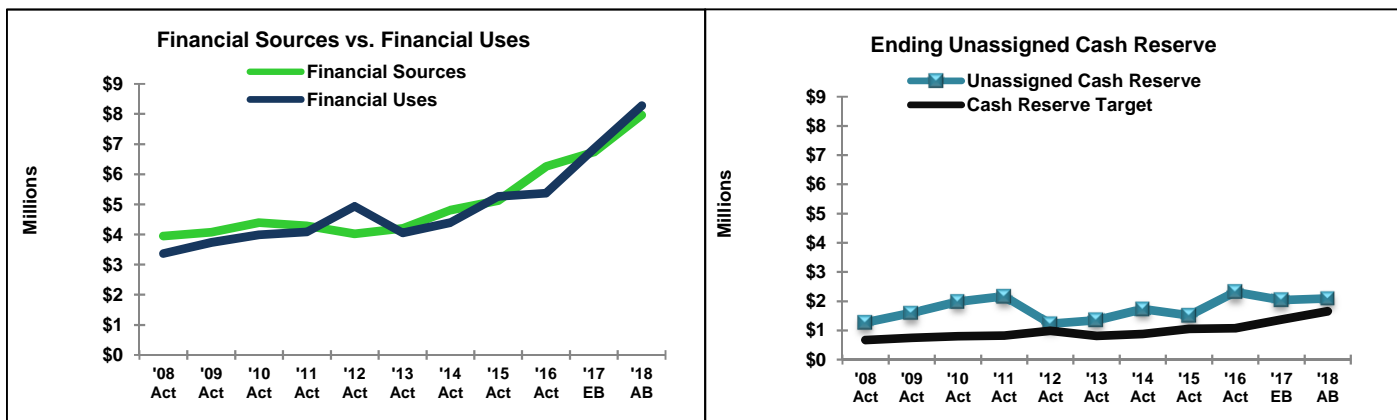
This statement takes information from the Revenues, Expenses and Changes in Net Position Statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item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

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

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

Financial Sources and Uses Information Technology Fund

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



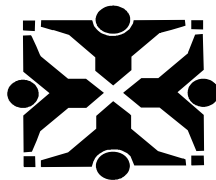
For the period shown, the ending cash and other resources have been above the cash reserve target for all years. Funding was built up from FY 2008 until FY 2012 when cash reserves above the cash reserve target were transferred to the COFERS capital project to help pay for the citywide financial software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

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

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Community Relations Fund

(Internal Service Fund)

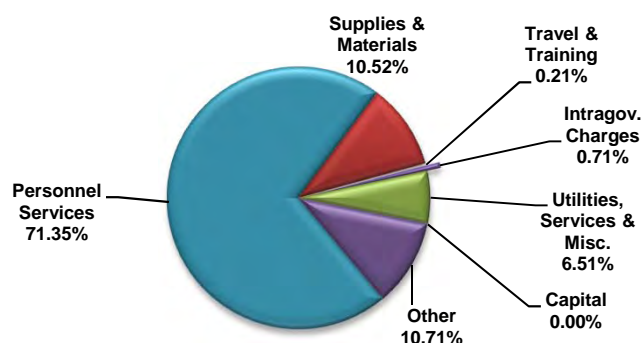


City of Columbia
Columbia, Missouri

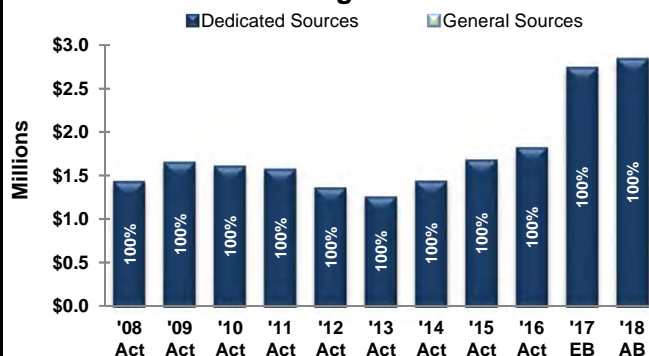
Community Relations Fund (Internal Service Fund)

Fund 6750

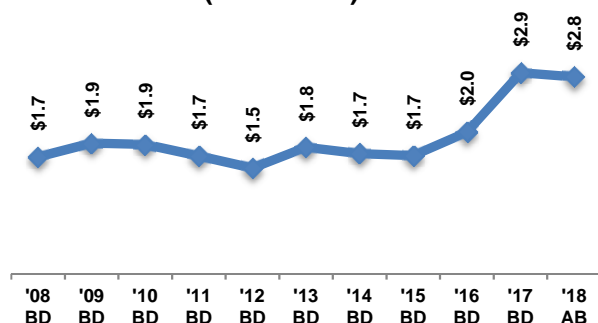
FY 2018 Total Expenses By Category



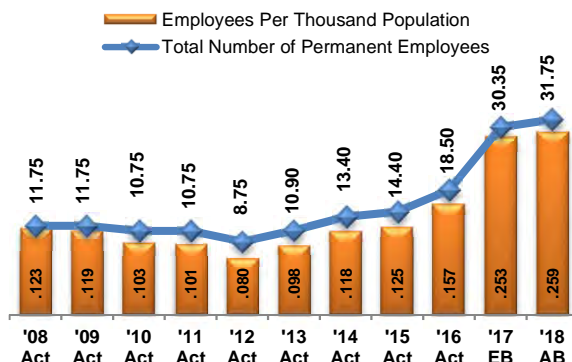
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

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

Revenues (Where the Money Comes From)

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

* Cable Franchise Fees

Description

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

Department Objectives

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

Highlight/Significant Changes

FY 2018

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

Highlight/Significant Changes (cont.)

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

FY 2017

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

Fee and Service Charge Methodology

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

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

Authorized Personnel

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

Forecasted Sources and Uses (For Information Purposes Only)

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

Increase in Community Relations Fee

7%

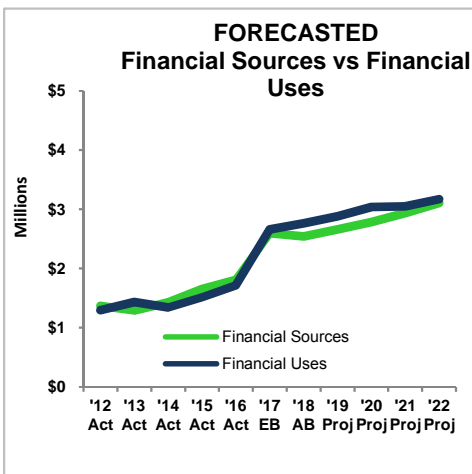
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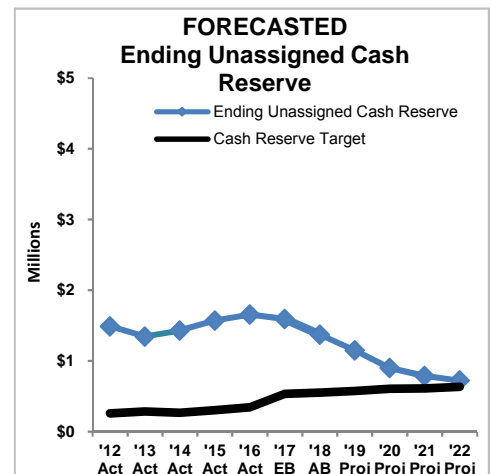
15%

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



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

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



Community Relations Fund

Budget Detail By Division

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

Community Relations Fund

Authorized Personnel By Division

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

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

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

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

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

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

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

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

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

Community Relations Fund

Authorized Personnel By Division (Cont.)

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

++ In FY 2017, the Contact Center Technician position was reclassified to a Contact Center Supervisor.

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

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

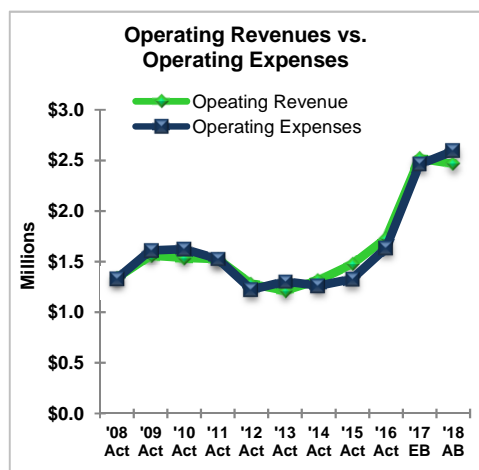
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Revenues, Expenses, and Changes in Net Position Community Relations Fund

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

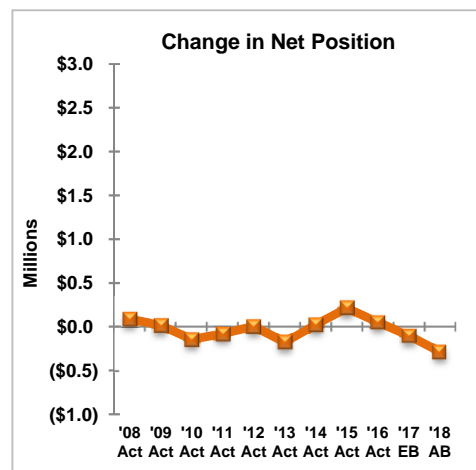
+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

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



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

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



Financial Sources and Uses Community Relations Fund

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

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

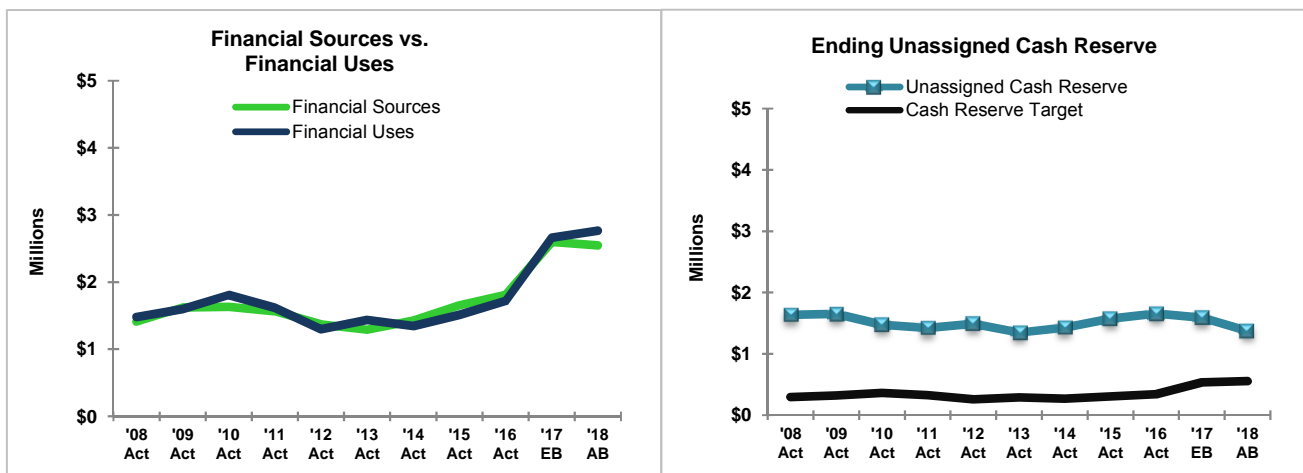
This statement takes information from the Revenues, Expenses and Changes in Net Position Statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item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

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

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

Financial Sources and Uses Community Relations Fund

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

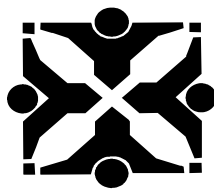


For FY 2017 and FY 2018, financial uses are projected to be above financial sources in order to use up some of the excess cash reserves in this fund. This will also result in the unassigned cash reserve decreasing as well.

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

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Utility Customer Services Fund (Internal Service Fund)

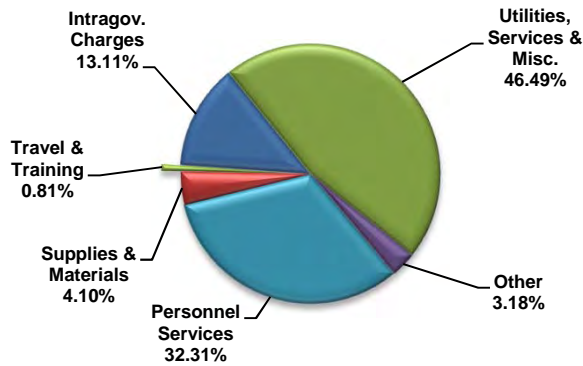


*City of Columbia
Columbia, Missouri*

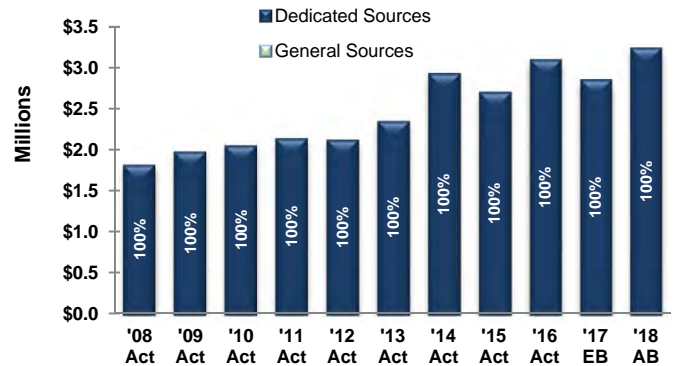
Utility Customer Services Fund (Internal Service Fund)

Fund 6760

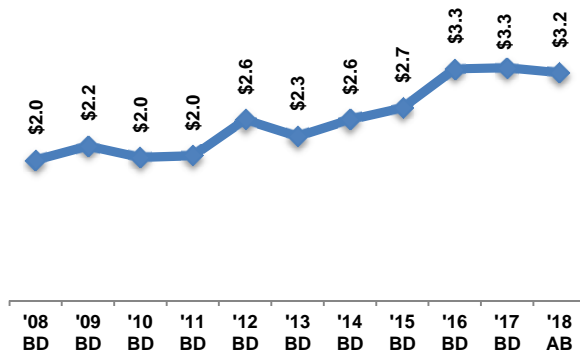
FY 2018 Total Expenses By Category



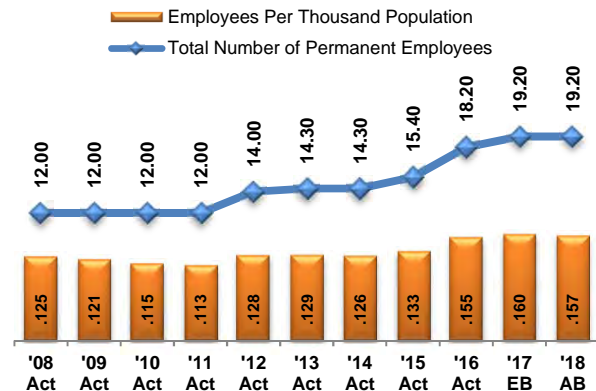
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Expenditures (Where the Money Goes)

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

Revenues (Where the Money Comes From)

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

Utility Customer Services Fund - Summary

Fund 6760

Description

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

Department Objective/Goals

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

Highlights/Significant Changes

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

Highlights/Significant Changes (cont.)

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

Fee and Service Charge Methodology

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

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

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

Authorized Personnel

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

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

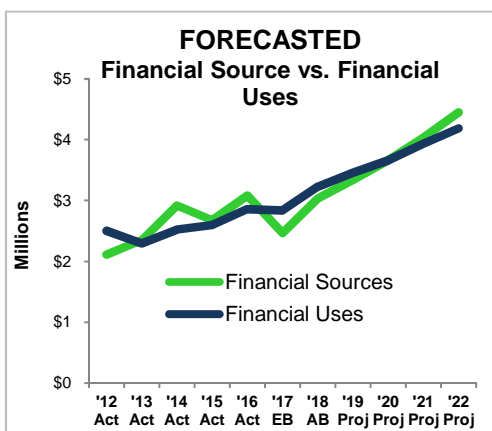
Utility Customer Services Fund - Summary

Fund 6760

Forecasted Sources and Uses (For Information Purposes Only)

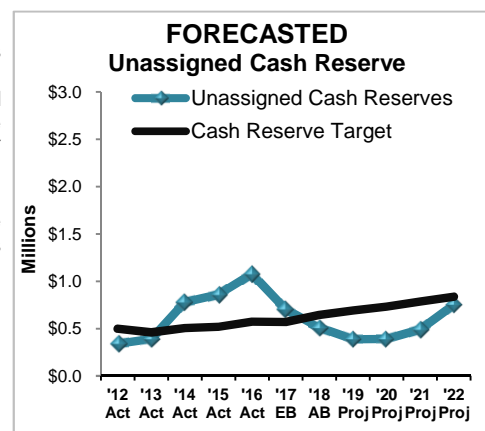
	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Financial Sources:					
Interest (w/o GASB 31 Adj)	\$24,300	\$24,300	\$24,300	\$24,300	\$24,300
Fees and Service Charges	\$2,609,610	\$2,913,889	\$3,237,887	\$3,608,998	\$4,026,498
Other Local Revenues	\$400,200	\$400,200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

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



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

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

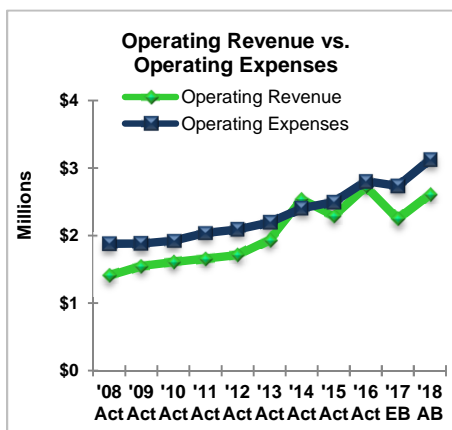


Revenues, Expenses, and Changes in Net Position Utility Customer Services Fund

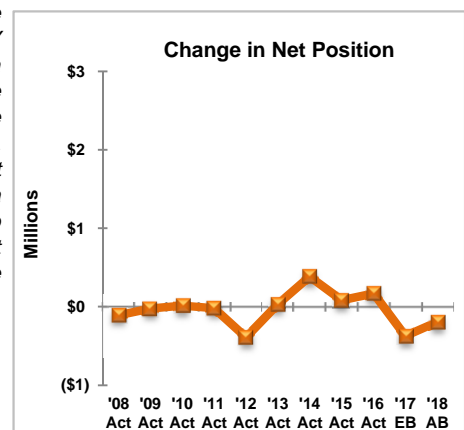
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
User Charges	\$2,725,192	\$2,886,829	\$2,243,829	\$2,609,610
Total Operating Revenues	\$2,725,192	\$2,886,829	\$2,243,829	\$2,609,610
Operating Expenses:				
Personnel Services	\$936,214	\$950,535	\$939,767	\$1,042,980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

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

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



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



Financial Sources and Uses Utility Customer Services Fund

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

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

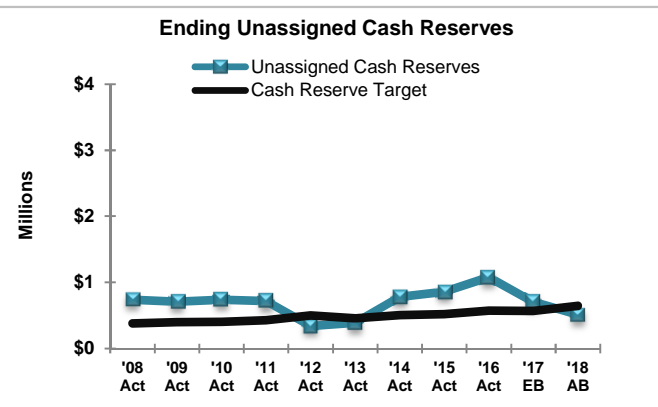
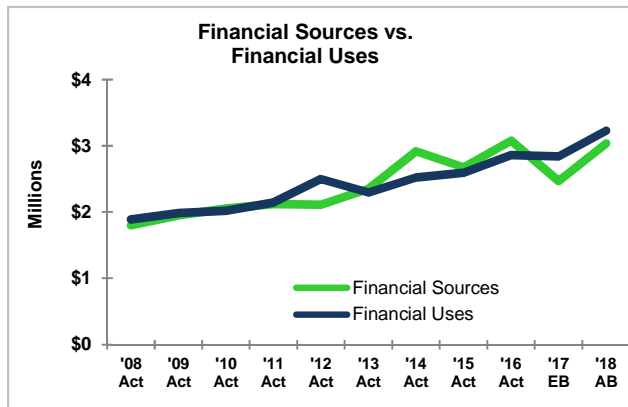
This statement takes information from the Revenues, Expenses and Changes in Net Position Statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item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

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

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

Financial Sources and Uses Utility Customer Services Fund

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



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

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

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Transportation Departments



Description

There are twelve separate budgets that work together to provide a quality transportation system for the City. These budgets can be further broken down into three classifications according to the way they are funded. The General Fund budgets include Public Works Streets and Engineering and Parking Enforcement and Traffic Control. These budgets receive some portion of their funding from discretionary sources which can be moved into other general operation budgets. The Enterprise Fund operations include Transit, Airport, Parking, Railroad and Transload Funds. Each of these budgets is operated as a separate business and the sources are dedicated for that particular budget. Special Revenue Fund budgets include Non-Motorized Grant, Quarter Cent Sales Tax Fund, Transportation Sales Tax Fund, Public Improvement Sales Tax Fund, and Stadium TDD Fund. The funding for each of these budgets can only be used for a specific purpose, so all funding is considered to be dedicated funding.

General Fund

Public Works - Streets & Engineering

Streets provides maintenance of 1,338 lane miles of paved streets and 4.5 lane miles of unpaved streets, snow removal on all City streets, mechanical and manual street cleaning, mowing of public right-of-ways, and utility service cut repairs. Engineering provides survey, design, and inspection of various public improvements, review of subdivision improvements, issuance of permits, and inspection of all construction on public right-of-ways.

Public Works - Parking Enforcement and Traffic Control

Parking Enforcement administers the parking ordinances of the City via parking control enforcement in the central business district and the metered University streets. Parking Enforcement ensures adequate parking for downtown employees, customers, and businesses. This division works with the City Prosecutor's office, affected businesses, and consumers in the identification and mitigation of problematic enforcement zones. The Traffic Maintenance Division fabricates, installs, and maintains approximately 67,000 traffic control and street name signs, paints 1,424,860 feet of pavement striping, paints curbs/cross-walks/ symbols, and provides traffic signal maintenance.

Enterprise Funds

Transit Fund (Buses)

Transit provides public bus transportation to as many citizens as possible at the lowest possible cost, while maintaining timely and dependable service.

Regional Airport Fund

The Airport provides safe and usable facilities for the operation of commercial, general aviation, and military aircraft, offers access to the national air transportation system, and promotes regional economic growth.

Parking Utility Fund

The Parking Utility operates, maintains and administers five parking facilities, eight surface lots, and on-street parking meters.

Enterprise Funds - cont

Railroad Utility Fund

This fund operates and maintains the short line Columbia Terminal Railroad (COLT) to provide customers with safe, reliable, and efficient rail service.

Transload Facility Fund

This fund operates and maintains the Transload facility, which provides loading and off-loading services for material being shipped in and out of Columbia by train. In addition, the facility can hold material for just-in-time delivery to businesses throughout the mid-Missouri area.

Special Revenue Funds

Public Works/Parks & Recreation - Non Motorized Grant

This is a pilot project mandated by federal legislation to develop a network of transportation facilities, including sidewalks, bicycle lanes, and pedestrian and bicycle trails with the purpose of demonstrating how much walking and bicycling can replace car trips. In FY 2013 this grant was moved out of the General Fund (GF) and into its own Special Revenue Fund (SRF).

Capital Improvement Sales Tax Fund

This fund accounts for the one-quarter cent capital improvement sales tax that was most recently passed by voters in August 2015 and will expire on December 31, 2025. This sales tax is used to fund fire trucks and public safety facilities, as well as major street and sidewalk projects. These funds are transferred into Capital Projects Fund to fund specific capital projects.

Transportation Sales Tax Fund

This fund accounts for the 1/2 cent permanent sales tax that was authorized by voters on April 6, 1982. These funds are used to subsidize Airport and Transit activities, fund various road projects, and pay for street and sidewalk related activities in the General Fund.

Public Improvement Fund

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

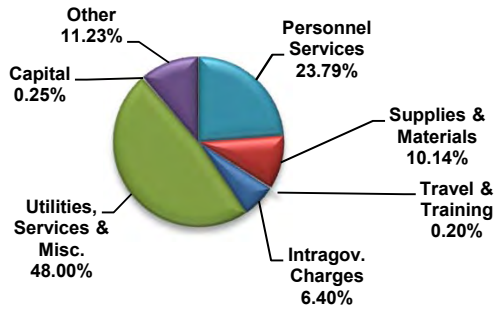
Stadium TDD

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

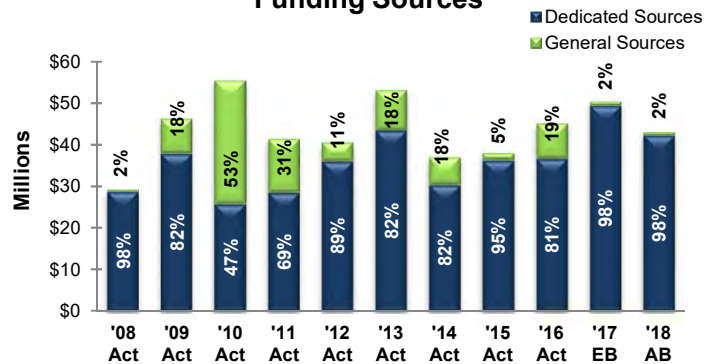


Transportation-Related Departments - Summary

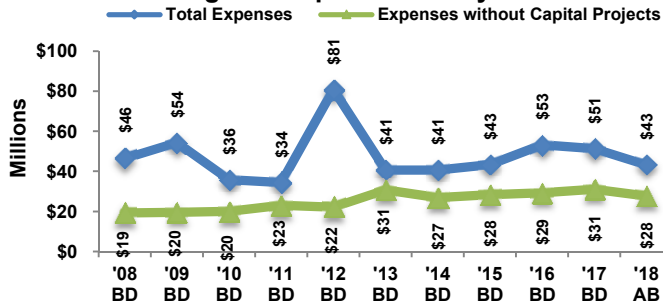
FY 2018 Total Expenses By Category



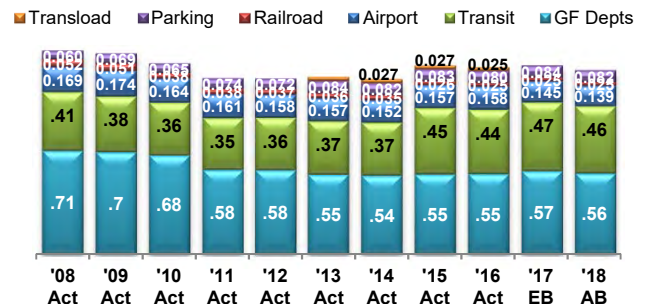
Funding Sources



Budgeted Expense History



Total Employees Per Thousand



+ Graphs and tables do NOT include the Quarter Cent Sales Tax Fund, Transportation Sales Tax Fund, Public Improvement Fund, Special Road District Fund, and Stadium TDD Fund because those sources are already reflected in the expenses and revenues of the other departments.

Net Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$10,498,106	\$10,285,955	\$10,117,934	\$10,288,030	\$2,075	0.0%
Supplies & Materials	\$3,719,411	\$5,284,602	\$5,116,196	\$4,384,974	(\$899,628)	(17.0%)
Travel & Training	\$50,829	\$69,946	\$79,200	\$86,215	\$16,269	23.3%
Intragov. Charges	\$2,460,306	\$2,756,292	\$2,756,292	\$2,769,908	\$13,616	0.5%
Utilities, Services & Misc.	\$21,693,683	\$25,411,567	\$25,015,866	\$20,759,672	(\$4,651,895)	(18.3%)
Capital	\$1,068,845	\$327,371	\$347,371	\$107,000	(\$220,371)	(67.3%)
Other	\$5,572,736	\$7,194,603	\$7,150,321	\$4,856,672	(\$2,337,931)	(32.5%)
Total +	\$45,063,916	\$51,330,336	\$50,583,180	\$43,252,471	(\$8,077,865)	(15.7%)
Operating Expenses	\$21,333,802	\$23,843,999	\$23,120,239	\$22,709,728	(\$1,134,271)	(4.8%)
Non-Operating Expenses	\$3,696,518	\$5,716,484	\$5,716,484	\$3,719,171	(\$1,997,313)	(34.9%)
Debt Service	\$1,122,355	\$1,127,119	\$1,082,837	\$1,137,501	\$10,382	0.9%
Capital Additions	\$780,636	\$327,371	\$347,371	\$107,000	(\$220,371)	(67.3%)
Capital Projects	\$18,130,605	\$20,315,363	\$20,316,249	\$15,579,071	(\$4,736,292)	(23.3%)
Total Expenses +	\$45,063,916	\$51,330,336	\$50,583,180	\$43,252,471	(\$8,077,865)	(15.7%)

Funding Sources (Where the Money Comes From)

* Sales Tax	\$0	\$0	\$0	\$0	\$0	
** Gross Rcpts & Other Local Txs	\$2,632,019	\$3,469,818	\$3,453,234	\$3,469,818	\$0	0.0%
Grants and Capital Contrib	\$10,389,457	\$15,725,593	\$15,446,209	\$12,527,576	(\$3,198,017)	(20.3%)
Interest Revenue	\$450,792	\$446,862	\$446,258	\$446,862	\$0	0.0%
*** Fees & Service Chrgs	\$7,544,721	\$7,472,001	\$8,086,752	\$8,145,002	\$673,001	9.0%
Other Local Revenues	\$157,190	\$88,957	\$74,048	\$52,900	(\$36,057)	(40.5%)
Transfers	\$12,940,195	\$13,509,009	\$13,509,009	\$9,596,333	(\$3,912,676)	(29.0%)
Use of Prior Year Sources	\$11,035,743	\$9,734,488	\$8,938,266	\$8,463,616	(\$1,270,872)	(13.1%)
Less: Current Year Surplus	(\$1,039,709)	(\$69,821)	(\$300,917)	(\$137,124)	(\$67,303)	96.4%
Dedicated Sources	\$44,110,408	\$50,376,907	\$49,652,859	\$42,564,983	(\$7,811,924)	(15.5%)
General Sources	\$953,508	\$953,429	\$930,321	\$687,488	(\$265,941)	(27.9%)
Total Funding Sources	\$45,063,916	\$51,330,336	\$50,583,180	\$43,252,471	(\$8,077,865)	(15.7%)

* Sales Taxes for Quarter Cent Capital Improvement Sales Tax, 1/2 cent Transportation Sales Tax, capital portion of the 1% General Fund Sales Tax are reflected as transfers into the various departmental budgets.

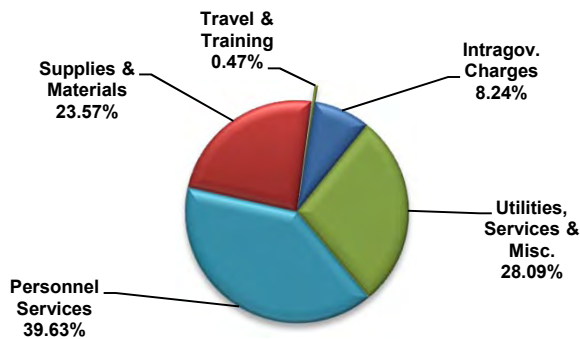
** Gas Tax and Motor Vehicle Taxes

*** Development Fees and Street Maintenance Fees

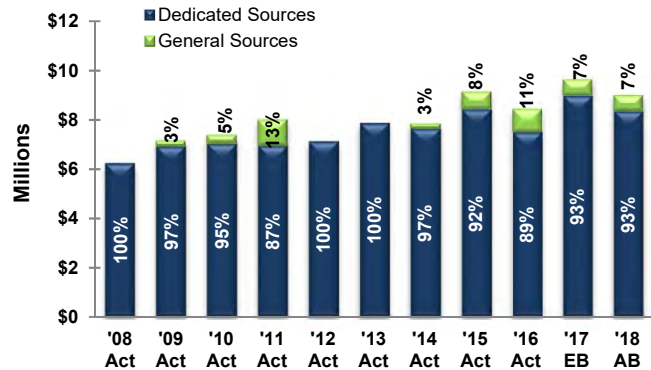
Public Works - Streets and Engineering (General Fund)

Public Works - Streets & Engineering (General Fund)

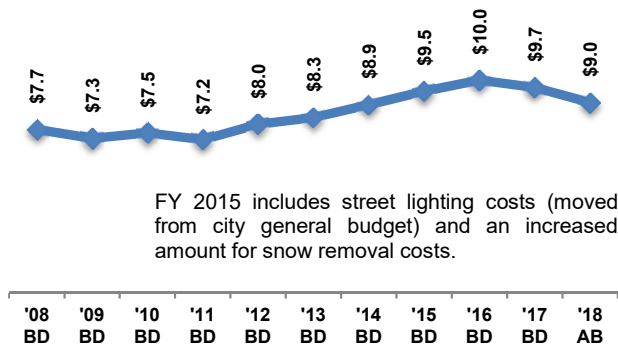
FY 2018 Total Expenditures By Category



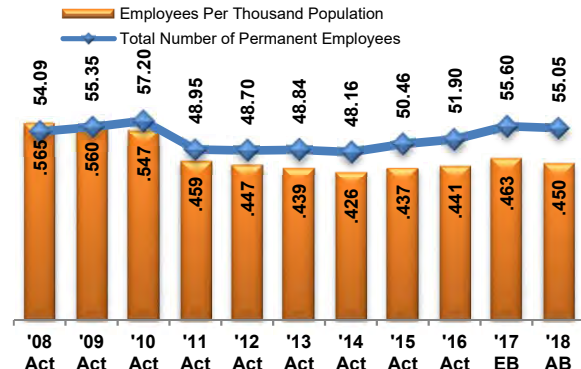
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$2,899,479	\$3,082,556	\$3,171,252	\$3,558,149	\$475,593	15.4%
Supplies & Materials	\$1,630,339	\$2,374,743	\$2,443,537	\$2,115,807	(\$258,936)	(10.9%)
Travel & Training	\$17,103	\$29,346	\$41,700	\$41,793	\$12,447	42.4%
Intragov. Charges	\$683,163	\$785,421	\$785,421	\$739,948	(\$45,473)	(5.8%)
Utilities, Services & Misc.	\$2,636,806	\$3,161,090	\$2,928,589	\$2,521,896	(\$639,194)	(20.2%)
Capital	\$575,849	\$246,000	\$246,000	\$0	(\$246,000)	(100.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$8,442,739	\$9,679,156	\$9,616,499	\$8,977,593	(\$701,563)	(7.2%)
Operating Expenses	\$7,866,890	\$9,433,156	\$9,370,499	\$8,977,593	(\$455,563)	(4.8%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$575,849	\$246,000	\$246,000	\$0	(\$246,000)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$8,442,739	\$9,679,156	\$9,616,499	\$8,977,593	(\$701,563)	(7.2%)

Funding Sources (Where the Money Comes From)

Other Local Taxes*	\$2,632,019	\$3,469,818	\$3,453,234	\$3,469,818	\$0	0.0%
Fees & Service Charges**	\$58,075	\$85,300	\$52,432	\$85,000	(\$300)	(0.4%)
Other Local Revenues ***	\$26,003	\$8,181	\$7,780	\$0	(\$8,181)	(100.0%)
Operating Transfer (Cap Proj & Sewe	\$42,215	\$351,000	\$351,000	\$0	(\$351,000)	(100.0%)
Oper. Transfer (Transp Sales Tax Fd)	\$4,730,919	\$5,107,798	\$5,093,321	\$4,777,035	(\$330,763)	(6.5%)
Dedicated Sources	\$7,489,231	\$9,022,097	\$8,957,767	\$8,331,853	(\$690,244)	(7.7%)
General Sources	\$953,508	\$657,059	\$658,732	\$645,740	(\$11,319)	(1.7%)
Total Funding Sources	\$8,442,739	\$9,679,156	\$9,616,499	\$8,977,593	(\$701,563)	(7.2%)

* Other Local Taxes include Gasoline Tax and Motor Vehicle Registration Fees

** Fees and Services Charges are for street maintenance performed.

*** Other Local Revenues include sign damage revenues, auction revenues, and miscellaneous revenues.

Note: General Sources for FY 2016 consist of funds freed up from phase-out of PILOT payments to Columbia Public Schools, Daniel Boone Regional Library, and Boone County Family Resources for loss of property taxes due to City purchase of Columbia Energy Center and street lighting costs.

Description

The Street Division provides maintenance on 1,338 lane miles of paved streets and 4.5 lane miles of gravel streets. Maintenance not only includes roadway surfaces, but also includes winter weather response, emergency response during other weather or catastrophic events, street cleaning/sweeping, mowing of public right-of-ways and maintenance of trees within the right of way and traffic control and personnel support for special events occurring within right of way (such as parades, Fire in the Sky, etc.).

The Engineering Division provides design, contract administration, and construction inspection of Capital Improvement Program projects for the Public Works Department. Survey and right-of-way services are used by departments across the City.

Department Objectives

Streets will provide safe, sustainable infrastructure that promotes positive communities.

Engineering will provide a safe environment by using proactive maintenance, smart planning and safe job sites.

Highlights/Significant Changes**Strategic Priority: Infrastructure - Connecting the Community**

- The Street Division will continue support of Operation Clean Streets by providing valuable equipment and personnel resources.
- Prior to FY 2015, street lighting expense was included in the City General budget. This expense has been re-assigned to the Street Division budget. Estimated expenses for FY 2018 for street lighting are \$339,293.
- Due to budget constraints, the FY 2018 budget for Street maintenance was reduced by \$351,000.
- The following projects reached completion in FY 2017: Scott Boulevard Phase III from Vawter School Road to Rt KK, Discovery Drive South, Stadium and Old 63 Intersection improvements, and Avenue of the Columns Phase 3.
- The following major projects are under construction or anticipated to be under construction by the end of FY 2017: Providence Road Corridor Improvements between Stadium, 9th and Elm Pedestrian Scramble, and Stewart Road and Waco and Route B Intersection improvements.
- The following projects are planned to be bid in FY 2018: Lynn, Oak, Sexton Sidewalk, Oakland Gravel Road Sidewalk, Chapel Hill Road Sidewalk, and Carter Lane Sidewalk.
- The following projects are in the preliminary design stage: Forum and Green Meadows Intersection improvements, Nifong Corridor Widening between Providence and Forum, Nifong and Sinclair Intersection improvements, Vawter School and Old Mill Creek Intersection improvements, Vandiver and Parker Roundabout, Keene and I-70 Drive Roundabout, Discovery Parkway extension, and Ballenger Lane Improvements.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
6204 - Financial Analyst	0.25	0.30	0.30	0.30	
5901 - Director, Public Works #	0.30	0.30	0.30	0.25	(0.05)
5800 - Asst to the Public Works Director	0.25	0.25	0.25	0.25	
5109 - Engineering Supervisor	1.60	1.60	1.60	1.60	
5108 - Engineering Manager ^	0.75	1.00	0.00	0.00	
5107 - Engin & Operations Manager ^	0.00	0.00	1.00	1.00	
5098/5113 - Eng. Specialist/Engineer	3.80	3.80	3.80	3.80	
5023 - City Land Surveyor +++	0.50	1.00	1.00	1.00	
5022 - Asst City Land Surveyor +++	0.50	1.00	1.00	1.00	
5015 - Property Acquisition Coord. +++	0.40	1.00	1.00	1.00	
5004 - Senior Engineering Technician	0.90	0.90	0.90	0.90	
5003 - Engineering Technician +++	0.50	1.00	1.00	1.00	
5000 - Associate Engin Tech +++	1.00	2.00	2.00	2.00	
4998 - Project Compliance Inspector ***	2.25	1.50	1.50	1.50	
4997 - Design Drafter	2.50	2.50	2.50	2.50	
4996 - Lead Project Comp. Inspector *** ^^	0.00	1.00	1.00	0.75	(0.25)
2450 - Construction Project Supt ^^	1.00	1.00	1.00	0.75	(0.25)
2311 - Street Maintenance Superintendent	1.00	1.00	1.00	1.00	
2306 - Public Works Supervisor II	4.00	4.00	4.00	4.00	
2303 - Equipment Operator III-773	5.00	5.00	5.00	5.00	
2300 - Equipment Operator II-773	24.00	24.00	24.00	24.00	
1007 - Administrative Supervisor	0.25	0.25	0.25	0.25	
1006 - Senior Admin. Support Assistant++	1.15	1.20	1.20	1.20	
Total Personnel	51.90	55.60	55.60	55.05	(0.55)
Permanent Full-Time	51.90	55.60	55.60	55.05	(0.55)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	51.90	55.60	55.60	55.05	(0.55)

*** In FY 2017, a reassignment changed a Project Compliance Inspector to a Lead Project Compliance Inspector.

+++ In FY 2017 0.50 FTE City Land Surveyor, 0.50 FTE Asst City Land Surveyor, 0.60 FTE Property Acquisition Coordinator, 0.50 FTE Engineering Technician, 1.00 FTE Associate Engineering Technician were reallocated from Sewer to Streets and Engineering due to a reorganization. The survey crew stayed under the management of Public Works and Sewer became a part of the Utilities Department.

++In FY 2017, due to a reorganization which moved Airport out of the Public Works Department and under the direction of the Economic Development Director, some of the Senior Administrative Support Assistant time will be allocated to this division.

^ Mid Year 2017 (1) Engineering Manager position was reassigned to Engin & Operations Manager

In FY 2018, part of Director is allocated to Airport to provide oversight on Airport capital projects.

^^ In FY 2018, .25 Lead Project Comp. Inspector and .25 Construction Project Supt. were reallocated to Non-Motorized grant fund to provide project inspection and oversight.

Budget Detail

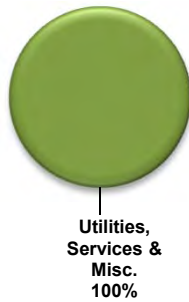
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Streets & Sidewalks:						
Personnel Services	\$1,967,064	\$2,091,765	\$2,100,348	\$2,135,182	\$43,417	2.1%
Supplies and Materials	\$1,589,038	\$2,333,668	\$2,404,717	\$2,067,807	(\$265,861)	(11.4%)
Travel and Training	\$1,685	\$10,893	\$18,300	\$18,393	\$7,500	68.9%
Intragovernmental Charges	\$381,604	\$429,384	\$429,384	\$391,803	(\$37,581)	(8.8%)
Utilities, Services, & Misc.	\$2,593,060	\$3,111,084	\$2,881,124	\$2,465,670	(\$645,414)	(20.7%)
Capital	\$555,545	\$246,000	\$246,000	\$0	(\$246,000)	(100.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$7,087,996	\$8,222,794	\$8,079,873	\$7,078,855	(\$1,143,939)	(13.9%)
Engineering:						
Personnel Services	\$932,415	\$990,791	\$1,070,904	\$1,422,967	\$432,176	43.6%
Supplies and Materials	\$41,301	\$41,075	\$38,820	\$48,000	\$6,925	16.9%
Travel and Training	\$15,418	\$18,453	\$23,400	\$23,400	\$4,947	26.8%
Intragovernmental Charges	\$301,559	\$356,037	\$356,037	\$348,145	(\$7,892)	(2.2%)
Utilities, Services, & Misc.	\$43,746	\$50,006	\$47,465	\$56,226	\$6,220	12.4%
Capital	\$20,304	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,354,743	\$1,456,362	\$1,536,626	\$1,898,738	\$442,376	30.4%
Department Totals						
Personnel Services	\$2,899,479	\$3,082,556	\$3,171,252	\$3,558,149	\$475,593	15.4%
Supplies and Materials	\$1,630,339	\$2,374,743	\$2,443,537	\$2,115,807	(\$258,936)	(10.9%)
Travel and Training	\$17,103	\$29,346	\$41,700	\$41,793	\$12,447	42.4%
Intragovernmental Charges	\$683,163	\$785,421	\$785,421	\$739,948	(\$45,473)	(5.8%)
Utilities, Services, & Misc.	\$2,636,806	\$3,161,090	\$2,928,589	\$2,521,896	(\$639,194)	(20.2%)
Capital	\$575,849	\$246,000	\$246,000	\$0	(\$246,000)	(100.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$8,442,739	\$9,679,156	\$9,616,499	\$8,977,593	(\$701,563)	(7.2%)

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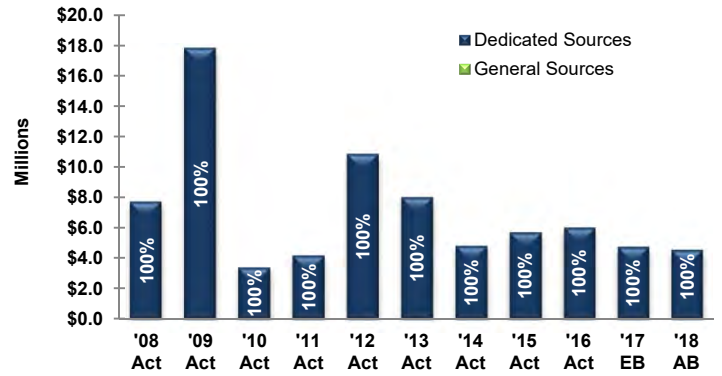
Capital Projects Fund - Streets and Sidewalks Projects

Capital Projects Fund - Streets & Sidewalks Projects

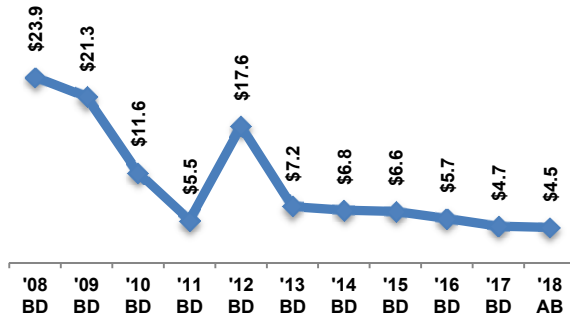
FY 2018 Total Expenditures By Category



Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions

There are no personnel directly assigned to this department. When engineering is performed on projects, the Engineer's time is charged here.

Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$431,450	\$0	\$0	\$0	\$0	
Supplies & Materials	\$15,128	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$11,757,743	\$4,374,693	\$4,374,693	\$4,527,357	\$152,664	3.5%
Capital	\$237,162	\$0	\$0	\$0	\$0	
Other	\$753,863	\$351,000	\$351,000	\$0	(\$351,000)	(100.0%)
Total	\$13,195,346	\$4,725,693	\$4,725,693	\$4,527,357	(\$198,336)	(4.2%)
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$13,195,346	\$4,725,693	\$4,725,693	\$4,527,357	(\$198,336)	(4.2%)
Total Expenses	\$13,195,346	\$4,725,693	\$4,725,693	\$4,527,357	(\$198,336)	(4.2%)

Funding Sources (Where the Money Comes From)

Capital Fund Balance	\$0	\$0	\$0	\$1,594,857	\$1,594,857	
Prior Year Appropriations	\$7,198,310	\$2,179,017	\$2,179,017	\$0	(\$2,179,017)	(100.0%)
Grants (County, State, STO)	\$3,326,542	\$1,117,500	\$1,117,500	\$2,882,500	\$1,765,000	157.9%
Oper. Trnsfr (Cap. Imprvmt Stax)	\$1,125,494	\$206,500	\$206,500	\$50,000	(\$156,500)	(75.8%)
Oper. Trnsfr (CDBG)	\$0	\$0	\$0	\$0	\$0	
Oper. Trnsfr (Transp Stax)	\$0	\$0	\$0	\$0	\$0	
Oper. Trnsfr (Pub Imp Fd - Dev. Fees)	\$1,545,000	\$1,197,000	\$1,197,000	\$0	(\$1,197,000)	(100.0%)
Oper. Trnsf (General Fd)	\$0	\$0	\$0	\$0	\$0	
Misc. Rev (Dev. Contrib, Tax bills)	\$0	\$25,676	\$25,676	\$0	(\$25,676)	(100.0%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$13,195,346	\$4,725,693	\$4,725,693	\$4,527,357	(\$198,336)	(4.2%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$13,195,346	\$4,725,693	\$4,725,693	\$4,527,357	(\$198,336)	(4.2%)

Major Projects

- The following projects are planned to be bid in FY 2018: Lynn, Oak, Sexton Sidewalk, Oakland Gravel Road Sidewalk, Chapel Hill Road Sidewalk, and Carter Lane Sidewalk.
- The following projects are in the preliminary design stage: Forum and Green Meadows Intersection improvements, Nifong Corridor Widening between Providence and Forum, Nifong and Sinclair Intersection improvements, Vawter School and Old Mill Creek Intersection improvements, Vandiver and Parker Roundabout, Keene and I-70 Drive Roundabout, Discovery Parkway extension, and Ballenger Lane Improvements.

Fiscal Impact

- Projects are funded by Capital Improvement Sales Tax, County Road Tax Rebate, Public Improvement Fund/Development Fees, Surface Transportation Program (STP), Non-Motorized Grant and Miscellaneous Revenues.

Authorized Personnel

**Actual
FY 2016**

**Adj. Budget
FY 2017**

**Estimated
FY 2017**

**Adopted
FY 2018**

**Position
Changes**

There are no personnel assigned to this budget.

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Streets								
1 Annual City/County/State Projects - 40161 [ID: 9]								
Cap Imp S Tax - 2015 Ballot				\$200,000	\$500,000	\$2,300,000		
Total				\$200,000	\$500,000	\$2,300,000		
2 Annual Historic Brick Street Renovation 00234 [ID: 12]								
Cap Imp S Tax - 2015 Ballot					\$100,000	\$400,000		
Total					\$100,000	\$400,000		
3 Annual Neighbrhd Curb & Gutter Restoration 00235 [ID: 14]								
Total								
4 Annual Street Reconst (Complete Street) - 00647 [ID: 1899]								
Cap Imp S Tax - 2015 Ballot				\$487,500	\$787,500	\$885,000		
Total				\$487,500	\$787,500	\$885,000		
5 Annual Streets - 40158 [ID: 18]								
Cap Imp S Tax - 2015 Ballot			\$70,000	\$240,000	\$480,000	\$720,000		
Total			\$70,000	\$240,000	\$480,000	\$720,000		
6 Annual Traffic Calming - 00646 [ID: 1966]								
Cap Imp S Tax - 2015 Ballot	\$10,000	\$50,000	\$212,000	\$212,000	\$362,000	\$774,000	2016	2016
Total	\$10,000	\$50,000	\$212,000	\$212,000	\$362,000	\$774,000		
7 Annual Traffic Safety (Calming, Ped, Bike) - 40159 [ID: 15]								
Cap Imp S Tax - 2015 Ballot		\$50,000	\$152,000	\$252,000	\$252,000	\$508,500		
Total		\$50,000	\$152,000	\$252,000	\$252,000	\$508,500		
8 Street Landscaping - 40163 [ID: 13]								
Cap Imp S Tax - 2015 Ballot				\$112,500	\$112,500	\$525,000		
Total				\$112,500	\$112,500	\$525,000		
9 Ballenger Ln - Ria to Mexico Gravel - 00642 [ID: 22]								
Cap Imp S Tax - 2015 Ballot		\$450,000					2017	2019
Co Rd Tax Reb		\$1,800,000						
Total		\$2,250,000						
10 Forum Blvd-Green Meadows to Nifong - 00653 [ID: 1979]								
Unfunded			\$2,200,000				2016	2020
Total			\$2,200,000					
11 Nifong -Providence to Forum 4 Lane - 00643 [ID: 97]								
CAP FB	\$1,479,857						2016	2020
Cap Imp S Tax - 2015 Ballot			\$4,319,800					
Co Rd Tax Reb			\$1,422,200					
Development Fees			\$3,388,000					
Total	\$1,479,857		\$9,130,000					
12 Old McAdams Building Demo 00702 [ID: 2066]								
CAP FB	\$115,000						2018	2018
Total	\$115,000							
13 Providence - Broadway Turn Lane [ID: 2067]								
Unfunded		\$50,000					2019	2020
Total		\$50,000						

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Streets								
14 Rollins Rd Traffic Calming 00705 [ID: 2069]							2017	2018
Cap Imp S Tax - 2015 Ballot	\$40,000							
Total	\$40,000							
15 Sinclair-Old Mill Ck-Nifong - 00644 [ID: 190]							2016	2018
Co Rd Tax Reb	\$2,500,000							
Total	\$2,500,000							
16 St Charles Road-Keene to Richland Rd [ID: 138]							2019	2019
Unfunded		\$8,500,000						
Total		\$8,500,000						
17 Transfer to GF for Street Maintenance [ID: 2013]							2017	2017
Total								
18 Vandiver & Parker Roundabout - 00645 [ID: 1360]							2017	2018
Co Rd Tax Reb	\$382,500							
PYA Cap Imp S Tax	\$450,000							
Total	\$832,500							
19 Waco Rd-Rt B Intersection Improv 00650 [ID: 1976]							2015	2017
Total								
20 West Central Neighborhood Traffic Calming 00683 [ID: 2019]							2016	2019
PYA Cap Imp S Tax		\$250,000						
Total		\$250,000						
21 Ash Street 4-Way Stop Removal [ID: 1525]							2019	2022
Cap Imp S Tax - 2015 Ballot					\$800,000			
Co Rd Tax Reb		\$200,000			\$1,600,000			
Total		\$200,000			\$2,400,000			
22 Discovery Parkway: Gans to New Haven - 00633 [ID: 1155]							2017	2021
Cap Imp S Tax - 2015 Ballot				\$1,000,700				
Co Rd Tax Reb				\$2,444,300				
Development Fees				\$1,415,000				
Total				\$4,860,000				
23 I-70 Dr & Keene Roundabout 00658 [ID: 1998]							2019	2021
Unfunded		\$50,000		\$800,000				
Total		\$50,000		\$800,000				
24 Broadway & Dorsey St. Pedestrian Signal-00553 [ID: 1331]							2020	2026
Unfunded						\$198,000		
Total						\$198,000		
25 Fairview & Chapel Hill Int Imprvmts 00618 [ID: 184]							2016	2024
Cap Imp S Tax - 2015 Ballot						\$149,000		
Unfunded						\$351,000		
Total						\$500,000		
26 Forum Blvd: Chapel Hill to Woodrail (4 lane) [ID: 1335]							2022	2025
Cap Imp S Tax - 2015 Ballot					\$350,000	\$3,026,000		
Co Rd Tax Reb					\$470,000	\$4,054,000		
Development Fees					\$900,000	\$3,900,000		
Total					\$1,720,000	\$10,980,000		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Sidewalks								
27 ADA Curb Ramp Installations 00600 [ID: 1877]						2014		
Total								
28 Annual Sidewalk Major Maintenance 00148 [ID: 16]								
Cap Imp S Tax - 2015 Ballot			\$96,200	\$144,300	\$144,300	\$577,200		
Total			\$96,200	\$144,300	\$144,300	\$577,200		
29 Annual Sidwks/Pedways (New const/re-const - 40162 [ID: 17])								
Cap Imp S Tax - 2015 Ballot				\$550,000	\$800,000	\$2,150,000		
Total				\$550,000	\$800,000	\$2,150,000		
30 Downtown Sidewalk Improvements 00171 [ID: 10]								
Total								
31 Carter Lane Sidewalk 00548 [ID: 1734]						2017 2018		
PYA Cap Imp S Tax	\$19,974							
Total	\$19,974							
32 Leslie Ln Sdwk - N Garth Av to Newton Dr [ID: 238]						2020 2020		
PYA Cap Imp S Tax			\$171,850					
Total			\$171,850					
33 Lynn/Oak/Sexton Sidewalk 00685 [ID: 2021]						2017 2019		
CDBG		\$198,000						
Total		\$198,000						
34 Oakland Gravel Sidewalk - Blue Rdg to Edris 00660 [ID: 101]						2017 2018		
PYA Cap Imp S Tax	\$291,500							
Total	\$291,500							

Major Maintenance

35 MM - Walnut from College to Old 63 [ID: 1841]						2022 2023		
Cap Imp S Tax - 2015 Ballot				\$450,000				
Co Rd Tax Reb			\$50,000					
Total			\$50,000	\$450,000				
36 MM-Rangeline - Rogers to Wilkes [ID: 1779]						2023 2024		
Co Rd Tax Reb						\$250,000		
Total						\$250,000		

Streets, Sidewalks and Major Maintenance Funding Source Summary

CAP FB	\$1,594,857						
Cap Imp S Tax - 2015 Ballot	\$50,000	\$550,000	\$4,850,000	\$3,649,000	\$4,688,300	\$12,014,700	
CDBG		\$198,000					
Co Rd Tax Reb	\$2,882,500	\$2,000,000	\$1,472,200	\$2,444,300	\$2,070,000	\$4,054,000	
Development Fees			\$3,388,000	\$1,415,000	\$900,000	\$3,900,000	
New Funding	\$4,527,357	\$2,748,000	\$9,710,200	\$7,508,300	\$7,658,300	\$19,968,700	

Streets, Sidewalks and Major Maintenance

Annual and 5 Year Capital Projects

Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Streets, Sidewalks and Major Maintenance Funding Source Summary								
PYA Cap Imp S Tax	\$761,474	\$250,000	\$171,850					
Prior Year Funding	\$761,474	\$250,000	\$171,850			\$0		
Unfunded		\$8,600,000	\$2,200,000	\$800,000		\$549,000		
Unfunded		\$8,600,000	\$2,200,000	\$800,000		\$549,000		
Total	\$5,288,831	\$11,598,000	\$12,082,050	\$8,308,300	\$7,658,300	\$20,517,700		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

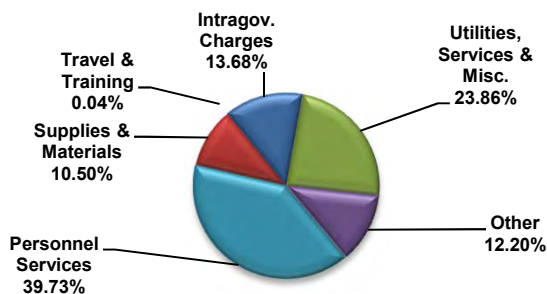
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Transit Fund

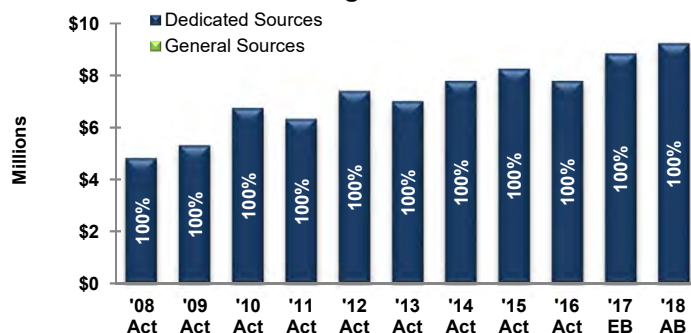
(Enterprise Fund)

Transit Fund (Enterprise Fund)

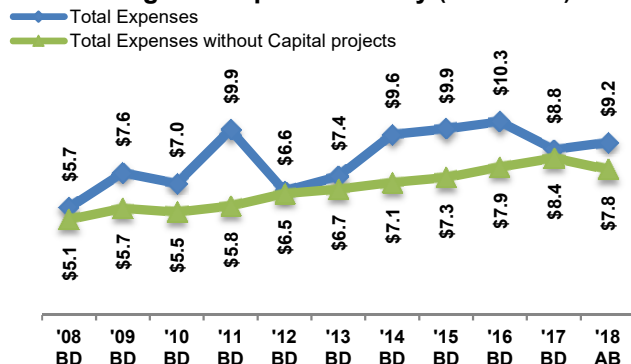
FY 2018 Total Expenditures By Category



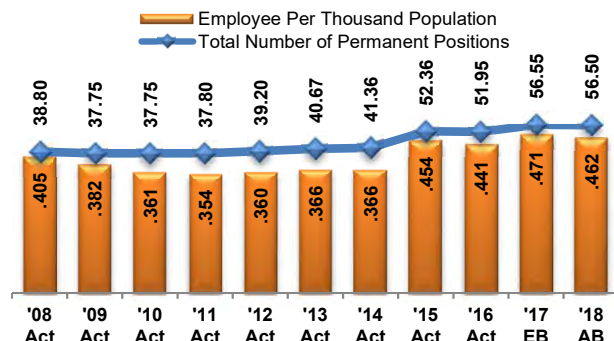
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$3,958,268	\$3,915,319	\$3,965,393	\$3,657,019	(\$258,300)	(6.6%)
Supplies & Materials	\$1,298,024	\$1,322,146	\$1,312,686	\$966,892	(\$355,254)	(26.9%)
Travel & Training	\$4,057	\$3,256	\$3,256	\$3,321	\$65	2.0%
Intragov. Charges	\$1,051,908	\$1,167,416	\$1,167,416	\$1,258,969	\$91,553	7.8%
Utilities, Services & Misc.	\$965,344	\$1,266,618	\$1,254,264	\$2,196,179	\$929,561	73.4%
Capital	\$0	\$27,251	\$27,251	\$0	(\$27,251)	(100.0%)
Other	\$1,006,716	\$1,126,965	\$1,082,721	\$1,123,378	(\$3,587)	(0.3%)
Total	\$8,284,317	\$8,828,971	\$8,812,987	\$9,205,758	\$376,787	4.3%
Operating Expenses	\$7,197,694	\$7,220,321	\$7,248,581	\$6,628,913	(\$591,408)	(8.2%)
Non-Operating Expenses	\$999,789	\$972,070	\$972,070	\$972,070	\$0	0.0%
Debt Service	\$6,927	\$154,895	\$110,651	\$151,308	(\$3,587)	(2.3%)
Capital Additions	\$0	\$27,251	\$27,251	\$0	(\$27,251)	(100.0%)
Capital Projects	\$79,907	\$454,434	\$454,434	\$1,453,467	\$999,033	219.8%
Total Expenses	\$8,284,317	\$8,828,971	\$8,812,987	\$9,205,758	\$376,787	4.3%

Funding Sources (Where the Money Comes From)

Grants and Capital Contrib. ++	\$2,327,212	\$3,561,022	\$3,561,022	\$3,481,022	(\$80,000)	(2.2%)
Interest Revenue	\$45,067	\$43,122	\$43,122	\$43,122	\$0	0.0%
Fees and Service Charges	\$2,031,376	\$1,894,278	\$1,964,530	\$1,913,787	\$19,509	1.0%
Other Local Revenues	\$49,810	\$43,600	\$32,092	\$42,400	(\$1,200)	(2.8%)
Transfers*	\$3,316,886	\$3,425,480	\$3,425,480	\$3,074,877	(\$350,603)	(10.2%)
Use of Prior Year Sources	\$513,966	\$0	\$0	\$650,550	\$650,550	
Less: Current Year Surplus	\$0	(\$138,531)	(\$213,259)	\$0	\$138,531	(100.0%)
Dedicated Sources	\$8,284,317	\$8,828,971	\$8,812,987	\$9,205,758	\$376,787	4.3%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$8,284,317	\$8,828,971	\$8,812,987	\$9,205,758	\$376,787	4.3%

* Transfers from Transportation 1/2 cent Sales Tax Fund, Parking Fund, Convention and Visitor's Fund and CDBG.

++Capital Contributions are from the FTA and used to fund Capital projects.

Transit Fund - Summary

Fund 553x

Description

The Public Works Transit Division operates 28 vehicles in peak service for the fixed route and Tiger Line Shuttle system. In addition, the Division operates 9 vehicles in peak service for the ADA ParaTransit Service.

Department Objectives

The Transit Division mission is to transport our customers to their destination in a safe, courteous and reliable manner. Our goal is to provide mass transit to as many citizens as possible, at the lowest possible cost, while maintaining safe and dependable service with an emphasis on customer service.

Highlights/Significant Changes

Strategic Priorities: Social Equity, Operational Excellence & Infrastructure

- In order to improve the financial condition of the operation, the following changes will be made in FY 2018. Four fixed routes (light green, purple, orange, and brown) will be changed to an off-peak schedule during all normal transit hours. The dark green route will be deleted; however the light green and black routes will be expanded to cover the current users of the dark green route. The pink route will be eliminated and transit will implement a pilot flex zone program for areas of the pink route not served by any other routes.
- In FY 2016, Council approved an agreement with Olsson Associates for a comprehensive operational analysis and detailed planning of the Transit system. The final report will be presented to Council in August 2017.
- As part of the Strategic Priority Neighborhood project, the Transit Division will continue to add bus shelters in FY 2018.
- Transit has been awarded two FTA grants that will allow for the purchase of four electric buses and six ParaTransit vans in FY 2018.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Columbia Transit	35.19	42.79	44.79	39.98	(4.81)
Paratransit System	14.50	11.50	9.50	13.00	3.50
University Shuttle	2.26	2.26	2.26	3.52	1.26
Total Personnel	51.95	56.55	56.55	56.50	(0.05)
Permanent Full-Time	51.95	56.55	56.55	56.50	(0.05)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	51.95	56.55	56.55	56.50	(0.05)

Fee and Service Charge Information

	FY 2015	FY 2016	FY 2017	FY 2018
Regular Fares:				
Full Fare Daily Pass	\$3.00	\$3.00	\$3.00	\$3.00
Per Ride	\$1.50	\$1.50	\$1.50	\$1.50
30 Day Full Fare Tickets/Fast Passes	\$55.00	\$55.00	\$55.00	\$55.00
25 Ride Full Fare Tickets/Fast Passes	\$30.00	\$30.00	\$30.00	\$30.00
Under 5 years of age	Free	Free	Free	Free
(K-12th Grade) w/ valid school or state ID.	Free	Free	Free	Free
Disabled, elderly and Medicare recipients fares:				
Half Fare Daily Pass	\$1.50	\$1.50	\$1.50	\$1.50
Per Ride	\$0.75	\$0.75	\$0.75	\$0.75
30 Day Half Fare Tickets/Fast Passes	\$25.00	\$25.00	\$25.00	\$25.00
25 Ride Half Fare Tickets/Fast Passes	\$15.00	\$15.00	\$15.00	\$15.00
Students (of any university, college, or trade school in the City of Columbia, with the showing of valid student ID)				
Per Regular Semester	\$100.00	\$100.00	\$100.00	\$100.00
Any agency, entity, organization or business (may purchase discounted semester passes, on behalf of their customers)				
Per regular semester if purchased in groups of 20-1,000	\$65.00	\$65.00	\$65.00	\$65.00
Per regular semester if purchased in groups of more than 1,000	\$50.00	\$50.00	\$50.00	\$50.00
Paratransit Services:				
Certified ADA eligible persons or companion, per ride	\$2.00	\$2.00	\$2.00	\$2.00
Registered personal care attendant accompanying a certified ADA eligible person.	Free	Free	Free	Free

Prior to FY 2009, fares had not been increased for 22 years.

Transit Fund - Summary

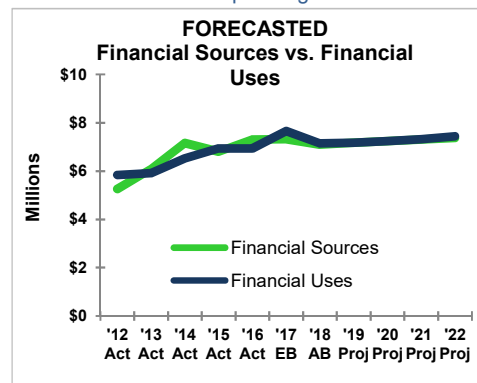
Fund 553x

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Financial Sources					
Operating Grants	\$2,303,286	\$2,303,286	\$2,303,286	\$2,303,286	\$2,303,286
Interest	\$43,122	\$43,122	\$43,122	\$43,122	\$43,122
Fees and Service Charges	\$1,913,787	\$1,920,446	\$1,927,171	\$1,933,963	\$1,940,824
Other Local Revenues	\$42,400	\$42,400	\$42,400	\$42,400	\$42,400
	\$4,302,595	\$4,309,254	\$4,315,979	\$4,322,771	\$4,329,632
Transfers In - Subsidy from TST Fund *	\$2,516,873	\$2,576,864	\$2,637,455	\$2,698,652	\$2,760,461
Transfer from Parking	\$270,273	\$270,273	\$270,273	\$270,273	\$270,273
Transfer from CVB	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Transfer from CDBG	\$0	\$0	\$0	\$0	\$0
	\$282,273	\$282,273	\$282,273	\$282,273	\$282,273
Total Financial Sources	\$7,101,741	\$7,168,391	\$7,235,707	\$7,303,696	\$7,372,366
Financial Uses					
Personnel Services	\$3,657,019	\$3,730,159	\$3,804,763	\$3,880,858	\$3,958,475
Supplies & Materials	\$966,892	\$877,009	\$800,198	\$734,521	\$678,325
Travel & Training	\$3,321	\$3,387	\$3,455	\$3,524	\$3,595
Intragovernmental	\$1,258,969	\$1,332,802	\$1,413,505	\$1,501,996	\$1,599,348
Utilities, Services, & Misc.	\$742,712	\$720,081	\$702,907	\$690,481	\$682,200
Transfers Out	\$1,530	\$1,530	\$1,530	\$1,530	\$1,530
Interest Expense and Non-Oper. Cash Pmts	\$151,308	\$139,986	\$128,200	\$115,928	\$104,145
Principal Payments	\$363,048	\$374,370	\$386,156	\$398,428	\$411,211
Capital Additions	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$7,144,799	\$7,179,324	\$7,240,715	\$7,327,265	\$7,438,829
Sources Over (Under) Uses	(\$43,058)	(\$10,934)	(\$5,008)	(\$23,569)	(\$66,464)
Beginning Unassigned Cash Reserve	\$1,493,993	\$1,450,935	\$1,440,002	\$1,434,994	\$1,411,425
Ending Unassigned Cash Reserve	\$1,450,935	\$1,440,002	\$1,434,994	\$1,411,425	\$1,344,961
Total Financial Uses	\$7,144,799	\$7,179,324	\$7,240,715	\$7,327,265	\$7,438,829
Total Financial Uses for Operations	\$7,144,799	\$7,179,324	\$7,240,715	\$7,327,265	\$7,438,829
Cash Reserve Target (20% Fin. Uses)	\$1,428,960	\$1,435,865	\$1,448,143	\$1,465,453	\$1,487,766
Above/(Below) Cash Reserve Target	\$21,975	\$4,137	(\$13,149)	(\$54,028)	(\$142,805)

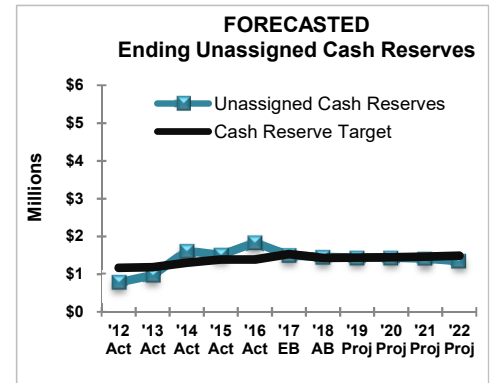
* Projected growth in Transportation Sales Tax (TST) is allocated as follows: 50% to Transit, 25% to Airport, and 25% to Streets & Sidewalks.

Projected TST Growth Allocated to Transit	\$59,397	\$59,991	\$60,591	\$61,197	\$61,809
Growth Rate of Ridership	1.00%	1.00%	1.00%	1.00%	1.00%
Growth Rate of Personnel	4.50%	4.50%	4.50%	4.50%	4.50%
Growth Rate of Intragovernmental	8.00%	8.00%	8.00%	8.00%	8.00%
Growth Rate of Other Operating	1.65%	1.65%	1.65%	1.65%	1.66%



Total financial uses will consistently remain above financial sources for FY 2018-2022 due to low fare growth and transportation sales tax growth.

Ending unassigned cash reserves will continue to decline over the five year period. By FY 2022 it is projected that ending cash and other reserves will be \$1,344,961. Management will need to find alternative revenue sources or further decreases in service will need to occur.



Budget Detail by Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Fixed Route:						
Personnel Services	\$2,864,669	\$2,701,264	\$2,894,921	\$2,048,578	(\$652,686)	(24.2%)
Supplies and Materials	\$864,518	\$863,030	\$929,487	\$673,494	(\$189,536)	(22.0%)
Travel and Training	\$4,057	\$3,256	\$3,256	\$3,321	\$65	2.0%
Intragovernmental Charges	\$765,879	\$999,682	\$999,682	\$988,104	(\$11,578)	(1.2%)
Utilities, Services, & Misc.	\$642,363	\$596,126	\$595,772	\$534,552	(\$61,574)	(10.3%)
Capital	\$0	\$27,251	\$27,251	\$0	(\$27,251)	(100.0%)
Other	\$1,006,716	\$1,052,453	\$1,025,995	\$1,052,687	\$234	0.0%
Total	\$6,148,202	\$6,243,062	\$6,476,364	\$5,300,736	(\$942,326)	(15.1%)
Paratransit:						
Personnel Services	\$700,269	\$638,424	\$598,889	\$709,887	\$71,463	11.2%
Supplies and Materials	\$184,766	\$219,746	\$208,100	\$204,300	(\$15,446)	(7.0%)
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$219,268	\$68,692	\$68,692	\$58,863	(\$9,829)	(14.3%)
Utilities, Services, & Misc.	\$111,016	\$121,900	\$109,900	\$122,100	\$200	0.2%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,215,319	\$1,048,762	\$985,581	\$1,095,150	\$46,388	4.4%
University Shuttle:						
Personnel Services	\$393,330	\$575,631	\$471,583	\$898,554	\$322,923	56.1%
Supplies and Materials	\$248,347	\$239,370	\$175,099	\$89,098	(\$150,272)	(62.8%)
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$66,761	\$99,042	\$99,042	\$212,002	\$112,960	114.1%
Utilities, Services, & Misc.	\$132,451	\$94,158	\$94,158	\$86,060	(\$8,098)	(8.6%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$74,512	\$56,726	\$70,691	(\$3,821)	(5.1%)
Total	\$840,889	\$1,082,713	\$896,608	\$1,356,405	\$273,692	25.3%
Capital Projects:						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$393	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$79,514	\$454,434	\$454,434	\$1,453,467	\$999,033	219.8%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$79,907	\$454,434	\$454,434	\$1,453,467	\$999,033	219.8%
Department Totals						
Personnel Services	\$3,958,268	\$3,915,319	\$3,965,393	\$3,657,019	(\$258,300)	(6.6%)
Supplies and Materials	\$1,298,024	\$1,322,146	\$1,312,686	\$966,892	(\$355,254)	(26.9%)
Travel and Training	\$4,057	\$3,256	\$3,256	\$3,321	\$65	2.0%
Intragovernmental Charges	\$1,051,908	\$1,167,416	\$1,167,416	\$1,258,969	\$91,553	7.8%
Utilities, Services, & Misc.	\$965,344	\$1,266,618	\$1,254,264	\$2,196,179	\$929,561	73.4%
Capital	\$0	\$27,251	\$27,251	\$0	(\$27,251)	(100.0%)
Other	\$1,006,716	\$1,126,965	\$1,082,721	\$1,123,378	(\$3,587)	(0.3%)
Total	\$8,284,317	\$8,828,971	\$8,812,987	\$9,205,758	\$376,787	4.3%

Authorized Personnel by Divisions

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Fixed Route:					
9905 - Deputy City Manager	0.05	0.05	0.05	0.05	
6204 - Financial Analyst **	0.15	0.20	0.20	0.20	
5901 - Director, Public Works ** ^	0.05	0.10	0.10	0.05	(0.05)
5800 - Asst. to the Public Works Dir.	0.15	0.15	0.15	0.15	
4810 - Marketing Specialist++	1.00	0.40	0.40	0.40	
4702 - Transit and Parking Manager	0.50	0.50	0.50	0.50	
2505 - Transportation Superintendent	0.62	0.62	0.62	0.62	
2504 - Bus Supervisor ^^	3.00	3.00	3.00	3.24	0.24
2503 - Lead Bus Driver-773	6.00	6.00	6.00	6.00	
2502 - Bus Driver-773 + ^^	20.00	28.00	30.00	25.00	(5.00)
2397 - Maintenance Assistant-773	2.00	2.00	2.00	2.00	
1007 - Administrative Supervisor	0.00	0.10	0.10	0.10	
1006 - Senior Admin. Support Assistant	1.05	1.05	1.05	1.05	
1005 - Administrative Support Assistant	0.62	0.62	0.62	0.62	
Total Personnel	35.19	42.79	44.79	39.98	(4.81)
Permanent Full-Time	35.19	42.79	44.79	39.98	(4.81)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	35.19	42.79	44.79	39.98	(4.81)
Paratransit:					
2505 - Transportation Superintendent	0.25	0.25	0.25	0.25	
2504 - Bus Supervisor ^^	1.00	1.00	1.00	1.50	0.50
2502 - Bus Driver-773 + ^^	11.00	8.00	6.00	9.00	3.00
1005 - Administrative Support Assistant	2.25	2.25	2.25	2.25	
Total Personnel	14.50	11.50	9.50	13.00	3.50
Permanent Full-Time	14.50	11.50	9.50	13.00	3.50
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	14.50	11.50	9.50	13.00	3.50
University Shuttle:					
2505 - Transportation Superintendent	0.13	0.13	0.13	0.13	
2504 - Bus Supervisor ^^	1.00	1.00	1.00	0.26	(0.74)
2502 - Bus Driver - 773 ^^	0.00	0.00	0.00	2.00	2.00
2397 - Maintenance Assistant-773	1.00	1.00	1.00	1.00	
1005 - Administrative Support Assistant	0.13	0.13	0.13	0.13	
Total Personnel	2.26	2.26	2.26	3.52	1.26
Permanent Full-Time	2.26	2.26	2.26	3.52	1.26
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.26	2.26	2.26	3.52	1.26
Department Totals					
Permanent Full-Time	51.95	56.55	56.55	56.50	(0.05)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	51.95	56.55	56.55	56.50	(0.05)

** In FY 2017, .05 FTE Financial Analyst and .05 FTE Public Works Director were reallocated from Airport to Transit due to a reorganization that moved Airport from under the purview of Public Works to Economic Development.

+ In FY 2017, (3) Bus Driver positions were reallocated from Paratransit and (5) additional positions were converted from temporary to permanent positions.

++In FY 2017, due to a reorganization, 60% of the Marketing Specialist was transferred to the Community Relations Department in order to centralize this function.

^ In FY 2018, 0.05 FTE PW Director was reallocated from Transit to Airport to provide oversight to Airport capital projects.

^^ In FY 2018, part of the Bus Supervisor was reallocated from the University Shuttle to ParaTransit and the Fixed Route.

^^^ In FY 2018, due to the elimination of three bus routes, (5) Bus Driver positions will be reallocated from Fixed Route to ParaTransit and University Shuttle. Temporary positions in these areas will be replaced with the permanent positions.

Description

Mid-Range Planning; Columbia Transit continues to update its fleet and facilities by appropriating local funds with available FTA & DOT grants.

Fiscal Impact

Columbia Transit attempts to maintain a prudent replacement schedule to ensure a fleet that does not require extensive resources to maintain. The replacement of vehicles is greatly influenced by the availability of federal funds as well as local funding.

Transit entered into an evaluation lease for four electric buses in FY 2016, and added an additional five in FY 2017. The expected impact is a significant lowering of operating expenses. The costs of these buses will be closely monitored to determine if additional electric buses are a good financial and operational decision for the system.

Major Projects

- Seek funding for scheduled replacement of additional Paratransit vans and heavy-duty buses. Transit conducted a bus procurement for electric buses with the intent of leasing-to-own a minimum of four vehicles in FY 2016 and five more in FY 2017.
- Students in the University of Missouri Sustainable Technologies classes have designed innovative bus shelters for the COMO Connect System. A public input session was conducted and a design was chosen by public vote and a selection committee. Funding is available via two capital Federal grants to install concrete for these shelters. Additional federal funds should soon be apportioned by MoDOT for more bus shelter placements.

Transit

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Transit								
1 Annual Bus replacement - PT053 [ID: 1560]								
FTA Grant	\$1,177,736	\$1,177,736	\$1,177,736	\$1,177,736	\$1,177,736	\$4,710,944		
Total	\$1,177,736	\$1,177,736	\$1,177,736	\$1,177,736	\$1,177,736	\$4,710,944		
2 Annual Transit Project - PT050 [ID: 1549]								
Transp S Tax	\$275,731	\$283,689	\$291,872	\$300,351	\$309,106	\$1,177,736		
Total	\$275,731	\$283,689	\$291,872	\$300,351	\$309,106	\$1,177,736		
3 Benches and Shelters Grant MO-04-0133 - PT029 [ID: 906]								
Total							2009	2016
4 Bus Priority-Traffic Signal System PT046 [ID: 1354]								
Total							2017	2018
5 CDBG Bus Shelters - PT057 [ID: 1948]								
Total							2016	2017

Transit Funding Source Summary

FTA Grant	\$1,177,736	\$1,177,736	\$1,177,736	\$1,177,736	\$1,177,736	\$4,710,944
Transp S Tax	\$275,731	\$283,689	\$291,872	\$300,351	\$309,106	\$1,177,736
New Funding	\$1,453,467	\$1,461,425	\$1,469,608	\$1,478,087	\$1,486,842	\$5,888,680
Total	\$1,453,467	\$1,461,425	\$1,469,608	\$1,478,087	\$1,486,842	\$5,888,680

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Capital Lease Agreement

9/01/2015 Capital lease agreement for (1) 40 foot electric bus
(Interest rate: 0.903%)

Original Issue - \$648,000
 Balance as of 09/30/2017 \$648,000
 Maturity date - 10/01/2027

In August 2015, the City entered into a capital lease agreement (Resolution #128-15) for \$648,000 for (1) 40 foot electric bus.

12/01/2015 Capital lease agreement for (3) 30 foot electric buses
(Interest rate: 6.00%)

Original Issue - \$1,350,000
 Balance as of 09/30/2017 \$0
 Maturity date - 03/01/2029

In August 2015, the City entered into a capital lease agreement (Resolution #128-15) for \$1,350,000 for (3) 30 foot electric buses. This agreement allows the City to evaluate the performance of the vehicles for a one year period. After the one year period if the City is unsatisfied with the performance, the vehicles may be returned. The vehicles were not received until January-March of 2017, so the City has until January-March of 2018 to decide whether or not to continue with the lease.

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2017	\$99,677	\$53,925	\$153,602
2018	\$134,459	\$80,617	\$215,076
2019	\$140,002	\$75,075	\$215,076
2020	\$145,861	\$69,215	\$215,076
2021	\$152,057	\$63,019	\$215,076
2022	\$158,610	\$57,466	\$216,076
2023	\$165,541	\$49,535	\$215,076
2024	\$172,874	\$42,202	\$215,076
2025	\$180,632	\$34,444	\$215,076
2026	\$188,843	\$26,233	\$215,076
2027	\$197,534	\$17,542	\$215,076
2028	\$154,286	\$8,540	\$162,826
2029	\$60,563	\$911	\$61,474
	<u>\$1,950,939</u>	<u>\$578,724</u>	<u>\$2,529,662</u>

Capital Lease Agreement

12/01/2016 Capital lease agreement for (5) 40 foot electric buses
(Interest rate: 2.5%)

Original Issue - \$3,100,000
 Balance as of 09/30/2017 \$0
 Maturity date - 12/1/2028

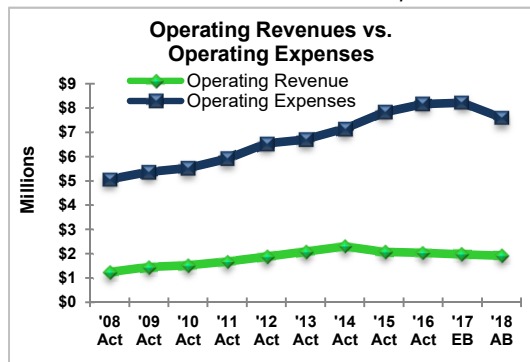
In August 2015, the City entered into a capital lease agreement (Resolution #128-15) for \$3,100,000 for (5) 40 foot electric buses. This agreement allows the City to evaluate the performance of the vehicles for a one year period. After the one year period if the City is unsatisfied with the performance, the vehicles may be returned. The vehicles were not received until November 2016, so the City has until November 2017 to decide whether or not to continue with the lease.

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2017	\$167,734	\$56,726	\$224,460
2018	\$228,589	\$70,691	\$299,280
2019	\$234,369	\$64,911	\$299,280
2020	\$240,295	\$58,985	\$299,280
2021	\$246,371	\$52,909	\$299,280
2022	\$252,601	\$46,679	\$299,280
2023	\$258,988	\$40,292	\$299,280
2024	\$265,536	\$33,744	\$299,280
2025	\$272,251	\$27,029	\$299,280
2026	\$279,135	\$20,145	\$299,280
2027	\$286,193	\$13,087	\$299,280
2028	\$293,429	\$5,851	\$299,280
2029	\$74,509	\$311	\$74,820
	<u>\$3,100,000</u>	<u>\$491,360</u>	<u>\$3,591,360</u>

Revenues, Expenses, and Changes in Net Position Transit Fund

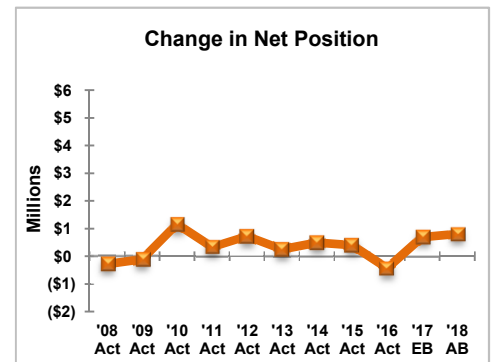
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
FastCat	\$0	\$0	\$0	\$0
Fares	\$284,594	\$251,500	\$249,596	\$250,710
School Passes	\$48,915	\$43,000	\$55,590	\$43,430
Specials	\$285,419	\$178,853	\$239,418	\$203,892
Paratransit	\$164,523	\$173,000	\$172,001	\$167,830
University Shuttle	\$1,247,925	\$1,247,925	\$1,247,925	\$1,247,925
Total Operating Revenues	\$2,031,376	\$1,894,278	\$1,964,530	\$1,913,787
Operating Expenses:				
Personnel Services	\$3,958,268	\$3,915,319	\$3,965,393	\$3,657,019
Supplies & Materials	\$1,297,631	\$1,322,146	\$1,312,686	\$966,892
Travel & Training	\$4,057	\$3,256	\$3,256	\$3,321
Intragovernmental Charges	\$1,051,908	\$1,167,416	\$1,167,416	\$1,258,969
Utilities Services & Other Misc.	\$885,830	\$812,184	\$799,830	\$742,712
Depreciation	\$965,977	\$970,540	\$970,540	\$970,540
Total Operating Expenses	\$8,163,671	\$8,190,861	\$8,219,121	\$7,599,453
Operating Income (Loss)	(\$6,132,295)	(\$6,296,583)	(\$6,254,591)	(\$5,685,666)
Non-Operating Revenues:				
Investment Revenue	\$45,067	\$43,122	\$43,122	\$43,122
Revenue From Other Gov. Units	\$2,305,196	\$2,303,286	\$2,303,286	\$2,303,286
Miscellaneous Revenue	\$49,810	\$43,600	\$32,092	\$42,400
Total Non-Operating Revenues	\$2,400,073	\$2,390,008	\$2,378,500	\$2,388,808
Non-Operating Expenses:				
Interest Expense	\$5,189	\$154,895	\$110,651	\$151,308
Bank and Paying Agent Fees	\$1,738	\$0	\$0	\$0
Loss on Sale/Disposal of Assets	\$32,282	\$0	\$0	\$0
Capital Lease Payment	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$39,209	\$154,895	\$110,651	\$151,308
Total Nonoperating Revenues (Expenses)	\$2,360,864	\$2,235,113	\$2,267,849	\$2,237,500
Income (Loss) Before Contrib and Transfers	(\$3,771,431)	(\$4,061,470)	(\$3,986,742)	(\$3,448,166)
Transfers In - Subsidy - TST Fd	\$2,600,179	\$2,438,773	\$2,438,773	\$2,516,873
Transfers In - CIP to Operations	\$0	\$250,000	\$250,000	\$0
Transfers In - CIST	\$140,000	\$140,000	\$140,000	\$0
Transfers In - CVB	\$12,000	\$12,000	\$12,000	\$12,000
Transfers In - Parking Fd	\$270,273	\$270,273	\$270,273	\$270,273
Transfers In - TST for CIP	\$294,434	\$314,434	\$314,434	\$275,731
Total Transfers In	\$3,316,886	\$3,425,480	\$3,425,480	\$3,074,877
Transfers Out	(\$1,530)	(\$1,530)	(\$1,530)	(\$1,530)
Capital Contribution - FTA for CIP	\$22,016	\$1,257,736	\$1,257,736	\$1,177,736
Total Net Transfers and Capital Contributions	\$3,337,372	\$4,681,686	\$4,681,686	\$4,251,083
Change in Net Position	(\$434,059)	\$620,216	\$694,944	\$802,917
Net Position - Beginning	\$12,946,318	\$12,512,259	\$12,512,259	\$13,207,203
Net Position - Ending	\$12,512,259	\$13,132,475	\$13,207,203	\$14,010,120

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



Operating expenses and revenues are budgeted lower than FY 2016. On the revenue side, lower revenues are expected on fares and special fees. On the expense side, there has been a change in service which will result in lower expenses.

The net position is estimated to increase in FY 2018 due to a change in service for several fixed routes and a pilot flex zone project in one area.



Financial Sources and Uses Transit Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources for Operations				
FastCat	\$0	\$0	\$0	\$0
Fares	\$284,594	\$251,500	\$249,596	\$250,710
School Passes	\$48,915	\$43,000	\$55,590	\$43,430
Specials	\$285,419	\$178,853	\$239,418	\$203,892
Paratransit	\$164,523	\$173,000	\$172,001	\$167,830
University Shuttle	\$1,247,925	\$1,247,925	\$1,247,925	\$1,247,925
Investment Revenue	\$45,067	\$43,122	\$43,122	\$43,122
Less: GASB 31 Interest Adjustment	(\$8,750)	\$0	\$0	\$0
Miscellaneous Revenue	\$49,810	\$43,600	\$32,092	\$42,400
Revenue From Other Gov. Units	\$2,305,196	\$2,303,286	\$2,303,286	\$2,303,286
Total Financial Sources Before Transfers	\$4,422,699	\$4,284,286	\$4,343,030	\$4,302,595
Transfers In - Subsidy TST Fund	\$2,600,179	\$2,438,773	\$2,438,773	\$2,516,873
Transfers In - CIP to Operations	\$0	\$250,000	\$250,000	\$0
Transfers In - CVB	\$12,000	\$12,000	\$12,000	\$12,000
Transfers In - Parking Fd	\$270,273	\$270,273	\$270,273	\$270,273
Transfers In^	\$2,882,452	\$2,971,046	\$2,971,046	\$2,799,146
Total Financial Sources	\$7,305,151	\$7,255,332	\$7,314,076	\$7,101,741
Financial Uses for Operations				
Personnel Services	\$3,958,268	\$3,915,319	\$3,965,393	\$3,657,019
Less: GASB 16 Vacation Liability Adjustment	(\$13,853)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	(\$299,736)	\$0	\$0	\$0
Supplies & Materials	\$1,297,631	\$1,322,146	\$1,312,686	\$966,892
Travel & Training	\$4,057	\$3,256	\$3,256	\$3,321
Intragovernmental Charges	\$1,051,908	\$1,167,416	\$1,167,416	\$1,258,969
Utilities Services & Other Misc.	\$885,830	\$812,184	\$799,830	\$742,712
Transfers Out	\$1,530	\$1,530	\$1,530	\$1,530
Interest Expense	\$5,189	\$154,895	\$110,651	\$151,308
Bank and Paying Agent Fees	\$1,738	\$0	\$0	\$0
Capital Lease Payment	\$0	\$0	\$0	\$0
Principal Payments	\$47,061	\$134,705	\$267,412	\$363,048
Capital Additions	\$0	\$27,251	\$27,251	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$6,939,623	\$7,538,702	\$7,655,425	\$7,144,799
Financial Sources Over/(Under) Uses	\$365,528	(\$283,370)	(\$341,349)	(\$43,058)

^ Transfers In do not include Capital Contributions or local match funds used for capital projects

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

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

Financial Sources and Uses Transit Fund

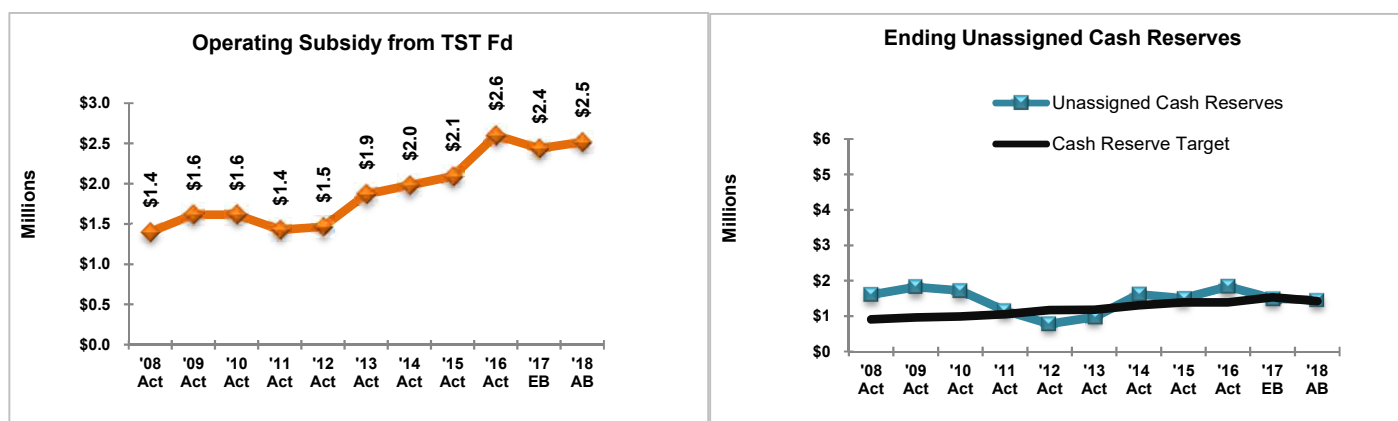
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$1,835,342	\$1,835,342	\$1,493,993
Financial Source Over/(Under)		(\$283,370)	(\$341,349)	(\$43,058)
Current Assets	\$4,446,931			
Less: GASB 31 Pooled Cash Adj	\$5,836			
Less: Cash Restricted for Capital Projects *	(\$1,770,281)			
Less: Current Liabilities	(\$848,244)			
Plus: Construction Contracts Payable **	\$1,100			
Projected Unassigned Cash Reserve	\$1,835,342	\$1,551,972	\$1,493,993	\$1,450,935
Cash Reserve Target				
Total Financial Uses	\$6,939,623	\$7,538,702	\$7,655,425	\$7,144,799
Less: Ent Revenue used for current year CIP	\$0	\$0	\$0	\$0
Total Financial Uses for Operations	\$6,939,623	\$7,538,702	\$7,655,425	\$7,144,799
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$1,387,925	\$1,507,740	\$1,531,085	\$1,428,960
Add: Ent Rev for next year CIP	\$0	\$0	\$0	\$0
Cash Reserve Target	\$1,387,925	\$1,507,740	\$1,531,085	\$1,428,960
Above/(Below) Cash Reserve Target	\$447,417	\$44,232	(\$37,092)	\$21,975

* Cash restricted for capital projects is not shown in the CAFR as a separate line and is included in Current Assets. This amount must be subtracted in order to get the Current Assets related to operations only.

** Construction Contracts Payable is related to capital projects and must be removed from the Current Liabilities amount shown in the CAFR in order to get Current Liabilities related to operations only. Since current liabilities are subtracted in the cash reserve calculation, construction contracts payable must be added to this number to remove it from the calculation.

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

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



For the period shown, the operating subsidy from Transportation Sales Tax to Transit increased \$1,116,873 or 79.78%. Beginning in FY 2015, the City started leasing electric buses, which has resulted in an increase in the operating subsidy from transportation sales tax and a reduction in the amount needed for local match funding on the Capital Project side.

There is a significant decrease in ending unassigned cash reserves from FY 2016 to Adopted FY 2018 due to debt service costs associated with leasing buses and increased personnel costs due to turnover which resulted in increased overtime costs. Estimated FY 2017 reflects ending unassigned cash reserves below the cash reserve target. Management has responded by changing service for several routes in an effort to lower expenses. Refer to the five year forecast earlier in this section to see the future financial challenges facing this budget. Low sales tax growth and fare revenue are negatively impacting the financial health of this fund.

Transit Fees/Charges/Fines

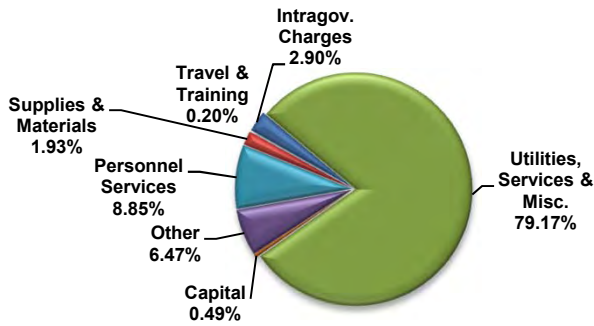
			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Regular Fares The following fares shall be in effect on all fixed route buses operated by the transit division: Regular fares: Per ride Daily pass 30-day Full Fare (Tickets/Fast Passes) 25-Ride Full Fare (Tickets/Fast Passes)	22-29(a) 22-29(a)(1)	09-19-11	\$1.50	\$1.50
		08-04-14	\$3	\$3
		09-19-11	\$55	\$55
		09-19-11	\$30	\$30
	22-29(a)(2)			
		09-19-11	\$0.75	\$0.75
		09-19-11	\$25	\$25
		09-19-11	\$15	\$15
	22-29(a)(3)			
		09-19-11	\$100	\$100
		09-17-12	\$50	\$50
	22-29(a)(4)			
		08-04-14	\$65/pass	\$65/pass
		08-04-14	\$32/pass	\$32/pass
		11-05-12	\$50/pass	\$50/pass
		11-05-12	\$25/pass	\$25/pass
Youth Ride Youth ride free. Any child or young adult, eighteen (18) years of age or younger, may ride for free when presenting a valid school identification card or transit issued identification card. Children who are not of school age do not need to present an identification card.	22-29(a)(5)	08-04-14	Free	Free
Downtown employee discount fare The first two hundred (200) employees of businesses located in the central business district who present a pay stub or equivalent from their employer - 30-Day Half Fare (Tickets/Fast Passes)	22-29 (a) (6)	08-03-15	\$25	\$25
Paratransit The following fares shall be in effect on all vehicles used to provide paratransit service operated by the transit division: Certified ADA eligible persons or companion, per ride Registered personal care attendant accompanying a certified ADA eligible person	22-29(b)			
	22-29(b)(1) 22-29(b)(2)	09-15-08 09-15-08	\$2 Free	\$2 Free

Regional Airport Fund

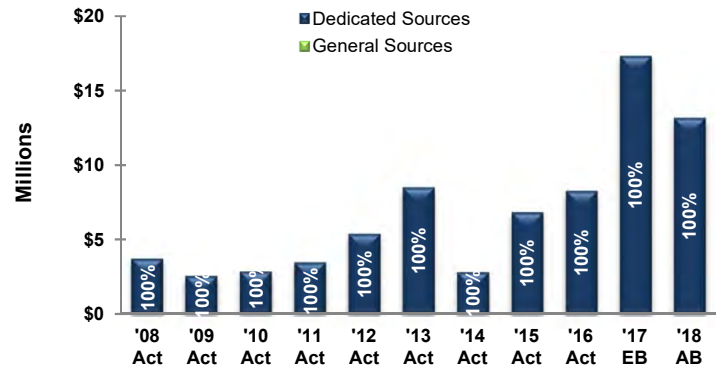
(Enterprise Fund)

Regional Airport Fund (Enterprise Fund)

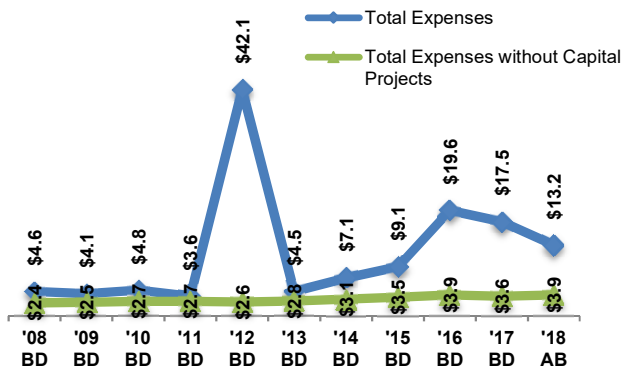
FY 2018 Total Expenses By Category



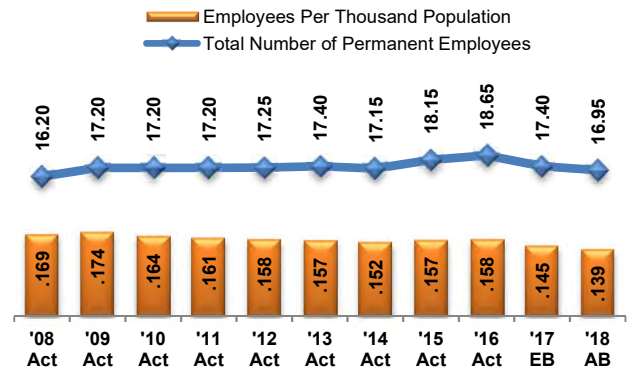
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$1,326,779	\$1,315,436	\$1,227,764	\$1,166,213	(\$149,223)	(11.3%)
Supplies & Materials	\$214,006	\$282,289	\$230,012	\$254,207	(\$28,082)	(9.9%)
Travel & Training	\$22,694	\$26,724	\$22,844	\$26,481	(\$243)	(0.9%)
Intragov. Charges	\$354,766	\$401,553	\$401,553	\$381,811	(\$19,742)	(4.9%)
Utilities, Services & Misc.	\$5,513,556	\$14,573,372	\$14,543,750	\$10,437,487	(\$4,135,885)	(28.4%)
Capital	\$30,131	\$54,120	\$54,120	\$65,000	\$10,880	20.1%
Other	\$950,213	\$852,733	\$852,733	\$852,733	\$0	0.0%
Total	\$8,412,145	\$17,506,227	\$17,332,776	\$13,183,932	(\$4,322,295)	(24.7%)
Operating Expenses	\$2,826,102	\$2,730,331	\$2,556,880	\$2,967,952	\$237,621	8.7%
Non-Operating Expenses	\$863,215	\$848,782	\$848,782	\$848,782	\$0	0.0%
Debt Service	\$86,998	\$3,951	\$3,951	\$3,951	\$0	0.0%
Capital Additions	\$30,131	\$54,120	\$54,120	\$65,000	\$10,880	20.1%
Capital Projects	\$4,605,699	\$13,869,043	\$13,869,043	\$9,298,247	(\$4,570,796)	(33.0%)
Total Expenses	\$8,412,145	\$17,506,227	\$17,332,776	\$13,183,932	(\$4,322,295)	(24.7%)

Funding Sources (Where the Money Comes From)

Grants and Capital Contrib.++	\$4,306,101	\$10,457,039	\$10,537,039	\$5,901,908	(\$4,555,131)	(43.6%)
Interest Revenue	\$39,682	\$31,930	\$31,930	\$31,930	\$0	0.0%
Fees and Service Charges	\$712,502	\$871,925	\$903,842	\$1,155,569	\$283,644	32.5%
Other Local Revenues	\$67,677	\$11,500	\$8,500	\$8,500	(\$3,000)	(26.1%)
Transfers*	\$3,183,552	\$2,285,612	\$2,285,612	\$2,772,922	\$487,310	21.3%
Use of Prior Year Sources	\$102,631	\$3,848,221	\$3,565,853	\$3,313,103	(\$535,118)	(13.9%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$8,412,145	\$17,506,227	\$17,332,776	\$13,183,932	(\$4,322,295)	(24.7%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$8,412,145	\$17,506,227	\$17,332,776	\$13,183,932	(\$4,322,295)	(24.7%)

* Transfers come from the Transportation 1/2 cent Sales Tax Fund and Convention and Visitors Bureau (1% Hotel/Motel Tax)

++Capital Contributions are capital grants from the FAA for capital projects.

Regional Airport Fund - Summary

Fund 554x

Description

The mission of Columbia Regional Airport (COU) is to provide a safe, reliable, and user-friendly airport facility for all aspects of modern aviation. Columbia Regional Airport has proven the ability to provide a safe and efficient area for commercial, corporate, general aviation and military operations. The Columbia Regional Airport promotes the economic growth of the mid-Missouri region through access to the national and international air transportation system.

Department Objectives

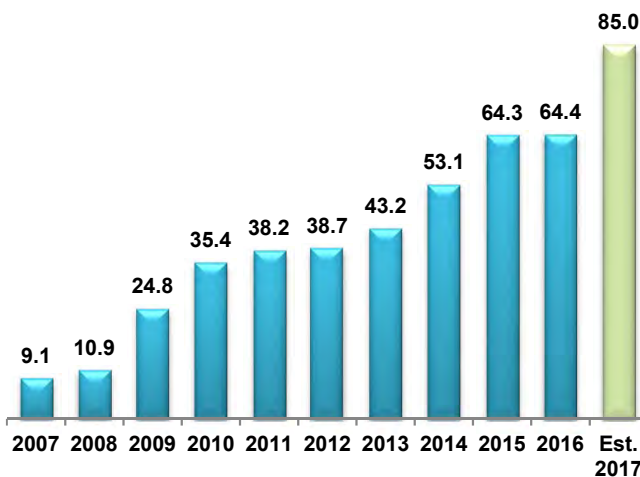
To prudently protect the taxpayers' investment by managing the Airport in strict accordance with Federal Aviation Administration Part 139 and Transportation Security Administration Part 1542 regulations by providing qualified public safety, maintenance and administrative staff. To offer a safe, reliable, and convenient place for air travelers, commercial airlines, general aviation, charter services, air cargo, and tenants; and, to implement innovative ways to increase revenues, procure new commercial, cargo and general aviation services, and increase passenger enplanements.

Highlights/Significant Changes

Strategic Priority: Infrastructure - Connecting the Community

- Runway 13-31 is being reconstructed with an \$12 million FAA grant (90%) and matched by the city (10%) Transportation Sales Tax (TST). This runway will be completed in the fall and will become 5,500 feet long and 100 feet wide and will be constructed from concrete making the runway available for larger commercial aircraft currently serving the COU market.

Passenger Enplanements (in Thousands)



Highlights/Significant Changes

- A new Oshkosh Striker ARFF truck was delivered replacing the 1981 Oshkosh truck. This purchase was approximately \$650,000 and funded 90 percent by the FAA grant process and 10 percent city match from TST. The new truck is compliant with all FAA regulations for fire suppression that are required to support commercial air service and charter service out of COU.
- A pavement management study was completed by consultant Burns and McDonnell. This study showed deteriorating pavement conditions on Runway 2-20 and in need of major rehabilitation. This rehabilitation was moved forward one year in the CIP plan to ensure that safety is paramount as the airport grows.
- Taxiway C is expected to receive a grant for construction at a cost of nearly \$3 million and funded 90 percent by the FAA with a 10 percent city match from TST. Construction is expected to begin in the early fall and be completed in spring of 2018. This taxiway will run parallel to the new runway that is being constructed.
- COU is beginning a Runway 2-20 AGIS survey which is required to be completed two years prior to the lengthening of Runway 2-20 which is scheduled for 2019 per the CIP plan.
- The airport is currently working with the Public Works Department to complete crack sealing on primary Runway 2-20. This will be completed at an approximate cost of \$15,000. This crack sealing is vital to maintain the integrity of the primary runway during freeze thaw type of weather.
- The airport is assuming management responsibilities of the 889 snack bar beginning in FY 2018. This will allow airport management the ability to make changes based on the needs of customers.
- The airport transitioned from the Public Works Department to the Economic Development Department in FY 2017. This transition allowed the airport to continue to thrive as an economic driver for the entire mid-Missouri region. This transition has also allowed the airport to excel moving forward with new ideas and new relationships as it expands and continues to grow.
- Consultant Parsons Brinkerhoff/WSP is completing the Terminal Area Master Plan. Site selection and revenue sources have been identified for future funding of the new terminal. The State of Missouri Department of Transportation has allocated \$2.5 million to COU for this project.
- The airport has added 200 parking spaces to better serve customer needs. The parking lots have been built using crushed concrete from a previous taxiway project and utilizing airport staff to help offset costs. In addition to new parking lots, airport staff remodeled the previous restaurant area in the main terminal. A counter with barstools upstairs and additional seating has been installed to accommodate passengers.

Highlights/Significant Changes (continued)

- United Airlines will begin daily service on August 1, 2017 from COU to Chicago O'Hare and Denver International Airports. These round-trip direct flights will allow for nearly 108,000 additional seats available for COU passengers.
- American Airlines (AA) continues to have record numbers of enplanements and deplanements at COU. With this success they have increased the size of their fleet to accommodate passenger demand. AA started service at COU using ERJ 145 jet service with a capacity of up to 50 passengers. Due to their success, AA changed the aircraft to a CRJ 700 in January 2015 which increased capacity to 70 passengers. These aircraft were consistently being booked and in February 2017 the airline changed the Dallas flights to a CRJ 900 which has a capacity of 76 and offers more legroom for the passengers. Since this change proved to be a popular choice of passengers, AA has recently announced that beginning in August the ERJ 175 will be utilized for DFW service. The ERJ 175 is very popular among the business and vacation travelers because it has the same capacity and adds three more seats in first class and even more legroom and seat width.
- American Airlines has continued to set record numbers of enplanements. During the first five months of 2017, AA increased passenger enplanements by 15 percent. Their deplanements have also increased over the first five months by 5,635 passengers. The increase in deplanements demonstrates that our region is a viable visitor and business traveler destination.
- Voters passed a 1% Hotel/Motel tax for airport improvements in FY 2016. Collections began in January, 2017. The tax will be recorded and accumulated in the Convention and Visitor's Bureau (CVB) Fund. As funds are needed for airport improvements, a transfer from CVB to Airport will occur. In FY 2018 there will be a transfer of \$190,571 to provide the local match for the New Terminal design project.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration	4.15	3.90	2.90	2.95	0.05
Airfield Areas	4.00	4.30	4.30	4.30	
Terminal Areas	1.00	1.00	1.00	1.00	
Public Safety	9.00	8.70	8.70	8.70	
Snow Removal	0.00	0.00	0.00	0.00	
Concessions	0.50	0.50	0.50	0.00	(0.50)
Total Personnel	18.65	18.40	17.40	16.95	(0.45)
Permanent Full-Time	18.65	18.40	17.40	16.95	(0.45)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	18.65	18.40	17.40	16.95	(0.45)

Regional Airport Fund - Summary

Fund 554x

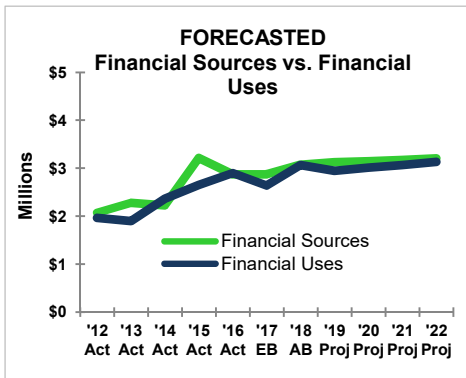
Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Financial Sources					
Operating Grants	\$0	\$0	\$0	\$0	\$0
Interest	\$31,930	\$31,930	\$31,930	\$31,930	\$31,930
Fees and Service Charges	\$1,155,569	\$1,176,706	\$1,165,409	\$1,166,125	\$1,166,857
Other Local Revenues	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500
Total Sources Before Transfers	\$1,195,999	\$1,217,136	\$1,205,839	\$1,206,555	\$1,207,287
Transfers In - Subsidy from TST Fund *	\$1,876,583	\$1,906,579	\$1,936,875	\$1,967,474	\$1,998,379
Total Financial Sources	\$3,072,582	\$3,123,715	\$3,142,714	\$3,174,029	\$3,205,666
Financial Uses					
Personnel Services	\$1,166,213	\$1,229,951	\$1,254,552	\$1,279,644	\$1,305,238
Supplies & Materials	\$254,207	\$233,407	\$238,050	\$242,790	\$247,627
Travel & Training	\$26,481	\$27,211	\$27,390	\$28,137	\$28,495
Intragovernmental	\$381,811	\$397,697	\$414,733	\$433,054	\$452,822
Utilities, Services, & Misc.	\$1,139,240	\$1,028,956	\$1,047,435	\$1,066,279	\$1,085,503
Transfers Out	\$0	\$0	\$0	\$0	\$0
Interest Expense	\$3,951	\$0	\$0	\$0	\$0
Principal	\$26,976	\$27,935	\$28,929	\$14,848	\$14,848
Capital Additions	\$65,000	\$0	\$0	\$0	\$0
Enterprise Revenue Used for Capital Projects	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$3,063,879	\$2,945,157	\$3,011,089	\$3,064,752	\$3,134,533
Sources Over (Under) Uses	\$8,703	\$178,558	\$131,625	\$109,277	\$71,133
Beginning Unassigned Cash Reserve	\$1,057,216	\$1,065,919	\$1,244,477	\$1,376,102	\$1,485,379
Financial Sources Over/(Under) Uses	\$8,703	\$178,558	\$131,625	\$109,277	\$71,133
Ending Unassigned Cash Reserve	\$1,065,919	\$1,244,477	\$1,376,102	\$1,485,379	\$1,556,512
Total Financial Uses	\$3,063,879	\$2,945,157	\$3,011,089	\$3,064,752	\$3,134,533
Less: Ent Rev Used for CIP	\$0	\$0	\$0	\$0	\$0
Total Financial Uses for Operations	\$3,063,879	\$2,945,157	\$3,011,089	\$3,064,752	\$3,134,533
20% Guideline for Operational Expenses	\$612,776	\$589,031	\$602,218	\$612,950	\$626,907
Add: Ent Rev for next year CIP	\$0	\$0	\$0	\$0	\$0
Cash Reserve Target	\$612,776	\$589,031	\$602,218	\$612,950	\$626,907
Above (Below) Cash Reserve Target	\$453,143	\$655,446	\$773,884	\$872,429	\$929,605

* Projected growth in Transportation Sales Tax (TST) is allocated as follows: 50% to Transit, 25% to Airport, and 25% to Streets & Sidewalks.

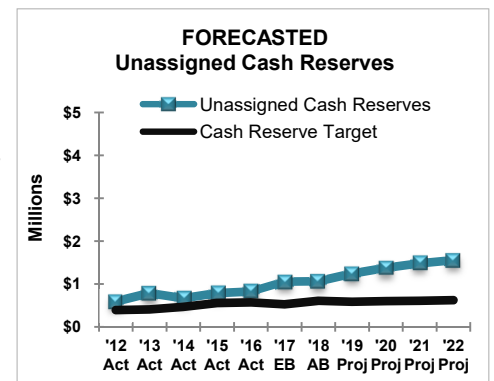
Projected TST Growth Allocated to Airport	\$29,699	\$29,996	\$30,296	\$30,599	\$30,905
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Projection includes an additional \$182,000 in FY 2018 for surface maintenance and 1.00 new custodian beginning in FY 2019



Financial sources are projected to be above financial uses for FY 2018 - FY 2022.

The unassigned cash reserves are projected to be above the cash reserve target for FY 2018 through FY 2022. Operating costs or revenues associated with the new terminal have not been included.



Budget Detail by Divisions

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Administration:						
Personnel Services	\$253,679	\$298,207	\$237,569	\$211,011	(\$87,196)	(29.2%)
Supplies and Materials	\$7,208	\$11,769	\$7,269	\$7,661	(\$4,108)	(34.9%)
Travel and Training	\$8,208	\$8,650	\$8,650	\$9,650	\$1,000	11.6%
Intragovernmental Charges	\$284,280	\$322,846	\$322,846	\$300,412	(\$22,434)	(6.9%)
Utilities, Services, & Misc.	\$593,936	\$394,236	\$394,236	\$839,381	\$445,145	112.9%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$950,213	\$852,733	\$852,733	\$852,733	\$0	0.0%
Total	\$2,097,524	\$1,888,441	\$1,823,303	\$2,220,848	\$332,407	17.6%
Airfield Areas:						
Personnel Services	\$259,368	\$276,299	\$274,664	\$276,888	\$589	0.2%
Supplies and Materials	\$77,736	\$97,929	\$87,929	\$99,639	\$1,710	1.7%
Travel and Training	\$0	\$4,743	\$863	\$500	(\$4,243)	(89.5%)
Intragovernmental Charges	\$19,750	\$28,044	\$28,044	\$29,982	\$1,938	6.9%
Utilities, Services, & Misc.	\$189,551	\$115,826	\$115,826	\$118,003	\$2,177	1.9%
Capital	\$30,131	\$14,620	\$14,620	\$65,000	\$50,380	344.6%
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$576,536	\$537,461	\$521,946	\$590,012	\$52,551	9.8%
Terminal Areas:						
Personnel Services	\$48,184	\$55,186	\$43,811	\$55,795	\$609	1.1%
Supplies and Materials	\$26,976	\$46,079	\$38,204	\$38,317	(\$7,762)	(16.8%)
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$9,887	\$9,085	\$9,085	\$8,242	(\$843)	(9.3%)
Utilities, Services, & Misc.	\$85,265	\$148,935	\$125,335	\$134,150	(\$14,785)	(9.9%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$170,312	\$259,285	\$216,435	\$236,504	(\$22,781)	(8.8%)
Public Safety:						
Personnel Services	\$667,659	\$597,748	\$597,748	\$551,262	(\$46,486)	(7.8%)
Supplies and Materials	\$24,897	\$43,566	\$43,566	\$44,860	\$1,294	3.0%
Travel and Training	\$14,486	\$13,331	\$13,331	\$16,331	\$3,000	22.5%
Intragovernmental Charges	\$26,457	\$26,502	\$26,502	\$27,552	\$1,050	4.0%
Utilities, Services, & Misc.	\$11,405	\$20,340	\$20,340	\$20,640	\$300	1.5%
Capital	\$0	\$39,500	\$39,500	\$0	(\$39,500)	(100.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$744,904	\$740,987	\$740,987	\$660,645	(\$80,342)	(10.8%)
Snow Removal:						
Personnel Services	\$6,522	\$11,619	\$7,652	\$12,049	\$430	3.7%
Supplies and Materials	\$43,569	\$29,946	\$25,044	\$35,670	\$5,724	19.1%
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$14,392	\$15,076	\$15,076	\$15,623	\$547	3.6%
Utilities, Services, & Misc.	\$25,644	\$20,392	\$14,370	\$27,066	\$6,674	32.7%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$90,127	\$77,033	\$62,142	\$90,408	\$13,375	17.4%
Concessions						
Personnel Services	\$91,397	\$76,377	\$66,320	\$59,208	(\$17,169)	(22.5%)
Supplies and Materials	\$31,245	\$53,000	\$28,000	\$28,060	(\$24,940)	(47.1%)
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, and Misc.	\$4,401	\$4,600	\$4,600	\$0	(\$4,600)	(100.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$127,043	\$133,977	\$98,920	\$87,268	(\$46,709)	(34.9%)

Budget Detail by Divisions

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Capital Projects:						
Personnel Services	(\$30)	\$0	\$0	\$0	\$0	
Supplies and Materials	\$2,375	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, and Misc.	\$4,603,354	\$13,869,043	\$13,869,043	\$9,298,247	(\$4,570,796)	(33.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$4,605,699	\$13,869,043	\$13,869,043	\$9,298,247	(\$4,570,796)	(33.0%)

Department Totals						
Personnel Services	\$1,326,779	\$1,315,436	\$1,227,764	\$1,166,213	(\$149,223)	(11.3%)
Supplies and Materials	\$214,006	\$282,289	\$230,012	\$254,207	(\$28,082)	(9.9%)
Travel and Training	\$22,694	\$26,724	\$22,844	\$26,481	(\$243)	(0.9%)
Intragovernmental Charges	\$354,766	\$401,553	\$401,553	\$381,811	(\$19,742)	(4.9%)
Utilities, Services, & Misc.	\$5,513,556	\$14,573,372	\$14,543,750	\$10,437,487	(\$4,135,885)	(28.4%)
Capital	\$30,131	\$54,120	\$54,120	\$65,000	\$10,880	20.1%
Other	\$950,213	\$852,733	\$852,733	\$852,733	\$0	0.0%
Total	\$8,412,145	\$17,506,227	\$17,332,776	\$13,183,932	(\$4,322,295)	(24.7%)

Authorized Personnel by Divisions

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration:					
9905 - Deputy City Manager *	0.05	0.05	0.05	0.00	(0.05)
8900 - Economic Development Director+	0.00	0.50	0.50	0.50	
6204 - Financial Analyst +	0.10	0.00	0.00	0.00	
5901 - Director, Public Works +++	0.10	0.10	0.10	0.20	0.10
5800 - Asst. to the Public Works Dir.	0.25	0.25	0.25	0.25	
4702 - Transit and Parking Manager+	0.50	0.00	0.00	0.00	
2557 - Airport Superintendent ++	2.00	1.00	0.00	0.00	
2556 - Airport Manager ++	0.00	1.00	1.00	1.00	
1007 - Administrative Supervisor +	0.10	0.00	0.00	0.00	
1006 - Senior Admin. Support Assistant +	1.05	1.00	1.00	1.00	
Total Personnel	4.15	3.90	2.90	2.95	0.05
Permanent Full-Time	4.15	3.90	2.90	2.95	0.05
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.15	3.90	2.90	2.95	0.05
Airfield Areas:					
2555 - Airport Ops Supervisor	0.00	0.30	0.30	0.30	
2404 - Maintenance Mechanic-773	3.00	3.00	3.00	3.00	
2400 - Maintenance Supervisor	1.00	1.00	1.00	1.00	
Total Personnel	4.00	4.30	4.30	4.30	
Permanent Full-Time	4.00	4.30	4.30	4.30	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.00	4.30	4.30	4.30	

* In FY 2018, .05 FTE Deputy City Manager was reallocated to Electric.

+ Due to a reorganization in FY 2017, the Economic Development Director will manage the Airport operation instead of Public Works. As a result, 0.50 FTE of the Economic Director position was allocated to the Airport, 0.10 FTE Financial Analyst was reallocated to Transit, 0.10 FTE Administrative Supervisor was reallocated to parking, and .05 FTE of Sr ASA was reallocated to Parking.

++ In FY 2017, (1) Airport Superintendent position was reassigned to an Airport Manager .

+++ In FY 2018 .05 FTE PW Director is reallocated from Streets and Engineering to Airport and .05 FTE PW Director is reallocated from Transit to Airport to reflect oversight of Airport's capital projects.

Regional Airport Fund

Fund 554x

Authorized Personnel by Divisions (cont.)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Terminal Areas:					
2397 - Maintenance Assistant-773	1.00	1.00	1.00	1.00	
Total Personnel	1.00	1.00	1.00	1.00	
Permanent Full-Time	1.00	1.00	1.00	1.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.00	1.00	1.00	1.00	
Public Safety:					
2555 - Airport Operations Supervisor	1.00	0.70	0.70	0.70	
2550 - Airport Safety Officer	8.00	8.00	8.00	8.00	
Total Personnel	9.00	8.70	8.70	8.70	
Permanent Full-Time	9.00	8.70	8.70	8.70	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.00	8.70	8.70	8.70	
Concessions:					
8530 - Recreation Supervisor **	0.25	0.25	0.25	0.00	(0.25)
8520 - Recreation Specialist **	0.25	0.25	0.25	0.00	(0.25)
Total Personnel	0.50	0.50	0.50	0.00	(0.50)
Permanent Full-Time	0.50	0.50	0.50	0.00	(0.50)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.50	0.50	0.50	0.00	(0.50)
Department Totals					
Permanent Full-Time	18.65	18.40	17.40	16.95	(0.45)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	18.65	18.40	17.40	16.95	(0.45)

** In FY 2018, Airport personnel began to manage concessions at the Airport. This resulted in 0.25 FTE Recreation Supervisor and 0.25 FTE Recreation Specialist being moved back to Rec Services Fund.

Regional Airport Fund - Capital Projects

Fund 5541

Major Projects

- Runway 2-20 Isolated Pavement Remediations
- Runway 2-20 & Taxiway A North Ext & AGIS Survey
- New Terminal Complex: Design

Fiscal Impact

Funding for the FY 2018 projects will come from FAA Grants, Transportation Sales Tax, MoDOT and CVB Hotel Tax.

Airport

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Airport								
1 Annual General Improvements - AP008 [ID: 944]								
Transp S Tax	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000			
Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000			
2 Terminal Master Plan AP112 [ID: 1749]								
Total							2014	2016
3 13-31 (5500x100) & TW B Turnarounds AP115 [ID: 1792]								
Total							2016	2017
4 Airport Landside Pavement Improvement Ph III AP121 [ID: 1926]								
Transp S Tax		\$750,000					2019	2020
Total		\$750,000						
5 New Terminal Complex: Design AP129 [ID: 2057]								
CVB Hotel Tax for Airport	\$190,571						2018	2018
MoDot	\$2,500,000							
Total	\$2,690,571							
6 New Terminal Complex: Phase One [ID: 2058]								
Future Bond		\$9,399,029					2018	2019
Total		\$9,399,029						
7 New Terminal Complex: Phase Two [ID: 2059]								
Future Bond			\$10,177,800				2019	2020
Total			\$10,177,800					
8 R/W 2-20 & T/W A North Ext & AGIS Survey AP125 [ID: 1924]								
FAA Grant	\$661,254		\$8,534,886				2020	2020
Transp S Tax	\$73,473		\$948,320					
Total	\$734,727		\$9,483,206					
9 R/W 2-20 Extension AGIS Survey (AP127) Grant 44 [ID: 2051]								
Total							2017	2017
10 R/W 2-20 Tech Ops Agreement (AP128) [ID: 2052]								
FAA Grant	\$180,000						2018	2018
Transp S Tax	\$20,000							
Total	\$200,000							
11 Route H AP123 [ID: 1923]								
FAA Grant		\$2,800,108					2017	2019
Transp S Tax		\$311,124						
Total		\$3,111,232						
12 Runway 2-20 Isolated Pavement Remediations (AP126) [ID: 1720]								
FAA Grant	\$5,060,654						2018	2018
Transp S Tax	\$562,295							
Total	\$5,622,949							
13 Snow Removal Broom Truck [ID: 1937]								
FAA Grant		\$698,036					2019	2019
Transp S Tax		\$77,560						
Total		\$775,596						

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Airport

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Airport								
14 T/W B2 & C Design and Construction [ID: 1725]							2020	2020
FAA Grant			\$1,008,700					
Transp S Tax			\$112,078					
Total			\$1,120,778					
15 Taxiway C and Pavement Management AP122 [ID: 2032]							2017	2017
Total								
16 ARFF Relocation/Expansion - 90% eligible (FAA) [ID: 933]							2022	2022
FAA Grant					\$1,039,630			
Transp S Tax					\$115,515			
Total					\$1,155,145			
17 New Terminal Complex: Phase Four [ID: 2061]							2021	2022
Future Bond					\$8,824,477			
Total					\$8,824,477			
18 New Terminal Complex: Phase Three [ID: 2060]							2020	2021
Future Bond				\$6,805,693				
Total				\$6,805,693				
19 Parking Expansion [ID: 941]							2021	2021
Transp S Tax				\$207,933				
Total				\$207,933				
20 SRE:Runway Tow Broom & Tow De-icer AP099 [ID: 1256]							2021	2021
FAA Grant				\$301,940				
Transp S Tax				\$33,549				
Total				\$335,489				
21 T/W A5: New Connector [ID: 1721]							2021	2021
FAA Grant				\$1,113,070				
Transp S Tax				\$123,674				
Total				\$1,236,744				

Airport Funding Source Summary

CVB Hotel Tax for Airport	\$190,571						
FAA Grant	\$5,901,908	\$3,498,144	\$9,543,586	\$1,415,010	\$1,039,630		
MoDot	\$2,500,000						
Transp S Tax	\$705,768	\$1,188,684	\$1,110,398	\$415,156	\$165,515		
New Funding	\$9,298,247	\$4,686,828	\$10,653,984	\$1,830,166	\$1,205,145	\$0	
Future Bond		\$9,399,029	\$10,177,800	\$6,805,693	\$8,824,477		
Future Funding		\$9,399,029	\$10,177,800	\$6,805,693	\$8,824,477	\$0	
Total	\$9,298,247	\$14,085,857	\$20,831,784	\$8,635,859	\$10,029,622	\$0	

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Debt Service Information

(City-Owned Building - Improvements Made by CMA) \$2,500 Monthly for 10 Years (Total \$300,000), 3.5% Interest
 On January 19, 2010 the City entered into an amendment to the ground lease agreement with the (CMA) Central Missouri Aviation Inc. for future renovations and improvements to the fixed base operator hangar at Columbia Regional Airport. All improvements are the property of the City and were completed in 2011.

Original Issue - \$300,000
 Balance as of 09/30/2017 \$98,688
 Maturity date - 3/1/2021

Debt Service Requirements

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2018	\$26,976	\$3,024	\$30,000
2019	\$27,935	\$2,065	\$30,000
2020	\$28,929	\$1,071	\$30,000
2021	\$14,848	\$152	\$15,000
Total	<u>\$98,688</u>	<u>\$6,312</u>	<u>\$105,000</u>

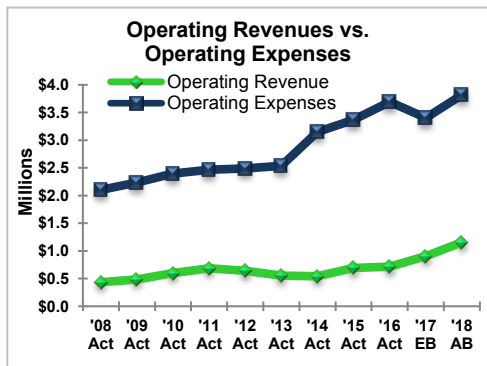
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Revenues, Expenses, and Changes in Net Position

Airport Fund

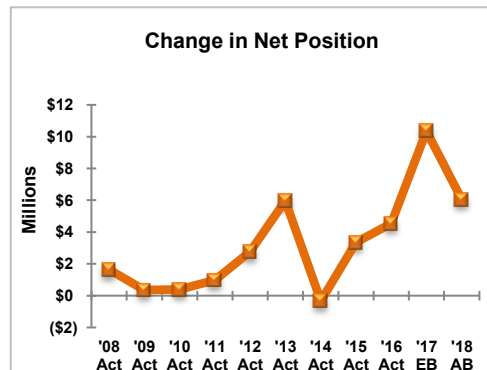
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
Concession Sales	\$41,400	\$100,000	\$37,000	\$38,000
Commissions	\$126,760	\$145,000	\$160,700	\$177,662
Rentals	\$186,686	\$234,626	\$193,150	\$208,840
Landing Fees	\$103,288	\$78,861	\$123,112	\$147,867
Law Enforcement Fees	\$54,295	\$54,257	\$64,980	\$97,200
Passenger Facility Charge	\$200,073	\$259,181	\$324,900	\$486,000
Total Operating Revenues	\$712,502	\$871,925	\$903,842	\$1,155,569
Operating Expenses:				
Personnel Services	\$1,326,809	\$1,315,436	\$1,227,764	\$1,166,213
Supplies & Materials	\$211,631	\$282,289	\$230,012	\$254,207
Travel & Training	\$22,694	\$26,724	\$22,844	\$26,481
Intragovernmental Charges	\$354,766	\$401,553	\$401,553	\$381,811
Utilities, Services & Other Misc.	\$910,202	\$704,329	\$674,707	\$1,139,240
Depreciation	\$863,215	\$848,782	\$848,782	\$848,782
Total Operating Expenses	\$3,689,317	\$3,579,113	\$3,405,662	\$3,816,734
Operating Income (Loss)	(\$2,976,815)	(\$2,707,188)	(\$2,501,820)	(\$2,661,165)
Non-Operating Revenues:				
Investment Revenue	\$39,682	\$31,930	\$31,930	\$31,930
Revenue from Other Gov. Units	\$183,558	\$0	\$80,000	\$0
Miscellaneous Revenue	\$67,677	\$11,500	\$8,500	\$8,500
Total Non-Operating Revenues	\$290,917	\$43,430	\$120,430	\$40,430
Non-Operating Expenses:				
Interest Expense	\$86,998	\$3,951	\$3,951	\$3,951
Loss on Disposal of Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$86,998	\$3,951	\$3,951	\$3,951
Total Non-Operating Revenues (Expenses)	\$203,919	\$39,479	\$116,479	\$36,479
Income (Loss) Before Contrib and Transfers	(\$2,772,896)	(\$2,667,709)	(\$2,385,341)	(\$2,624,686)
Transfers In - Subsidy - TST Fd	\$1,855,773	\$1,846,884	\$1,846,884	\$1,876,583
Transfers In - From CVB for CIP Projects (1% Hotel/Motel tax)	\$0	\$0	\$0	\$190,571
Transfers In - TST for CIP	\$1,327,779	\$438,728	\$438,728	\$705,768
Total Transfers In	\$3,183,552	\$2,285,612	\$2,285,612	\$2,772,922
Transfers Out	\$0	\$0	\$0	\$0
Capital Contribution - FAA for CIP	\$4,122,543	\$10,457,039	\$10,457,039	\$5,901,908
Total Net Transfers and Capital Contributions	\$7,306,095	\$12,742,651	\$12,742,651	\$8,674,830
Change in Net Position	\$4,533,199	\$10,074,942	\$10,357,310	\$6,050,144
Net Position - Beginning	\$30,289,160	\$34,822,359	\$34,822,359	\$45,179,669
Net Position - Ending	\$34,822,359	\$44,897,301	\$45,179,669	\$51,229,813

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



The gap between operating expenses and operating revenues has increased by \$653,278 as a result of the Airport adding flights.

There was a positive net position for all years except FY 2014. In FY 2014 there was minimal capital contribution funding received and there were larger expenses for advertising. In FY 2017 there was a large increase in net position due to a significant amount of FAA capital contribution funds received for Taxiway B Turnarounds capital project.



Financial Sources and Uses Airport Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources for Operations				
Concession Sales	\$41,400	\$100,000	\$37,000	\$38,000
Commissions	\$126,760	\$145,000	\$160,700	\$177,662
Rentals	\$186,686	\$234,626	\$193,150	\$208,840
Landing Fees	\$103,288	\$78,861	\$123,112	\$147,867
Law Enforcement Fees	\$54,295	\$54,257	\$64,980	\$97,200
Passenger Facility Charge	\$200,073	\$259,181	\$324,900	\$486,000
Investment Revenue	\$39,682	\$31,930	\$31,930	\$31,930
Less: GASB 31 Interest Adjustment	\$14,994	\$0	\$0	\$0
Miscellaneous Revenue	\$67,677	\$11,500	\$8,500	\$8,500
Revenue from Other Gov. Units	\$183,558	\$0	\$80,000	\$0
Total Financial Sources Before Transfers	\$1,018,413	\$915,355	\$1,024,272	\$1,195,999
Transfers In - Subsidy - TST Fd	\$1,855,773	\$1,846,884	\$1,846,884	\$1,876,583
Total Financial Sources	\$2,874,186	\$2,762,239	\$2,871,156	\$3,072,582
Financial Uses for Operations				
Personnel Services	\$1,326,809	\$1,315,436	\$1,227,764	\$1,166,213
Less: GASB 16 Vacation Liability Adjustment	(\$2,307)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	(\$95,678)	\$0	\$0	\$0
Supplies & Materials	\$211,631	\$282,289	\$230,012	\$254,207
Travel & Training	\$22,694	\$26,724	\$22,844	\$26,481
Intragovernmental Charges	\$354,766	\$401,553	\$401,553	\$381,811
Utilities, Services & Other Misc.	\$910,202	\$704,329	\$674,707	\$1,139,240
Interest Expense	\$86,998	\$3,951	\$3,951	\$3,951
Transfers Out	\$0	\$0	\$0	\$0
Principal Payments	\$25,155	\$26,049	\$26,049	\$26,976
Capital Additions	\$30,131	\$54,120	\$54,120	\$65,000
Ent. Revenues Used for Capital Projects	\$25,000	\$0	\$0	\$0
Total Financial Uses	\$2,895,401	\$2,814,451	\$2,641,000	\$3,063,879
Financial Sources Over/(Under) Uses	(\$21,215)	(\$52,212)	\$230,156	\$8,703

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

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

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

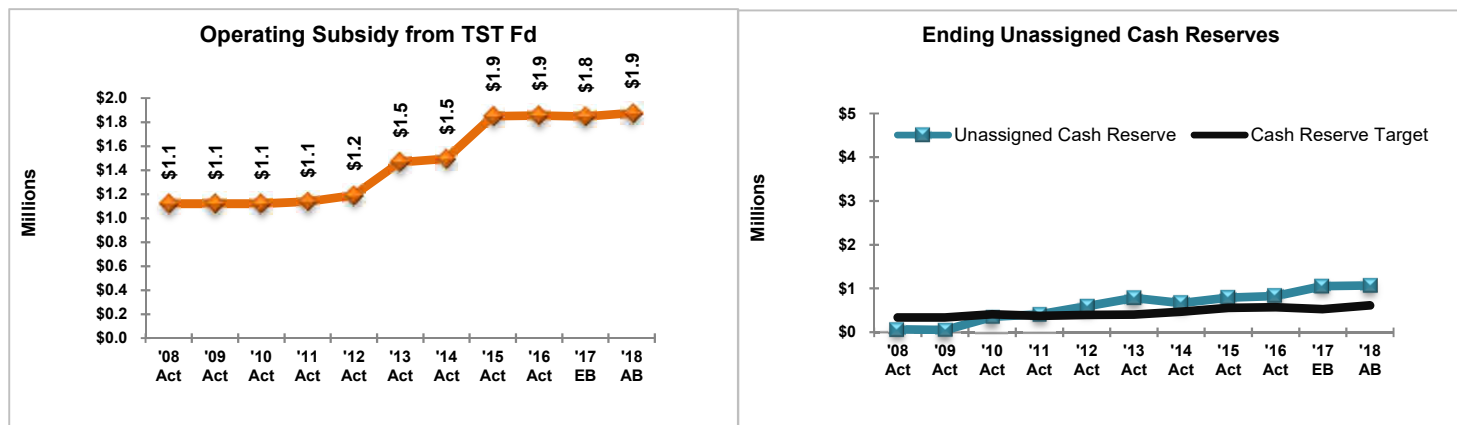
The ending unassigned cash reserves are compared to the cash reserve target. When the reserves are below the cash reserve target it will be necessary for management to adjust fees or reduce expenses in order to get the reserves at or above the cash reserve target. With this type of fund, it is a normal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

Financial Sources and Uses Airport Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$827,060	\$827,060	\$1,057,216
Financial Sources Over/(Under) Uses		(\$52,212)	\$230,156	\$8,703
Current Assets	\$3,423,129			
Less: GASB 31 Pooled Cash Adj	\$161,901			
Less: Cash Restricted for Capital Projects *	(\$2,491,120)			
Less: Current Liabilities	(\$628,482)			
Plus: Construction Contracts Payable **	\$361,632			
Projected Unassigned Cash Reserve	\$827,060	\$774,848	\$1,057,216	\$1,065,919
Cash Reserve Target				
Total Financial Uses	\$2,895,401	\$2,814,451	\$2,641,000	\$3,063,879
Less: Ent Revenue used for current year CIP	(\$25,000)	\$0	\$0	\$0
Total Financial Uses for Operations	\$2,870,401	\$2,814,451	\$2,641,000	\$3,063,879
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$574,080	\$562,890	\$528,200	\$612,776
Next Year Capital Projects Ent Revenue	\$0	\$0	\$0	\$0
Cash Reserve Target	\$574,080	\$562,890	\$528,200	\$612,776
Above/(Below) Cash Reserve Target	\$252,980	\$211,958	\$529,016	\$453,143

* Cash restricted for capital projects is not shown in the CAFR as a separate line and is included in Current Assets. This amount must be subtracted in order to calculate the current assets related to operations only.

** Construction contracts payable is related to capital projects and must be removed from the current liabilities amount shown in the CAFR in order to calculate the current liabilities related to operations only. Since current liabilities are subtracted in the cash reserve calculation, construction contracts payable must be added in order to remove it from the calculation.



There have been larger increases in the operating subsidy from transportation sales tax (TST) in FY 2015 - FY 2018. This is due to an increase in advertising expenses related to additional flights.

In general, the unassigned cash reserve has been above the target for the period shown. Cash reserves are projected to increase for the next couple of years due to additional revenues expected from the additional flight which began in August 2017.

Airport Fees and Charges

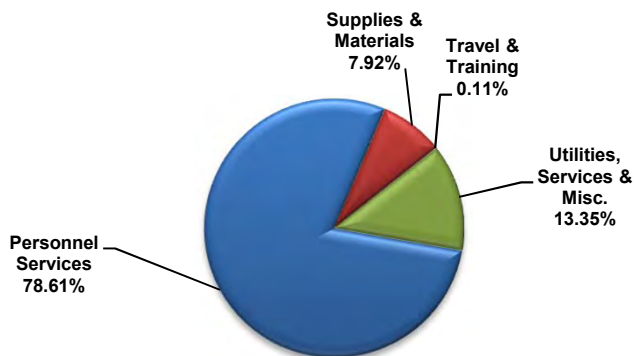
			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Lease of parking space for commercial vehicles The monthly rate to be charged each lessee of such parking shall be as follows: - 1 or 2 vehicles - 3 or more vehicles					
	3-46 (b)	06-01-92	\$50 per vehicle	\$50 per vehicle	
	3-46 (b)	06-01-92	\$40 per vehicle	\$40 per vehicle	
Landing Fees Non Contract Contract	* *	07-02-12 07-02-12	\$0.88 per 1,000 lb \$0.62 per 1,000 lb	\$0.88 per 1,000 lb \$0.62 per 1,000 lb	
Jointly Used Premises	*	07-02-12	\$0.70 per	\$0.70 per enplanement	
Police	*	07-02-12	\$0.90 per	\$0.90 per enplanement	
Fuel Flowage Fee	*	07-02-12	\$0.04 per gallon	\$0.04 per gallon	
Office/Counter Rent	*	07-02-12	\$15/sq ft	\$15/sq ft	
Hangar/Ground Rent	*	07-02-12	\$0.08/sq ft	\$0.08/sq ft	
Car Rental Commission	*	07-02-12	\$1,000 or 10%, whichever is greater	\$1,000 or 10%, whichever is greater	
Farm Rent	*	07-02-12	\$45/acre	\$20/grass acre \$90/tillable acre	10-01-17
Farm Commission Bonus	*	07-02-12	1/3 of gross crop receipts	Removed	
Farm Commission Bonus			NA	Yield in bushels x USDA posted county price x 33.4% - \$90 rent fee	10-01-17
FBO Commissions Inside Hangar Storage Tie Down rental on apron Sale of parts, not in excess of \$5,000 Sale of parts, in excess of \$5,000 Flight Instruction Aircraft service repair/maintenance Aircraft sales rental & charter Miscellaneous	* * * * * * *	07-02-12 07-02-12 07-02-12 07-02-12 07-02-12 07-02-12 07-02-12	3.75% of gross 60% of gross receipts 3% of gross 1% of gross 3% of gross 5% of gross 0% 5% of gross	3.75% of gross receipts 60% of gross receipts 3% of gross 1% of gross 3% of gross 5% of gross 0% 5% of gross	

* Resolution (R 110-12) adopting rates, charges, and lease policies for miscellaneous fees charged at Columbia Regional Airport

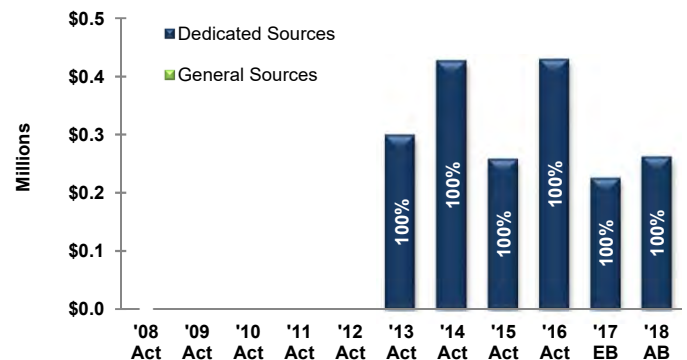
Public Works -
Non-Motorized Grant Fund
(Special Revenue Fund)

Public Works - Non-Motorized Grant Fund

FY 2018 Total Expenditures By Category

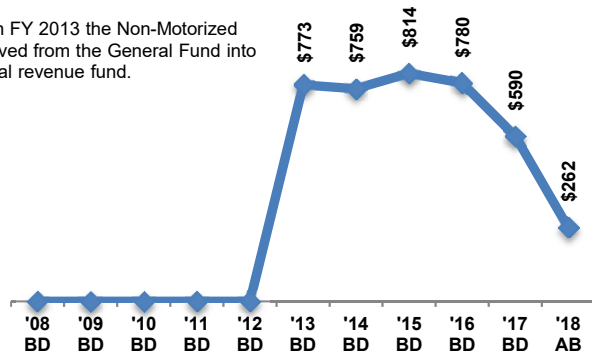


Funding Sources

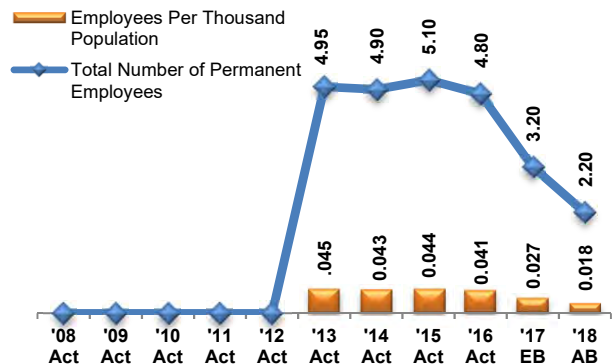


Budgeted Expenditure History (in Thousands)

Starting in FY 2013 the Non-Motorized Grant moved from the General Fund into this special revenue fund.



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$261,688	\$347,702	\$180,661	\$206,085	(\$141,617)	(40.7%)
Supplies & Materials	\$12,601	\$183,675	\$31,575	\$20,761	(\$162,914)	(88.7%)
Travel & Training	\$0	\$300	\$300	\$300	\$0	0.0%
Intragov. Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$31,752	\$58,355	\$13,200	\$35,000	(\$23,355)	(40.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$306,041	\$590,032	\$225,736	\$262,146	(\$327,886)	(55.6%)
Operating Expenses	\$306,041	\$590,032	\$225,736	\$262,146	(\$327,886)	(55.6%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$306,041	\$590,032	\$225,736	\$262,146	(\$327,886)	(55.6%)

Funding Sources (Where the Money Comes From)

Grants (Non-Motorized Grant)	\$429,602	\$590,032	\$230,648	\$262,146	(\$327,886)	(55.6%)
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	
Operating Transfers	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	(\$123,561)	\$0	(\$4,912)	\$0	\$0	
Dedicated Sources	\$306,041	\$590,032	\$225,736	\$262,146	(\$327,886)	(55.6%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$306,041	\$590,032	\$225,736	\$262,146	(\$327,886)	(55.6%)

Public Works - Non-Motorized Grant Fund

Fund 2610

Description

The Non-Motorized Grant Section (GetAbout Columbia) is a pilot project mandated by federal legislation to develop a network of transportation facilities, including sidewalks, bicycle lanes, and pedestrian and bicycle trails with the purpose of demonstrating how much walking and bicycling can replace car trips. From FY 2013 to the present, revenues and expenses related to this program are reflected in this special revenue fund.

Highlights/Significant Changes (cont)

- In FY 2017, 50% of the Park Planner (GetAbout and Community Outreach Coordinator) position was funded by the Non-Motorized grant and 50% was funded by the Parks and Recreation Department. In FY 2018, 100% of the position will be funded by the Parks and Recreation Department.
- In FY 2018 an unfilled Engineering Tech position will be eliminated. A 0.50 FTE Planner will be reallocated to Parks and Recreation. A 0.25 FTE Lead Proj Compliance Inspector and 0.25 FTE Construction Project Supt will be reallocated from PW Engineering.

Highlights/Significant Changes

- Major projects funded by this grant include sidewalks and pedways, trails, intersection improvements, promotion & education, striping of bike lanes and routes, and installation of bike racks at various locations around the city.
- Projects completed in FY 2017 by the GetAbout Columbia Program include: Forum Pedestrian Bridge and Trail, Manor Drive Sidewalk – Rollins to Broadway, and Hominy Trail Phase 2.
- Projects still in design and scheduled for construction in 2018 include: Bike Boulevard – MKT to Parkade, Clark Lane Sidewalk West/Hinkson Creek Trail Connector, and Shepard to Rollins Trail.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Parks Planning					
4101 - Planner+ ^	0.75	0.50	0.50	0.00	(0.50)
Total Personnel	0.75	0.50	0.50	0.00	(0.50)
Permanent Full-Time	0.75	0.50	0.50	0.00	(0.50)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	0.75	0.50	0.50	0.00	(0.50)
Non-Motorized Grant					
5109 - Engineering Supervisor	0.40	0.40	0.40	0.40	
5098/5113 - Eng. Specialist/Engineer+	1.20	0.20	0.20	0.20	
5015 - Property Acquisition Coord.+	0.10	0.00	0.00	0.00	
5004 - Senior Engineering Tech.	0.10	0.10	0.10	0.10	
5003 - Engineering Technician *	1.00	1.00	1.00	0.00	(1.00)
4998 - Project Compliance Inspector +	0.75	0.50	0.50	0.50	
4997 - Design Drafter	0.50	0.50	0.50	0.50	
4996 - Lead Proj Compl Inspector ^	0.00	0.00	0.00	0.25	0.25
2450 - Construction Project Supt ^	0.00	0.00	0.00	0.25	0.25
Total Personnel	4.05	2.70	2.70	2.20	(0.50)
Permanent Full-Time	4.05	2.70	2.70	2.20	(0.50)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.05	2.70	2.70	2.20	(0.50)
Department Totals					
Permanent Full-Time	4.80	3.20	3.20	2.20	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	4.80	3.20	3.20	2.20	(1.00)

* In FY 2018 (1) Engineering Technician position is being eliminated due to Non-Motorized Grant program winding down

+ In FY 2017, 1.00 Engineer position was eliminated, 0.25 FTE of Planner position was reallocated to Parks and Recreation, and 0.10 Property Acquisition Coordinator and 0.25 FTE Project Compliance Inspector positions were reallocated to Streets and Engineering.

^ In FY 2018, 0.50 FTE Planner position was reallocated to parks and Recreation, 0.25 FTE Lead Project Compliance Inspector was reallocated from Streets and Engineering, and 0.25 FTE Construction Project Supt was reallocated from Streets and Engineering.

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Revenues, Expenditures, and Changes in Fund Balance
Non-Motorized Grant Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Revenues:				
Revenue from other Gov. Units	\$429,602	\$590,032	\$230,648	\$262,146
Total Revenues	\$429,602	\$590,032	\$230,648	\$262,146
 Expenditures:				
Personnel Services	\$261,688	\$347,702	\$180,661	\$206,085
Supplies & Materials	\$12,601	\$183,675	\$31,575	\$20,761
Travel & Training	\$0	\$300	\$300	\$300
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$31,752	\$58,355	\$13,200	\$35,000
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$306,041	\$590,032	\$225,736	\$262,146
 Excess (Deficiency) of Revenues Over Expenditures	\$123,561	\$0	\$4,912	\$0
 Other Financing Sources (Uses):				
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0
 Net Change in Fund Balance	\$123,561	\$0	\$4,912	\$0
 Fund Balance, Beg. of Year	(\$128,473)	(\$4,912)	(\$4,912)	\$0
Fund Balance End of Year	(\$4,912)	(\$4,912)	\$0	\$0

Financial Sources and Uses Non-Motorized Grant Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Revenue from other Gov. Units	\$429,602	\$590,032	\$230,648	\$262,146
Total Financial Sources Before Transfers	\$429,602	\$590,032	\$230,648	\$262,146
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$429,602	\$590,032	\$230,648	\$262,146
Financial Uses				
Personnel Services	\$261,688	\$347,702	\$180,661	\$206,085
Supplies & Materials	\$12,601	\$183,675	\$31,575	\$20,761
Travel & Training	\$0	\$300	\$300	\$300
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$31,752	\$58,355	\$13,200	\$35,000
Capital	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Total Financial Uses	\$306,041	\$590,032	\$225,736	\$262,146
Financial Sources Over/(Under) Uses	\$123,561	\$0	\$4,912	\$0

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

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

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

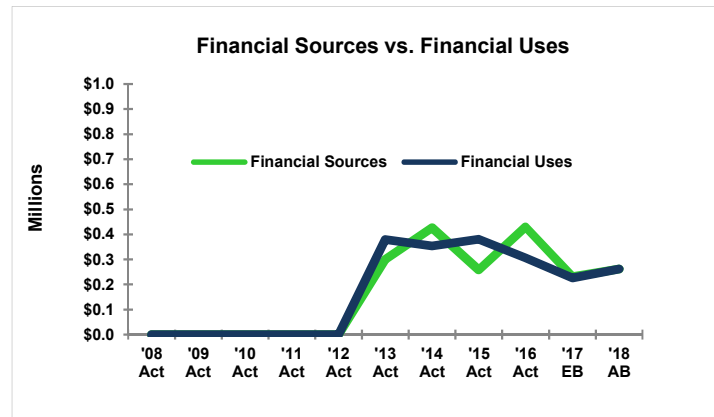
The ending unassigned cash reserves are compared to the cash reserve target. When the reserves are below the cash reserve target it will be necessary for management to adjust fees or reduce expenses in order to get the reserves at or above the cash reserve target. With this type of fund, it is a normal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

Financial Sources and Uses Non-Motorized Grant Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$0	\$0	\$4,912
Financial Sources Over/(Under) Uses		\$0	\$4,912	\$0
Cash and Cash Equivalents	\$0	\$0	\$0	\$0
Less: GASB 31 Pooled Cash Adj	\$0			
Ending Unassigned Cash Reserves	\$0	\$0	\$4,912	\$4,912

Cash Reserve Target

There is no cash reserve target for this fund



This federal grant reimburses expenses once the City submits a draw down request. Financial uses are above financial sources, due to the timing of the expenses happening in one fiscal year and the grant funds received from the draw down occurring in a later fiscal year.

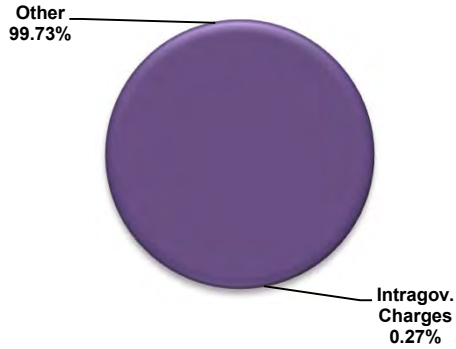
In years when expenditures are lower than revenues, the draw down of the grant fund did not occur until after the end of the fiscal year.

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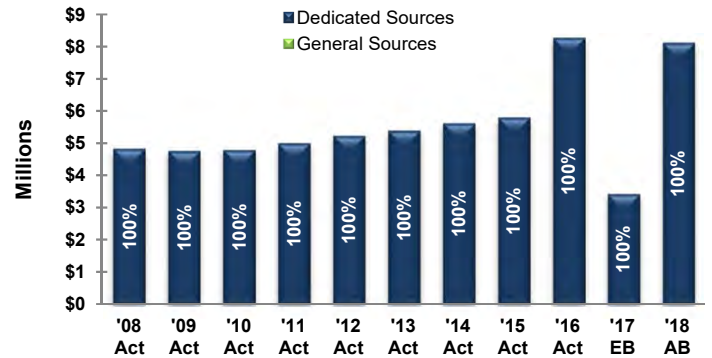
Capital Improvement Sales Tax Fund (Special Revenue Fund)

Capital Improvement Sales Tax Fund

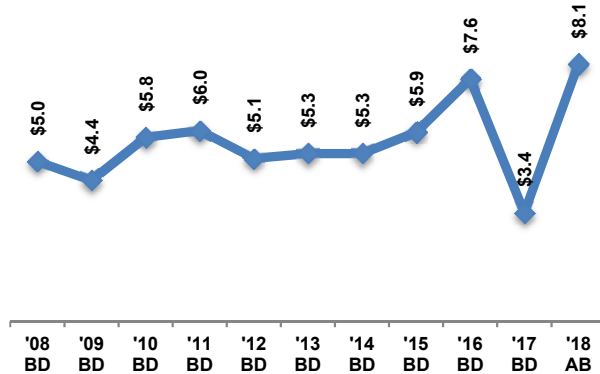
FY 2018 Total Expenditures By Category



Funding Sources



Total Budgeted Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$12,117	\$23,573	\$23,573	\$21,991	(\$1,582)	(6.7%)
Utilities, Services & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$6,649,244	\$3,396,500	\$3,396,500	\$8,071,000	\$4,674,500	137.6%
Total	\$6,661,361	\$3,420,073	\$3,420,073	\$8,092,991	\$4,672,918	136.6%
Operating Expenses	\$12,117	\$23,573	\$23,573	\$21,991	(\$1,582)	(6.7%)
Non-Operating Expenses	\$6,649,244	\$3,396,500	\$3,396,500	\$8,071,000	\$4,674,500	137.6%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$6,661,361	\$3,420,073	\$3,420,073	\$8,092,991	\$4,672,918	136.6%

Funding Sources (Where the Money Comes From)

Grants and Capital Contrib	\$0	\$0	\$0	\$0	\$0	
Sales Taxes	\$5,837,471	\$5,815,836	\$5,939,627	\$5,999,023	\$183,187	3.1%
Interest Revenue	\$19,585	\$21,528	\$21,528	\$21,528	\$0	0.0%
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	
Transfers and Capital Contrib.	\$2,397,948	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$0	\$0	\$2,072,440	\$2,072,440	
Less: Current Year Surplus	(\$1,593,643)	(\$2,417,291)	(\$2,541,082)	\$0	\$2,417,291	(100.0%)
Dedicated Sources	\$6,661,361	\$3,420,073	\$3,420,073	\$8,092,991	\$4,672,918	136.6%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$6,661,361	\$3,420,073	\$3,420,073	\$8,092,991	\$4,672,918	136.6%

Capital Improvement Sales Tax Fund

Fund 2190

Description

On August 4, 2015, Columbia voters passed a ten year extension of the one-quarter cent capital improvement sales tax. This vote extended the tax from January 1, 2016 to December 31, 2025. These revenues are used to service the debt and pay for other approved capital projects for Streets and Public Safety.

Capital Project Funding for Next Year

Streets and Sidewalks:

- Annual Traffic Calming

Public Safety:

- Police Precinct/Municipal Service Center (Construction)

Resources

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B
Capital 1/4 Cent Sales Tax Receipts	\$5,837,471	\$5,815,836	\$5,939,627	\$5,999,023	\$183,187
Investment Revenue	\$19,585	\$21,528	\$21,528	\$21,528	\$0
Transfers In	\$2,397,948	\$0	\$0	\$0	\$0
Total Resources	\$8,255,004	\$5,837,364	\$5,961,155	\$6,020,551	\$183,187

Expenditures

General & Administrative Fees	\$12,117	\$23,573	\$23,573	\$21,991	(\$1,582)
Total Operating	\$12,117	\$23,573	\$23,573	\$21,991	(\$1,582)
Transfers:					
Capital Projects - General Government	\$4,592,494	\$3,256,500	\$3,256,500	\$8,071,000	\$4,814,500
Debt Services - 2006 S.O. Bonds	\$1,916,750	\$0	\$0	\$0	\$0
Capital Projects - Transit Fund	\$140,000	\$140,000	\$140,000	\$0	(\$140,000)
Total Transfers:	\$6,649,244	\$3,396,500	\$3,396,500	\$8,071,000	\$4,674,500
Total Expenditures	\$6,661,361	\$3,420,073	\$3,420,073	\$8,092,991	\$4,672,918
Revenues Under Expenditures	\$1,593,643	\$2,417,291	\$2,541,082	(\$2,072,440)	(\$4,489,731)

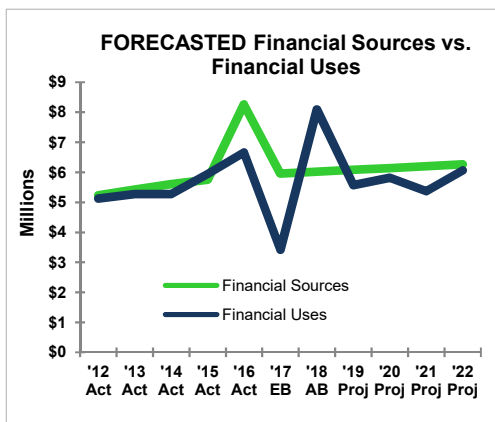
Capital Improvement Sales Tax Fund

Fund 2190

Forecasted Sources and Uses (For Information Purposes Only)

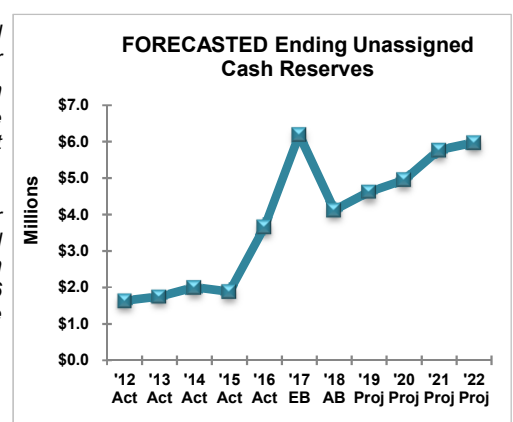
	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Financial Sources					
Sales Taxes	\$5,999,023	\$6,059,013	\$6,119,603	\$6,180,799	\$6,242,607
Investment Income	\$21,528	\$21,528	\$21,528	\$21,528	\$21,528
Other Local Revenues	\$0	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$6,020,551	\$6,080,541	\$6,141,131	\$6,202,327	\$6,264,135
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$6,020,551	\$6,080,541	\$6,141,131	\$6,202,327	\$6,264,135
Financial Uses					
Transfers Out for Debt					
2006B S.O. Bonds	\$0	\$0	\$0	\$0	\$0
2017 S.O Bonds	\$0	\$0	\$0	\$0	\$0
Transfers for Capital Projects					
Streets & Sidewalks Projects	(\$50,000)	(\$550,000)	(\$4,850,000)	(\$3,649,000)	(\$4,688,300)
Public Safety Projects	(\$8,021,000)	(\$1,000,000)	(\$950,000)	(\$1,100,000)	(\$1,350,000)
Transit Projects	\$0	\$0	\$0	\$0	\$0
Other General Government Projects	\$0	(\$4,000,000)	\$0	(\$600,000)	\$0
Total Transfers Out	(\$8,071,000)	(\$5,550,000)	(\$5,800,000)	(\$5,349,000)	(\$6,038,300)
General & Administrative Fees	(\$21,991)	(\$22,431)	(\$22,879)	(\$23,337)	(\$23,804)
Total Financial Uses	(\$8,092,991)	(\$5,572,431)	(\$5,822,879)	(\$5,372,337)	(\$6,062,104)
Sources Over/(Under) Uses	(\$2,072,440)	\$508,110	\$318,252	\$829,990	\$202,032
Beginning Unassigned Cash Reserve	\$6,192,052	\$4,119,612	\$4,627,722	\$4,945,974	\$5,775,965
Ending Unassigned Cash Reserve	\$4,119,612	\$4,627,722	\$4,945,974	\$5,775,965	\$5,977,996

Growth Rate of Sales Tax Revenue 1.00% 1.00% 1.00% 1.00% 1.00%



FY 2018 financial uses are above financial sources due to an increase in transfers for capital projects. This is a normal occurrence with this type of fund as the sales tax receipts are accumulated over time and then transferred out to fund the capital projects.

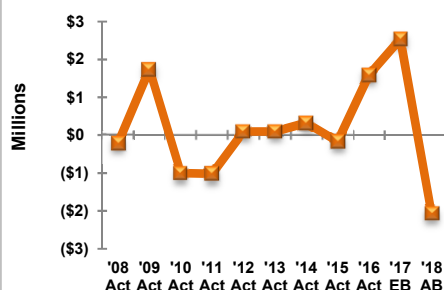
The unassigned cash reserve from year to year is directly impacted by the amount of capital project transfers that are required in a given year. The fund balance increased in FY 2016 due to the payoff of the 2006B SO Revenue Refunding and Improvement Bonds.



Revenues, Expenditures, and Changes in Fund Balance Capital Improvement Sales Tax Fund

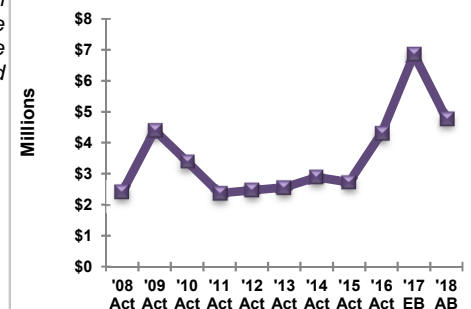
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Revenues:				
Sales Taxes	\$5,837,471	\$5,815,836	\$5,939,627	\$5,999,023
Investment Revenue	\$19,585	\$21,528	\$21,528	\$21,528
Total Revenues	\$5,857,056	\$5,837,364	\$5,961,155	\$6,020,551
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$12,117	\$23,573	\$23,573	\$21,991
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$12,117	\$23,573	\$23,573	\$21,991
Excess (Deficiency) of Revenues Over Expenditures	\$5,844,939	\$5,813,791	\$5,937,582	\$5,998,560
Other Financing Sources (Uses):				
Transfers In	\$2,397,948	\$0	\$0	\$0
Transfers Out	(\$6,649,244)	(\$3,396,500)	(\$3,396,500)	(\$8,071,000)
Total Other Financing Sources (Uses)	(\$4,251,296)	(\$3,396,500)	(\$3,396,500)	(\$8,071,000)
Net Change in Fund Balance	\$1,593,643	\$2,417,291	\$2,541,082	(\$2,072,440)
Fund Balance, Beg. of Year	\$2,717,315	\$4,310,958	\$4,310,958	\$6,852,040
Fund Balance End of Year	\$4,310,958	\$6,728,249	\$6,852,040	\$4,779,600

Change in Fund Balance



In years where expenditures are over revenues, there are large capital project transfers required to fund the voter approved projects. The large increase in revenues over expenditures for FY 2016 is due to the return of funds from the 2006B SO Revenue Refunding and Improvement Bonds which were paid off in FY 2016.

Ending Fund Balance



Financial Sources and Uses
Capital Improvement Sales Tax Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Sales Taxes	\$5,837,471	\$5,815,836	\$5,939,627	\$5,999,023
Investment Revenue	\$19,585	\$21,528	\$21,528	\$21,528
Less: GASB 31 Interest Adjustment	\$8,331	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$5,865,387	\$5,837,364	\$5,961,155	\$6,020,551
Transfers In	\$2,397,948	\$0	\$0	\$0
Total Financial Sources	\$8,263,335	\$5,837,364	\$5,961,155	\$6,020,551
 Financial Uses				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$12,117	\$23,573	\$23,573	\$21,991
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Transfers Out	\$6,649,244	\$3,396,500	\$3,396,500	\$8,071,000
Total Financial Uses	\$6,661,361	\$3,420,073	\$3,420,073	\$8,092,991
 Financial Sources Over/(Under) Uses	\$1,601,974	\$2,417,291	\$2,541,082	(\$2,072,440)

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

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

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

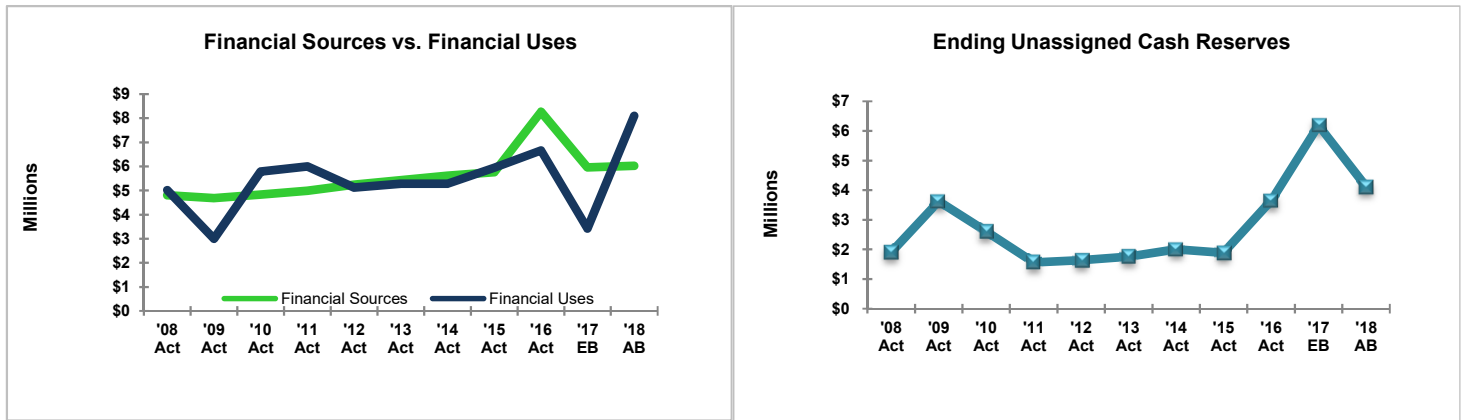
The ending unassigned cash reserves are compared to the cash reserve target. When the reserves are below the cash reserve target it will be necessary for management to adjust fees or reduce expenses in order to get the reserves at or above the cash reserve target. With this type of fund, it is a normal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

Financial Sources and Uses Capital Improvement Sales Tax Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$3,650,970	\$3,650,970	\$6,192,052
Financial Sources Over/(Under) Uses		\$2,417,291	\$2,541,082	(\$2,072,440)
Cash and Cash Equivalents	\$3,488,154	\$0	\$0	\$0
Less: GASB 31 Pooled Cash Adj	\$162,816			
Projected Ending Unassigned Cash Reserve	\$3,650,970	\$6,068,261	\$6,192,052	\$4,119,612

Cash Reserve Target

Because nearly all of the expenses in this fund are for transfers to other funds for capital projects, there is no cash reserve target for this fund.



FY 2018 financial uses are above financial sources due to an increase in transfers for a large capital project (Police Municipal Service Center construction). This is a normal occurrence with this type of fund as the sales tax receipts are accumulated over time and then transferred out to fund the capital project.

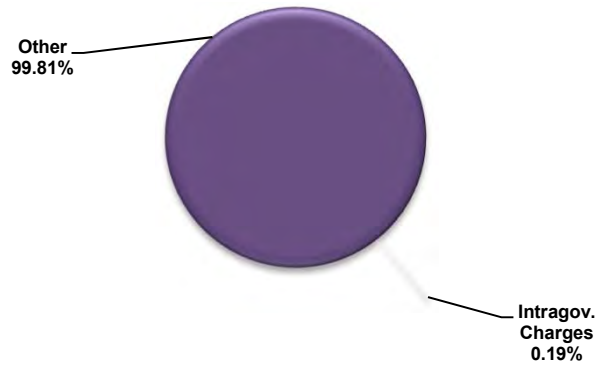
The unassigned cash reserve from year to year is directly impacted by the amount of capital project transfers that are required in a given year. The fund balance increased in FY 2016 due to the payoff of the 2006B SO Revenue Refunding and Improvement Bonds. Refer to the five year forecast earlier in this section for details on future year financial sources and uses.

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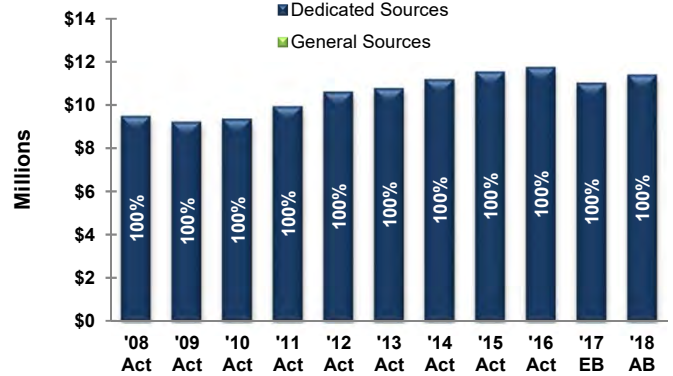
Transportation Sales Tax Fund (Special Revenue Fund)

Transportation Sales Tax Fund

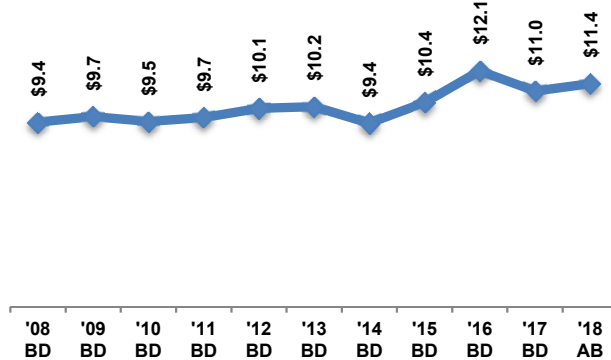
FY 2018 Total Expenditures By Category



Funding Sources



Total Budgeted Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$12,173	\$24,006	\$24,006	\$22,042	(\$1,964)	(8.2%)
Utilities, Services & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$12,046,742	\$11,007,396	\$11,007,396	\$11,373,231	\$365,835	3.3%
Total	\$12,058,915	\$11,031,402	\$11,031,402	\$11,395,273	\$363,871	3.3%
Operating Expenses	\$12,173	\$24,006	\$24,006	\$22,042	(\$1,964)	(8.2%)
Non-Operating Expenses	\$12,046,742	\$11,007,396	\$11,007,396	\$11,373,231	\$365,835	3.3%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$12,058,915	\$11,031,402	\$11,031,402	\$11,395,273	\$363,871	3.3%

Funding Sources (Where the Money Comes From)

Sales Taxes (Transp. Sales Tax)	\$11,675,199	\$11,631,990	\$11,879,515	\$11,998,310	\$366,320	3.1%
Interest Revenue	\$76,149	\$69,462	\$69,462	\$69,462	\$0	0.0%
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	
Transfers and Capital Contrib.	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$307,567	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	\$0	(\$670,050)	(\$917,575)	(\$672,499)	(\$2,449)	0.4%
Dedicated Sources	\$12,058,915	\$11,031,402	\$11,031,402	\$11,395,273	\$363,871	3.3%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$12,058,915	\$11,031,402	\$11,031,402	\$11,395,273	\$363,871	3.3%

Description

Section 94.600 of the Revised Missouri State Statutes allows cities to authorize a 1/2 cent sales tax for transportation purposes if a simple majority of the voters approve such action. The voters of the City of Columbia authorized the addition of this tax on April 6, 1982. State Statutes require proceeds from the tax to be accounted for in a trust fund separate from other sales tax resources. When the City receives proceeds from the transportation sales tax, the money is placed in a Transportation Sales Tax Fund. These funds are then transferred to subsidize Airport and Transit activities, fund various road projects, and pay for street and sidewalk related activities in the General Fund.

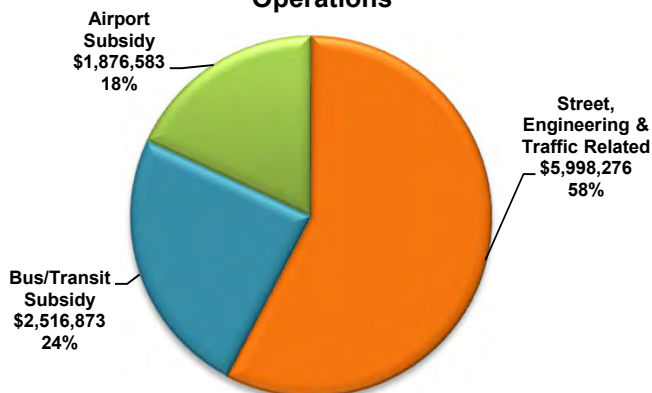
Resources

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B
Transportation Sales Tax Receipts	\$11,675,199	\$11,631,990	\$11,879,515	\$11,998,310	\$366,320
Investment Revenue	\$76,149	\$69,462	\$69,462	\$69,462	\$0
Total Resources	\$11,751,348	\$11,701,452	\$11,948,977	\$12,067,772	\$366,320

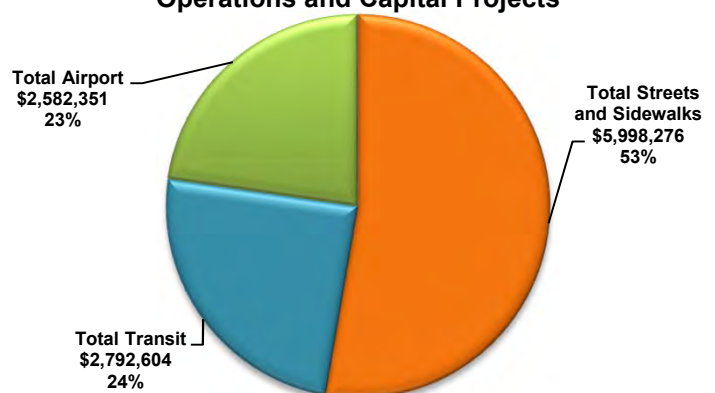
Expenditures

G&A Charges	\$12,173	\$24,006	\$24,006	\$22,042	(\$1,964)
Total Operating Expenditures	\$12,173	\$24,006	\$24,006	\$22,042	(\$1,964)
Transfers Out:					
Street, Engineering & Traffic Related	\$5,968,577	\$5,968,577	\$5,968,577	\$5,998,276	\$29,699
Streets and Sidewalks Capital Projects	\$0	\$0	\$0	\$0	\$0
Total Streets and Sidewalks	\$5,968,577	\$5,968,577	\$5,968,577	\$5,998,276	\$29,699
Bus/Transit Subsidy	\$2,600,179	\$2,438,773	\$2,438,773	\$2,516,873	\$78,100
Bus/Transit CIP	\$294,434	\$314,434	\$314,434	\$275,731	(\$38,703)
Total Transit	\$2,894,613	\$2,753,207	\$2,753,207	\$2,792,604	\$39,397
Airport Subsidy	\$1,855,773	\$1,846,884	\$1,846,884	\$1,876,583	\$29,699
Airport CIP	\$1,327,779	\$438,728	\$438,728	\$705,768	\$267,040
Total Airport	\$3,183,552	\$2,285,612	\$2,285,612	\$2,582,351	\$296,739
Total Transfers Out	\$12,046,742	\$11,007,396	\$11,007,396	\$11,373,231	\$365,835
Total Expenditures	\$12,058,915	\$11,031,402	\$11,031,402	\$11,395,273	\$363,871
Revenues Over Expenditures	(\$307,567)	\$670,050	\$917,575	\$672,499	\$2,449

Transportation Sales Tax Used for Operations

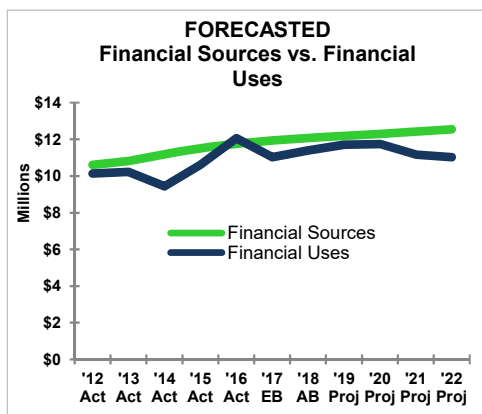


Transportation Sales Tax Used for Operations and Capital Projects



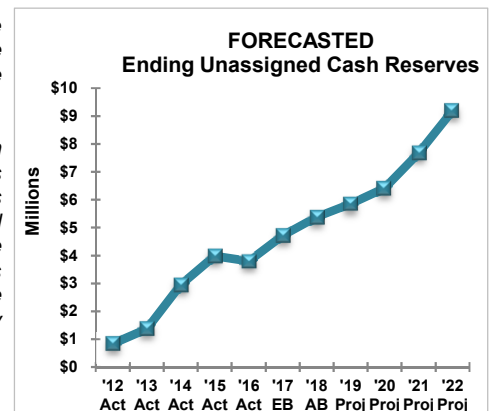
Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Financial Sources					
Sales Tax	\$11,998,310	\$12,118,293	\$12,239,476	\$12,361,871	\$12,485,490
Transfer to close out projects	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Interest (w/o GASB 31 Adjustment)	\$69,462	\$69,462	\$69,462	\$69,462	\$69,462
Total Financial Sources	\$12,067,772	\$12,187,755	\$12,308,938	\$12,431,333	\$12,554,952
Financial Uses					
Transfers Out: Streets & Sidewalks					
Street, Engineering & Traffic Operations	\$5,998,276	\$6,028,272	\$6,058,568	\$6,089,167	\$6,120,072
CIP: Annual Pedestrian Bike & Traffic Safety (ID 15)	\$0	\$0	\$0	\$0	\$0
Total Streets & Sidewalks	\$5,998,276	\$6,028,272	\$6,058,568	\$6,089,167	\$6,120,072
Transfers Out: Transit					
Operating Subsidy	\$2,516,873	\$2,568,906	\$2,621,314	\$2,674,032	\$2,727,086
Matching Funds for Capital Projects	\$275,731	\$0	\$0	\$0	\$0
Total Transit	\$2,792,604	\$2,568,906	\$2,621,314	\$2,674,032	\$2,727,086
Transfers Out: Airport					
Operating Subsidy	\$1,876,583	\$1,906,579	\$1,936,875	\$1,967,474	\$1,998,379
Matching Funds for Capital Projects	\$705,768	\$1,188,684	\$1,110,398	\$415,156	\$165,515
Total Airport	\$2,582,351	\$3,095,263	\$3,047,273	\$2,382,630	\$2,163,894
Total Transfers Out	\$11,373,231	\$11,692,441	\$11,727,155	\$11,145,829	\$11,011,052
General and Administrative Charges	\$22,042	\$22,483	\$22,932	\$23,391	\$23,859
Total Financial Uses	\$11,395,273	\$11,714,924	\$11,750,087	\$11,169,220	\$11,034,911
Sources Over/(Under) Uses	\$672,499	\$472,831	\$558,851	\$1,262,113	\$1,520,041
Beginning Unassigned Cash Reserve	\$4,712,609	\$5,385,108	\$5,857,939	\$6,416,790	\$7,678,903
Ending Unassigned Cash Reserve	\$5,385,108	\$5,857,939	\$6,416,790	\$7,678,903	\$9,198,944
Sales Tax Growth Allocation:					
Streets and Sidewalks (25%)	\$29,699	\$29,996	\$30,296	\$30,599	\$30,905
Transit (50%)	\$59,397	\$59,991	\$60,591	\$61,197	\$61,809
Airport (25%)	\$29,699	\$29,996	\$30,296	\$30,599	\$30,905
Total Growth	\$118,795	\$119,983	\$121,183	\$122,395	\$123,619
Growth Rate of Sales Tax Revenue	1.00%	1.00%	1.00%	1.00%	1.00%



For the years shown, financial uses were consistently below financial sources, with the exception of FY 2016. FY 2016 had an increase of transfers needed for capital projects.

The ending unassigned cash reserve shows an overall increase over the past ten years. It is important to maintain and build up cash in this fund to be able to take advantage of capital project grant matching opportunities as they arise as well as funding for future capital project needs in Transit and Airport. There is no cash reserve target for this fund as it does not have any significant operating costs it needs to cover.

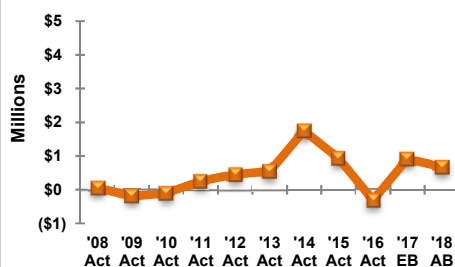


Revenues, Expenditures, and Changes in Fund Balance

Transportation Sales Tax Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Revenues:				
Sales Taxes	\$11,675,199	\$11,631,990	\$11,879,515	\$11,998,310
Grant Revenue	\$0	\$0	\$0	\$0
Investment Revenue	\$76,149	\$69,462	\$69,462	\$69,462
Total Revenues	\$11,751,348	\$11,701,452	\$11,948,977	\$12,067,772
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$12,173	\$24,006	\$24,006	\$22,042
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$12,173	\$24,006	\$24,006	\$22,042
Excess (Deficiency) of Revenues Over Expenditures	\$11,739,175	\$11,677,446	\$11,924,971	\$12,045,730
Other Financing Sources (Uses):				
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	(\$12,046,742)	(\$11,007,396)	(\$11,007,396)	(\$11,373,231)
Total Other Financing Sources (Uses)	(\$12,046,742)	(\$11,007,396)	(\$11,007,396)	(\$11,373,231)
Net Change in Fund Balance	(\$307,567)	\$670,050	\$917,575	\$672,499
Fund Balance, Beg. of Year	\$5,554,682	\$5,247,115	\$5,247,115	\$6,164,690
Fund Balance End of Year	\$5,247,115	\$5,917,165	\$6,164,690	\$6,837,189

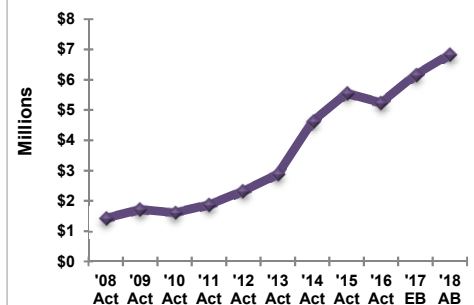
Change in Fund Balance



Revenues are generally over expenditures as not all of the transportation sales taxes received each year are allocated to the Streets, Transit, and Airport operating budgets.

In years where expenditures are over revenues, there are large capital project transfers. This is a normal occurrence with this type of fund as the sales tax receipts are accumulated over time and then transferred out to fund a capital project. The fund balance is growing over time as there will be a large amount needed in the future for capital project matching funds in Transit and Airport.

Ending Fund Balance



Financial Sources and Uses
Transportation Sales Tax Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Sales Taxes	\$11,675,199	\$11,631,990	\$11,879,515	\$11,998,310
Interest Revenue	\$76,149	\$69,462	\$69,462	\$69,462
Less: GASB 31 Interest Adjustment	(\$9,968)	\$0	\$0	\$0
Grant Revenue	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$11,741,380	\$11,701,452	\$11,948,977	\$12,067,772
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$11,741,380	\$11,701,452	\$11,948,977	\$12,067,772
Financial Uses				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$12,173	\$24,006	\$24,006	\$22,042
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Transfers Out	\$12,046,742	\$11,007,396	\$11,007,396	\$11,373,231
Capital Additions	\$0	\$0	\$0	\$0
Total Financial Uses	\$12,058,915	\$11,031,402	\$11,031,402	\$11,395,273
Financial Sources Over/(Under) Uses	(\$317,535)	\$670,050	\$917,575	\$672,499

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

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

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

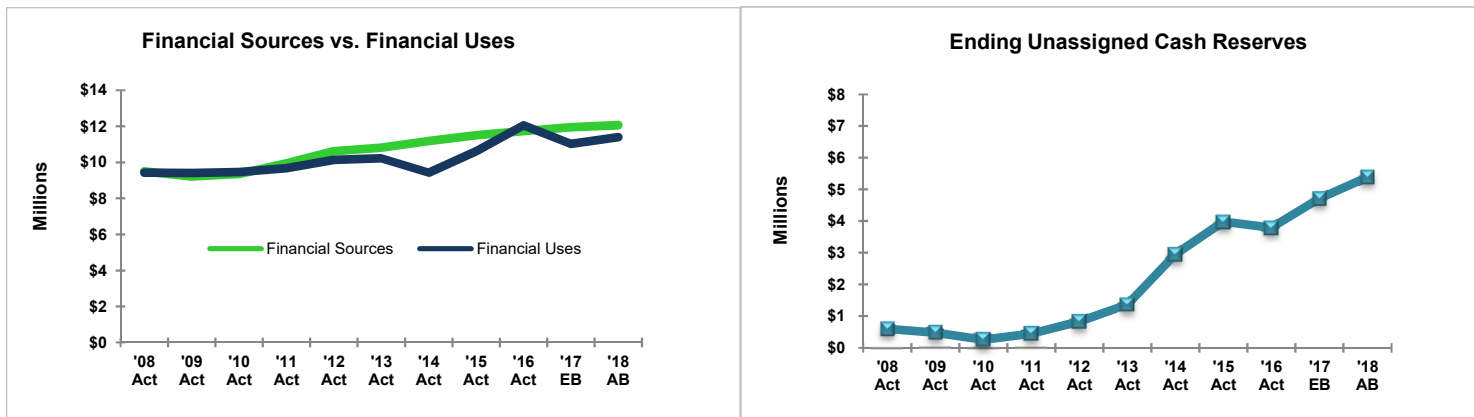
The ending unassigned cash reserves are compared to the cash reserve target. When the reserves are below the cash reserve target it will be necessary for management to adjust fees or reduce expenses in order to get the reserves at or above the cash reserve target. With this type of fund, it is a normal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

Financial Sources and Uses Transportation Sales Tax Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$3,795,034	\$3,795,034	\$4,712,609
Financial Sources Over/(Under) Uses		\$670,050	\$917,575	\$672,499
Cash and Cash Equivalents	\$3,693,159			
Less: GASB 31 Pooled Cash Adj	\$101,875			
Projected Ending Unassigned Cash Reserve	<u>\$3,795,034</u>	<u>\$4,465,084</u>	<u>\$4,712,609</u>	<u>\$5,385,108</u>

Cash Reserve Target

The primary expenditures for this fund are transfers to other funds, therefore there is no cash reserve target for operations for this fund.



The Transportation Sales Tax Fund provides funding for operating expenses in the transportation related budgets in the General Fund, Transit Fund, and Airport Fund. In addition, this fund provides local match funding for transit and airport capital projects. While the operational funding increases a little each year, the local match funding can vary significantly from year to year depending on the cost of the projects planned for that year. The transportation sales tax funds which are received but not allocated in a given year are accumulated over time to provide match funding for the capital projects in future years.

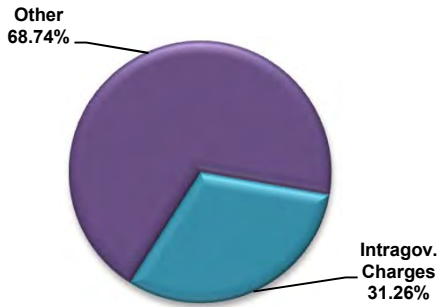
The ending unassigned cash reserve shows an overall increase over the past ten years. It is important to maintain and build up cash in this fund to be able to take advantage of capital project grant matching opportunities as they arise as well as funding for future capital project needs. There is no cash reserve target for this fund as it does not have any significant operating costs that need to be covered.

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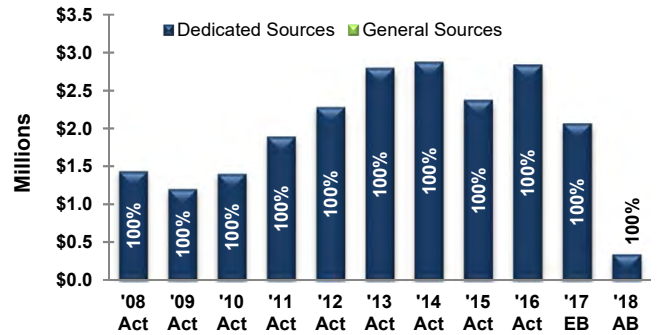
Public Improvement Fund (Special Revenue Fund)

Public Improvement Fund

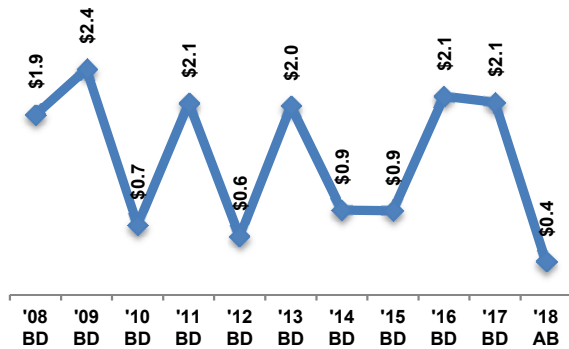
FY 2018 Total Expenditures By Category



Funding Sources



Total Budgeted Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$55,013	\$132,891	\$132,891	\$109,561	(\$23,330)	(17.6%)
Utilities, Services & Misc.	\$0	\$25,000	\$25,000	\$0	(\$25,000)	(100.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$2,068,965	\$1,902,286	\$1,902,286	\$240,871	(\$1,661,415)	(87.3%)
Total	\$2,123,978	\$2,060,177	\$2,060,177	\$350,432	(\$1,709,745)	(83.0%)
Operating Expenses	\$55,013	\$157,891	\$157,891	\$109,561	(\$48,330)	(30.6%)
Non-Operating Expenses	\$2,068,965	\$1,902,286	\$1,902,286	\$240,871	(\$1,661,415)	(87.3%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$2,123,978	\$2,060,177	\$2,060,177	\$350,432	(\$1,709,745)	(83.0%)

Funding Sources (Where the Money Comes From)

Sales Taxes *	\$996,320	\$993,207	\$1,013,756	\$1,023,893	\$30,686	3.1%
Interest Revenue	\$153,482	\$139,608	\$139,608	\$139,608	\$0	0.0%
Fees and Service Charges **	\$1,674,275	\$1,350,000	\$1,200,000	\$1,200,000	(\$150,000)	(11.1%)
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	
Transfers and Capital Contrib.	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	(\$700,099)	(\$422,638)	(\$293,187)	(\$2,013,069)	(\$1,590,431)	376.3%
Dedicated Sources	\$2,123,978	\$2,060,177	\$2,060,177	\$350,432	(\$1,709,745)	(83.0%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$2,123,978	\$2,060,177	\$2,060,177	\$350,432	(\$1,709,745)	(83.0%)

* 4.1% of the 1% General Sales Tax for capital projects

** Development Fees

Public Improvement Fund (Special Revenue Fund)

Fund 2220

Description

The Public Improvement Fund was established to account for and disburse the portion of 1% General Revenue sales tax proceeds which have been allocated for the Capital Improvement Plan. The fund receives a portion of the city sales tax and is allocated for a wide range of public improvements to the City which includes general government projects in the Capital Improvement Plan. The amount of the one cent General Fund Sales Tax allocated to capital improvements for FY 2018 is 4.1%.

This fund is also used to account for the development fee of \$0.50 per square foot which is charged on all new construction. The use of development fees is restricted to funding construction and maintenance of arterial and collector streets and sidewalks.

Resources

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B
General Sales Taxes (4.1% of the 1% sales tax)	\$996,320	\$993,207	\$1,013,756	\$1,023,893	\$30,686
Development Fees (\$.50 per sq. foot)	\$1,674,275	\$1,350,000	\$1,200,000	\$1,200,000	(\$150,000)
Investment Revenue	\$153,482	\$139,608	\$139,608	\$139,608	\$0
Operating Transfer	\$0	\$0	\$0	\$0	\$0
Total Resources	\$2,824,077	\$2,482,815	\$2,353,364	\$2,363,501	(\$119,314)

Expenditures

Operating Expenditures:

General and Administrative Fees	\$47,156	\$118,795	\$118,795	\$106,837	(\$11,958)
GIS Fee	\$7,857	\$14,096	\$14,096	\$2,724	(\$11,372)
Misc. Contractual-BL 70 Corridor Study	\$0	\$25,000	\$25,000	\$0	(\$25,000)
Total Operating Expenditures	\$55,013	\$157,891	\$157,891	\$109,561	(\$48,330)

Transfers:

Lemone Trust Debt	\$73,965	\$60,286	\$60,286	\$45,871	(\$14,415)
Capital Projects - Public Safety	\$125,000	\$0	\$0	\$0	\$0
Capital Projects - Streets and Sidewalks	\$1,245,000	\$1,197,000	\$1,197,000	\$0	(\$1,197,000)
Capital Projects - Other General Government	\$625,000	\$645,000	\$645,000	\$195,000	(\$450,000)
Total Transfers	\$2,068,965	\$1,902,286	\$1,902,286	\$240,871	(\$1,661,415)

Total Expenditures

Total Expenditures	\$2,123,978	\$2,060,177	\$2,060,177	\$350,432	(\$1,709,745)
Revenues Over Expenditures	\$700,099	\$422,638	\$293,187	\$2,013,069	\$1,590,431

Public Improvement Fund (Special Revenue Fund)

Fund 2220

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
General Fund/Public Improvement Fund					
GF/PI (4.1% of 1% General Revenue Sales Tax)	\$1,023,893	\$1,034,132	\$1,044,473	\$1,054,918	\$1,065,467
Interest w/o GASB 31 Adjustment	\$139,608	\$139,608	\$139,608	\$139,608	\$139,608
Other Local Revenue	\$0	\$0	\$0	\$0	\$0
Transfer In to close out project	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$1,163,501	\$1,173,740	\$1,184,081	\$1,194,526	\$1,205,075
Intragovernmental Charges	\$109,561	\$111,991	\$114,494	\$117,077	\$119,742
Transfer Out to Debt Service Fund for Lemone Trust	\$45,871	\$30,681	\$14,674	\$1,186	\$0
Transfers Out for Capital Projects	\$195,000	\$195,000	\$195,000	\$75,000	\$75,000
Misc. Contractual-BL 70 Corridor Study	\$0	\$0	\$0	\$0	\$0
Total Funding Uses	\$350,432	\$337,672	\$324,168	\$193,263	\$194,742
Sources Over/(Under) Uses	\$813,069	\$836,068	\$859,913	\$1,001,263	\$1,010,333
Beginning GF/PI Unassigned Cash Reserve	\$810,028	\$1,623,097	\$2,459,165	\$3,319,078	\$4,320,341
Ending GF/PI Unassigned Cash Reserve	\$1,623,097	\$2,459,165	\$3,319,078	\$4,320,341	\$5,330,675

Development Fees					
Development Fee Revenue *	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
Total Funding Sources	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
Transfers Out for Capital Projects	\$0	\$0	\$3,388,000	\$1,415,000	\$0
Total Funding Uses	\$0	\$0	\$3,388,000	\$1,415,000	\$0
Sources Over/(Under) Uses	\$1,200,000	\$1,200,000	(\$2,188,000)	(\$215,000)	\$1,200,000
Beg. Dev. Fee Unassigned Cash Reserve	7,550,130	8,750,130	9,950,130	7,762,130	7,547,130
Ending Dev. Fee Unassigned Cash Reserve	\$8,750,130	\$9,950,130	\$7,762,130	\$7,547,130	\$8,747,130

* Development Fees are restricted for use on collector streets.

Total Public Improvement Fund					
Development Fees	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
GF/PI (4.1% of 1% General Revenue Sales Tax)	\$1,023,893	\$1,034,132	\$1,044,473	\$1,054,918	\$1,065,467
Interest w/o GASB 31 Adjustment	\$139,608	\$139,608	\$139,608	\$139,608	\$139,608
Other Local Revenue	\$0	\$0	\$0	\$0	\$0
Transfer In to close out project	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Total Funding Sources	\$2,363,501	\$2,373,740	\$2,384,081	\$2,394,526	\$2,405,075
Intragovernmental Fees and Miscellaneous	\$109,561	\$111,991	\$114,494	\$117,077	\$119,742
Transfer Out to Debt Service Fund for Lemone Trust	\$45,871	\$30,681	\$14,674	\$1,186	\$0
Transfers Out for Capital Projects - Total	\$195,000	\$195,000	\$3,583,000	\$1,490,000	\$75,000
Total Funding Uses	\$350,432	\$337,672	\$3,712,168	\$1,608,263	\$194,742
Sources Over/(Under) Uses	\$2,013,069	\$2,036,068	(\$1,328,087)	\$786,263	\$2,210,333
Beginning Unassigned Cash Reserve	\$8,360,158	\$10,373,227	\$12,409,295	\$11,081,208	\$11,867,471
Ending Unassigned Cash Reserve	\$10,373,227	\$12,409,295	\$11,081,208	\$11,867,471	\$14,077,805

Growth Rate of Sales Tax Revenue

1.00%

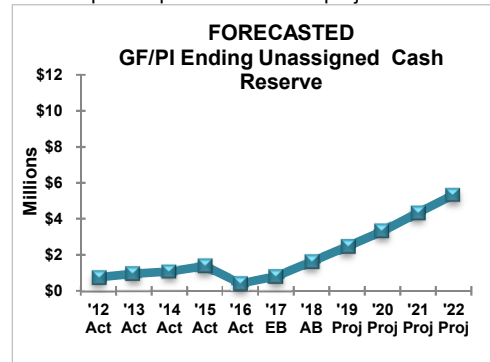
1.00%

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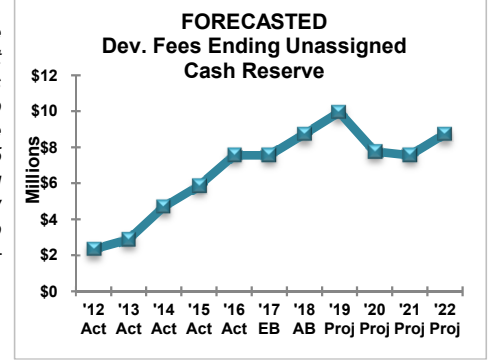
1.00%

1.00%

Note: Capital improvement ballot projects show use of \$3.9 million in FY 2025



There has been an overall increase in the ending unassigned cash reserve over the past ten years. The majority of the fund balance is from development fees. The City is building up these balances to use to fund several large capital projects that are a part of the FY 2015 capital improvement sales tax ballot including Discovery Parkway; Gans to New Haven(Const. 2021),Nifong - Providence to Forum 4 Lane(Const. 2020), and Forum Blvd - Chapel Hill to Woodrail 4 lane (Const. 2025).

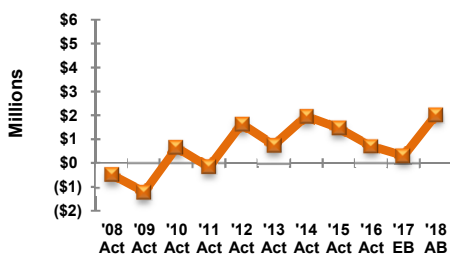


Revenues, Expenditures, and Changes in Fund Balance

Public Improvement Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Revenues:				
Sales Taxes	\$996,320	\$993,207	\$1,013,756	\$1,023,893
Development Fees	\$1,674,275	\$1,350,000	\$1,200,000	\$1,200,000
Investment Revenue	\$153,482	\$139,608	\$139,608	\$139,608
Total Revenues	\$2,824,077	\$2,482,815	\$2,353,364	\$2,363,501
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$55,013	\$132,891	\$132,891	\$109,561
Utilities, Services & Misc.	\$0	\$25,000	\$25,000	\$0
Total Expenditures	\$55,013	\$157,891	\$157,891	\$109,561
Excess (Deficiency) of Revenues Over Expenditures	\$2,769,064	\$2,324,924	\$2,195,473	\$2,253,940
Other Financing Sources (Uses):				
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	(\$2,068,965)	(\$1,902,286)	(\$1,902,286)	(\$240,871)
Total Other Financing Sources (Uses)	(\$2,068,965)	(\$1,902,286)	(\$1,902,286)	(\$240,871)
Net Change in Fund Balance	\$700,099	\$422,638	\$293,187	\$2,013,069
Fund Balance, Beg. of Year	\$7,404,129	\$8,104,228	\$8,104,228	\$8,397,415
Fund Balance End of Year	\$8,104,228	\$8,526,866	\$8,397,415	\$10,410,484

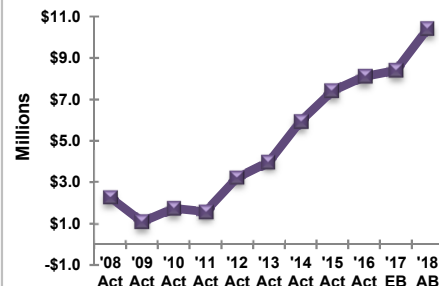
Change in Fund Balance



Expenditure amounts vary from year to year depending on the amount of capital project funding required each year.

In years where expenditures are over revenues, there are large capital project transfers. This is a normal occurrence with this type of fund as the receipts are accumulated over time and then transferred out to fund a capital project.

Ending Fund Balance



Financial Sources and Uses Public Improvement Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Sales Taxes	\$996,320	\$993,207	\$1,013,756	\$1,023,893
Development Fees	\$1,674,275	\$1,350,000	\$1,200,000	\$1,200,000
Investment Revenue	\$153,482	\$139,608	\$139,608	\$139,608
Less: GASB 31 Interest Adjustment	(\$16,391)	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$2,807,686	\$2,482,815	\$2,353,364	\$2,363,501
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$2,807,686	\$2,482,815	\$2,353,364	\$2,363,501
 Financial Uses				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$55,013	\$132,891	\$132,891	\$109,561
Utilities, Services & Misc.	\$0	\$25,000	\$25,000	\$0
Transfers Out	\$2,068,965	\$1,902,286	\$1,902,286	\$240,871
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$2,123,978	\$2,060,177	\$2,060,177	\$350,432
Financial Sources Over/(Under) Uses	\$683,708	\$422,638	\$293,187	\$2,013,069

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

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

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

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

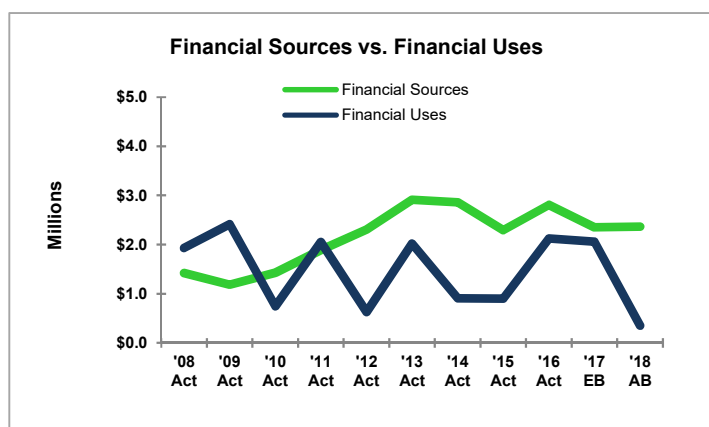
Financial Sources and Uses Public Improvement Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$8,066,971	\$8,066,971	\$8,360,158
Financial Sources Over/(Under) Uses		\$422,638	\$293,187	\$2,013,069
Cash and Cash Equivalents*	\$405,982			
Cash Restricted for Development Charges	\$7,547,130			
Less: GASB 31 Pooled Cash Adj	\$113,859			
Projected Ending Unassigned Cash Reserve	<u>\$8,066,971</u>	<u>\$8,489,609</u>	<u>\$8,360,158</u>	<u>\$10,373,227</u>

Cash Reserve Target

The primary expenditures for this type of fund are transfers to other funds for capital projects; therefore, there is no cash reserve target for operating costs.

*4.1% of the 1% General Sales Tax



For the years shown, there were several years where funding uses were above funding sources and this occurs when transfers are needed to fund large capital projects. This is a normal occurrence with this type of fund as the sales tax receipts are accumulated over time and then transferred out to fund the capital project.

There has been an overall increase in the ending unassigned cash reserve over the past ten years. The majority of the fund balance is from development fees. The City is building up these balances to use to fund several large capital projects in FY 2020 and beyond.

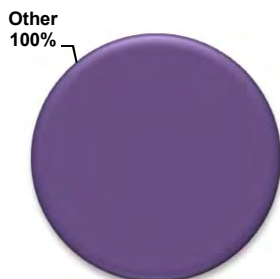
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Stadium TDD Fund (Special Revenue Fund)

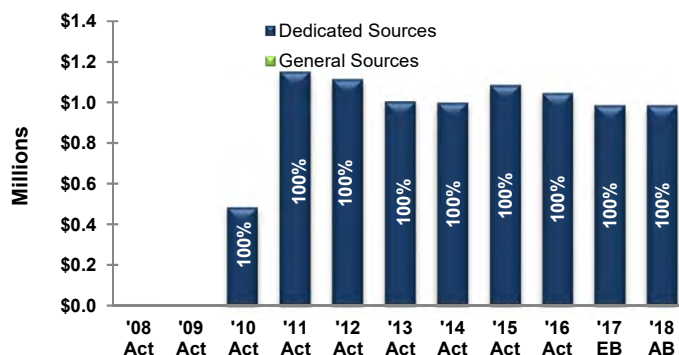
Stadium TDD Fund (Special Revenue Fund)

Fund 2300

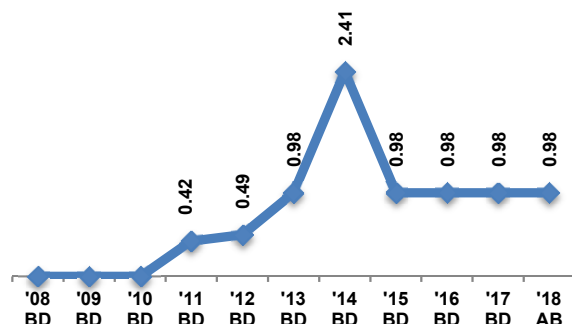
FY 2018 Total Expenditures By Category



Funding Sources



Total Budgeted Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$983,476	\$983,476	\$983,476	\$983,476	\$0	0.0%
Total	\$983,476	\$983,476	\$983,476	\$983,476	\$0	0.0%

Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$983,476	\$983,476	\$983,476	\$983,476	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$983,476	\$983,476	\$983,476	\$983,476	\$0	0.0%

Funding Sources (Where the Money Comes From)

Grants	\$1,035,714	\$1,046,303	\$1,053,839	\$1,064,377	\$18,074	1.7%
Interest Revenue	\$8,162	\$5,410	\$5,410	\$5,410	\$0	0.0%
Trnsfrs & Capital Contrib.	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	(\$60,400)	(\$68,237)	(\$75,773)	(\$86,311)	(\$18,074)	26.5%
Dedicated Sources	\$983,476	\$983,476	\$983,476	\$983,476	\$0	0.0%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$983,476	\$983,476	\$983,476	\$983,476	\$0	0.0%

Stadium TDD Fund

Fund 2300

Description

The Stadium TDD (Transportation Development District) fund accounts for tax receipts from the Stadium TDDs: Shoppes at Stadium, Columbia Mall, and Stadium Corridor. These receipts are being used to pay for a loan obtained from MoDOT in FY 2012 for \$8,200,000 to help fund the capital improvements on Stadium Boulevard. The loan is scheduled to be paid off 03/01/2022. Because this is a special revenue fund, payments are transferred to a debt service fund where the payments are made.

Resources

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B
TDD Revenue	\$1,035,714	\$1,046,303	\$1,053,839	\$1,064,377	\$18,074
Lease/Bond Proceeds	\$0	\$0	\$0	\$0	\$0
Investment Revenue	\$8,162	\$5,410	\$5,410	\$5,410	\$0
Total Resources	\$1,043,876	\$1,051,713	\$1,059,249	\$1,069,787	\$18,074

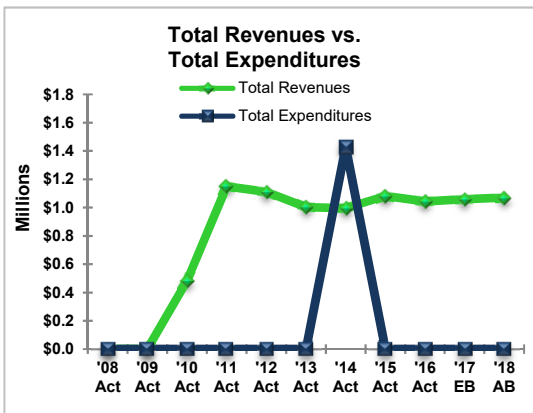
Expenditures

Transfers Out - Debt Service Fund	\$983,476	\$983,476	\$983,476	\$983,476	\$0
Revenues Over Expenditures	\$60,400	\$68,237	\$75,773	\$86,311	\$18,074

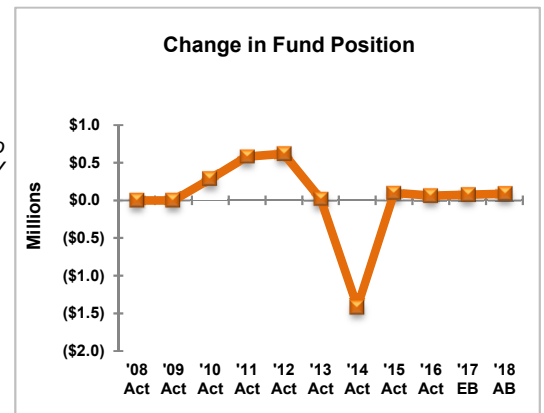
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Revenues, Expenditures, and Changes in Fund Balance Stadium TDD Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Revenues:				
Revenue from other gov. units	\$1,035,714	\$1,046,303	\$1,053,839	\$1,064,377
Investment Revenue	\$8,162	\$5,410	\$5,410	\$5,410
Total Revenues	\$1,043,876	\$1,051,713	\$1,059,249	\$1,069,787
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Interest and Principal Payments	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0
Excess (Deficiency) of Revenues Over Expenditures	\$1,043,876	\$1,051,713	\$1,059,249	\$1,069,787
Other Financing Sources (Uses):				
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	(\$983,476)	(\$983,476)	(\$983,476)	(\$983,476)
Total Other Financing Sources (Uses)	(\$983,476)	(\$983,476)	(\$983,476)	(\$983,476)
Net Change in Fund Position	\$60,400	\$68,237	\$75,773	\$86,311
Fund Balance, Beg. of Year	\$190,380	\$250,780	\$250,780	\$326,553
Fund Balance End of Year	\$250,780	\$319,017	\$326,553	\$412,864



Stadium TDD revenues will continue to be used to pay the MoDOT loan until FY 2022 when the loan will be paid off.



Financial Sources and Uses Stadium TDD Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Revenue from other gov. units	\$1,035,714	\$1,046,303	\$1,053,839	\$1,064,377
Interest Revenue	\$8,162	\$5,410	\$5,410	\$5,410
Less: GASB 31 Interest Adjustment	(\$3,285)	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$1,040,591	\$1,051,713	\$1,059,249	\$1,069,787
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$1,040,591	\$1,051,713	\$1,059,249	\$1,069,787
 Financial Uses				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Interest and Principal Payments	\$0	\$0	\$0	\$0
Transfers Out	\$983,476	\$983,476	\$983,476	\$983,476
Total Financial Uses	\$983,476	\$983,476	\$983,476	\$983,476
 Financial Sources Over/(Under) Uses	\$57,115	\$68,237	\$75,773	\$86,311

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

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

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

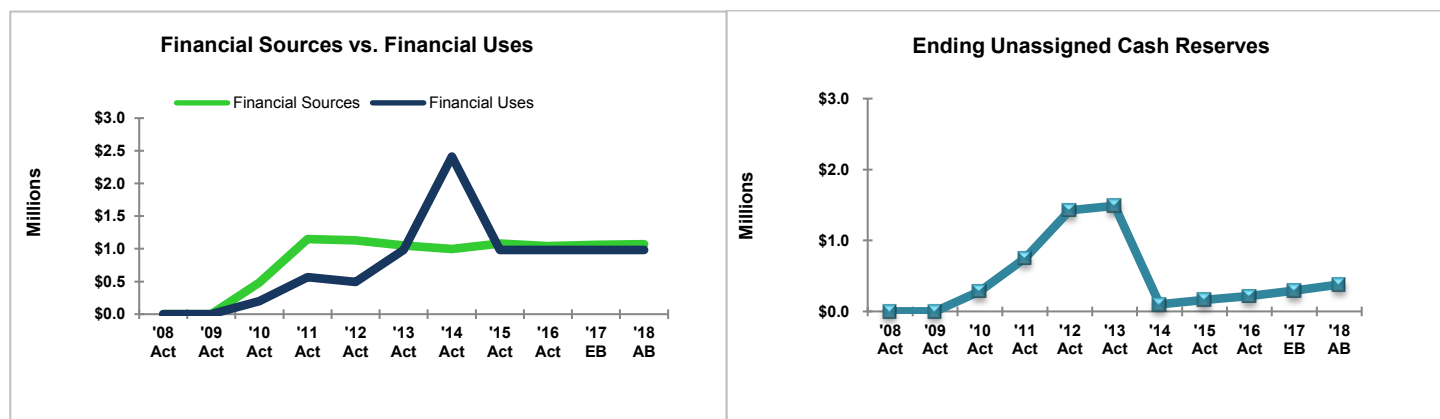
The ending unassigned cash reserves are compared to the cash reserve target. When the reserves are below the cash reserve target it will be necessary for management to adjust fees or reduce expenses in order to get the reserves at or above the cash reserve target. With this type of fund, it is a normal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

Financial Sources and Uses Stadium TDD Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$219,028	\$219,028	\$294,801
Financial Sources Over/(Under) Uses		\$68,237	\$75,773	\$86,311
Cash and Cash Equivalents	\$160,708	\$0	\$0	\$0
Less: GASB 31 Pooled Cash Adjustment	\$58,320	\$0	\$0	\$0
Ending Unassigned Cash Reserves	\$219,028	\$287,265	\$294,801	\$381,112

Cash Reserve Target

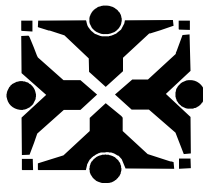
Since this is a special revenue fund that is used to pay a specific debt and has not operating expenses, there is no cash reserve target.



Stadium TDD revenues will continue to be used to pay the MoDOT loan until FY 2022 when the loan will be paid off.

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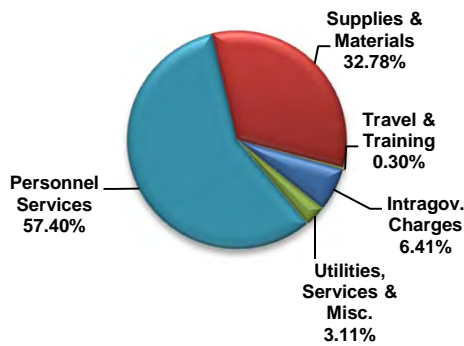
Public Works - Parking Enforcement and Traffic Control (General Fund)



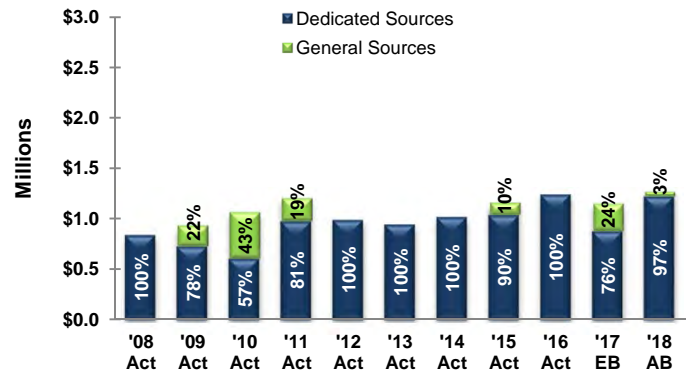
City of Columbia
Columbia, Missouri

PW - Parking Enforcement and Traffic Control (General Fund)

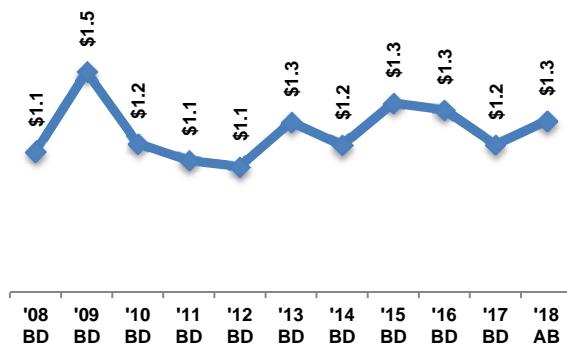
FY 2018 Total Expenditures By Category



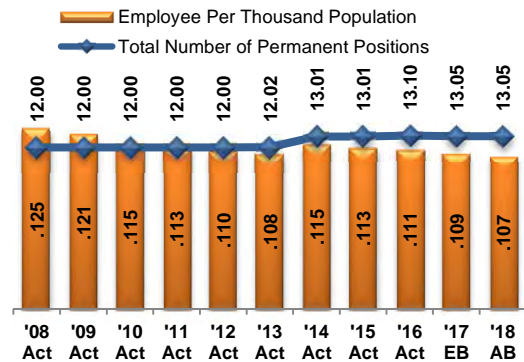
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$681,133	\$696,868	\$692,942	\$724,962	\$28,094	4.0%
Supplies & Materials	\$352,670	\$363,254	\$356,780	\$413,956	\$50,702	14.0%
Travel & Training	\$3,457	\$2,820	\$3,600	\$3,820	\$1,000	35.5%
Intragov. Charges	\$48,453	\$55,625	\$55,625	\$80,997	\$25,372	45.6%
Utilities, Services & Misc.	\$25,188	\$38,582	\$37,898	\$39,254	\$672	1.7%
Capital	\$126,757	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,237,658	\$1,157,149	\$1,146,845	\$1,262,989	\$105,840	9.1%
Operating Expenses	\$1,110,901	\$1,157,149	\$1,146,845	\$1,262,989	\$105,840	9.1%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$126,757	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$1,237,658	\$1,157,149	\$1,146,845	\$1,262,989	\$105,840	9.1%

Funding Sources (Where the Money Comes From)

Oper. Trnsfr (Transp. Stax Fd)	\$1,237,658	\$860,779	\$875,256	\$1,221,241	\$360,462	41.9%
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$1,237,658	\$860,779	\$875,256	\$1,221,241	\$360,462	41.9%
General Sources	\$0	\$296,370	\$271,589	\$41,748	(\$254,622)	(85.9%)
Total Funding Sources	\$1,237,658	\$1,157,149	\$1,146,845	\$1,262,989	\$105,840	9.1%

Description

Parking Enforcement Division currently has five full-time enforcement personnel. Working together on a weekly schedule, they enforce Chapter 14 of the City ordinances.

The Traffic Division maintains street markings, signals and signing for 1338 lane miles of streets. There are 47 City of Columbia maintained signals. Traffic Division personnel also assist the Street Division with street maintenance and snow removal.

Objectives

The Parking Enforcement Division is responsible for administering the parking ordinances of the City via parking control enforcement in the central business district streets, parking lots and garages, residential parking by permit only areas (currently one) and metered streets near the University of Missouri. The Parking Enforcement Section is responsible for enforcing the parking and loading zone ordinances adopted by the City Council, which seek to ensure adequate parking for downtown employees, customers, and businesses. This division works with the City Prosecutor's office, affected businesses, and other customers in the identification and mitigation of problematic enforcement zones.

The Traffic Division responds to signal outages or other signal concerns in less than 3 hours from time of notification (typically within 1 hour). Response time for fixing problems varies but is typically less than 1 day. The Traffic Division goal is to have all major routes re-marked by July 15th and typically completes the entire City by that time unless there are significant weather issues. Street signs are replaced on a priority protocol basis established by the Director (for example street name signs are replaced within 20 working days of notification, stop signs are replaced the same day, etc.). The protocol is periodically reviewed and updated (APWA Manual).

Highlights/Significant Changes

- Emphasis will continue on enforcing parking ordinances to optimize parking in the downtown and university areas, thereby improving traffic flow and enhancing the economic viability of the central business district.
- In May 2017, the University of Missouri-Columbia took ownership of the 5th and Cherry Lot, which will no longer be enforced by the Parking Enforcement Agents.
- Past goals have been to re-mark painted crosswalks one time per year, but that has been shifted to the current protocol of one time per two years due to manpower shortages.
- More crosswalks are being applied with tape markings which typically last a minimum of 2-3 years.
- Crosswalk locations are being added to a GIS layer for better inventory and analysis.
- Street division is also adding street signs to a GIS based inventory (currently maintained in a non-graphical database).
- In July of 2017, the department will deploy the use of The Barnacle Parking Enforcement System. This system is designed to be more efficient and more cost effective than towing vehicles.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
5901 - Director, Public Works+	0.10	0.05	0.05	0.05	
3034 - Sign Technician 773	1.00	1.00	1.00	1.00	
3033 - Traffic Signal Tech	2.00	2.00	2.00	2.00	
3022 - Lead Pkng Enforc Agent ++	0.00	1.00	1.00	1.00	
3021 - Pkng Enforcement Agent ++	5.00	4.00	4.00	4.00	
2307 - PW Supv III	1.00	1.00	1.00	1.00	
2303 - Equip Operator III 773	1.00	1.00	1.00	1.00	
2300 - Equip Operator II 773	3.00	3.00	3.00	3.00	
Total Personnel	13.10	13.05	13.05	13.05	
Permanent Full-Time	13.10	13.05	13.05	13.05	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	13.10	13.05	13.05	13.05	

+ In FY 2017, reallocation of Director (0.05) FTE from Parking Enforcement and Traffic Control to the Transit budget

++ In FY 2017, there was a reassignment from one Parking Enforcement Agent to a Lead Parking Enforcement Agent.

PW - Parking Enforcement and Traffic Control

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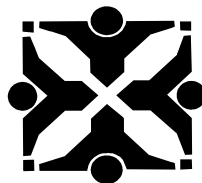
Budget Detail

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Parking Enforcement:						
Personnel Services	\$260,363	\$264,937	\$244,935	\$259,519	(\$5,418)	(2.0%)
Supplies and Materials	\$11,841	\$12,603	\$8,144	\$6,305	(\$6,298)	(50.0%)
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$12,295	\$14,466	\$14,466	\$13,346	(\$1,120)	(7.7%)
Utilities, Services, & Misc.	\$2,622	\$4,364	\$4,044	\$4,121	(\$243)	(5.6%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$287,121	\$296,370	\$271,589	\$283,291	(\$13,079)	(4.4%)
Traffic Control:						
Personnel Services	\$420,770	\$431,931	\$448,007	\$465,443	\$33,512	7.8%
Supplies and Materials	\$340,829	\$350,651	\$348,636	\$407,651	\$57,000	16.3%
Travel and Training	\$3,457	\$2,820	\$3,600	\$3,820	\$1,000	35.5%
Intragovernmental Charges	\$36,158	\$41,159	\$41,159	\$67,651	\$26,492	64.4%
Utilities, Services, & Misc.	\$22,566	\$34,218	\$33,854	\$35,133	\$915	2.7%
Capital	\$126,757	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$950,537	\$860,779	\$875,256	\$979,698	\$118,919	13.8%
Department Totals						
Personnel Services	\$681,133	\$696,868	\$692,942	\$724,962	\$28,094	4.0%
Supplies and Materials	\$352,670	\$363,254	\$356,780	\$413,956	\$50,702	14.0%
Travel and Training	\$3,457	\$2,820	\$3,600	\$3,820	\$1,000	35.5%
Intragovernmental Charges	\$48,453	\$55,625	\$55,625	\$80,997	\$25,372	45.6%
Utilities, Services, & Misc.	\$25,188	\$38,582	\$37,898	\$39,254	\$672	1.7%
Capital	\$126,757	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,237,658	\$1,157,149	\$1,146,845	\$1,262,989	\$105,840	9.1%

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Parking Utility Fund

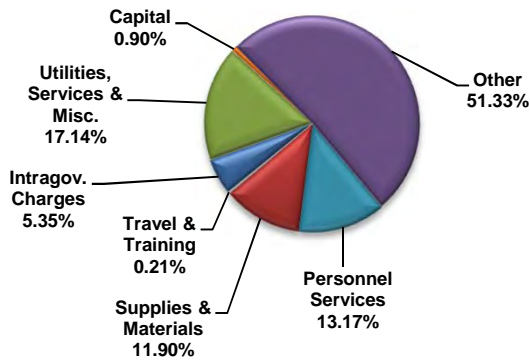
(Enterprise Fund)



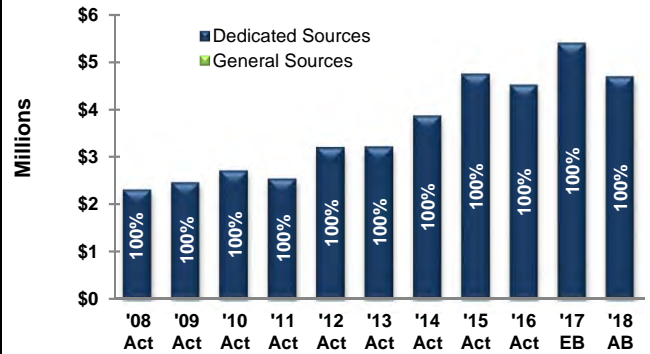
City of Columbia
Columbia, Missouri

Parking Utility Fund (Enterprise Fund)

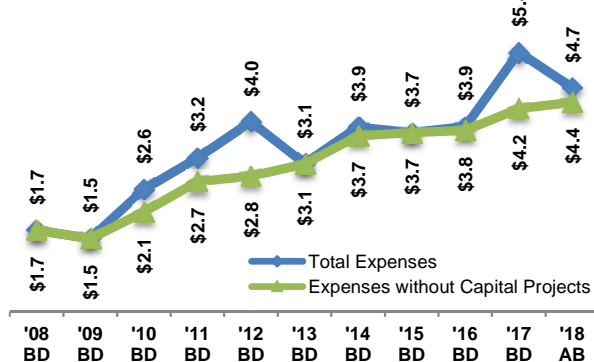
FY 2018 Total Expenditures By Category



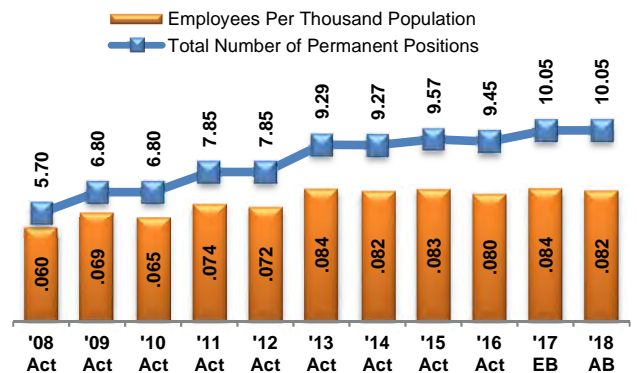
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$539,510	\$567,428	\$567,057	\$616,702	\$49,274	8.7%
Supplies & Materials	\$143,274	\$701,533	\$684,644	\$557,271	(\$144,262)	(20.6%)
Travel & Training	\$3,518	\$7,000	\$7,000	\$10,000	\$3,000	42.9%
Intragov. Charges	\$192,011	\$287,009	\$287,009	\$250,491	(\$36,518)	(12.7%)
Utilities, Services & Misc.	\$493,842	\$1,621,789	\$1,573,538	\$803,049	(\$818,740)	(50.5%)
Capital	\$47,899	\$0	\$20,000	\$42,000	\$42,000	
Other	\$2,297,375	\$2,248,420	\$2,248,382	\$2,404,471	\$156,051	6.9%
Total	\$3,717,429	\$5,433,179	\$5,387,630	\$4,683,984	(\$749,195)	(13.8%)
Operating Expenses	\$1,218,973	\$1,998,566	\$1,932,169	\$1,937,513	(\$61,053)	(3.1%)
Non-Operating Expenses	\$1,300,551	\$1,298,001	\$1,298,001	\$1,437,257	\$139,256	10.7%
Debt Service	\$996,824	\$950,419	\$950,381	\$967,214	\$16,795	1.8%
Capital Additions	\$47,899	\$0	\$20,000	\$42,000	\$42,000	
Capital Projects	\$153,182	\$1,186,193	\$1,187,079	\$300,000	(\$886,193)	(74.7%)
Total Expenses	\$3,717,429	\$5,433,179	\$5,387,630	\$4,683,984	(\$749,195)	(13.8%)

Funding Sources (Where the Money Comes From)

Grants and Capital Contrib	\$0	\$0	\$0	\$0	\$0	
Interest Revenue	\$356,322	\$361,980	\$361,980	\$361,980	\$0	0.0%
Fees and Service Charges	\$4,154,260	\$4,181,724	\$4,374,528	\$4,364,646	\$182,922	4.4%
Other Local Revenues	\$416	\$0	\$0	\$2,000	\$2,000	
Transfers	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$889,475	\$651,122	\$0	(\$889,475)	(100.0%)
Less: Current Year Surplus	(\$793,569)	\$0	\$0	(\$44,642)	(\$44,642)	
Dedicated Sources	\$3,717,429	\$5,433,179	\$5,387,630	\$4,683,984	(\$749,195)	(13.8%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$3,717,429	\$5,433,179	\$5,387,630	\$4,683,984	(\$749,195)	(13.8%)

Parking Utility Fund - Summary

Fund 556x

Description

The Parking Utility operates, maintains, and administers six parking facilities and eight surface lots as well as on-street parking meters. It is responsible for the collection of income from the facilities, the collection and data preparation of parking and parking facility studies, plus the installation and maintenance of the parking meters, gates, attendant buildings, and other facilities.

Department Objectives

The Parking Utility provides and maintains convenient and adequate parking, both on-street and off-street, in the downtown and college campus areas. The Parking Utility collects income for the financing, maintenance, and operation of the parking garages, parking meters, and surface lots.

Highlights / Significant Changes

Strategic Priority: Infrastructure - ensure that there are plans and resources to meet existing and future physical infrastructure demands.

- In January of 2017, new parking meters were installed. After a successful pilot with Parkmobile in FY 2016, Parkmobile is available at all meters and garages.

Highlights / Significant Changes

- Staff will install and evaluate the first of six gate arm systems to be utilized at all City-owned garages.
- Parking permit rates, both regular and reserved, will increase by \$25 per month in the 8th/Cherry and Plaza garages. Of this increase, \$20 per month will be used to fund maintenance projects in those garages. The remainder (\$5 per month) will be used to begin funding for the development of the Residential Parking by Permit Only (RPPO) program. Parking permit rates for all other garages and lots will be increased by \$5 per month to begin funding for the RPPO.
- The department will continue discussions with interested parties of expanding the Residential Parking by Permit Only (RPPO) program.
- Continued cooperation with the CID and the Parking Task Force, which may include an outside consultant performing a parking study.
- In May 2017 the University of Missouri took ownership of the 5th/Cherry lot.
- In partnership with the University of Missouri the utility will begin a pilot program to remove 37 metered parking spaces on Tiger Ave. in the interest of reducing traffic congestion.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
9905 - Deputy City Manager	0.05	0.05	0.05	0.05	
6204 - Financial Analyst	0.20	0.20	0.20	0.20	
5901 - Director, Public Works	0.10	0.10	0.10	0.10	
5800 - Asst. to the Pub. Works Dir.+	0.10	0.15	0.15	0.15	
5108 - Engineering Manager+	0.25	0.00	0.00	0.00	
4702 - Transit & Parking Manager+	0.00	0.50	0.50	0.50	
3032 - Parking Meter Repair Tech-773	1.00	1.00	1.00	1.00	
3024 - Parking Supervisor	1.00	1.00	1.00	1.00	
3018 - Parking Meter Repair. Asst.-773	2.00	2.00	2.00	2.00	
2397 - Maintenance Assistant-773 ^	1.00	1.00	1.00	0.00	(1.00)
2395 - Maintenance Associate - 773 ^	0.00	0.00	0.00	1.00	1.00
2003 - Custodian-773	2.00	2.00	2.00	2.00	
1007 - Administrative Supervisor+	0.20	0.30	0.30	0.30	
1006 - Senior Admin. Support Asst. +	1.55	1.75	1.75	1.75	
Total Personnel	9.45	10.05	10.05	10.05	
Permanent Full-Time	9.45	10.05	10.05	10.05	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.45	10.05	10.05	10.05	

+ In FY 2017, there was a reorganization that moved the Airport budget out of Public Works and placed it under the Economic Development Director. As a result, the Multi Modal Manager position, previously over the Airport and Transit operations, was changed to a Transit and Parking Manager and 50% of the position's costs were allocated to the Parking Utility. The Engineering Manager position that was previously over the Parking Utility was moved back to the Streets and Engineering budget. The Asst. to the Pub. Works Director, Administrative Supervisor, and Senior Admin. Support Assistant allocation changes reflect movement of positions from Public Works Administration to the Parking Utility.

^ In FY 2018 a Maintenance Assistant - 773 was reassigned to a Maintenance Associate - 773

Parking Utility Fund - Summary

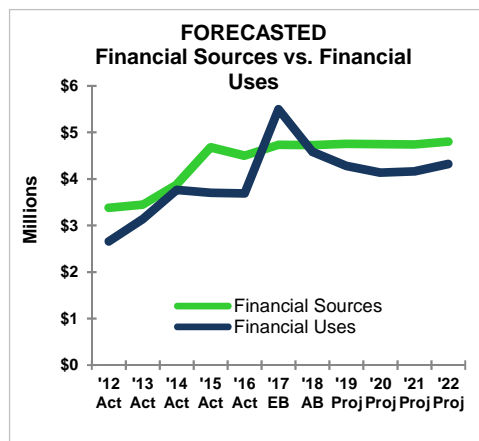
Fund 556x

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022
Financial Sources					
Interest	361,980	\$333,918	\$328,202	\$322,157	\$322,157
Rent Revenue	140,429	\$139,833	\$138,642	\$138,642	\$138,642
Meters	1,886,572	\$1,886,572	\$1,886,572	\$1,886,872	\$1,886,872
Garages	1,911,654	\$1,971,242	\$1,971,242	\$1,971,242	\$2,030,631
Reserved Lot Fees	364,137	\$359,839	\$359,839	\$359,839	\$359,839
Loading Zone Fees	17,500	\$17,500	\$17,500	\$17,500	\$17,363
City Ramp	43,904	\$43,904	\$43,904	\$43,904	\$43,904
Other Local Revenues	2,450	\$450	\$450	\$450	\$450
Other Funding Sources/Transfers	0	\$0	\$0	\$0	\$0
Total Financial Sources	4,728,626	\$4,753,258	\$4,746,351	\$4,740,606	\$4,799,858
Financial Uses					
Personnel Services	616,702	\$629,036	\$641,617	\$654,449	\$667,538
Supplies and Materials	557,271	\$163,450	\$169,970	\$176,849	\$184,110
Travel & Training	10,000	\$10,200	\$10,404	\$10,612	\$10,824
Intragovernmental	250,491	\$258,503	\$266,935	\$275,817	\$285,181
Utilities, Services, & Misc.	503,049	\$664,440	\$498,396	\$512,944	\$528,114
Operating Transfers to Other Funds	295,563	\$295,563	\$295,563	\$295,563	\$295,563
Interest Payments and Non-Oper. Cash Pmts	967,214	\$887,129	\$849,884	\$810,043	\$769,430
Principal Payments	1,041,694	\$1,069,016	\$1,101,380	\$1,128,785	\$1,281,233
Capital Additions	42,000	\$3,500	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	300,000	\$300,000	\$300,000	\$300,000	\$300,000
Total Financial Uses	4,583,984	\$4,280,836	\$4,134,149	\$4,165,062	\$4,321,993
Financial Sources Over/(Under) Uses	144,642	\$472,422	\$612,203	\$575,544	\$477,865
Beginning Unassigned Cash Reserve	1,483,416	\$1,628,058	\$2,100,480	\$2,712,683	\$3,288,227
Ending Unassigned Cash Reserve	1,628,058	\$2,100,480	\$2,712,683	\$3,288,227	\$3,766,092
Total Financial Uses	4,583,984	\$4,280,836	\$4,134,149	\$4,165,062	\$4,321,993
Less: Ent Rev Used for CIP	-300,000	(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)
Total Financial Uses for Operations	4,283,984	\$3,980,836	\$3,834,149	\$3,865,062	\$4,021,993
20% Guideline for Operational Expenses	856,797	\$796,167	\$766,830	\$773,012	\$804,399
Add: Ent Rev for next year CIP	300,000	\$300,000	\$300,000	\$300,000	\$0
Cash Reserve Target	1,156,797	\$1,096,167	\$1,066,830	\$1,073,012	\$804,399
Above/(Below) Cash Reserve Target	471,261	1,004,313	1,645,853	2,215,215	2,961,693

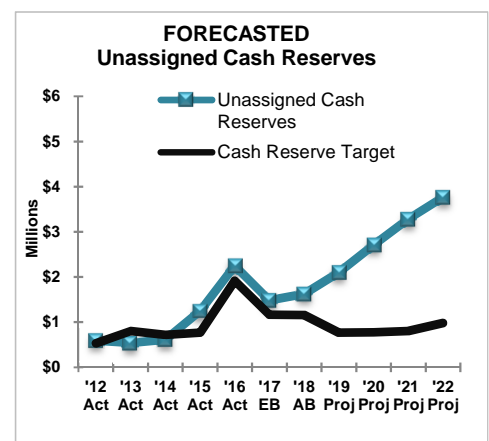
Five Year Forecast Highlights:

- FY 2018 - Increase in fees for reserved parking and permits in Plaza and 8th & Cherry garages to fund maintenance projects and increase in permits in all garages and lots to begin funding for Residential Parking by Permit Only (RPPO) program.
- FY 2018 - Materials & Supplies - Increase due to replacing meters and adding the License Plate Recognition (LPR) system
- FY 2019 - Utilities, Services, & Miscellaneous - \$180,000 projected expenditure for garage maintenance
- Most of the garages will be converted to an arm system for entry/exit which will result in a single charge for permit holders (other than reserved).



Financial sources are expected to be greater than financial uses for the next 5 years. The Parking Utility has been upgrading parking systems in both garages and replacing meters which will increase revenues in high demand areas.

Unassigned cash reserves are projected to increase over the next 5 years as the fund builds up reserves for future major maintenance projects and facilities.



Major Projects

- Parking Infrastructure Upgrades & Maintenance

Fiscal Impact

FY 2018 budget includes \$300,000 for Parking Infrastructure Upgrades & Maintenance.

Budget Detail

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B
Personnel Services	\$600	\$0	\$0	\$0	\$0
Supplies and Materials	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0
Utilities, Services, & Misc.	\$152,582	\$1,186,193	\$1,187,079	\$300,000	(\$886,193)
Capital	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0
Total	\$153,182	\$1,186,193	\$1,187,079	\$300,000	(\$886,193)

Parking

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Parking								
1	Parking Infra Upgrades & Maint PK062 [ID: 2064]						2018	
Ent Rev	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000			
Total	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000			

Parking Funding Source Summary								
Ent Rev	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000			
New Funding	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000		\$0	
Total	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000		\$0	

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Debt Service Information

09/01/09 Parking System Taxable Special Oblig. Improvement Bonds (Building America Bonds/Direct Subsidy) Annual Appropriation) (Interest rates: 4.30% - 6.20%)

Original issue - \$13,030,000

Balance as of 09/30/2017 - \$12,650,000

Maturity Date - 3/1/2034

In September 2009, the City issued \$13,030,000 of Taxable Special Obligation Improvement Bonds. The Bonds were issued for the purpose of financing the Downtown Parking Garage on Walnut between 5th and 6th Streets.

03/08/12 Parking System Special Oblig. Improvement Bonds (Interest Rates: .55% - 4.00%)

Original issue - \$8,925,000

Balance as of 09/30/2017 - \$6,925,000

Maturity Date - 3/1/2031

In March 2012, the City issued \$8,925,000 of Taxable (\$1,665,000) and Tax-Exempt (\$7,260,000) Special Obligation Improvement Bonds. The Bonds were issued for the purpose of financing the Short Street Garage.

12/08/15 Parking System Special Oblig. Refunding Bonds (Interest Rates: 5.00%)

Original issue - \$1,135,000

Balance as of 09/30/2017 - \$430,000

Maturity Date - 2/1/2021

In December 2015, the City issued \$7,080,000 of Special Obligation Revenue Refunding Bonds. A portion of the issue, \$1,135,000 was to currently refund the outstanding portion, \$1,135,000 of the City's Special Obligation Revenue Refunding and Improvement Bonds, Series 2006 Parking portions

Debt Service Requirements

Parking Special Obligation Bonds

Year	Principal Requirements	Interest Requirements	Total Requirements
2020	\$965,000	\$840,810	\$1,805,810
2021	\$990,000	\$803,333	\$1,793,333
2022	\$1,140,000	\$762,720	\$1,902,720
2023	\$1,170,000	\$716,537	\$1,886,537
2024	\$1,210,000	\$668,480	\$1,878,480
2025	\$1,245,000	\$617,047	\$1,862,047
2026	\$1,285,000	\$561,179	\$1,846,179
2027	\$1,330,000	\$502,636	\$1,832,636
2028	\$1,375,000	\$440,578	\$1,815,578
2029	\$1,420,000	\$375,702	\$1,795,702
2030	\$1,470,000	\$304,775	\$1,774,775
2031	\$1,530,000	\$227,343	\$1,757,343
2032	\$970,000	\$157,790	\$1,127,790
2033	\$1,010,000	\$96,410	\$1,106,410
2034	\$1,050,000	\$32,550	\$1,082,550
Total	\$18,160,000	\$7,107,890	\$25,267,890

Loans Between Funds

06/18/12 Loan from Designated Loan Fund for Short Street Garage

Ordinance # 021351

Original Issue - \$1,307,120

Balance as of 09/30/2017 - \$682,108

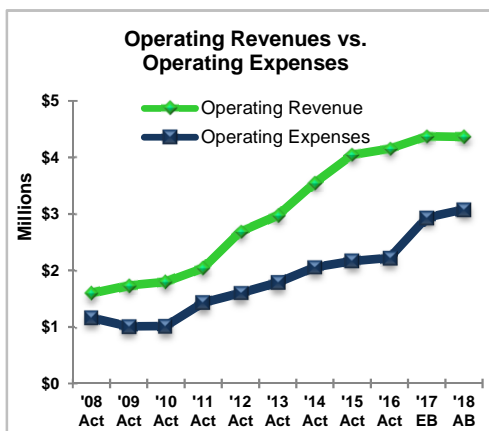
Maturity date - 09/30/2022

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2018	\$131,694	\$10,881	\$142,575
2019	\$134,016	\$8,559	\$142,575
2020	\$136,380	\$6,195	\$142,575
2021	\$138,785	\$3,790	\$142,575
2022	\$141,233	\$1,342	\$142,575
Total	\$682,108	\$30,767	\$712,875

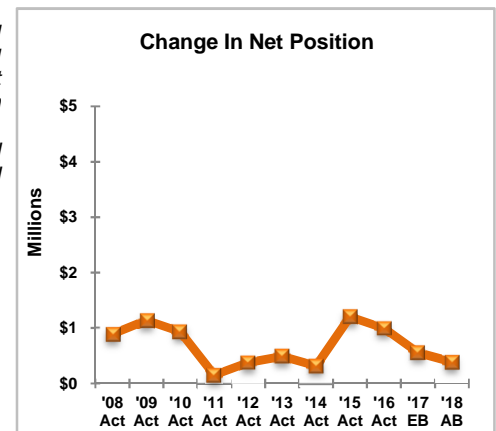
Revenues, Expenses and Changes in Net Position Parking Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
Meters	\$1,852,318	\$1,703,176	\$2,051,182	\$1,886,572
Garages	\$1,742,468	\$1,930,971	\$1,760,925	\$1,911,654
Reserved Lot	\$367,746	\$351,262	\$362,843	\$364,137
Other	\$191,728	\$196,315	\$199,578	\$202,283
Total Operating Revenues	\$4,154,260	\$4,181,724	\$4,374,528	\$4,364,646
Operating Expenses:				
Personnel Services	\$538,910	\$567,428	\$567,057	\$616,702
Supplies & Materials	\$143,274	\$701,533	\$684,644	\$557,271
Travel & Training	\$3,518	\$7,000	\$7,000	\$10,000
Intragovernmental Charges	\$192,011	\$287,009	\$287,009	\$250,491
Utilities, Services & Other Misc.	\$341,260	\$435,596	\$386,459	\$503,049
Depreciation	\$1,003,833	\$1,002,438	\$1,002,438	\$1,141,694
Total Operating Expenses	\$2,222,806	\$3,001,004	\$2,934,607	\$3,079,207
Operating Income (Loss)	\$1,931,454	\$1,180,720	\$1,439,921	\$1,285,439
Non-Operating Revenues:				
Investment Revenue	\$356,322	\$361,980	\$361,980	\$361,980
Grants	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$416	\$0	\$0	\$2,000
Total Non-Operating Revenues	\$356,738	\$361,980	\$361,980	\$363,980
Non-Operating Expenses:				
Interest Expense	\$961,240	\$949,904	\$949,904	\$966,699
Bank & Paying Agent Fees	\$35,584	\$515	\$477	\$515
Loss on Disposal Assets	\$660	\$0	\$0	\$0
Amortization	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$997,484	\$950,419	\$950,381	\$967,214
Total Non-Operating Revenues(Expenses)	(\$640,746)	(\$588,439)	(\$588,401)	(\$603,234)
Income (Loss) Before Transfers	1,290,708	592,281	851,520	\$682,205
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	(\$296,058)	(\$295,563)	(\$295,563)	(\$295,563)
Total Transfers	(\$296,058)	(\$295,563)	(\$295,563)	(\$295,563)
Change In Net Position	\$994,650	\$296,718	\$555,957	\$386,642
Net Position - Beginning	\$15,736,483	\$16,731,133	\$16,731,133	\$17,287,090
Net Position - Ending	\$16,731,133	\$17,027,851	\$17,287,090	\$17,673,732

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



Operating revenues have been above operating expenses for the past ten years. The operating revenues are also used to fund capital project costs and make debt principal payments which are not included in the net income statement. For a more complete look at total sources and uses, please refer to the financial sources and uses statement on the next page.



Financial Sources and Uses Parking Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Meters	\$1,852,318	\$1,703,176	\$2,051,182	\$1,886,572
Garages	\$1,742,468	\$1,930,971	\$1,760,925	\$1,911,654
Reserved Lot	\$367,746	\$351,262	\$362,843	\$364,137
Other	\$191,728	\$196,315	\$199,578	\$202,283
Interest Revenue	\$356,322	\$361,980	\$361,980	\$361,980
Less: GASB 31 Interest Adjustment	(\$8,180)	\$0	\$0	\$0
Miscellaneous Revenue	\$416	\$0	\$0	\$2,000
Total Financial Sources Before Transfers	\$4,502,818	\$4,543,704	\$4,736,508	\$4,728,626
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$4,502,818	\$4,543,704	\$4,736,508	\$4,728,626
Financial Uses				
Personnel Services	\$538,910	\$567,428	\$567,057	\$616,702
Less: GASB 16 Vacation Liability Adjustment	\$11,006	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	(\$55,360)	\$0	\$0	\$0
Supplies & Materials	\$143,274	\$701,533	\$684,644	\$557,271
Travel & Training	\$3,518	\$7,000	\$7,000	\$10,000
Intragovernmental Charges	\$192,011	\$287,009	\$287,009	\$250,491
Utilities, Services & Other Misc.	\$341,260	\$435,596	\$386,459	\$503,049
Interest Expense	\$961,240	\$949,904	\$949,904	\$966,699
Bank and Paying Agent Fees	\$35,584	\$515	\$477	\$515
Transfers Out	\$296,058	\$295,563	\$295,563	\$295,563
Principal Payments	\$1,142,168	\$1,114,411	\$1,114,411	\$1,041,694
Capital Additions	\$47,899	\$0	\$20,000	\$42,000
Enterprise Revenues used for Capital Projects	\$30,000	\$1,186,193	\$1,187,079	\$300,000
Total Financial Uses	\$3,687,568	\$5,545,152	\$5,499,603	\$4,583,984
Financial Sources Over/(Under) Uses	\$815,250	(\$1,001,448)	(\$763,095)	\$144,642

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

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

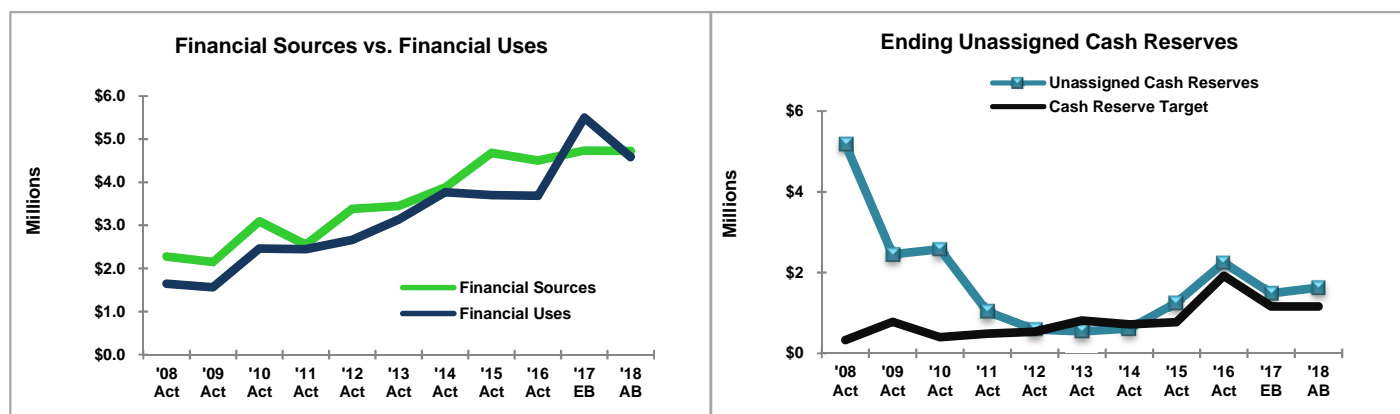
A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation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

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

Financial Sources and Uses Parking Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$2,246,511	\$2,246,511	\$1,483,416
Financial Sources Over/(Under) Uses		(\$1,001,448)	(\$763,095)	\$144,642
Cash and Cash Equivalents	\$3,280,780			
Less: Total GASB 31 Pooled Cash Adjustment	\$315,686			
Less: Cash Restricted for Capital Projects*	(\$1,349,955)			
Plus: Inventory	\$0			
Ending Unassigned Cash Reserve	\$2,246,511	\$1,245,063	\$1,483,416	\$1,628,058
Cash Reserve Target				
Total Financial Uses	\$3,687,568	\$5,545,152	\$5,499,603	\$4,583,984
Less: Ent Rev used for current year CIP	(\$30,000)	(\$1,186,193)	(\$1,187,079)	(\$300,000)
Total Financial Uses for Operations	\$3,657,568	\$4,358,959	\$4,312,524	\$4,283,984
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$731,514	\$871,792	\$862,505	\$856,797
Add: Ent Rev for next year CIP	\$1,187,079	\$300,000	\$300,000	\$300,000
Cash Reserve Target	\$1,918,593	\$1,171,792	\$1,162,505	\$1,156,797
Above/(Below) Cash Reserve Target	\$327,918	\$73,271	\$320,911	\$471,261

* Cash restricted for capital projects is not shown in the CAFR as a separate line and is included in Cash and Cash Equivalents. This amount must be subtracted in order to calculate the cash and cash equivalents related to operations only.



FY 2017 uses are above sources due to expenses to convert all of the parking garages to a gate arm system.

FY 2018 ending unassigned cash reserves are above the cash reserve target. Over the next 5 years, ending unassigned cash reserves are expected to increase. Refer to the five year forecast earlier in this section.

Parking Fees and Charges

			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Hourly parking; fees for certain facilities					
Parking fees between the hours of 8:00 am and 6:00 pm on the municipal parking plaza (except on Saturdays, Sundays and holidays)	14-391(a)(1)	12-02-13	\$0.25/ half hour	\$0.25/ half hour	
Parking fees between the hours of 8:00 a.m. and 6:00 p.m. in the areas designated for public parking in the municipal parking garage located at the northeast corner of Cherry and Eighth Streets (except Saturdays, Sundays and holidays)	14-391(1)(2)	12-02-13	\$0.25/ half hour	\$0.25/ half hour	
Parking fees between the hours of 8:00 a.m. and 6:00 p.m. in the areas designated for public parking in the municipal parking garage located at the southeast corner of Cherry and Tenth Streets (except Saturdays, Sundays and holidays)	14-391(1)(3)	12-02-13	\$0.50/ hour	\$0.50/ hour	
Parking fees between the hours of 8:00 a.m. and 6:00 p.m. in the areas designated for public parking in the municipal parking garage located at the southwest corner of Cherry and Sixth Streets (except Saturdays, Sundays and holidays)	14-391(1)(4)	12-02-13	\$0.50/ hour	\$0.50/ hour	
Parking fees between the hours of 8:00 a.m. and 6:00 p.m. in the areas designated for public parking in the municipal parking garage located at the southeast corner of Walnut Street and Fifth Streets (except Saturdays, Sundays and holidays)	14-391(1)(5)	12-02-13	\$0.50/ hour	\$0.50/ hour	
Parking fees between the hours of 8:00 a.m. and 6:00 p.m. in the areas designated for public parking in the municipal parking garage located at the southeast and southwest corners of Short Street and Walnut Street intersection (except Saturdays, Sundays and holidays)	14-391(1)(6)	12-02-13	\$0.50/ hour	\$0.50/ hour	
Parking fees for unmetered off-street facilities					
8th & Cherry Covered Parking permit for parking in a non-designated unmetered parking space in the municipal parking garage located at the northeast corner of Eighth and Cherry Streets (Covered) First, second, third and fourth floors: - Monthly - Quarterly - Yearly	14-393(a)	10-01-13 10-01-13 10-01-13	\$75 \$220 \$825	\$100 \$295 \$1,100	01-01-18 01-01-18 01-01-18
8th & Cherry Reserved Designated parking space in the municipal parking garage located at the northeast corner of Eighth and Cherry Streets (Reserved) - Monthly - Quarterly - Yearly The yearly permit rate will be discounted by five (5) percent when purchased in groups of five (5) or more by any one (1) individual, business or agency.	14-393(a)	10-01-13 10-01-13 10-01-13	\$115 \$345 \$1,380	\$140 \$420 \$1,680	01-01-18 01-01-18 01-01-18
Armory Lot Parking permit for parking in a non-designated parking space in the municipal lot located at Eighth and Ash Streets - Monthly - Quarterly - Yearly	14-393(b)	01-01-16 01-01-16 01-01-16	\$70 \$205 \$770	\$75 \$220 \$825	01-01-18 01-01-18 01-01-18
9th & Ash Lot Parking permit for parking in designated parking spaces in Municipal Lot No. 7, located north of Ash Street between Eighth and Ninth Streets - Monthly - Quarterly - Yearly	14-393(c)	01-01-16 01-01-16 01-01-16	\$70 \$205 \$770	\$75 \$220 \$825	01-01-18 01-01-18 01-01-18

Parking Fees and Charges

	Chapter/ Section	Date Last Changed	FY 2017	FY 2018	
			Fee	Fee	Effective Date
Wabash Parking permit for parking in all parking spaces in the municipal lot located east of Tenth Street and north of the alley north of Walnut Street - Monthly - Quarterly - Yearly	14-393(d)	01-01-16	\$70	\$75	01-01-18
		01-01-16	\$205	\$220	01-01-18
		01-01-16	\$770	\$825	01-01-18
Plaza Uncovered and Covered Fourth floor, third floor the NE and SW Sections, and the north 1/2 of the bottom tier: (Covered) - Monthly - Quarterly - Yearly	14-393(f)(2)	10-01-13	\$75	\$100	01-01-18
		10-01-13	\$220	\$285	01-01-18
		10-01-13	\$825	\$1,100	01-01-18
Plaza Reserved. Designated parking space in the municipal parking plaza located south of Walnut Street between Seventh and Eighth Streets (Reserved) - Monthly - Quarterly - Yearly The yearly permit rate will be discounted by five (5) percent when purchased in groups of five (5) or more by any one (1) individual, business or agency.	14-393(f)	10-01-13	\$115	\$140	01-01-18
		10-01-13	\$345	\$420	01-01-18
		10-01-13	\$1,380	\$1,680	01-01-18
Providence & Broadway Lot (not currently used) Parking permit for parking in all parking spaces in the west row of the municipal lot located at the southeast corner of Broadway and Providence Road - Monthly - Quarterly - Yearly	14-393(g)	01-01-16	\$70	\$75	01-01-18
		01-01-16	\$205	\$220	01-01-18
		01-01-16	\$770	\$825	01-01-18
10th & Cherry Covered and Uncovered Parking permit for parking in a non-designated parking space in the areas designated for permit parking in the municipal parking structure located at the southeast corner of Tenth and Cherry Streets First, second and third floors: (Covered) - Monthly - Quarterly - Yearly Top tier (Uncovered): - Monthly - Quarterly - Yearly	14-393(h)(1)	10-01-13	\$75	\$80	01-01-18
		10-01-13	\$220	\$235	01-01-18
		10-01-13	\$825	\$880	01-01-18
	14-393(h)(2)	01-01-16	\$75	\$80	01-01-18
		01-01-16	\$220	\$235	01-01-18
		01-01-16	\$825	\$880	01-01-18
10th & Cherry Reserved Designated parking space in the municipal parking structure located at the southeast corner of Tenth and Cherry Streets (Reserved) - Monthly - Quarterly - Yearly	14-393(h)	10-01-13	\$115	\$120	01-01-18
		10-01-13	\$345	\$360	01-01-18
		10-01-13	\$1,380	\$1,440	01-01-18

Parking Fees and Charges

			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
6th & Cherry covered and Uncovered					
Parking permit for parking in a non-designated parking space in the areas designated for permit parking in the municipal parking structure located at the southwest corner of Sixth and Cherry Streets					
First, second and third floors: (Covered)					
- Monthly					
- Quarterly					
- Yearly					
Top tier (Uncovered):					
- Monthly					
- Quarterly					
- Yearly					
6th & Cherry Reserved					
Designated parking space in the municipal parking structure located at the southeast corner of Tenth and Cherry Streets (Reserved)					
- Monthly					
- Quarterly					
- Yearly					
5th & Walnut covered & uncovered					
Parking permit for parking in a non-designated parking space in the areas designated for permit parking in the municipal parking structure located at the southeast corner of Walnut Street and Fifth Street					
All covered floors: (Covered)					
- Monthly					
- Quarterly					
- Yearly					
5th & Walnut covered & uncovered (Continued)					
Top tier (Uncovered):					
- Monthly					
- Quarterly					
- Yearly					
5th & Walnut Reserved					
Designated parking space in the municipal parking structure located at the southeast corner of Tenth and Cherry Streets (Reserved)					
- Monthly					
- Quarterly					
- Yearly					
Short Street covered and uncovered					
Parking permit for parking in a non-designated parking space in the areas designated for permit parking in the municipal parking structure located at the southeast and southwest corners of the Short Street and Walnut Street intersection					
All non-reserved permitted spaces					
- Monthly					
- Quarterly					
- Yearly					
Short Street Reserved					
Designated parking space in the municipal parking structure located at the southeast and southwest corners of the Short Street and Walnut Street intersection (Reserved)					
- Monthly					
- Quarterly					
- Yearly					

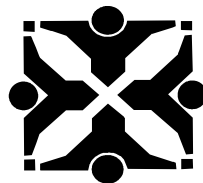
Parking Fees and Charges

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Parking Meter Rates				
<i>Five (5) minutes for each five cents (\$0.05):</i>	14-413(a)(1)			
One-hour parking meter zone	14-413(a)(1)(a)	09-15-13	\$0.60	\$0.60
Two-hour parking meter zone	14-413(a)(1)(b)	09-15-13	\$1.20	\$1.20
Four-hour parking meter zone	14-413(a)(1)(c)	09-15-13	\$2.40	\$2.40
Five-hour parking meter zone	14-413(a)(1)(d)	09-15-13	\$3.00	\$3.00
<i>Five (5) minutes for each five cents (\$0.05):</i>				
Ten-hour parking meter zone	14-413(a)(2)	09-16-13	\$6.00	\$6.00
<i>Five (5) minutes for each five cents (\$0.05):</i>				
Twenty-four minute parking meter zone	14-413(a)(3)	09-16-13	\$0.24	\$0.24
Except that the parking meter rate for all City of Columbia parking meters located in the campus area shall be one dollar (\$1.00) per hour for all periods of time between the hours of 9:00 a.m. and 7:00 p.m. except on Sundays and holidays.	14-413(a)(4)	10-01-13	\$1.00/hour	\$1.00/hour
Special Hoods				
Contractors and service agencies, who exhibit a need to park vehicles at specific meter locations in order to perform their work	14-424(a)(1)	01-01-16	\$10/day	\$10/day
Private utilities companies, for the parking of service vehicles identifiable as such by color or signs	14-424(a)(2)	01-01-16	\$10/day	\$10/day
Churches and any business that establishes a business-related need for the issuance of such hoods	14-424(a)(3)	01-01-16	\$10/day	\$10/day
Handicapped persons, who establish an employment need for the issuance of such hood and who either are nonambulatory or who present a physician's certificate of need with respect to their handicap	14-424(a)(4)	05-07-12	\$2.50/day or	\$2.50/day or
Annual or Monthly Parking hoods				
The city manager shall have the authority to issue annual and or monthly parking hoods to service agencies, private utility companies, theater operators and funeral home operators who establish a reasonably definite basis of estimating their annual use of such hoods				
- Minimum fee for issuance of annual hoods	14-424(c)	05-07-12	\$0.60/est hour of usage	\$0.60/est hour of usage
- Monthly fee	14-424(c)	01-01-16	\$200	\$200
- Annual hood fee	14-424(c)	01-01-16	\$2,000	\$2,000
Volunteer Police Works parking hoods				
The city manager shall have the authority to issue parking hoods to the chief of police for the use of volunteer police workers while working in the police building and for use by the municipal court bailiff for duties relating to transporting inmates to and from municipal court.	14-424(d)	05-07-12	\$0.60/est hour of hood usage	\$0.60/est hour of hood usage
Curb Loading Zones				
Application fee	14-352	09-15-14	\$950/ parking space/ yr	\$950/ parking space/ yr

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Railroad Utility Fund

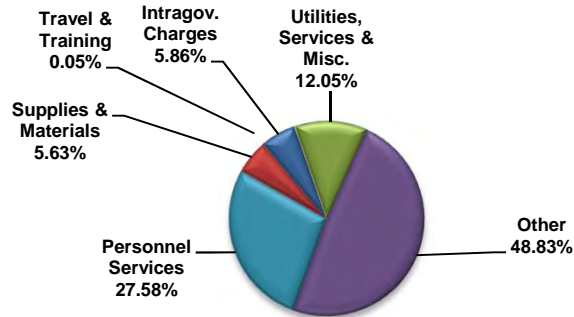
(Enterprise Fund)



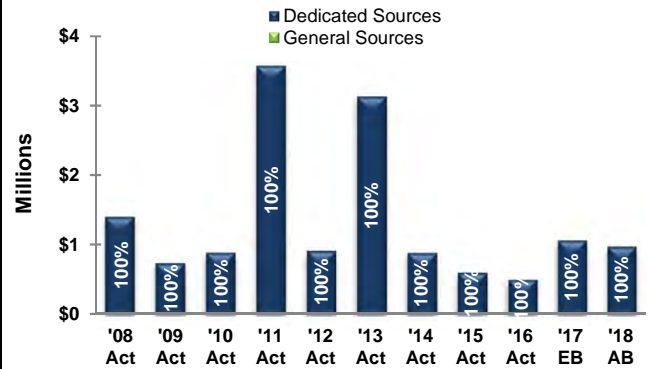
City of Columbia
Columbia, Missouri

Railroad Utility Fund

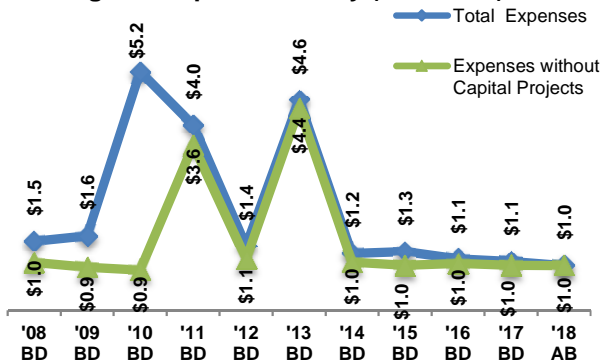
FY 2018 Total Expenditures By Category



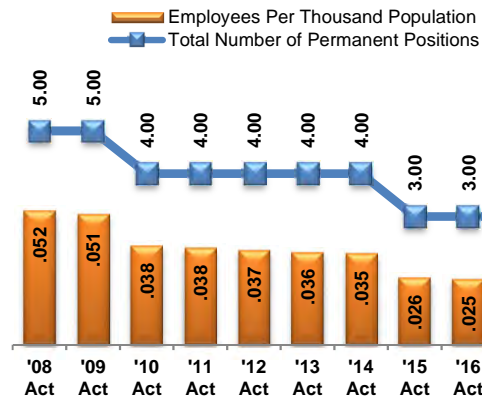
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$301,674	\$271,846	\$261,603	\$268,900	(\$2,946)	(1.1%)
Supplies & Materials	\$48,546	\$55,762	\$55,762	\$54,880	(\$882)	(1.6%)
Travel & Training	\$0	\$500	\$500	\$500	\$0	0.0%
Intragov. Charges	\$85,888	\$59,268	\$59,268	\$57,148	(\$2,120)	(3.6%)
Utilities, Services & Misc.	\$157,190	\$237,068	\$209,934	\$117,450	(\$119,618)	(50.5%)
Capital	\$51,047	\$0	\$0	\$0	\$0	
Other	\$479,584	\$478,916	\$478,916	\$476,090	(\$2,826)	(0.6%)
Total	\$1,123,929	\$1,103,360	\$1,065,983	\$974,968	(\$128,392)	(11.6%)
Operating Expenses	\$547,874	\$544,444	\$507,067	\$498,878	(\$45,566)	(8.4%)
Non-Operating Expenses	\$459,010	\$461,062	\$461,062	\$461,062	\$0	0.0%
Debt Service	\$20,574	\$17,854	\$17,854	\$15,028	(\$2,826)	(15.8%)
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$96,471	\$80,000	\$80,000	\$0	(\$80,000)	(100.0%)
Total Expenses	\$1,123,929	\$1,103,360	\$1,065,983	\$974,968	(\$128,392)	(11.6%)

Funding Sources (Where the Money Comes From)

Grants and Capital Contrib	\$0	\$0	\$0	\$0	\$0	
Interest Revenue	\$8,173	\$8,604	\$8,000	\$8,604	\$0	0.0%
Fees and Service Charges	\$331,815	\$270,000	\$434,000	\$361,000	\$91,000	33.7%
Other Local Revenues	\$13,284	\$0	\$0	\$0	\$0	
Transfers	\$150,000	\$307,223	\$307,223	\$217,131	(\$90,092)	(29.3%)
Use of Prior Year Sources	\$620,657	\$517,533	\$316,760	\$388,233	(\$129,300)	(25.0%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$1,123,929	\$1,103,360	\$1,065,983	\$974,968	(\$128,392)	(11.6%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$1,123,929	\$1,103,360	\$1,065,983	\$974,968	(\$128,392)	(11.6%)

Railroad Fund - Summary

Fund 503x

Description

This fund is responsible for the operation and maintenance of the short line Columbia Terminal Railroad (COLT).

Railroad is a department liasion for the Railroad Advisory Board.

Highlights/Significant Changes

- A Railroad Business Plan is being developed to determine the long-term viability of the Railroad.
- No FY 2018 funding of capital projects is included to insure positive cash flow.

Department Objectives

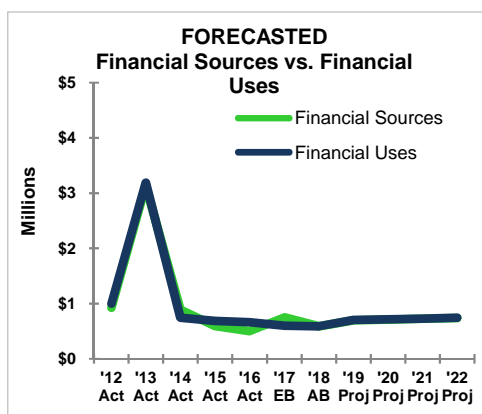
To provide the customers of the Columbia Terminal Railroad with safe, reliable, and efficient rail service.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Railroad Fund Operations	3.00	3.00	3.00	3.00	
Total Personnel	3.00	3.00	3.00	3.00	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	3.00	

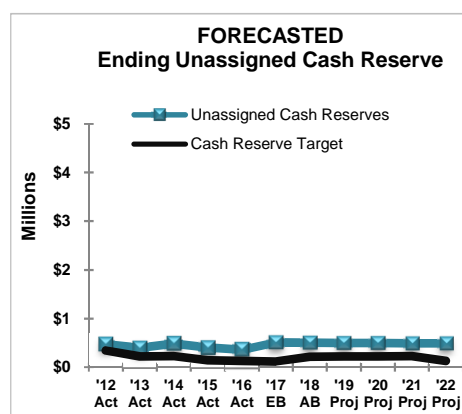
Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Financial Sources					
Interest	\$8,604	\$8,604	\$8,604	\$8,604	\$8,604
Switching Fees	\$255,000	\$257,550	\$260,126	\$262,727	\$265,354
User Charges	\$106,000	\$108,120	\$110,282	\$112,488	\$114,738
Other Funding Sources/Transfers	\$217,131	\$324,845	\$332,800	\$341,005	\$349,464
Other Local Revenues	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$586,735	\$699,119	\$711,812	\$724,824	\$738,160
Financial Uses					
Personnel Services	\$268,900	\$275,623	\$282,513	\$289,576	\$296,815
Supplies and Materials	\$54,880	\$56,252	\$57,658	\$59,100	\$60,577
Travel and Training	\$500	\$513	\$525	\$538	\$552
Intragovernmental Charges	\$57,148	\$58,577	\$60,041	\$61,542	\$63,081
Utilities, Services, & Misc.	\$117,450	\$120,386	\$123,396	\$126,481	\$129,643
Interest Exp. and Non-Oper. Cash Pmts	\$15,028	\$15,028	\$12,092	\$9,042	\$5,872
Transfers Out	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$76,354	\$76,354	\$79,290	\$82,341	\$85,511
Capital Additions	\$0	\$0	\$0	\$0	\$0
Enterprise Rev. used for Capital Projects	\$0	\$100,000	\$100,000	\$100,000	\$100,000
Total Financial Uses	\$590,260	\$702,732	\$715,516	\$728,620	\$742,051
Financial Sources Over/(Under) Uses	(\$3,525)	(\$3,613)	(\$3,704)	(\$3,796)	(\$3,891)
Beginning Unassigned Cash Reserve	\$508,289	\$504,764	\$501,151	\$497,447	\$493,651
Financial Sources Over/(Under) Uses	(\$3,525)	(\$3,613)	(\$3,704)	(\$3,796)	(\$3,891)
Ending Unassigned Cash Reserve	\$504,764	\$501,151	\$497,447	\$493,651	\$489,760
 Total Expenditures Uses	\$590,260	\$702,732	\$715,516	\$728,620	\$742,051
Less: Ent Rev used for current year CIP	\$0	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)
Operational Expenses	\$590,260	\$602,732	\$615,516	\$628,620	\$642,051
 20% Guideline for Operational Expenses	\$118,052	\$120,546	\$123,103	\$125,724	\$128,410
Add: Ent Rev for next year CIP	\$100,000	\$100,000	\$100,000	\$100,000	\$0
Cash Reserve Target	\$218,052	\$220,546	\$223,103	\$225,724	\$128,410
Above/(Below) Cash Reserve Target	\$286,712	\$280,605	\$274,344	\$267,927	\$361,350



Financial sources are projected to be slightly under financial uses over the next five years. A subsidy from the utilities will be provided to close the gap between expenses and operating revenues.

Unassigned cash reserves are projected to be above the target and this includes the annual funding of \$100,000 each year for major maintenance capital projects.



Railroad Fund - Summary

Budget Detail by Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Operations:						
Personnel Services	\$256,335	\$271,846	\$261,603	\$268,900	(\$2,946)	(1.1%)
Supplies and Materials	\$48,461	\$55,762	\$55,762	\$54,880	(\$882)	(1.6%)
Travel and Training	\$0	\$500	\$500	\$500	\$0	0.0%
Intragovernmental Charges	\$85,888	\$59,268	\$59,268	\$57,148	(\$2,120)	(3.6%)
Utilities, Services, & Misc.	\$157,190	\$157,068	\$129,934	\$117,450	(\$39,618)	(25.2%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$479,584	\$478,916	\$478,916	\$476,090	(\$2,826)	(0.6%)
Total	\$1,027,458	\$1,023,360	\$985,983	\$974,968	(\$48,392)	(4.7%)
Capital Projects:						
Personnel Services	\$45,339	\$0	\$0	\$0	\$0	
Supplies and Materials	\$85	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$0	\$80,000	\$80,000	\$0	(\$80,000)	(100.0%)
Capital	\$51,047	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$96,471	\$80,000	\$80,000	\$0	(\$80,000)	(100.0%)
Department Totals						
Personnel Services	\$301,674	\$271,846	\$261,603	\$268,900	(\$2,946)	(1.1%)
Supplies and Materials	\$48,546	\$55,762	\$55,762	\$54,880	(\$882)	(1.6%)
Travel and Training	\$0	\$500	\$500	\$500	\$0	0.0%
Intragovernmental Charges	\$85,888	\$59,268	\$59,268	\$57,148	(\$2,120)	(3.6%)
Utilities, Services, & Misc.	\$157,190	\$237,068	\$209,934	\$117,450	(\$119,618)	(50.5%)
Capital	\$51,047	\$0	\$0	\$0	\$0	
Other	\$479,584	\$478,916	\$478,916	\$476,090	(\$2,826)	(0.6%)
Total	\$1,123,929	\$1,103,360	\$1,065,983	\$974,968	(\$128,392)	(11.6%)

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
2626 - Railroad Operator	1.00	1.00	1.00	1.00	
2620 - Railroad Operations Manager	1.00	1.00	1.00	1.00	
2410 - Railroad Maint. Specialist	1.00	1.00	1.00	1.00	
Total Personnel	3.00	3.00	3.00	3.00	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	3.00	3.00	3.00	

Railroad Fund - Capital Projects

Major Projects

- Some prior year funding is available for basic capital maintenance.

Fiscal Impact

- None

Railroad

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Railroad								
1 Annual Capital Maintenance - R0045 [ID: 626]								
Ent Rev		\$25,000	\$25,000	\$25,000	\$25,000			
Total		\$25,000	\$25,000	\$25,000	\$25,000			
2 Annual Rail Replacement Program - R0014 [ID: 627]								
Ent Rev		\$25,000	\$25,000	\$25,000	\$25,000			
Total		\$25,000	\$25,000	\$25,000	\$25,000			
3 Annual Surfacing Program - R0013 [ID: 629]								
Ent Rev		\$25,000	\$25,000	\$25,000	\$25,000			
Total		\$25,000	\$25,000	\$25,000	\$25,000			
4 Annual Tie Program - R0012 [ID: 630]								
Ent Rev		\$25,000	\$25,000	\$25,000	\$25,000			
Total		\$25,000	\$25,000	\$25,000	\$25,000			

Railroad Funding Source Summary

Ent Rev	\$100,000	\$100,000	\$100,000	\$100,000	
New Funding	\$100,000	\$100,000	\$100,000	\$100,000	\$0
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$0

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Railroad Fund

Debt Service Information

9/01/07 Railroad Loan #1 (Interest rates: 3.61%)

Original Issue - \$914,511

Balance As of 9/30/2017 - \$361,120

Final Payment - 9/30/2022

1/01/09 Railroad Loan #2 (Interest rates: 5.00%)

Original Issue - \$130,000

Balance As of 9/30/2017 - \$66,100

Final Payment - 12/1/2023

Loan Between Funds (Railroad & Electric)

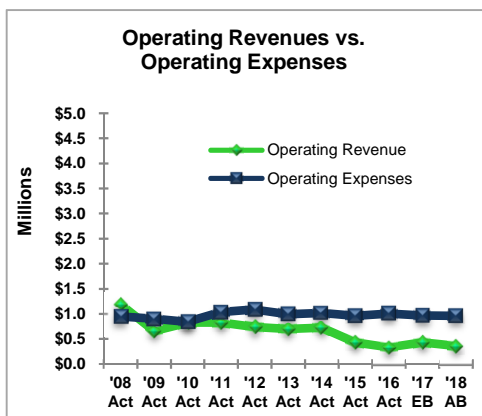
Year	Principal Requirements	Interest Requirements	Total Requirements
2018	\$76,354	\$15,028	\$91,382
2019	\$79,290	\$12,092	\$91,382
2020	\$82,341	\$9,042	\$91,383
2021	\$85,511	\$5,872	\$91,383
2022	\$88,805	\$2,578	\$91,383
2023	\$11,860	\$477	\$12,337
2024	\$3,059	\$26	\$3,085
	\$427,220	\$45,115	\$472,335

Revenues, Expenses and Changes in Net Position Railroad Fund

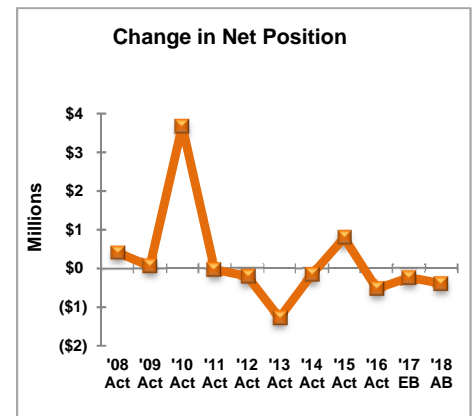
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
Switching Fees	\$276,236	\$244,000	\$276,000	\$255,000
User Charges	\$55,579	\$26,000	\$158,000	\$106,000
Total Operating Revenues	\$331,815	\$270,000	\$434,000	\$361,000
Operating Expenses:				
Personnel Services	\$256,335	\$271,846	\$261,603	\$268,900
Supplies & Materials	\$48,461	\$55,762	\$55,762	\$54,880
Travel & Training	\$0	\$500	\$500	\$500
Intragovernmental Charges	\$85,888	\$59,268	\$59,268	\$57,148
Utilities, Services & Other Misc.	\$157,190	\$157,068	\$129,934	\$117,450
Depreciation	\$459,010	\$461,062	\$461,062	\$461,062
Total Operating Expenses	\$1,006,884	\$1,005,506	\$968,129	\$959,940
Operating Income (Loss)	(\$675,069)	(\$735,506)	(\$534,129)	(\$598,940)
Non-Operating Revenues:				
Investment Revenue	\$8,173	\$8,604	\$8,000	\$8,604
Misc. Non-Operating Revenue	\$13,284	\$0	\$0	\$0
Total Non-Operating Revenues	\$21,457	\$8,604	\$8,000	\$8,604
Non-Operating Expenses:				
Interest Expense	\$20,574	\$17,854	\$17,854	\$15,028
Loss on Disposal of Fixed Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$20,574	\$17,854	\$17,854	\$15,028
Total Non-Operating Revenues (Expenses)	\$883	(\$9,250)	(\$9,854)	(\$6,424)
Income (Loss) Before Transfers	(\$674,186)	(\$744,756)	(\$543,983)	(\$605,364) ~
Transfers In	\$150,000	\$307,223	\$307,223	\$217,131
Transfers Out	\$0	\$0	\$0	\$0
Total Transfers	\$150,000	\$307,223	\$307,223	\$217,131
Change In Net Position	(\$524,186)	(\$437,533)	(\$236,760)	(\$388,233)
Net Position - Beginning	\$8,205,875	\$7,681,689	\$7,681,689	\$7,444,929
Net Position - Ending	\$7,681,689	\$7,244,156	\$7,444,929	\$7,056,696

~ Income is negative; however, Total Resources Provided By Operations, Transfers and Subsidies is positive.

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



Operating revenues have been below operating expenses since FY 2016. A Railroad business plan has been developed to determine the long-term viability of this operation. User charges are projected to increase for FY 2018. Transfers in from Sewer, Water, Electric, and Solid Waste will be utilized to fund the operation.



Financial Sources and Uses Railroad Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Switching Fees	\$276,236	\$244,000	\$276,000	\$255,000
User Charges	\$55,579	\$26,000	\$158,000	\$106,000
Interest Revenues	\$8,173	\$8,604	\$8,000	\$8,604
Less: GASB 31 Interest Adjustment	(\$509)	\$0	\$0	\$0
Other Local Revenues	\$13,284	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$352,763	\$278,604	\$442,000	\$369,604
Transfers In	\$150,000	\$307,223	\$307,223	\$217,131
Total Financial Sources	\$502,763	\$585,827	\$749,223	\$586,735
Financial Uses				
Personnel Services	\$256,335	\$271,846	\$261,603	\$268,900
Less: GASB 16 Vacation Liability Adjustment	\$1,748	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0
Supplies & Materials	\$48,461	\$55,762	\$55,762	\$54,880
Travel & Training	\$0	\$500	\$500	\$500
Intragovernmental Charges	\$85,888	\$59,268	\$59,268	\$57,148
Utilities, Services & Other Misc.	\$157,190	\$157,068	\$129,934	\$117,450
Interest Expense	\$20,574	\$17,854	\$17,854	\$15,028
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0
Principal Payments	\$70,809	\$73,529	\$73,529	\$76,354
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$25,000	\$0	\$0	\$0
Total Financial Uses	\$666,005	\$635,827	\$598,450	\$590,260
Financial Sources Over/(Under) Uses	(\$163,242)	(\$50,000)	\$150,773	(\$3,525)

* Transfers Out do not include transfers that impact fund equity and not cash.

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

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

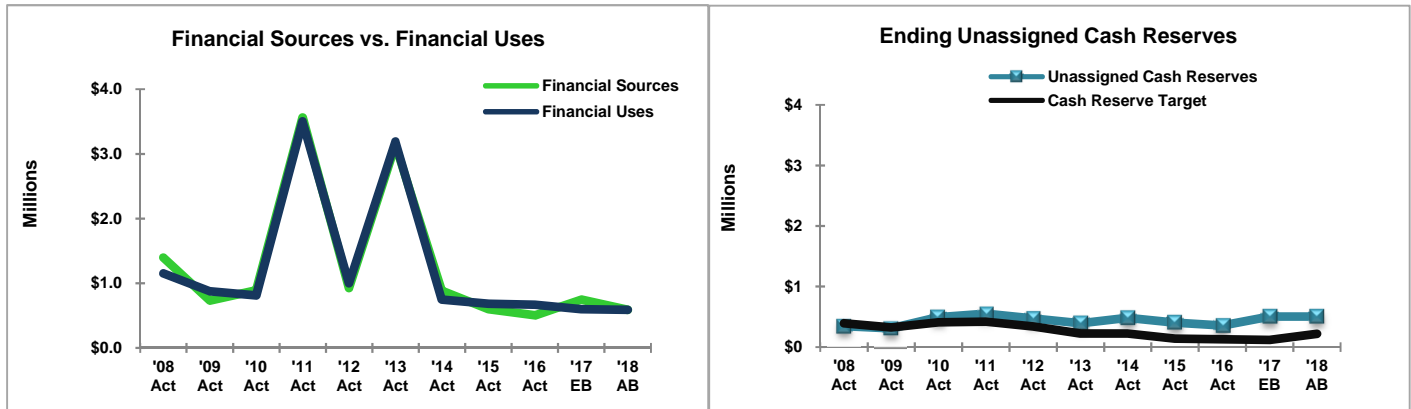
A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation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

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

Financial Sources and Uses Railroad Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$357,516	\$357,516	\$508,289
Financial Sources Over/(Under) Uses		(\$50,000)	\$150,773	(\$3,525)
Cash and Cash Equivalents	\$376,228			
Less: Total GASB 31 Pooled Cash Adjustment	\$3,338			
Less: Cash Restricted for Capital Projects*	(\$169,966)			
Plus: Inventory	\$147,916			
Unassigned Cash Reserve	\$357,516	\$307,516	\$508,289	\$504,764
Cash Reserve Target				
Total Expenditures Uses	\$666,005	\$635,827	\$598,450	\$590,260
Less: Ent Rev used for current year CIP	(\$25,000)	\$0	\$0	\$0
Operational Expenses	\$641,005	\$635,827	\$598,450	\$590,260
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$128,201	\$127,165	\$119,690	\$118,052
Add: Ent Rev for next year CIP	\$0	\$0	\$0	\$100,000
Cash Reserve Target	\$128,201	\$127,165	\$119,690	\$218,052
Above/(Below) Cash Reserve Target	\$229,315	\$180,351	\$388,599	\$286,712

* Cash restricted for capital projects is not shown in the CAFR as a separate line and is included in Cash and Cash Equivalents. This amount must be subtracted in order to calculate the cash and cash equivalents related to operations only.



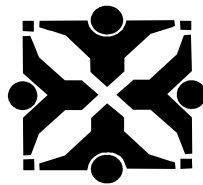
Financial sources are projected to be over uses in FY 2017 due to an increase in user charges. Transfers in from the utilities will continue to be utilized in FY 2018 to bridge the gap between sources and uses.

Ending unassigned cash reserves are projected to be above the cash reserve target for FY 2017 and FY 2018; however, there are no funds budgeted in capital projects for infrastructure. The five year forecast shows future funding for capital projects and a continued use of transfers from the utilities. Refer to the five year forecast earlier in this section for more details.

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Transload Facility

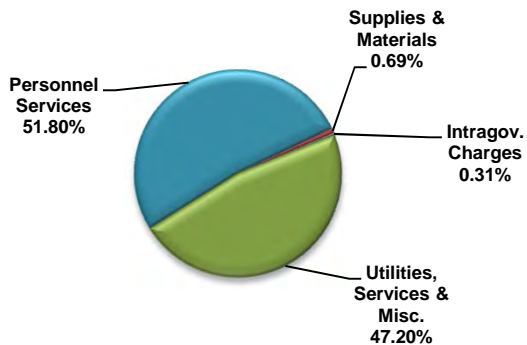
(Enterprise Fund)



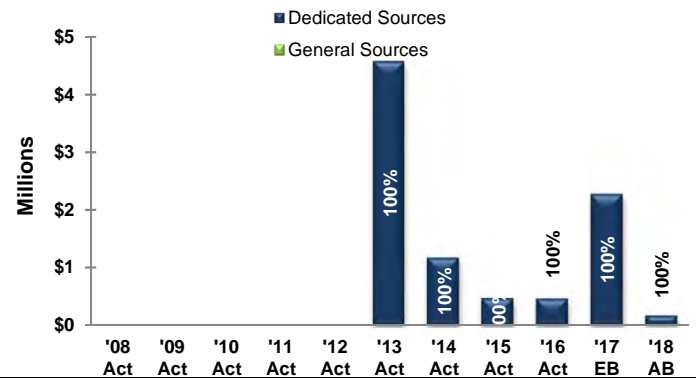
City of Columbia
Columbia, Missouri

Transload Facility

FY 2018 Total Expenditures By Category

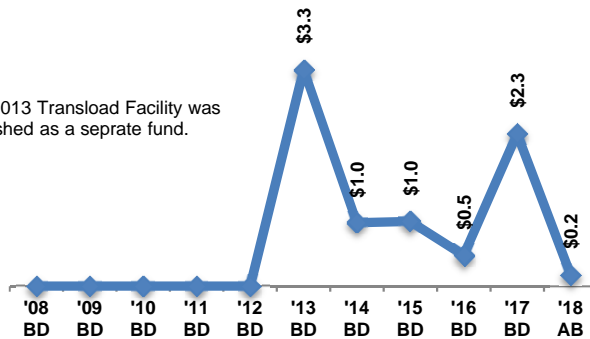


Funding Sources

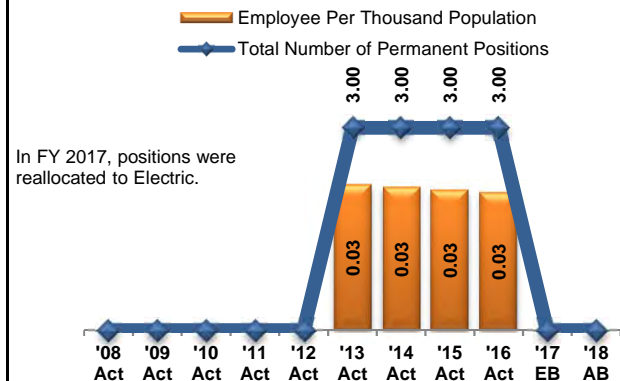


Budgeted Expense History (in Millions)

In FY 2013 Transload Facility was established as a separate fund.



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$98,125	\$88,800	\$51,262	\$90,000	\$1,200	1.4%
Supplies & Materials	\$4,823	\$1,200	\$1,200	\$1,200	\$0	0.0%
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$44,117	\$0	\$0	\$544	\$544	
Utilities, Services & Misc.	\$112,262	\$80,000	\$80,000	\$82,000	\$2,000	2.5%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$84,985	\$2,136,569	\$2,136,569	\$0	(\$2,136,569)	(100.0%)
Total	\$344,312	\$2,306,569	\$2,269,031	\$173,744	(\$2,132,825)	(92.5%)
Operating Expenses	\$259,327	\$170,000	\$132,462	\$173,744	\$3,744	2.2%
Non-Operating Expenses	\$73,953	\$2,136,569	\$2,136,569	\$0	(\$2,136,569)	(100.0%)
Debt Service	\$11,032	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$344,312	\$2,306,569	\$2,269,031	\$173,744	(\$2,132,825)	(92.5%)

Funding Sources (Where the Money Comes From)

Grants and Capital Contrib	\$0	\$0	\$0	\$0	\$0	
Interest Revenue	\$1,548	\$1,226	\$1,226	\$1,226	\$0	0.0%
Fees and Service Charges	\$256,693	\$168,774	\$357,420	\$265,000	\$96,226	57.0%
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	
Transfers	\$208,650	\$2,206,390	\$2,206,390	\$0	(\$2,206,390)	(100.0%)
Use of Prior Year Sources	\$0	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	(\$122,579)	(\$69,821)	(\$296,005)	(\$92,482)	(\$22,661)	32.5%
Dedicated Sources	\$344,312	\$2,306,569	\$2,269,031	\$173,744	(\$2,132,825)	(92.5%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$344,312	\$2,306,569	\$2,269,031	\$173,744	(\$2,132,825)	(92.5%)

Transload Facility - Summary

Fund 5040

Description

This fund is responsible for the operation and maintenance of the Transload Facility.

Department Objectives

To provide the customers of the Transload Facility with safe, reliable, and efficient service.

Highlights/Significant Changes

- The Transload Facility was established as a separate fund in the FY 2013 budget.
- The FY 2018 budget maintains the operation of railcar off-loading function as a business entity. The Transload fund rents floor space from the electric utility and personnel charge time to the Transload fund when performing Transload functions.
- A Transload Business Plan is being developed that will outline the long-term viability of the Transload fund

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
2616 - Transload Operations Suprv. +	1.00	0.00	0.00	0.00	
2298 - Equipment Operator III +	1.00	0.00	0.00	0.00	
1006 - Senior Admin Support Asst +	1.00	0.00	0.00	0.00	
Total Personnel	3.00	0.00	0.00	0.00	
Permanent Full-Time	3.00	0.00	0.00	0.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.00	0.00	0.00	0.00	

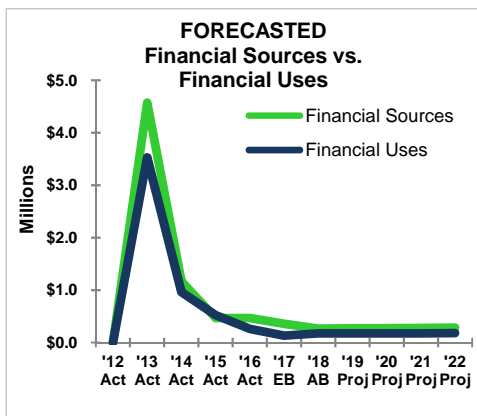
+ In FY 2017, the Transload positions were reallocated to Electric. Personnel will charge time to this budget when there is activity.

Transload Fund - Summary

Fund 504x

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022
Financial Sources					
Interest (w/o FY GASB 31 Adjustment)	\$1,226	\$1,226	\$1,226	\$1,226	\$1,226
Fees and Service Charges					
Handling Fees	\$130,000	\$131,300	\$132,613	\$133,939	\$135,278
Warehousing	\$135,000	\$137,700	\$140,454	\$143,263	\$146,128
Services	\$0	\$0	\$0	\$0	\$0
Other Local Revenues	\$0	\$0	\$0	\$0	\$0
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0	\$0
Total Financial Sources: Less	\$266,226	\$270,226	\$274,293	\$278,428	\$282,632
Appropriate Fund Balance					
Financial Uses					
Operating Expenses	\$173,744	\$172,538	\$175,118	\$177,742	\$180,409
Operating Transfers to Other Funds	\$0	\$0	\$0	\$0	\$0
Interest Exp. and Non-Oper. Cash Pmts	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Enterprise Rev. used for Capital Projects	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$173,744	\$172,538	\$175,118	\$177,742	\$180,409
Financial Sources Over/(Under) Uses	\$92,482	\$97,688	\$99,175	\$100,686	\$102,223
Beginning Unassigned Cash Reserve	\$432,678	\$525,160	\$622,848	\$722,023	\$822,709
Financial Sources Over/(Under) Uses	\$92,482	\$97,688	\$99,175	\$100,686	\$102,223
Ending Unassigned Cash Reserve	\$525,160	\$622,848	\$722,023	\$822,709	\$924,932
Total Expenditures Uses	\$173,744	\$172,538	\$175,118	\$177,742	\$180,409
Less: Ent Rev used for current year CIP	\$0	\$0	\$0	\$0	\$0
Operational Expenses	\$173,744	\$172,538	\$175,118	\$177,742	\$180,409
20% Guideline for Operational Expenses	\$34,749	\$34,508	\$35,024	\$35,548	\$36,082
Add: Ent Rev for next year CIP	\$0	\$0	\$0	\$0	\$0
Cash Reserve Target	\$34,749	\$34,508	\$35,024	\$35,548	\$36,082
Above/(Below) Cash Reserve Target	\$490,411	\$588,340	\$686,999	\$787,161	\$888,850

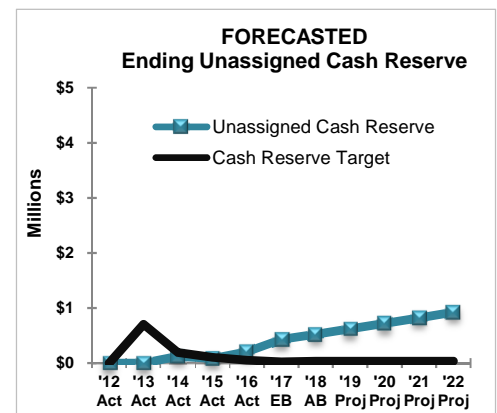


Financial Sources are projected to be over Financial Uses for the forecast period.

Revenues have increased significantly for Warehousing and Handling as the department has increased their solicitation efforts.

Personnel has been moved to the Electric Department and is charged when used by Transload.

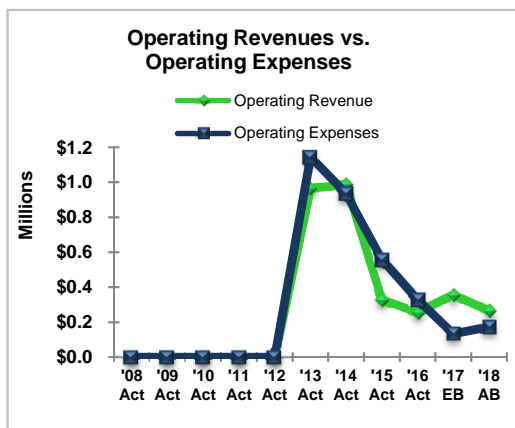
Unassigned cash reserves are projected to increase over the next five years and stay above the cash reserve target.



Revenues, Expenses and Changes in Net Position Transload Facility Fund

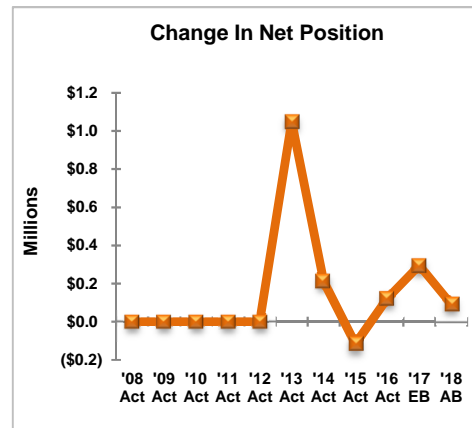
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
Handling Fees	\$156,337	\$83,774	\$151,400	\$130,000
Warehousing	\$85,285	\$85,000	\$204,400	\$135,000
Services	\$15,071	\$0	\$1,620	\$0
Total Operating Revenues	\$256,693	\$168,774	\$357,420	\$265,000
Operating Expenses:				
Personnel Services	\$98,125	\$88,800	\$51,262	\$90,000
Supplies & Materials	\$4,823	\$1,200	\$1,200	\$1,200
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$44,117	\$0	\$0	\$544
Utilities, Services & Other Misc.	\$112,262	\$80,000	\$80,000	\$82,000
Depreciation	\$69,476	\$0	\$0	\$0
Total Operating Expenses	\$328,803	\$170,000	\$132,462	\$173,744
Operating Income (Loss)	(\$72,110)	(\$1,226)	\$224,958	\$91,256
Non-Operating Revenues:				
Investment Revenue	\$1,548	\$1,226	\$1,226	\$1,226
Misc. Non-Operating Revenue	\$0	\$0	\$0	\$0
Total Non-Operating Revenues	\$1,548	\$1,226	\$1,226	\$1,226
Non-Operating Expenses:				
Interest Expense	\$11,032	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$11,032	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses)	(\$9,484)	\$1,226	\$1,226	\$1,226
Income (Loss) Before Transfers	(\$81,594)	\$0	\$226,184	\$92,482
Transfers In	\$208,650	\$2,206,390	\$2,206,390	\$0
Transfers Out	(\$4,477)	(\$2,136,569)	(\$2,136,569)	\$0
Total Transfers	\$204,173	\$69,821	\$69,821	\$0
Change in Net Position	\$122,579	\$69,821	\$296,005	\$92,482
Net Position - Beginning	\$1,203,705	\$1,326,284	\$1,326,284	\$1,622,289
Net Position - Ending	\$1,326,284	\$1,396,105	\$1,622,289	\$1,714,771

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



Operating revenues are estimated to be higher than operating expenses for FY 2017 and FY 2018 due to increased solicitation of new business.

Transfers in FY 2017 are related to the transfer of the Transload building to the Electric utility. Transload will rent space from Electric when there is a need to do so. This arrangement helps keep expenses lower for this operation and helps ensure the future financial health of the operation.



Financial Sources and Uses Transload Facility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Handling Fees	\$156,337	\$83,774	\$151,400	\$130,000
Warehousing	\$85,285	\$85,000	\$204,400	\$135,000
Services	\$15,071	\$0	\$1,620	\$0
Interest Revenue	\$1,548	\$1,226	\$1,226	\$1,226
Less: GASB 31 Interest Adjustment	\$265	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$258,506	\$170,000	\$358,646	\$266,226
Transfers In*	\$208,650	\$0	\$0	\$0
Total Financial Sources	\$467,156	\$170,000	\$358,646	\$266,226
Financial Uses				
Personnel Services	\$98,125	\$88,800	\$51,262	\$90,000
Less: GASB 16 Vacation Liability Adjustment	(\$242)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	(\$16,873)	\$0	\$0	\$0
Supplies & Materials	\$4,823	\$1,200	\$1,200	\$1,200
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$44,117	\$0	\$0	\$544
Utilities, Services & Other Misc.	\$112,262	\$80,000	\$80,000	\$82,000
Interest Expense	\$11,032	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out*	\$4,477	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$257,721	\$170,000	\$132,462	\$173,744
Financial Sources Over/(Under) Uses	\$209,435	\$0	\$226,184	\$92,482

* Transfers In and Transfers Out do not include transfers that impact fund equity and not cash. Transfers in FY 2017 are to transfer Transload building to Electric. As this is a non-cash item, it will not be reflected in the Financial Sources and Uses Statement

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

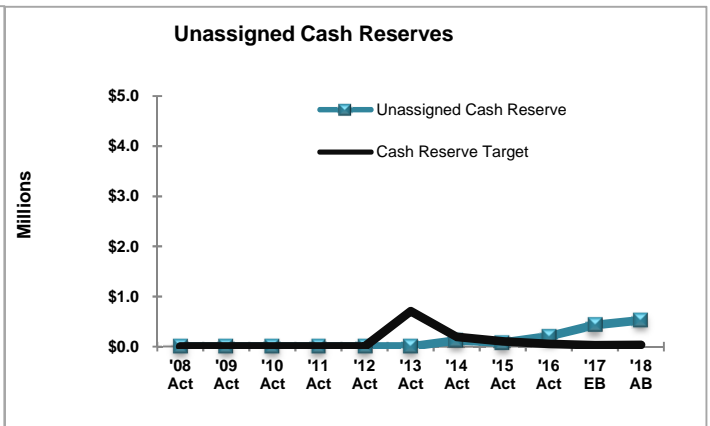
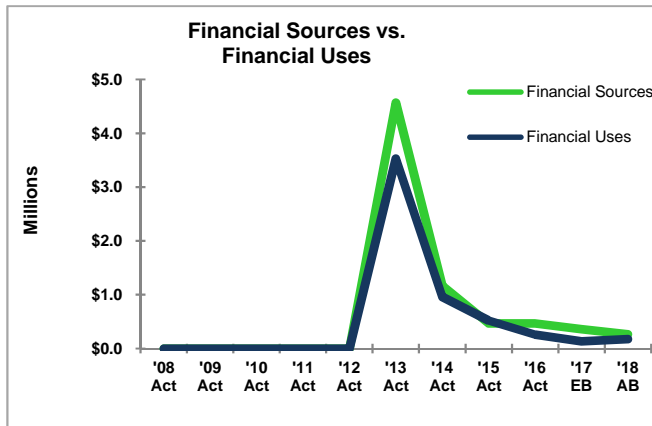
This statement takes information from the Revenues, Expenses and Changes in Net Position and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases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

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

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

Financial Sources and Uses Transload Facility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$206,494	\$206,494	\$432,678
Financial Sources Over/(Under) Uses		\$0	\$226,184	\$92,482
Cash and cash equivalents	\$206,439			
Less: GASB 31 Pooled Cash Adj	\$55			
Add: Inventory				
Projected Unassigned Cash Reserve	\$206,494	\$206,494	\$432,678	\$525,160
Cash Reserve Target				
Total Expenditures Uses	\$257,721	\$170,000	\$132,462	\$173,744
Less: Ent Rev used for current year CIP	\$0	\$0	\$0	\$0
Operational Expenses	\$257,721	\$170,000	\$132,462	\$173,744
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$51,544	\$34,000	\$26,492	\$34,749
Next Year Capital Projects Ent Revenue	\$0	\$0	\$0	\$0
Cash Reserve Target	\$51,544	\$34,000	\$26,492	\$34,749
Above/(Below) Cash Reserve Target	\$154,950	\$172,494	\$406,186	\$490,411



Financial sources have been above financial uses primarily due to the transfer of many operating costs to the Electric utility who is able to utilize the staff and building during times when there are no Transload customers. Transload rents building space from Electric and charges staff time to the operation when there is a business need to do so. This has resulted in an increase to unassigned cash reserves above the cash reserve target.

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Utility Departments



Description

The City of Columbia owns and operates the Water, Electric, Sewer, Solid Waste, and Storm Water utilities. Each of these departments are classified as Enterprise Fund operations which means that they are to be self-supporting activities which render services to the general public on a user-charged basis. The revenues received are dedicated to the department they are generated in. The revenues cannot be used to fund General Fund operations.

The customer service function of these utility departments is performed by the Utility Customer Services Fund, which is classified as an Internal Service Fund. Internal Service funds provide goods and services to other departments on a cost reimbursement basis. These services include the setting up of utility accounts, transfers, closing accounts, payment agreements, coordination of disconnection for non-payment, and generation and mailing of monthly bills. For these services, each of the utility departments pay a portion of the cost of the Utility Customer Services budget. For detailed information on the expenses of the Utility Customer Services Fund, refer to the Supporting Activities Section, located on page 424.

Each of these utility departments pay an intragovernmental charge to the General Fund called General and Administrative Charges. This fee is used to recover the cost of functions which have been centralized with the City such as Finance, City Council, City Manager, City Clerk, Human Resources, Law, and Public Works Administration for (Sewer, Storm Water, and Solid Waste). The Treasury Management division of the Finance Department is responsible for collecting the money from the utility customers.

The Water and Electric utilities also pay an amount to the General Fund as a Payment In Lieu of Taxes. This payment, with a legal authorization of City Charter Chapter 99, Article XII, Section 102 states that the Water and Electric utilities will pay an amount substantially equivalent to the sum which would be paid in taxes if the utilities were owned privately. The tax is equal to 7% of gross receipts and the property tax equivalent is equal to 33.33% of net fixed assets multiplied by the total City rate.

Water and Electric Fund

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

Sanitary Sewer Utility Fund

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

Solid Waste Utility Fund

Solid Waste Utility Fund accounts for the revenues and expenditures of solid waste collection and operations at the landfill and the material recovery facility.

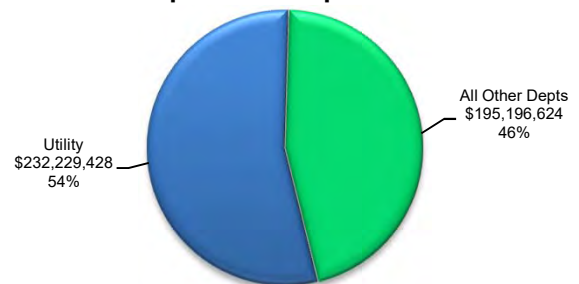
Mid Missouri Solid Waste Management District

The Mid-Missouri Solid Waste Management District (MMSWMD) provides planning, technical and financial support in the area of solid waste management for an eight-county region that includes Audrain, Boone, Callaway, Cole, Cooper, Howard, Moniteau and Osage. Prior to FY 2016, this budget was a part of the Solid Waste budget.

Storm Water Utility Fund

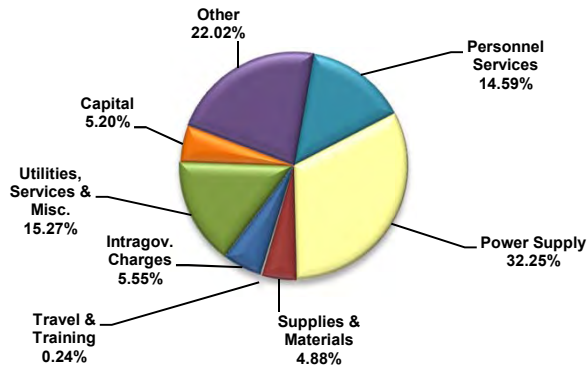
Storm Water Utility Fund accounts for storm water funding, implementation of storm water management projects, and provides maintenance to existing drainage facilities.

Total Utility Expenses vs. All Other Department Expenses

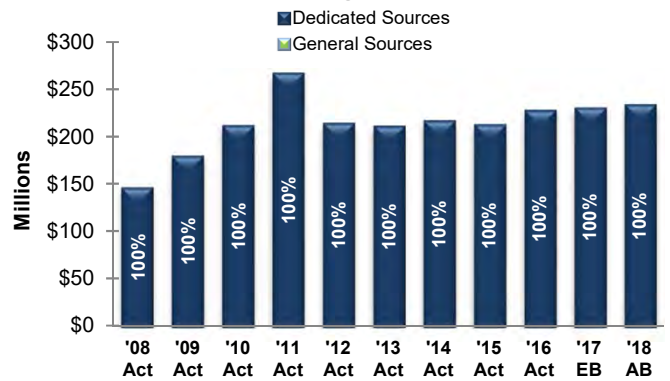


Utility Departments - Summary

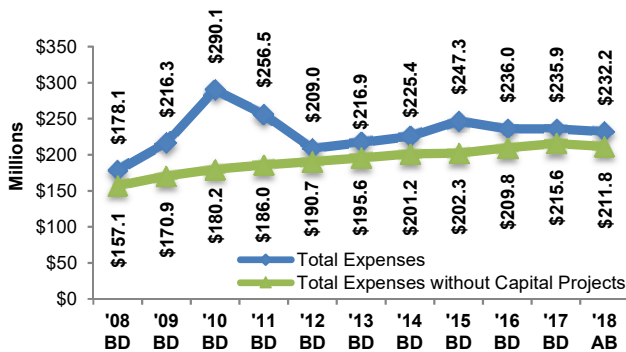
FY 2018 Total Expenses By Category



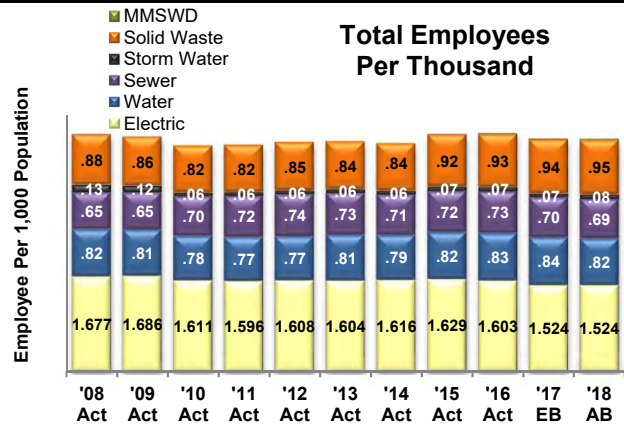
Funding Sources



Budgeted Expense History



Total Employees Per Thousand



Appropriations (Where the Money Goes)

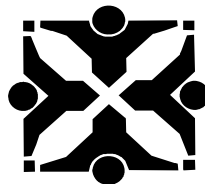
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$34,492,769	\$32,901,313	\$31,782,163	\$33,871,214	\$969,901	2.9%
Power Supply	\$69,188,822	\$74,158,000	\$72,500,000	\$74,888,000	\$730,000	1.0%
Supplies & Materials	\$9,962,076	\$10,816,201	\$9,602,549	\$11,329,551	\$513,350	4.7%
Travel & Training	\$363,732	\$442,232	\$405,427	\$558,987	\$116,755	26.4%
Intragov. Charges	\$10,646,201	\$12,259,098	\$12,238,185	\$12,896,556	\$637,458	5.2%
Utilities, Services & Misc.	\$30,696,249	\$42,789,677	\$40,040,588	\$35,461,421	(\$7,328,256)	(17.1%)
Capital	\$17,697,757	\$9,490,303	\$9,080,575	\$12,076,625	\$2,586,322	27.3%
Other	\$52,743,320	\$53,084,945	\$53,100,396	\$51,147,074	(\$1,937,871)	(3.7%)
Total	\$225,790,926	\$235,941,769	\$228,749,883	\$232,229,428	(\$3,712,341)	(1.6%)
Operating Expenses	\$141,130,836	\$153,223,661	\$146,426,052	\$153,683,489	\$459,828	0.3%
Non-Operating Expenses	\$41,277,047	\$41,951,648	\$41,951,648	\$39,942,616	(\$2,009,032)	(4.8%)
Debt Service	\$11,262,895	\$11,133,297	\$11,148,748	\$11,204,458	\$71,161	0.6%
Capital Additions	\$6,402,377	\$6,464,699	\$6,054,971	\$6,936,625	\$471,926	7.3%
Capital Projects	\$25,717,771	\$23,168,464	\$23,168,464	\$20,462,240	(\$2,706,224)	(11.7%)
Total Expenses	\$225,790,926	\$235,941,769	\$228,749,883	\$232,229,428	(\$3,712,341)	(1.6%)

Funding Sources (Where the Money Comes From)

Grants and Capital Contrib	\$5,031,323	\$474,603	\$481,908	\$1,110,829	\$636,226	134.1%
Interest	\$3,923,849	\$3,597,390	\$3,656,353	\$3,503,630	(\$93,760)	(2.6%)
Fees and Service Charges	\$199,336,903	\$202,987,143	\$203,212,583	\$208,149,606	\$5,162,463	2.5%
Other Local Revenues	\$2,363,230	\$1,534,458	\$4,035,712	\$1,786,358	\$251,900	16.4%
Transfers	\$213,194	\$2,183,266	\$2,186,366	\$246,353	(\$1,936,913)	(88.7%)
Use of Prior Year Sources	\$15,570,470	\$51,368,360	\$41,078,523	\$44,548,891	(\$6,819,469)	(13.3%)
Less: Current Year Surplus	(\$648,043)	\$0	(\$67,736)	\$0	\$0	
Dedicated Sources	\$225,790,926	\$262,145,220	\$254,583,709	\$259,345,667	(\$2,799,553)	(1.1%)
General Sources	\$0	(\$26,203,451)	(\$25,833,826)	(\$27,116,239)	(\$912,788)	3.5%
Total Funding Sources	\$225,790,926	\$235,941,769	\$228,749,883	\$232,229,428	(\$3,712,341)	(1.6%)

Water & Electric Utility Fund (Enterprise Fund)

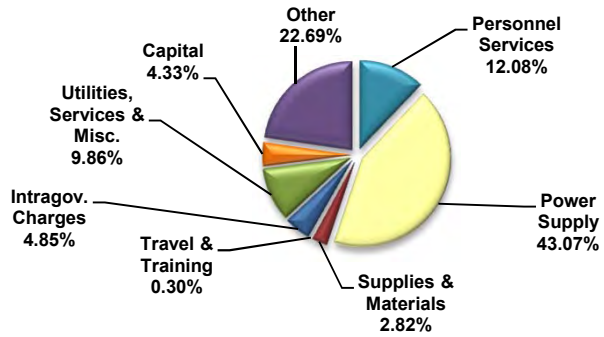
While the Water and Electric are two separate functions within the City's organization, they are legally one fund within the accounting system.



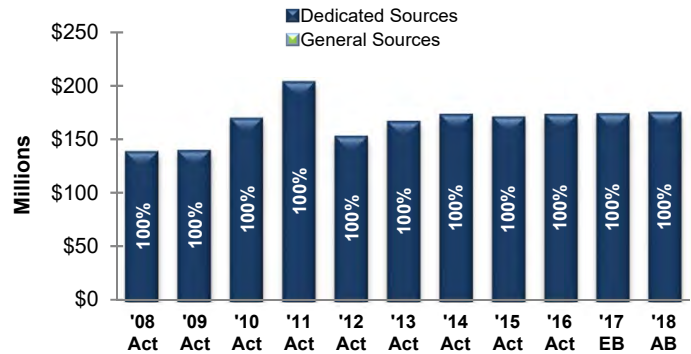
City of Columbia
Columbia, Missouri

Water and Electric Utility - Summary

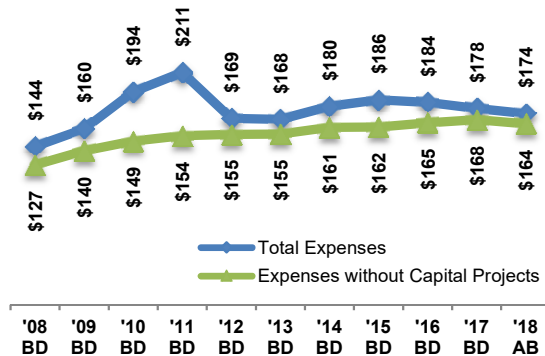
FY 2018 Total Expenses By Category



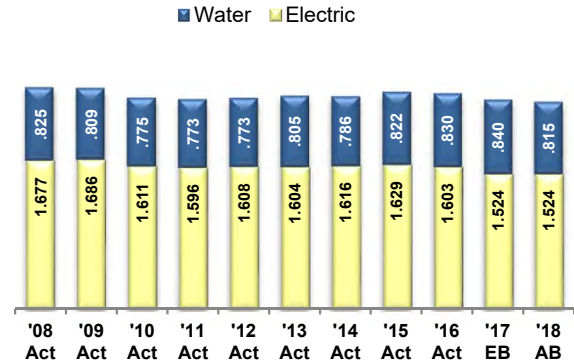
Funding Sources



Budgeted Expense History (in Millions)



Total Employees Per Thousand



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$22,704,759	\$20,914,071	\$20,331,540	\$21,005,160	\$91,089	0.4%
Power Supply	\$69,188,822	\$74,158,000	\$72,500,000	\$74,888,000	\$730,000	1.0%
Supplies & Materials	\$4,761,610	\$5,150,707	\$4,607,227	\$4,910,418	(\$240,289)	(4.7%)
Travel & Training	\$345,893	\$403,367	\$367,137	\$515,367	\$112,000	27.8%
Intragov. Charges	\$6,363,710	\$7,820,500	\$7,799,587	\$8,424,435	\$603,935	7.7%
Utilities, Services & Misc.	\$14,579,456	\$22,829,771	\$20,128,464	\$17,138,368	(\$5,691,403)	(24.9%)
Capital	\$13,380,419	\$5,275,604	\$5,186,604	\$7,523,425	\$2,247,821	42.6%
Other	\$40,768,717	\$41,745,002	\$41,743,702	\$39,453,811	(\$2,291,191)	(5.5%)
Total	\$172,093,386	\$178,297,022	\$172,664,261	\$173,858,984	(\$4,438,038)	(2.5%)
Operating Expenses	\$112,365,801	\$124,252,020	\$118,709,559	\$122,571,748	(\$1,680,272)	(1.4%)
Non-Operating Expenses	\$32,565,003	\$33,893,296	\$33,893,296	\$31,903,311	(\$1,989,985)	(5.9%)
Debt Service	\$8,150,280	\$7,851,706	\$7,850,406	\$7,550,500	(\$301,206)	(3.8%)
Capital Additions	\$2,262,671	\$2,250,000	\$2,161,000	\$2,383,425	\$133,425	5.9%
Capital Projects	\$16,749,631	\$10,050,000	\$10,050,000	\$9,450,000	(\$600,000)	(6.0%)
Total Expenses	\$172,093,386	\$178,297,022	\$172,664,261	\$173,858,984	(\$4,438,038)	(2.5%)

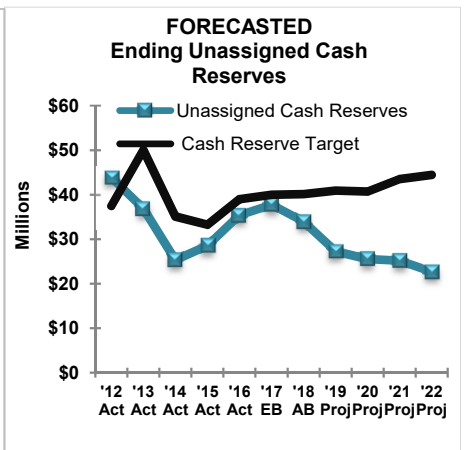
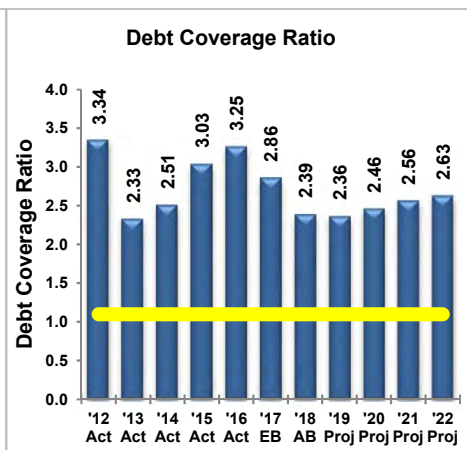
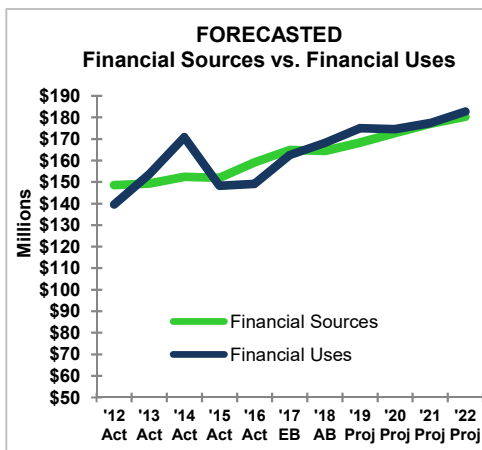
Funding Sources (Where the Money Comes From)

Grants and Capital Contributor	\$2,300,466	\$0	\$0	\$0	\$0	
Interest	\$2,328,545	\$2,038,644	\$2,138,644	\$1,944,884	(\$93,760)	(4.6%)
Fees and Service Charges	\$155,212,893	\$159,291,470	\$159,191,970	\$160,965,890	\$1,674,420	1.1%
Other Local Revenues	\$1,837,203	\$1,336,620	\$3,507,495	\$1,501,020	\$164,400	12.3%
Transfers	\$0	\$2,136,569	\$2,136,569	\$0	(\$2,136,569)	(100.0%)
Use of Prior Year Sources	\$10,414,279	\$39,697,170	\$31,523,409	\$36,563,429	(\$3,133,741)	(7.9%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$172,093,386	\$204,500,473	\$198,498,087	\$200,975,223	(\$3,525,250)	(1.7%)
General Sources	\$0	(\$26,203,451)	(\$25,833,826)	(\$27,116,239)	(\$912,788)	5.0%
Total Funding Sources	\$172,093,386	\$178,297,022	\$172,664,261	\$173,858,984	(\$4,438,038)	0.7%

Water and Electric Fund - Summary

Forecasted Sources and Uses (For Information Purposes Only)

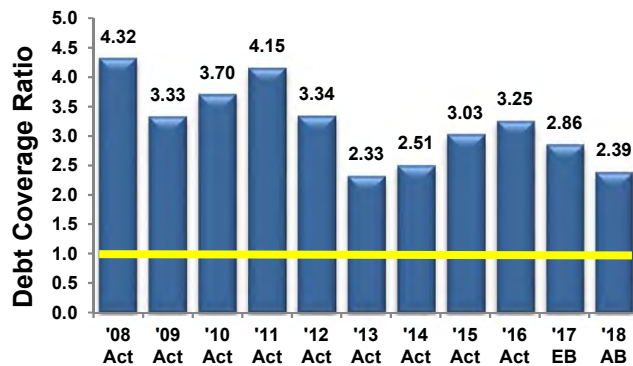
	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Financial Sources					
Grants	\$0	\$0	\$0	\$0	\$0
Interest (w/o FY GASB 31 Adjustment)	\$1,944,884	\$1,944,884	\$1,944,884	\$1,944,884	\$1,944,884
Fees and Service Charges	\$160,965,890	\$165,138,637	\$169,542,290	\$173,800,684	\$177,035,698
Other Local Revenues	\$1,501,020	\$1,275,120	\$1,275,120	\$1,275,120	\$1,275,120
Total Financial Sources Before Transfer:	\$164,411,794	\$168,358,641	\$172,762,294	\$177,020,688	\$180,255,702
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$164,411,794	\$168,358,641	\$172,762,294	\$177,020,688	\$180,255,702
Financial Uses					
Operating Expenses	\$137,545,258	\$142,443,460	\$145,415,269	\$148,254,700	\$150,716,345
Less: Depreciation	(\$14,973,510)	(\$15,272,981)	(\$15,578,440)	(\$15,890,009)	(\$16,207,808)
Transfers Out	\$16,877,801	\$17,305,001	\$17,929,966	\$18,563,461	\$19,145,155
Interest Expense	\$7,548,000	\$8,600,859	\$8,156,168	\$7,727,058	\$7,301,596
Bank and Paying Agent Fees	\$2,500	\$11,500	\$11,500	\$11,500	\$11,500
Principal Payments	\$9,350,000	\$10,167,856	\$10,629,746	\$11,062,756	\$11,496,943
Capital Additions	\$2,383,425	\$522,000	\$347,500	\$361,325	\$810,000
Ent Rev. used for Capital Projects	\$9,450,000	\$8,350,000	\$7,590,000	\$7,300,000	\$9,447,000
Enterprise Rev. Transferred to Bond Reser	\$0	\$2,900,000	\$0	\$0	\$0
Total Financial Uses	\$168,183,474	\$175,027,695	\$174,501,709	\$177,390,791	\$182,720,731
Financial Sources Over/(Under) Uses	(\$3,771,680)	(\$6,669,054)	(\$1,739,415)	(\$370,103)	(\$2,465,029)
Beginning Unassigned Cash Reserve	\$37,710,724	\$33,939,044	\$27,269,990	\$25,530,575	\$25,160,472
Financial Sources Over/(Under) Uses	(\$3,771,680)	(\$6,669,054)	(\$1,739,415)	(\$370,103)	(\$2,465,029)
Ending Unassigned Cash Reserve	\$33,939,044	\$27,269,990	\$25,530,575	\$25,160,472	\$22,695,443
Total Expense Uses	\$168,183,474	\$175,027,695	\$174,501,709	\$177,390,791	\$182,720,731
Less: Ent Rev used for current year CIP	(\$9,450,000)	(\$8,350,000)	(\$7,590,000)	(\$7,300,000)	(\$9,447,000)
Operational Expenses	\$158,733,474	\$166,677,695	\$166,911,709	\$170,090,791	\$173,273,731
20% Guideline for Operational Expenses	\$31,746,695	\$33,335,539	\$33,382,342	\$34,018,158	\$34,654,746
Add: Ent Rev for next year CIP	\$8,350,000	\$7,590,000	\$7,300,000	\$9,447,000	\$9,786,000
Cash Reserve Target	\$40,096,695	\$40,925,539	\$40,682,342	\$43,465,158	\$44,440,746
Above/(Below) Cash Reserve Target	(\$6,157,651)	(\$13,655,549)	(\$15,151,767)	(\$18,304,686)	(\$21,745,303)
Debt Coverage Ratio	1.40	1.44	1.43	1.49	1.49
Rate Increases:					
Water - Operating	4.00%	3.50%	4.00%	3.00%	4.00%
Water - Voter Approved	4.00%	3.50%	4.00%	3.00%	4.00%
Electric - Operating			1.00%	2.00%	1.00%
Electric - Voter Approved		2.00%	1.00%	2.00%	1.00%



Water and Electric Bonds

Debt Service Ratios

Debt Coverage



Debt coverage ratio is **net operating income** (operating revenues plus interest less operating expenses) divided by **total debt service** (annual interest plus annual principal payments on long-term debt).

The debt coverage ratio is a measure of the entity's ability to meet its annual interest and principal payments.

A ratio of less than 1.10 or a declining trend of three or more years is a negative factor and warrants close monitoring.

Credit rating firms look at this debt service coverage to determine the funds financial health and ability to obtain bonds in the future.

For the period shown, the debt coverage ratio has been consistently above the 1.10 level.

Debt Service Information

09/29/09 Water and Electric Improvement Bonds (Interest rates: 3.00% - 4.125%)

Original Issue - \$16,725,000

Balance As of 9/30/2017 - \$16,435,000

Maturity Date - 10/1/2034

In September of 2009 the city issued \$16,725,000 in Water and Electric Improvement Bonds. The bonds are payable solely from, and secured by a pledge of the revenues of the Water and Electric system. The bonds were issued to provide funding for improvements to the Water Utility System.

05/17/11 Water and Electric Refunding and Improvement Bonds (Interest rates: 3.00% - 5.00%)

Original Issue - \$84,180,000

Balance As of 9/30/2017 - \$72,755,000

Maturity Date - 10/1/2041

In May of 2011, the City issued \$84,180,000 of Water and Electric System Revenue Bonds. The bonds are to be paid by the net revenues of the system and are secured by a first lien on the revenues. \$12,465,000 of the bonds were issued to refund \$11,680,000 of the outstanding 2002 Water and Electric Refunding bonds. \$22,215,000 were issued to provide funding for improvements and additions to the City's water facilities, and \$49,500,000 were issued to purchase the Columbia Energy Center.

05/21/12 Electric Special Obligation Bonds (Interest rates: 2.00% - 5.00%)

Original Issue - \$25,400,000

Balance As of 9/30/2017 - \$21,180,000

Maturity Date - 10/1/2033

In May of 2012, the City issued \$25,400,000 of Electric Special Obligation Revenue Bonds. The bonds are planned to be payable solely from, and secured by, a pledge of revenues from the Electric System. The bonds were issued to refund the \$21,465,000 of the outstanding 2008 Electric Special Obligation Bonds.

12/13/12 Electric Special Obligation Bonds (Interest rates: 2.00% - 4.00%)

Original Issue - \$39,955,000

Balance As of 9/30/2017 - \$37,455,000

Maturity Date - 09/01/2032

In December of 2012, the City issued \$39,955,000 of Electric Special Obligation Revenue Bonds. The bonds are planned to be payable solely from, and secured by, a pledge of revenues from the Electric System. The bonds were issued to refund the \$38,535,000 of the outstanding 2006 Electric Special Obligation Bonds.

Water and Electric Bonds

Debt Service Information

07/07/2014 Water and Electric System Revenue Refunding Bonds (Interest rates: 2.00% - 3.00%)

Original Issue - \$14,180,000

Balance As of 9/30/2017 - \$10,780,000

Maturity Date - 10/01/2028

In July of 2014, the City issued \$14,180,000 of Water and Electric System Revenue Refunding Bonds. The bonds are planned to be payable solely from, and secured by a pledge of the revenues of the Water and Electric system. The bonds were issued to refund the \$2,010,000 of the outstanding 2003 Water and Electric Series A Refunding Bonds and the \$12,745,000 of the outstanding 2004 Water and Electric Series A Improvement Bonds.

08/05/2015 Water and Electric System Refunding & Improvement Revenue Bonds (Interest rates: 3.125% - 5.00%)

Original Issue - \$51,280,000

Balance As of 9/30/2017 - \$47,260,000

Maturity Date - 10/01/2045

In August 2015, the City issued \$51,280,000 of Water and Electric System Refunding & Improvement Revenue Bonds. The bonds are planned to be payable solely from, and secured by a pledge of the revenues by the Water and Electric system. \$18,065,000 of the bonds were issued to refund \$20,620,000 of the outstanding 2005 Water and Electric Series A Refunding & Improvement Bond. \$33,215,000 of the bonds were issued to provide funding for extending and improving the Electric Utility.

Water and Electric Bonds

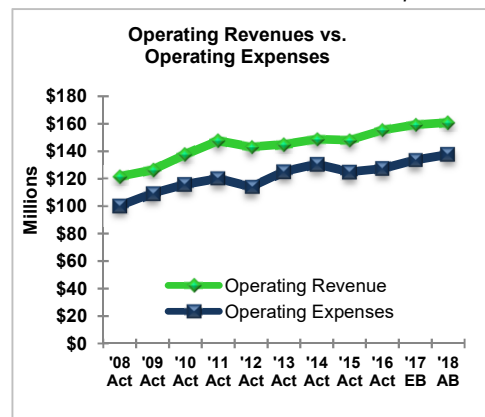
Debt Service Requirements

Fiscal Year	Principal Requirements	Interest Requirements	Total Requirements
2017	\$7,060,000	\$7,848,750	\$14,908,750
2018	\$9,350,000	\$7,547,625	\$16,897,625
2019	\$9,740,000	\$7,160,575	\$16,900,575
2020	\$10,180,000	\$6,737,775	\$16,917,775
2021	\$10,590,000	\$6,331,675	\$16,921,675
2022	\$11,000,000	\$5,930,400	\$16,930,400
2023	\$11,400,000	\$5,549,981	\$16,949,981
2024	\$9,895,000	\$5,190,488	\$15,085,488
2025	\$10,215,000	\$4,874,463	\$15,089,463
2026	\$10,545,000	\$4,552,500	\$15,097,500
2027	\$10,905,000	\$4,207,616	\$15,112,616
2028	\$10,125,000	\$3,854,522	\$13,979,522
2029	\$10,470,000	\$3,507,513	\$13,977,513
2030	\$9,780,000	\$3,155,875	\$12,935,875
2031	\$9,650,000	\$2,808,622	\$12,458,622
2032	\$10,015,000	\$2,450,000	\$12,465,000
2033	\$7,305,000	\$2,071,844	\$9,376,844
2034	\$7,630,000	\$1,765,844	\$9,395,844
2035	\$6,355,000	\$1,469,597	\$7,824,597
2036	\$5,215,000	\$1,213,481	\$6,428,481
2037	\$5,455,001	\$972,569	\$6,427,570
2038	\$2,410,000	\$796,441	\$3,206,441
2039	\$2,515,000	\$688,228	\$3,203,228
2040	\$2,630,000	\$575,881	\$3,205,881
2041	\$2,745,000	\$459,213	\$3,204,213
2042	\$2,865,000	\$337,413	\$3,202,413
2043	\$1,620,000	\$242,800	\$1,862,800
2044	\$1,685,000	\$176,700	\$1,861,700
2045	\$1,750,000	\$108,000	\$1,858,000
2046	\$1,825,000	\$36,500	\$1,861,500
Total	\$212,925,001	\$92,622,891	\$305,547,892

Revenues, Expenses, and Changes in Net Position Water and Electric Utility

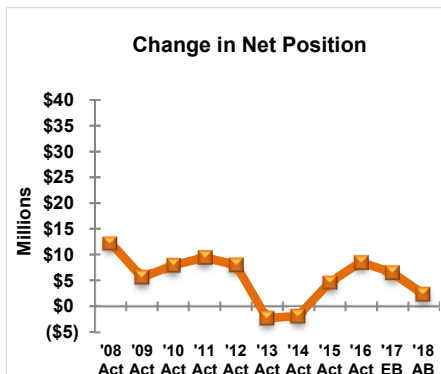
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
Fees and Service Charges	\$155,212,893	\$159,291,470	\$159,191,970	\$160,965,890
Total Operating Revenues	\$155,212,893	\$159,291,470	\$159,191,970	\$160,965,890
Operating Expenses:				
Personnel Services	\$20,893,364	\$19,364,071	\$18,781,540	\$19,455,160
Power Supply	\$69,188,822	\$74,158,000	\$72,500,000	\$74,888,000
Supplies & Materials	\$4,751,157	\$5,150,707	\$4,607,227	\$4,910,418
Travel & Training	\$345,893	\$403,367	\$367,137	\$515,367
Intragovernmental Charges	\$6,363,710	\$7,820,500	\$7,799,587	\$8,424,435
Utilities, Services & Other Misc.	\$10,822,855	\$17,355,375	\$14,654,068	\$14,378,368
Depreciation	\$15,069,433	\$14,973,510	\$14,973,510	\$14,973,510
Total Operating Expenses	\$127,435,234	\$139,225,530	\$133,683,069	\$137,545,258
Operating Income (Loss)	\$27,777,659	\$20,065,940	\$25,508,901	\$23,420,632
Non-Operating Revenues:				
Investment Revenue	\$2,328,545	\$2,038,644	\$2,138,644	\$1,944,884
Revenue From Other Gov't Units	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$1,837,203	\$1,336,620	\$3,507,495	\$1,501,020
Total Non-Operating Revenues	\$4,165,748	\$3,375,264	\$5,646,139	\$3,445,904
Non-Operating Expenses:				
Bond Interest	\$8,145,631	\$7,849,206	\$7,849,206	\$7,548,000
Bank & Paying Agent Fees (Misc. Expense)	\$4,649	\$2,500	\$1,200	\$2,500
Loss on Disposal Assets	\$761,565	\$52,000	\$52,000	\$52,000
Amortization	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$8,911,845	\$7,903,706	\$7,902,406	\$7,602,500
Total Non-Operating Revenues (Expenses)	(\$4,746,097)	(\$4,528,442)	(\$2,256,267)	(\$4,156,596)
Income (Loss) Before Contrib and Transfers	\$23,031,562	\$15,537,498	\$23,252,634	\$19,264,036
Transfers Out - P.I.L.O.T. to General Fund	(\$15,746,363)	(\$15,750,595)	(\$15,750,595)	(\$16,122,676)
Transfers Out - Other	(\$987,642)	(\$3,117,191)	(\$3,117,191)	(\$755,125)
Total Transfers Out	(\$16,734,005)	(\$18,867,786)	(\$18,867,786)	(\$16,877,801)
Transfers In	\$0	\$2,136,569	\$2,136,569	\$0
Capital Contribution	\$2,300,466	\$0	\$0	\$0
Total Net Transfers and Capital Contrib.	(\$14,433,539)	(\$16,731,217)	(\$16,731,217)	(\$16,877,801)
Change in Net Position	\$8,598,023	(\$1,193,719)	\$6,521,417	\$2,386,235
Net Position - Beginning	\$199,441,209	\$208,039,232	\$208,039,232	\$214,560,649
Net Position - Ending	\$208,039,232	\$206,845,513	\$214,560,649	\$216,946,884

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



Operating revenues are above operating expenses for the ten year period shown. There is a gap between the revenues and expenses because part of the rates charged to customers are used to pay interest expenses on outstanding debt and other non-operating expenses as well as some capital project costs.

There has been a positive net position for all ten years except FY 2013 and FY 2014. In those years the net loss is due to increases in purchased power costs related to new contracts. In FY 2014, there was a significant operating transfer out to remove the transload facility from the Electric budget and set it up as a separate fund.



Financial Sources and Uses Water and Electric Utility

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Fees and Service Charges	\$155,048,263	\$159,130,192	\$159,030,692	\$160,759,384
Miscellaneous Revenue	\$6,210	\$0	\$0	\$0
Locator Service Fees	\$158,420	\$161,278	\$161,278	\$206,506
Investment Revenue	\$2,328,545	\$2,038,644	\$2,138,644	\$1,944,884
Less: GASB 31 Interest Adjustment	(\$202,843)	\$0	\$0	\$0
Miscellaneous Revenue	\$1,837,203	\$1,336,620	\$3,507,495	\$1,501,020
Total Financial Sources before Transfers	\$159,175,798	\$162,666,734	\$164,838,109	\$164,411,794
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$159,175,798	\$162,666,734	\$164,838,109	\$164,411,794
Financial Uses				
Personnel Services	\$20,893,364	\$19,364,071	\$18,781,540	\$19,455,160
Less: GASB 16 Vacation Liability Adj	(\$1,071,486)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	(\$857,589)	\$0	\$0	\$0
Power Supply	\$69,188,822	\$74,158,000	\$72,500,000	\$74,888,000
Supplies & Materials	\$4,751,157	\$5,150,707	\$4,607,227	\$4,910,418
Travel & Training	\$345,893	\$403,367	\$367,137	\$515,367
Intragovernmental Charges	\$6,363,710	\$7,820,500	\$7,799,587	\$8,424,435
Utilities, Services & Other Misc.	\$10,822,855	\$17,355,375	\$14,654,068	\$14,378,368
Interest	\$8,145,631	\$7,849,206	\$7,849,206	\$7,548,000
Bank & Paying Agent Fees (Misc. Expense)	\$4,649	\$2,500	\$1,200	\$2,500
Transfers Out	\$16,734,005	\$16,661,396	\$16,661,396	\$16,877,801
Principal Payments	\$7,030,000	\$7,060,000	\$7,060,000	\$9,350,000
Capital Additions	\$2,262,671	\$2,250,000	\$2,161,000	\$2,383,425
Enterprise Revenues used for Capital Projects	\$4,600,000	\$10,050,000	\$10,050,000	\$9,450,000
Total Financial Uses	\$149,213,682	\$168,125,122	\$162,492,361	\$168,183,474
Financial Sources Over/(Under) Uses	\$9,962,116	(\$5,458,388)	\$2,345,748	(\$3,771,680)

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

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

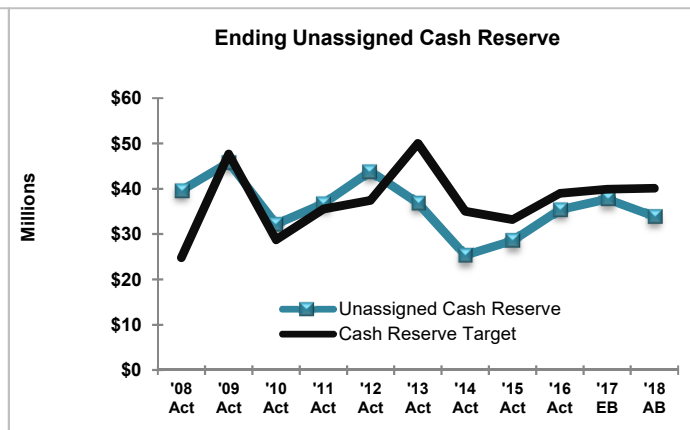
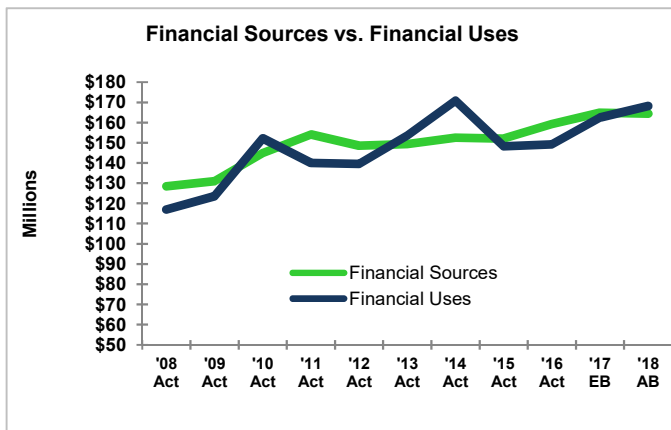
A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation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

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

Financial Sources and Uses Water and Electric Utility

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$35,364,976	\$35,364,976	\$37,710,724
Financial Sources Over/(Under) Uses		(\$5,458,388)	\$2,345,748	(\$3,771,680)
Cash and Cash Equivalents	\$49,256,229			
Less: Cash Restricted for Capital Projects *	(\$20,237,803)			
Less: GASB 31 Pooled Cash Adj	\$34,215			
Add: Inventory	\$6,312,335			
Ending Unassigned Cash Reserve	\$35,364,976	\$29,906,588	\$37,710,724	\$33,939,044
Cash Reserve Target:				
Total Financial Uses	\$149,213,682	\$168,125,122	\$162,492,361	\$168,183,474
Less: Ent Rev used for current year CIP	(\$4,600,000)	(\$10,050,000)	(\$10,050,000)	(\$9,450,000)
Financial Uses for Operations	\$144,613,682	\$158,075,122	\$152,442,361	\$158,733,474
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$28,922,736	\$31,615,024	\$30,488,472	\$31,746,695
Add: Next Year Capital Projects Ent Revenue	\$10,050,000	\$9,450,000	\$9,450,000	\$8,350,000
Cash Reserve Target	\$38,972,736	\$41,065,024	\$39,938,472	\$40,096,695
Above/(Below) Cash Reserve Target	(\$3,607,760)	(\$11,158,436)	(\$2,227,748)	(\$6,157,651)

* Cash restricted for capital projects is not shown in the CAFR as a separate line and is included in Current Assets. This amount must be subtracted in order to calculate the current assets related to operations only.



In years where uses are above sources, there are significant capital project expenses. The City must appropriate all of the cost of a capital project before a construction contract can be awarded, even though construction can take more than one year to complete. The City utilizes smaller utility rate increases over time to build up balances and then uses those balances to fund some of their capital projects.

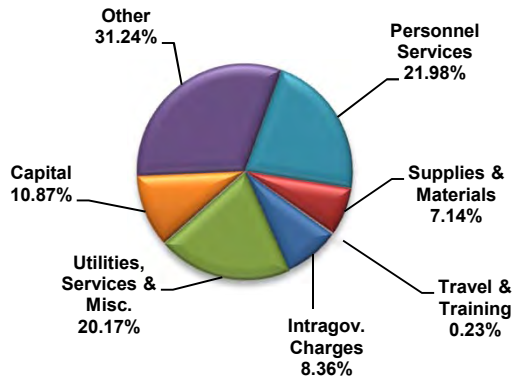
Unassigned cash reserves have been below the cash reserve target in FY 2013. FY 2018 unassigned cash reserves are projected to be \$6,157,651 below the cash reserve target.

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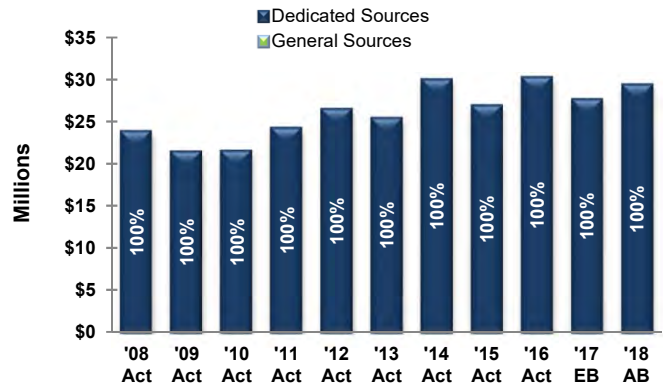
Water Utility Fund (Enterprise Fund)

Water Utility- Summary

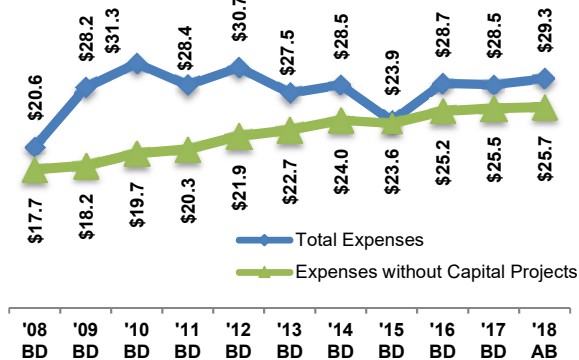
FY 2018 Total Expenses By Category



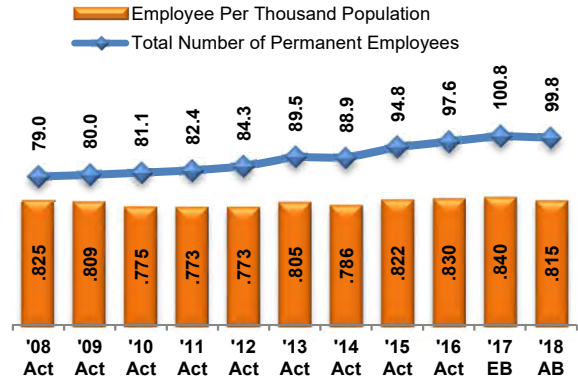
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$6,760,636	\$6,443,019	\$6,279,984	\$6,434,013	(\$9,006)	(0.1%)
Supplies & Materials	\$2,031,769	\$2,062,388	\$1,946,817	\$2,090,942	\$28,554	1.4%
Travel & Training	\$17,959	\$67,006	\$50,900	\$67,006	\$0	0.0%
Intragov. Charges	\$2,059,670	\$2,342,777	\$2,321,864	\$2,448,141	\$105,364	4.5%
Utilities, Services & Misc.	\$6,412,910	\$5,785,071	\$5,125,656	\$5,904,049	\$118,978	2.1%
Capital	\$3,330,072	\$2,701,604	\$2,668,504	\$3,183,000	\$481,396	17.8%
Other	\$9,523,938	\$9,124,850	\$9,123,550	\$9,144,066	\$19,216	0.2%
Total	\$30,136,954	\$28,526,715	\$27,517,275	\$29,271,217	\$744,502	2.6%
Operating Expenses	\$14,371,562	\$15,475,865	\$14,500,825	\$15,734,151	\$258,286	1.7%
Non-Operating Expenses	\$7,188,730	\$6,748,350	\$6,748,350	\$6,879,566	\$131,216	1.9%
Debt Service	\$2,306,939	\$2,376,500	\$2,375,200	\$2,264,500	(\$112,000)	(4.7%)
Capital Additions	\$972,017	\$926,000	\$892,900	\$793,000	(\$133,000)	(14.4%)
Capital Projects	\$5,297,706	\$3,000,000	\$3,000,000	\$3,600,000	\$600,000	20.0%
Total Expenses	\$30,136,954	\$28,526,715	\$27,517,275	\$29,271,217	\$744,502	2.6%

Funding Sources (Where the Money Comes From)

Grants and Capital Contrib	\$2,299,716	\$0	\$0	\$0	\$0	
Interest	\$702,679	\$673,760	\$673,760	\$580,000	(\$93,760)	(13.9%)
Fees and Service Charges	\$25,855,497	\$25,341,691	\$24,933,691	\$26,318,239	\$976,548	3.9%
Other Local Revenues	\$279,514	\$188,000	\$226,375	\$218,000	\$30,000	16.0%
Transfers	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$999,548	\$28,526,715	\$27,517,275	\$29,271,217	\$744,502	2.6%
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$30,136,954	\$54,730,166	\$53,351,101	\$56,387,456	\$1,657,290	3.0%
General Sources	\$0	(\$26,203,451)	(\$25,833,826)	(\$27,116,239)	(\$912,788)	3.5%
Total Funding Sources	\$30,136,954	\$28,526,715	\$27,517,275	\$29,271,217	\$744,502	2.6%

Description

The Water Utility is responsible for the supply of safe drinking water and fire protection service to the City, by providing production, treatment, and distribution systems. The utility operates a well field in the Missouri River bottoms; the McBaine Water Treatment Plant; the Hillsdale, West Ash and South Pump Stations; elevated water towers; and, a distribution system. The personnel test and set meters, install and maintain fire hydrants, operate a laboratory and water testing facility, perform all maintenance on towers, lines, leak repair, customer service calls, flush mains and service valves, and maintain a backflow prevention system. Crews do some extension of water mains and some is contracted to outside companies. The Water Utility serves over 48,900 customers.

The sale of water is the major revenue source for this fund. The growth rate in new customers has slowed to about 0.5% per year.

Highlights/Significant Changes

- A proposal to increase rates that will provide a 4% revenue increase is included. This increase is to cover increased operation and maintenance cost. The average monthly customer impact is projected to be \$0.90.

Strategic Priority - Operational Excellence

- Adds (2) Water Distribution Operator position to water distribution. These positions will fill out a crew for compliance with regulations in regard to the annual flushing program.

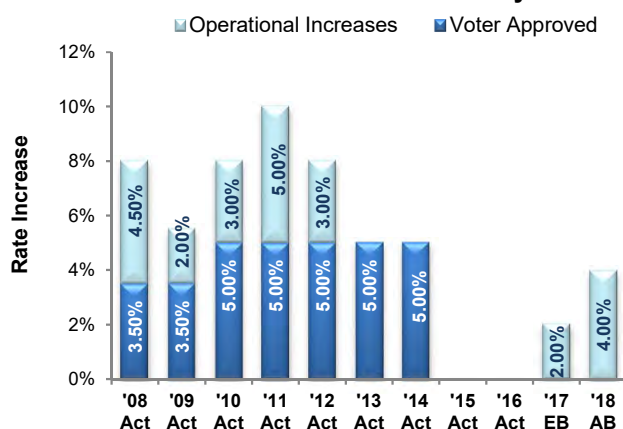
Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration and General	14.12	14.20	14.20	12.12	(2.08) *
Production	23.50	20.00	20.00	20.00	
Distribution	60.00	66.55	66.55	67.65	1.10
Total Personnel	97.62	100.75	100.75	99.77	(0.98)
Permanent Full-Time	97.62	100.75	100.75	99.77	(0.98)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	97.62	100.75	100.75	99.77	(0.98)

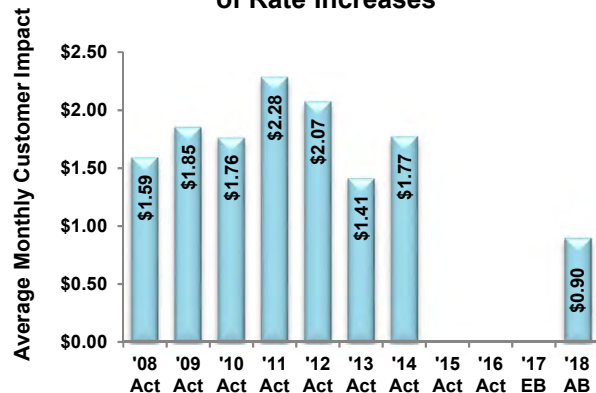
* Positions reallocated to Electric

Rate Increase Information

Water Rate Increase History



Water Average Monthly Customer Impact of Rate Increases



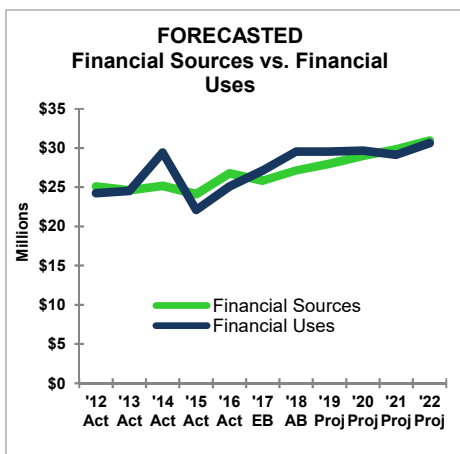
Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Financial Sources					
Interest (w/o FY GASB 31 Adjustment)	\$580,000	\$580,000	\$580,000	\$580,000	\$580,000
Fees and Service Charges	\$26,318,239	\$27,250,527	\$28,294,148	\$29,108,173	\$30,226,100
Other Local Revenues	\$218,000	\$150,000	\$150,000	\$150,000	\$150,000
Total Financial Sources Before Transfers	\$27,116,239	\$27,980,527	\$29,024,148	\$29,838,173	\$30,956,100
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$27,116,239	\$27,980,527	\$29,024,148	\$29,838,173	\$30,956,100
Financial Uses					
Operating Expenses	\$18,797,583	\$19,775,746	\$20,450,161	\$20,837,165	\$20,791,908
Less: Depreciation	(\$3,063,432)	(\$3,124,701)	(\$3,187,195)	(\$3,250,939)	(\$3,315,957)
Transfers Out	\$3,816,134	\$4,010,529	\$4,226,764	\$4,436,949	\$4,679,132
Interest Expense	\$2,262,000	\$2,137,070	\$2,002,921	\$1,871,718	\$1,737,865
Bank and Paying Agent Fees	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Principal Payments	\$3,319,910	\$3,447,520	\$3,592,500	\$3,739,860	\$3,877,220
Capital Additions	\$793,000	\$295,000	\$0	\$0	\$440,000
Ent Rev. used for Capital Projects	\$3,600,000	\$3,000,000	\$2,590,000	\$1,500,000	\$2,397,000
Total Financial Uses	\$29,527,695	\$29,543,664	\$29,677,651	\$29,137,253	\$30,609,668
Financial Sources Over/(Under) Uses	(\$2,411,456)	(\$1,563,137)	(\$653,503)	\$700,920	\$346,432
Beginning Unassigned Cash Reserve	\$5,952,648	\$3,541,192	\$1,978,055	\$1,324,552	\$2,025,472
Financial Sources Over/(Under) Uses	(\$2,411,456)	(\$1,563,137)	(\$653,503)	\$700,920	\$346,432
Ending Unassigned Cash Reserve	\$3,541,192	\$1,978,055	\$1,324,552	\$2,025,472	\$2,371,904
Total Expenditures Uses	\$29,527,695	\$29,543,664	\$29,677,651	\$29,137,253	\$30,609,668
Less: Ent Rev used for current year CIP	(\$3,600,000)	(\$3,000,000)	(\$2,590,000)	(\$1,500,000)	(\$2,397,000)
Operational Expenses	\$25,927,695	\$26,543,664	\$27,087,651	\$27,637,253	\$28,212,668
20% Guideline for Operational Expenses	\$5,185,539	\$5,308,733	\$5,417,530	\$5,527,451	\$5,642,534
Add: Ent Rev for next year CIP	\$3,000,000	\$2,590,000	\$1,500,000	\$2,397,000	\$2,486,000
Cash Reserve Target	\$8,185,539	\$7,898,733	\$6,917,530	\$7,924,451	\$8,128,534
Above/(Below) Cash Reserve Target	(\$4,644,347)	(\$5,920,678)	(\$5,592,978)	(\$5,898,979)	(\$5,756,630)

Assumptions:

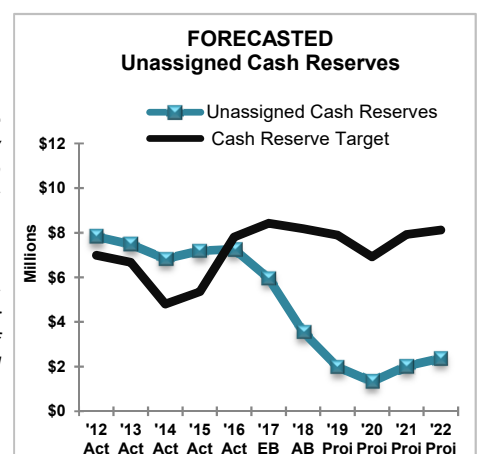
Operating rate increase
Voter approved rate increase

4.00%	3.50%	4.00%	3.00%	4.00%
4.00%	3.50%	4.00%	3.00%	4.00%



In the years where uses are above sources, there are significant capital project expenses. The City must appropriate all of the cost of a capital project before a construction contract can be awarded, even though construction can take more than one year to complete. The City utilizes smaller utility rate increases over time to build up balances and then uses those balances to fund some of their capital projects.

Unassigned cash reserve is below the cash reserve target starting in FY 2016 and continues through FY 2022. The City plans to take a water ballot issue to the voters in FY 2018 which if passed, would provide funding for future capital projects and improve the cash reserve level.



Water Fund

Budget Detail By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Admin & General						
Personnel Services	\$937,956	\$1,135,404	\$1,057,848	\$1,050,969	(\$84,435)	(7.4%)
Supplies and Materials	\$21,228	\$26,326	\$23,315	\$44,639	\$18,313	69.6%
Travel and Training	\$649	\$9,864	\$8,900	\$9,864	\$0	0.0%
Intragovernmental Charges	\$1,750,290	\$2,261,560	\$2,240,647	\$2,344,310	\$82,750	3.7%
Utilities, Services, & Misc.	\$509,427	\$702,090	\$460,690	\$685,077	(\$17,013)	(2.4%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$9,495,669	\$9,124,850	\$9,123,550	\$9,144,066	\$19,216	0.2%
Total	\$12,715,219	\$13,260,094	\$12,914,950	\$13,278,925	\$18,831	0.1%
Production						
Personnel Services	\$1,171,242	\$1,303,203	\$1,237,769	\$1,305,043	\$1,840	0.1%
Supplies and Materials	\$1,112,534	\$1,122,800	\$1,032,000	\$1,162,800	\$40,000	3.6%
Travel and Training	\$4,371	\$21,700	\$15,000	\$21,700	\$0	0.0%
Intragovernmental Charges	\$52,818	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$2,794,190	\$3,359,706	\$3,175,145	\$3,384,713	\$25,007	0.7%
Capital	\$0	\$28,000	\$28,000	\$39,000	\$11,000	39.3%
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$5,135,155	\$5,835,409	\$5,487,914	\$5,913,256	\$77,847	1.3%
Distribution						
Personnel Services	\$4,037,608	\$3,654,412	\$3,634,367	\$3,728,001	\$73,589	2.0%
Supplies and Materials	\$887,554	\$913,262	\$891,502	\$883,503	(\$29,759)	(3.3%)
Travel and Training	\$12,939	\$35,442	\$27,000	\$35,442	\$0	0.0%
Intragovernmental Charges	\$256,562	\$81,217	\$81,217	\$103,831	\$22,614	27.8%
Utilities, Services, & Misc.	\$822,194	\$848,879	\$615,425	\$974,259	\$125,380	14.8%
Capital	\$972,017	\$898,000	\$864,900	\$754,000	(\$144,000)	(16.0%)
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$6,988,874	\$6,431,212	\$6,114,411	\$6,479,036	\$47,824	0.7%
Capital Projects						
Personnel Services	\$613,830	\$350,000	\$350,000	\$350,000	\$0	0.0%
Supplies and Materials	\$10,453	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$2,287,099	\$874,396	\$874,396	\$860,000	(\$14,396)	(1.6%)
Capital	\$2,358,055	\$1,775,604	\$1,775,604	\$2,390,000	\$614,396	34.6%
Other	\$28,269	\$0	\$0	\$0	\$0	
Total	\$5,297,706	\$3,000,000	\$3,000,000	\$3,600,000	\$600,000	20.0%
Department Totals						
Personnel Services	\$6,760,636	\$6,443,019	\$6,279,984	\$6,434,013	(\$9,006)	(0.1%)
Supplies and Materials	\$2,031,769	\$2,062,388	\$1,946,817	\$2,090,942	\$28,554	1.4%
Travel and Training	\$17,959	\$67,006	\$50,900	\$67,006	\$0	0.0%
Intragovernmental Charges	\$2,059,670	\$2,342,777	\$2,321,864	\$2,448,141	\$105,364	4.5%
Utilities, Services, & Misc.	\$6,412,910	\$5,785,071	\$5,125,656	\$5,904,049	\$118,978	2.1%
Capital	\$3,330,072	\$2,701,604	\$2,668,504	\$3,183,000	\$481,396	17.8%
Other	\$9,523,938	\$9,124,850	\$9,123,550	\$9,144,066	\$19,216	0.2%
Total	\$30,136,954	\$28,526,715	\$27,517,275	\$29,271,217	\$744,502	2.6%

Water - Production

Authorized Personnel By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration and General					
9905 - Deputy City Manager	0.12	0.12	0.12	0.12	
5135 - Water Quality Compliance Officer	1.00	1.00	1.00	1.00	
5109 - Engineering Supervisor	1.00	1.00	1.00	1.00	
5108 - Engineering Manager	0.20	0.20	0.20	0.20	
5098/5113 - Engineering Specialist/Engr.	2.00	2.00	2.00	2.00	
5006 - Water Inspection Foreman^	1.00	1.00	1.00	0.50	(0.50)
5004 - Senior Engineering Technician	2.00	2.00	2.00	2.00	
5000 - Associate Engineering Tech *	0.60	0.00	0.00	0.00	
4998 - Project Compliance Inspector ^- **	1.00	3.00	3.00	1.50	(1.50)
4800 - Comm. and Mrktng Supv. ***	0.20	0.00	0.00	0.00	
4799 - Comm. & Mrktng Manager *** +	0.00	0.08	0.08	0.00	(0.08)
4518 - Energy Services Superintendent ^^	0.20	0.00	0.00	0.00	
4514 - Utility Services Manager	0.20	0.20	0.20	0.20	
4510 - Energy Management Specialist	0.20	0.20	0.20	0.20	
4502 - Senior Rate Analyst +++	0.40	0.20	0.20	0.20	
4501 - Rate Analyst	0.20	0.20	0.20	0.20	
2990 - Director, Columbia Utilities	0.20	0.20	0.20	0.20	
2980 - Asst. Director, Columbia Utilities	0.40	0.40	0.40	0.40	
2408 - Construction Project Supervisor	0.40	0.40	0.40	0.40	
2185 - GIS Supervisor ^	0.20	0.00	0.00	0.00	
2180 - GIS Specialist ^	0.40	0.00	0.00	0.00	
2175 - GIS Analyst ^	0.20	0.00	0.00	0.00	
1007 - Administrative Supervisor	0.40	0.40	0.40	0.40	
1006 - Senior Admin. Support Assistant	1.20	1.20	1.20	1.20	
1005 - Administrative Support Assistant	0.40	0.40	0.40	0.40	
Total Personnel	14.12	14.20	14.20	12.12	(2.08)
Permanent Full-Time	14.12	14.20	14.20	12.12	(2.08)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	14.12	14.20	14.20	12.12	(2.08)
Production					
5134 - Laboratory Supervisor	1.00	0.00	0.00	0.00	
5041 - Lab Technician	2.00	0.00	0.00	0.00	
2690 - Water Distribution Manager	0.50	0.00	0.00	0.00	
2661 - Water Production Manager	1.00	1.00	1.00	1.00	
2645 - Water Production Superintendent	1.00	1.00	1.00	1.00	
2642/2643 - Wtr Trtmt Plt Op. II/ III	6.00	6.00	6.00	6.00	
2641 - Wtr Treatment Plant Oper I	6.00	6.00	6.00	6.00	
2426 - Utility Maint. Supervisor	1.00	1.00	1.00	1.00	
2425 - Utility Maint. Mechanic	3.00	3.00	3.00	3.00	
2325 - Instrument Technician	2.00	2.00	2.00	2.00	
Total Personnel	23.50	20.00	20.00	20.00	
Permanent Full-Time	23.50	20.00	20.00	20.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	23.50	20.00	20.00	20.00	

* In FY 2017, 0.60 FTE Assoc. Eng. Tech was reallocated to Electric.

** In FY 2017, 1.00 FTE Project Compliance Inspector was reallocated from Electric.

*** In FY 2017, Comm. and Marketing Supervisor position was reassigned to a Communication and Marketing Manager and 0.12 FTE was reallocated to Community Relations to centralize the public information function.

^ In FY 2017, 0.20 FTE GIS Supervisor, 0.40 GIS Specialist, and 0.20 GIS Analyst positions were moved to the GIS department due to a reorganization to centralize this function citywide.

^^ In FY 2017, Electric Services Superintendent position was eliminated.

+++ Position was reassigned in FY 2017

^- In FY 2018 0.50 FTE Water Inspection Foreman and 1.50 FTE Project Compliance Inspector were reallocated to Electric.

+ In FY 2018, 0.08 FTE Communications and Marketing Manager position was reallocated to Community Relations.

Water - Distribution

Authorized Personnel By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Distribution					
6106 - Stores Clerk *	0.00	1.20	1.20	1.20	
6105 - Stores Superintendent	0.40	0.40	0.40	0.40	
6103 - Stores Supervisor	0.40	0.40	0.40	0.40	
6102 - Stores Clerk *	1.20	0.00	0.00	0.00	
6101 - Storeroom Assistant	1.20	1.20	1.20	1.20	
5134 - Laboratory Supervisor ****	0.00	1.00	1.00	1.00	
5041 - Lab Technician ****	0.00	2.00	2.00	2.00	
5004 - Sr Engineering Technician **	1.00	0.00	0.00	0.00	
4995 - Data Technician **	0.00	1.00	1.00	1.00	
2883 - Lead Utility Service Worker	2.00	2.00	2.00	2.00	
2880 - Utility Service Worker ^^ ***	4.50	4.00	4.00	3.50	(0.50)
2877 - Lead Meter Reader ***	0.40	0.50	0.50	0.50	
2874 - Senior Meter Reader	0.80	0.80	0.80	0.80	
2870 - Meter Reader ^-	2.80	2.80	2.80	2.40	(0.40)
2770 - Electric Services Supt ***	0.00	0.25	0.25	0.25	
2690 - Water Distribution Manager ****	0.50	1.00	1.00	1.00	
2655 - Water Distribution Supt.	2.00	2.00	2.00	2.00	
2616 - Transload Ops Supv ++	0.00	0.40	0.40	0.40	
2319 - Meter Shop Foreman **	1.00	1.00	1.00	1.00	
2317 - Water Distribution Supervisor	3.00	3.00	3.00	3.00	
2314 - Wtr Distribution Foreman +	10.00	11.00	11.00	11.00	
2312 - Wtr Distribution Technician	6.00	6.00	6.00	6.00	
2302 - Equipment Operator II	13.40	13.40	13.40	13.40	
2301 - Equipment Operator I	0.40	0.40	0.40	0.40	
2298 - Equipment Operator III ++	0.00	0.40	0.40	0.40	
2297 - Water Distribution Lead Operator	7.00	7.00	7.00	7.00	
2296 - Water Distribution Operator +	0.00	1.00	1.00	3.00	2.00
1006 - Senior Admin. Support Asst ++	2.00	2.40	2.40	2.40	
Total Personnel	60.00	66.55	66.55	67.65	1.10
Permanent Full-Time	60.00	66.55	66.55	67.65	1.10
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	60.00	66.55	66.55	67.65	1.10
Department Totals					
Permanent Full-Time	97.62	100.75	100.75	99.77	(0.98)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	97.62	100.75	100.75	99.77	(0.98)

* In FY 2017, 6102-Stores Clerk was reassigned to 6106 Stores Clerk.

** In FY 2017, 1.00 FTE Sr. Eng. Tech was reassigned to Data Technician.

*** In FY 2017, 0.50 FTE Utility Service Worker was reallocated to Electric, 0.10 FTE Lead Meter Reader was reallocated from Electric, 0.25 FTE Electric Services Supt was reallocated from Electric, 0.50 FTE Water Distribution Manager was reallocated from Water Production.

**** In FY 2017, 1.00 FTE Laboratory Supv, 2.00 FTE Lab Technicians, and 0.50 FTE Water Distribution Manager were reallocated from Water Production to Water Distribution.

+ In FY 2017 1.00 FTE Water Distribution Foreman and 1.00 FTE Water Distribution Operator were added to establish a basic water flushing crew. In FY 2018 2.00 FTE Water Distribution Operators were added to the water flushing crew.

++ In FY 2017 0.40 FTE Equipment Operator III, and 0.40 FTE Sr ASA, and 0.40 FTE Transload Ops Supv were reallocated from the Transload budget.

^^ In FY 2018, 0.50 FTE Utility Service Worker

^- In FY 2018, one meter reader position (split between Water and Electric) was reassigned to a Services Coordinator position and budgeted 100% in Electric.

Major Projects

This budget provides funding for the following projects:

- Annual Main Relocation for Streets & Highways
- Annual Main Replacements
- Annual New Service Connections/Installs
- Annual Meter Replacement Program
- West Ash Pump Station Upgrades
- Business Loop 70 Main Replacement - Phase 6A
- Lime Softening Residual Discharge Pipe Permit Process
- Nifong Blvd Main Adjustments for Road Improvements
- Crown Point Main - Loop to Spring Valley
- Country Club Dr Main Upgrade - Phase 2
- New Southeast Pump Station - Initial Engineering

Fiscal Impact

The budget includes the major capital improvements that are outlined in our Capital Improvement Program. Any future proposed rate increases do not include capital.

Highlights/Significant Changes

These capital investments in the water system will help insure continued reliable service. A bond proposal is anticipated to be finalized and presented to voters during Fiscal Year 2018.

Water

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Water								
1 Annual Close Loops - W0123 [ID: 586]								
Ent Rev		\$100,000	\$100,000	\$100,000	\$100,000	\$500,000		
Total		\$100,000	\$100,000	\$100,000	\$100,000	\$500,000		
2 Annual Contingency - W0009 [ID: 718]								
Future Ballot		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		
Total		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		
3 Annual Differential Payments - W0143 [ID: 642]								
Ent Rev		\$100,000		\$100,000		\$300,000		
Total		\$100,000		\$100,000		\$300,000		
4 Annual Fire Hydrants & Valve Replacements - W0127 [ID: 587]								
Ent Rev		\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000		
Total		\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000		
5 Annual Main Relctn for Streets & Highways - W0125 [ID: 589]								
Ent Rev	\$500,000		\$200,000	\$200,000	\$200,000	\$2,200,000		
Future Ballot		\$500,000	\$300,000	\$300,000	\$300,000	\$300,000		
Total	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000		
6 Annual Meter Replacement Program - W0231 [ID: 1362]								
Ent Rev						\$4,000,000		
Future Ballot		\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000		
PYA Ballot	\$1,000,000							
Total	\$1,000,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$5,500,000		
7 Annual New Srvs Connections:Install/Rpl W0128 [ID: 592]								
Ent Rev	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000		
Total	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000		
8 Annual Water Main Replacements - W0130 [ID: 590]								
Ent Rev	\$400,000					\$4,000,000		
Future Ballot		\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$2,000,000		
Total	\$400,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$6,000,000		
9 Contingency - Enterprise Revenue - W0003 [ID: 1865]								
Ent Rev						\$400,000		
Total						\$400,000		
10 Deep Well Abandonment - W0249 [ID: 1500]								
Total							2013	2014
11 ASR #3 - Conversion of Existing Deep Well - W0140 [ID: 581]								
Ent Rev		\$600,000					2019	2019
Total		\$600,000						
12 Booster Chlorination at ASR's - W0238 [ID: 1489]								
Future Ballot		\$330,000	\$330,000				2019	2020
Total		\$330,000	\$330,000					
13 Bus Loop - Phase 6A - 3,200' Main Replace - W0200 [ID: 722]								
Ent Rev	\$520,000						2017	2018
Total	\$520,000							

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Water

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Water								
14 Country Club Drive S/E Walnut Phase 2 - W0273 [ID: 1935]							2018	2018
Ent Rev	\$560,000							
Total	\$560,000							
15 Crown Point - Loop to Spring Valley - W0267 [ID: 1929]							2018	2018
Ent Rev	\$420,000							
Total	\$420,000							
16 Garth Main Replacement - 2,800 FT - W0247 [ID: 1498]							2019	2019
Future Ballot		\$840,000						
Total		\$840,000						
17 Highway Crossings - W0119 [ID: 604]							2017	2018
Ent Rev		\$100,000	\$100,000					
Total		\$100,000	\$100,000					
18 Lime Softening Residual Discharge Pipe - W0234 [ID: 1485]							2016	2020
Ent Rev	\$100,000	\$1,000,000	\$1,000,000					
Total	\$100,000	\$1,000,000	\$1,000,000					
19 Loop Closure, Charles St - Business Loop - W0240 [ID: 1491]							2019	2019
Future Ballot		\$480,000						
Total		\$480,000						
20 Main Adjustment-Forum Blvd Improvements-W0253 [ID: 1504]							2019	2019
PYA - various		\$45,000						
Total		\$45,000						
21 New Southeast Pump Station - W0280 [ID: 1989]							2018	2019
Ent Rev	\$300,000							
Future Ballot		\$3,200,000						
Total	\$300,000	\$3,200,000						
22 Parkade Blvd Main Replacement -3,600 FT- W0246 [ID: 1497]							2020	2020
Future Ballot			\$856,800					
Total			\$856,800					
23 Proctor Dr - Bear Creak to Creasy Springs-W0257 [ID: 1508]							2019	2020
Future Ballot		\$400,000	\$592,500					
Total		\$400,000	\$592,500					
24 Replace Alluvial Wells #2 AND #7 - W0276 [ID: 1985]							2020	2020
Future Ballot			\$1,200,000					
Total			\$1,200,000					
25 Stadium Crossing @ Audubon - W0250 [ID: 1501]							2019	2019
Future Ballot		\$115,600						
Total		\$115,600						
26 West Ash Upgrades W0145 [ID: 644]							2018	2019
Ent Rev	\$300,000							
Future Ballot		\$3,000,000						
Total	\$300,000	\$3,000,000						

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Water

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Water								
27 16" Main - Barberry to Worley - 4,300 FT - W0244 [ID: 1495]							2022	2022
Future Ballot					\$1,400,000			
Total					\$1,400,000			
28 16" Transmission Main to Prathersville Tank-W0242 [ID: 1493]							2021	2022
Future Ballot				\$2,500,000	\$2,500,000			
Total				\$2,500,000	\$2,500,000			
29 2MG Elevated Storage - Prathersville - W0243 [ID: 1494]							2020	2021
Future Ballot			\$500,000	\$2,500,000				
Total			\$500,000	\$2,500,000				
30 Alluvial Wells #19 AND #20 - W0277 [ID: 1986]							2021	2021
Future Ballot				\$2,000,000				
Total				\$2,000,000				
31 Bingham Road - Phase II - W0254 [ID: 1505]							2021	2021
Future Ballot				\$375,000				
Total				\$375,000				
32 Brown Station Rd - Stark Av to Mojave Ct - W0241 [ID: 1492]							2021	2022
Ent Rev		\$200,000	\$245,000	\$200,000	\$390,000			
Total		\$200,000	\$245,000	\$200,000	\$390,000			
33 Bus Loop - Garth-Prov - 2,600' Main Replace -W0198 [ID: 720]							2019	2021
Ent Rev		\$200,000	\$245,000	\$200,000				
Total		\$200,000	\$245,000	\$200,000				
34 Bus Loop - Phase 5 - 3,800' Main Replace - W0199 [ID: 721]							2021	2022
Future Ballot				\$1,322,000				
Total				\$1,322,000				
35 New Elevated Storage [ID: 2031]							2020	2021
Future Ballot			\$500,000	\$2,500,000				
Total			\$500,000	\$2,500,000				
36 New Well Platforms - W0279 [ID: 1988]							2022	2022
Future Ballot					\$1,600,000			
Total					\$1,600,000			
37 Water Treatment Plant Upgrade - Phase 1 - W0236 [ID: 1487]							2019	2021
Future Ballot		\$5,000,000	\$20,000,000	\$10,000,000				
Total		\$5,000,000	\$20,000,000	\$10,000,000				
38 Waco Rd - Brown Station to Oakland - W0251 [ID: 1502]							2022	2023
Ent Rev					\$562,000	\$730,000		
Total					\$562,000	\$730,000		
39 Waco Rd - Route B to Rogers - W0252 [ID: 1503]							2022	2023
Ent Rev					\$445,000	\$656,000		
Total					\$445,000	\$656,000		

Water

Annual and 5 Year Capital Projects

Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Water Funding Source Summary								
Ent Rev	\$3,600,000	\$3,000,000	\$2,590,000	\$1,500,000	\$2,397,000	\$16,286,000		
New Funding	\$3,600,000	\$3,000,000	\$2,590,000	\$1,500,000	\$2,397,000	\$16,286,000		
PYA - various		\$45,000						
PYA Ballot	\$1,000,000							
Prior Year Funding	\$1,000,000	\$45,000				\$0		
Future Ballot		\$16,465,600	\$26,879,300	\$24,097,000	\$8,400,000	\$3,900,000		
Future Ballot		\$16,465,600	\$26,879,300	\$24,097,000	\$8,400,000	\$3,900,000		
Total	\$4,600,000	\$19,510,600	\$29,469,300	\$25,597,000	\$10,797,000	\$20,186,000		

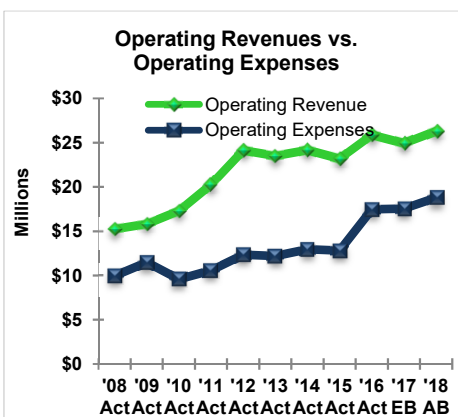
D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Revenues, Expenses, and Changes in Net Position
Water Utility Fund

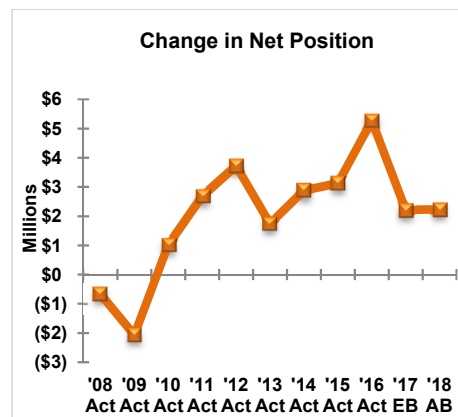
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
Fees and Service Charges	\$25,855,497	\$25,341,691	\$24,933,691	\$26,318,239
Total Operating Revenues	\$25,855,497	\$25,341,691	\$24,933,691	\$26,318,239
Operating Expenses:				
Personnel Services	\$6,146,806	\$6,093,019	\$5,929,984	\$6,084,013
Supplies & Materials	\$2,021,316	\$2,062,388	\$1,946,817	\$2,090,942
Travel & Training	\$17,959	\$67,006	\$50,900	\$67,006
Intragovernmental Charges	\$2,059,670	\$2,342,777	\$2,321,864	\$2,448,141
Utilities, Services & Other Misc.	\$4,125,811	\$4,910,675	\$4,251,260	\$5,044,049
Depreciation	\$3,101,598	\$3,063,432	\$3,063,432	\$3,063,432
Total Operating Expenses	\$17,473,160	\$18,539,297	\$17,564,257	\$18,797,583
Operating Income (Loss)	\$8,382,337	\$6,802,394	\$7,369,434	\$7,520,656
Non-Operating Revenues:				
Investment Revenue	\$702,679	\$673,760	\$673,760	\$580,000
Revenue From Other Gov't Units	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$279,514	\$188,000	\$226,375	\$218,000
Total Non-Operating Revenues	\$982,193	\$861,760	\$900,135	\$798,000
Non-Operating Expenses:				
Bond Interest	\$2,304,429	\$2,374,000	\$2,374,000	\$2,262,000
Bank & Paying Agent Fees (Misc. Expense)	\$2,510	\$2,500	\$1,200	\$2,500
Other Miscellaneous Expenses	\$0	\$0	\$0	\$0
Loss on Disposal Assets	\$55,608	\$0	\$0	\$0
Amortization	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$2,362,547	\$2,376,500	\$2,375,200	\$2,264,500
Total Non-Operating Revenues (Expenses)	(\$1,380,354)	(\$1,514,740)	(\$1,475,065)	(\$1,466,500)
Income (Loss) Before Contrib and Transfers	\$7,001,983	\$5,287,654	\$5,894,369	\$6,054,156
Transfers Out - P.I.L.O.T. to General Fund	(\$3,899,304)	(\$3,483,268)	(\$3,483,268)	(\$3,676,196)
Transfers Out - Other	(\$132,220)	(\$201,650)	(\$201,650)	(\$139,938)
Total Transfers Out	(\$4,031,524)	(\$3,684,918)	(\$3,684,918)	(\$3,816,134)
Transfers In	\$0	\$0	\$0	\$0
Capital Contribution	\$2,299,716	\$0	\$0	\$0
Total Net Transfers and Capital Contributions	(\$1,731,808)	(\$3,684,918)	(\$3,684,918)	(\$3,816,134)
Change in Net Position	\$5,270,175	\$1,602,736	\$2,209,451	\$2,238,022

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



Operating revenues are above operating expenses because part of the rates charged to customers are used to pay interest expenses on outstanding debt and other non-operating expenses as well as some capital project costs (which are not reflected on the revenues, expenses, and changes in net position statement).

There has been a positive net position for all years shown except FY 2008 and FY 2009. With the exception of a large decrease in FY 2013, the net position has been fairly consistent.



Financial Sources and Uses Water Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Fees and Service Charges	\$25,855,497	\$25,341,691	\$24,933,691	\$26,318,239
Investment Revenue	\$702,679	\$673,760	\$673,760	\$580,000
Less: GASB 31 Interest Adjustment	(\$66,910)	\$0	\$0	\$0
Miscellaneous Revenue	\$279,514	\$188,000	\$226,375	\$218,000
Total Financial Sources before Transfers	\$26,770,780	\$26,203,451	\$25,833,826	\$27,116,239
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$26,770,780	\$26,203,451	\$25,833,826	\$27,116,239
Financial Uses				
Personnel Services	\$6,146,806	\$6,093,019	\$5,929,984	\$6,084,013
Less: GASB 16 Vacation Liability Adj	\$68,656	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	(\$559,312)	\$0	\$0	\$0
Supplies & Materials	\$2,021,316	\$2,062,388	\$1,946,817	\$2,090,942
Travel & Training	\$17,959	\$67,006	\$50,900	\$67,006
Intragovernmental Charges	\$2,059,670	\$2,342,777	\$2,321,864	\$2,448,141
Utilities, Services & Other Misc.	\$4,125,811	\$4,910,675	\$4,251,260	\$5,044,049
Interest Expense	\$2,304,429	\$2,374,000	\$2,374,000	\$2,262,000
Bank & Paying Agent Fees (Misc. Expense)	\$2,510	\$2,500	\$1,200	\$2,500
Transfers Out	\$4,031,524	\$3,684,918	\$3,684,918	\$3,816,134
Principal Payments	\$2,883,369	\$2,696,990	\$2,696,990	\$3,319,910
Capital Additions	\$972,017	\$926,000	\$892,900	\$793,000
Enterprise Revenues used for Capital Projects	\$1,000,000	\$3,000,000	\$3,000,000	\$3,600,000
Total Financial Uses	\$25,074,755	\$28,160,273	\$27,150,833	\$29,527,695
Financial Sources Over/(Under) Uses	\$1,696,025	(\$1,956,822)	(\$1,317,007)	(\$2,411,456)

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

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

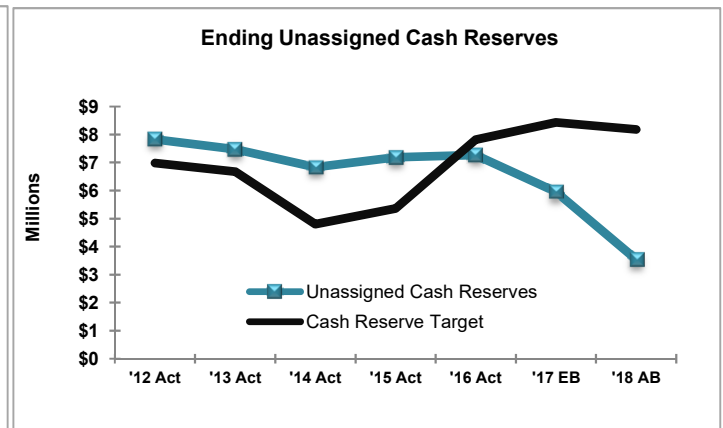
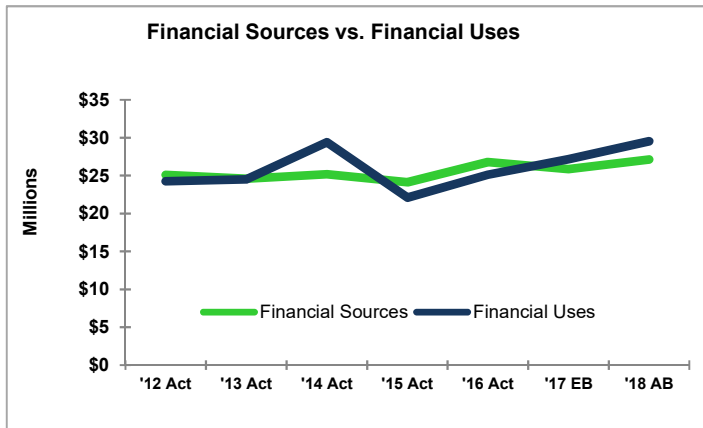
A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation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

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

Financial Sources and Uses Water Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$7,269,655	\$7,269,655	\$5,952,648
Financial Sources Over/(Under) Uses		(\$1,956,822)	(\$1,317,007)	(\$2,411,456)
Cash and Cash Equivalent	\$14,068,936			
Less: Cash Restricted for Capital Projects *	(\$9,142,505)			
Less: GASB 31 Pooled Cash Adj	\$1,024,703			
Add: Inventory	\$1,318,521			
Unassigned Cash Reserve	\$7,269,655	\$5,312,833	\$5,952,648	\$3,541,192
Cash Reserve Target:				
Total Financial Uses	\$25,074,755	\$28,160,273	\$27,150,833	\$29,527,695
Less: Ent Rev used for current year CIP	(\$1,000,000)	(\$3,000,000)	(\$3,000,000)	(\$3,600,000)
Total Financial Uses for Operations	\$24,074,755	\$25,160,273	\$24,150,833	\$25,927,695
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$4,814,951	\$5,032,055	\$4,830,167	\$5,185,539
Next Year's Capital Project Ent Rev	\$3,000,000	\$3,600,000	\$3,600,000	\$3,000,000
Cash Reserve Target	\$7,814,951	\$8,632,055	\$8,430,167	\$8,185,539
Above/(Below) Cash Reserve Target	(\$545,296)	(\$3,319,222)	(\$2,477,519)	(\$4,644,347)

* Cash restricted for capital projects is not shown in the CAFR as a separate line and is included in Current Assets. This amount must be subtracted in order to calculate the current assets related to operations only.



In the years where uses are above sources, there are significant capital project expenses. The City must appropriate all of the cost of a capital project before a construction contract can be awarded, even though construction can take more than one year to complete. The City utilizes smaller utility rate increases over time to build up balances and then uses those balances to fund some of their capital projects.

Unassigned cash reserve fell below the cash reserve target starting in FY 2016 is projected to remain below the cash reserve target in FY 2017 and FY 2018. This is due to an increase in capital projects and operating expenses. For the next five years, the cash reserves will continue to fall below the target due to capital project funding needed. A ballot is planned in FY 2018 to provide funding for these capital project needs. Refer to the five year forecast earlier in this section for more information.

Water Fees/Charges/Fines

[illegible]

Water Fees/Charges/Fines

			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Water rates inside city limits - residential/commercial multiple-family facilities (continued) Fire flow charge per month: - Meter size: 5/8 and 3/4" 1" 1 1/2" 2" 3" 4" 6"	27-122(a)(3)	09-16-13	\$1.55	\$1.55	
		09-16-13	\$1.64	\$1.64	
		09-16-13	\$2.38	\$2.38	
		09-16-13	\$2.56	\$2.56	
		09-16-13	\$6.15	\$6.15	
		09-16-13	\$9.51	\$9.51	
		09-16-13	\$19.03	\$19.03	
	27-122(a)(4)	09-15-14	\$2.00	\$2.00	
Commercial Water furnished to commercial customers within the city limits who use 50,000 cubic fee (500 ccf) or less per month - All water, beginning with first one hundred (100) cubic feet (1 ccf) - Summer water usage Minimum charge per month - Meter size: 5/8 and 3/4" 1" 1 1/2" 2" 3" 4" 6" Fire flow charge per month: - Meter size: 5/8 and 3/4" 1" 1 1/2" 2" 3" 4" 6" Backflow prevention charge per month: - For each backflow device at a customer location	27-122.1(a)				
	27-122.1(a)(1)	10-01-16	\$2.63	\$2.63	
		09-16-13	\$3.91	\$3.91	
	27-122.1(a)(2)				
		10-01-16	\$8.85	\$9.75	10-01-17
		10-01-16	\$10.52	\$14.04	10-01-17
		10-01-16	\$17.09	\$28.25	10-01-17
		10-01-16	\$18.51	\$42.00	10-01-17
		10-01-16	\$34.01	\$147.00	10-01-17
		10-01-16	\$50.42	\$325.00	10-01-17
		10-01-16	\$96.95	\$700.00	10-01-17
	27-122.1(a)(3)				
		09-16-13	\$1.55	\$1.55	
		09-16-13	\$1.64	\$1.64	
		09-16-13	\$2.38	\$2.38	
		09-16-13	\$2.56	\$2.56	
		09-16-13	\$6.15	\$6.15	
		09-16-13	\$9.51	\$9.51	
		09-16-13	\$19.03	\$19.03	
	27-122.1(a)(4)	09-15-14	\$2.00	\$2.00	
Large Commercial Water furnished to commercial customers within the city limits who use 50,000 cubic fee (500 ccf) or more per month during non-summer months - All water, beginning with first one hundred (100) cubic feet (1 ccf) - Summer water usage Minimum charge per month - Meter size: 1" 1 1/2" 2" 3" 4" 6" 8"	27-122.2(a)(1)				
		10-01-16	\$2.45	\$2.45	
		09-16-13	\$3.91	\$3.91	
	27-122.2(a)(2)				
		10-01-16	\$10.52	\$14.04	10-01-17
		10-01-16	\$17.09	\$28.25	10-01-17
		10-01-16	\$18.51	\$42.00	10-01-17
		10-01-16	\$34.01	\$147.00	10-01-17
		10-01-16	\$50.42	\$325.00	10-01-17
		10-01-16	\$96.95	\$700.00	10-01-17
	27-122.2(c)			\$1,200.00	10-01-17

Water Fees/Charges/Fines

			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Large Commercial (continued) Fire flow charge per month: - Meter size: 1" 1 1/2" 2" 3" 4" 6"	27-122.2(a)(3)	09-16-13	\$1.64	\$1.64	
		09-16-13	\$2.38	\$2.38	
		09-16-13	\$2.56	\$2.56	
		09-16-13	\$6.15	\$6.15	
		09-16-13	\$9.51	\$9.51	
		09-16-13	\$19.03	\$19.03	
Backflow prevention charge per month: - For each backflow device at a customer location	27-122.2(a)(4)	09-15-14	\$2.00	\$2.00	
Water temporarily supplied by adjoining water district Water furnished to residential or commercial customers Minimum charge per month: - Meter size: 5/8 and 3/4" 1" 1 1/2" 2" 3" 4" 6"	27-122.3(b)(2)	10-01-16	\$8.85	\$9.75	10-01-17
		10-01-16	\$10.52	\$14.04	10-01-17
		10-01-16	\$17.09	\$28.25	10-01-17
		10-01-16	\$18.51	\$39.05	10-01-17
		10-01-16	\$34.01	\$71.34	10-01-17
		10-01-16	\$50.42	\$136.81	10-01-17
		10-01-16	\$96.95	\$332.33	10-01-17
Water rates outside city limits - residential/commercial multiple-family facilities Water furnished to residential customers, commercial multiple family facilities customers, and multiple commercial facilities served with one meter within city limits - All water, except applicable summer water usage - Summer water usage Minimum charge per month based on meter size Fire flow charge per month: Backflow prevention charge per month: - For each backflow device at a customer location	27-123(a)(1)	05-01-16	(\$2.79 x 1.33) x CCF	(\$2.79 x 1.33) x CCF	
		05-01-16	(\$3.91 x 1.33) x CCF	(\$3.91 x 1.33) x CCF	
	27-123(a)(2)	10-01-16	Inside City Mtr Charge x 1.33	Inside City Mtr Charge x 1.33	10-01-17
	27-123(a)(3)	05-01-16	(\$1.55 x 1.33) x CCF	(\$1.55 x 1.33) x CCF	
	27-123(a)(4)	05-01-16	(\$2.00 x 1.33) x CCF	(\$2.00 x 1.33) x CCF	
Commercial Water furnished to commercial customers outside the city limits who use 50,000 cubic fee (500 ccf) or less per month - All water, except applicable summer water usage Minimum charge per month based on meter size	27-123.1(a)(1)	10-01-16	(\$2.63 x 1.33) x CCF	(\$2.63 x 1.33) x CCF	
	27-123.1(a)(2)	10-01-16	Inside City Mtr Charge x 1.33	Inside City Mtr Charge x 1.33	10-01-17

Water Fees/Charges/Fines

			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Fire flow charge per month:	27-123.1(a)(3)	05-01-16	(\$1.55 x 1.33) x CCF	(\$1.55 x 1.33) x CCF	
Backflow prevention charge per mth: per device	27-123.1(a)(4)	05-01-16	(\$2.00 x 1.33) x CCF	(\$2.00 x 1.33) x CCF	
Large Commercial					
Water furnished to commercial customers outside the city limits who use 50,000 cubic fee (500 ccf) or more per month during non-summer months	27-123.2(a)(1)	10-01-16	(\$2.45 x 1.33) x CCF	(\$2.45 x 1.33) x CCF	10-01-17
- All water, except applicable summer water usage		05-01-16	(\$3.91 x 1.33) x CCF	(\$3.91 x 1.33) x CCF	
- Summer water usage					
Minimum charge per month based on meter size	27-123.2(a)(2)	10-01-16	Inside City Mtr Charge x 1.33	Inside City Mtr Charge x 1.33	
Fire flow charge per month:	27-123.2(a)(3)	05-01-16	(\$1.64 x 1.33) x CCF	(\$1.64 x 1.33) x CCF	
Backflow prevention charge per mth: per device	27-123.2(a)(4)	05-01-16	(\$2.00 x 1.33) x CCF	(\$2.00 x 1.33) x CCF	
Columbia Regional Airport					
- All water, except applicable summer water usage	27-123.3(a)(1)	02-15-10	\$4.114	\$4.114	10-01-17
Minimum charge per month based on meter size	27-123.3(a)(2)	10-01-16	Inside City Meter Charge	Inside City Meter Charge	
Backflow prevention charge per mth: per device	27-123.3(a)(3)	02-15-10	\$2.00	\$2.00	
Water rates, within former boundaries of dissolved Public Water Supply Districts No. 1 and No. 2 outside city limits - Residential/commercial multiple-family facilities					
Water furnished to residential customers, commercial multiple-family facilities customers, and multiple commercial facilities served with one meter, outside city limits within the former boundaries of dissolved Public Water Supply Districts No. 1 and No. 2	27-124(a)(1)	05-01-16	(\$2.79 x 1.157) x CCF	(\$2.79 x 1.157) x CCF	10-01-17
- All water, except applicable summer water usage		05-01-16	(\$3.91 x 1.157) x CCF	(\$3.91 x 1.157) x CCF	
- Summer water usage					
Minimum charge per month based on meter size	27-124(a)(2)	10-01-16	Inside City Mtr Charge x 1.157	Inside City Mtr Charge x 1.157	

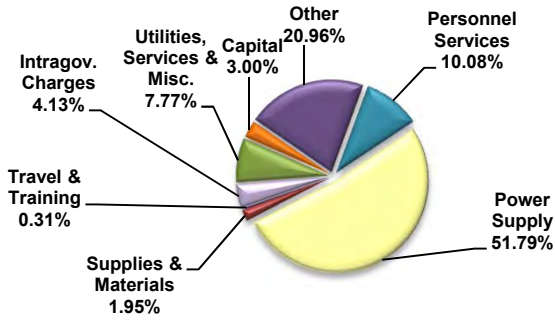
Water Fees/Charges/Fines

			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Fire flow charge per month:	27-124(a)(3)	05-01-16	(\$1.64 x 1.157) x CCF	(\$1.64 x 1.157) x CCF	
Backflow prevention charge per mth: per device	27-124(a)(4)	05-01-16	(\$2.00 x 1.157) x CCF	(\$2.00 x 1.157) x CCF	
Commercial Water furnished to commercial customers outside the city limits within the former boundaries of dissolved Public Water Supply Districts No.1 and No. 2 who use 50,000 cubic feet (500 ccf) or less per month average during nonsummer months	27-124.1				
- All water, except applicable summer water usage	27-124.1(a)(1)	10-01-16	(\$2.63 x 1.157) x CCF	(\$2.63 x 1.157) x CCF	
- Summer water usage		05-01-16	(\$3.91 x 1.157) x CCF	(\$3.91 x 1.157) x CCF	
Minimum charge per month based on meter size	27-124.1(a)(2)	10-01-16	Inside City Mtr Charge x 1.157	Inside City Mtr Charge x 1.157	10-01-17
Fire flow charge per month:	27-124.1(a)(3)	5/1/1916	(\$1.55 x 1.157) x CCF	(\$1.55 x 1.157) x CCF	
Backflow prevention charge per mth: per device	27-124.1(a)(4)	05-01-16	(\$2.00 x 1.157) x CCF	(\$2.00 x 1.157) x CCF	
Large Commercial Water furnished to commercial customers outside the city limits within the former boundaries of dissolved Public Water Supply District No. 1, who use more than 50,000 cubic feet per month average during nonsummer months	27-124.2				
- All water, except applicable summer water usage	27-124.2(a)(1)	10-01-16	(\$2.45 x 1.157) x CCF	(\$2.45 x 1.157) x CCF	
- Summer water usage			(\$3.91 x 1.157) x CCF	(\$3.91 x 1.157) x CCF	
Minimum charge per month based on meter size	27-124.2(a)(2)	10-01-16	Inside City Mtr Charge x 1.157	Inside City Mtr Charge x 1.157	10-01-17
Fire flow charge per month:	27-124.2(a)(3)	05-01-16	(\$1.64 x 1.157) x CCF	(\$1.64 x 1.157) x CCF	
Backflow prevention charge per mth: per device	27-124.2(a)(4)	05-01-16	(\$2.00 x 1.157) x CCF	(\$2.00 x 1.157) x CCF	

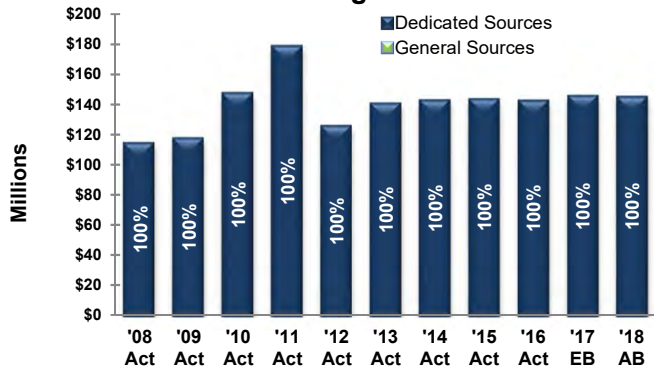
Electric Utility Fund (Enterprise Fund)

Electric Utility- Summary

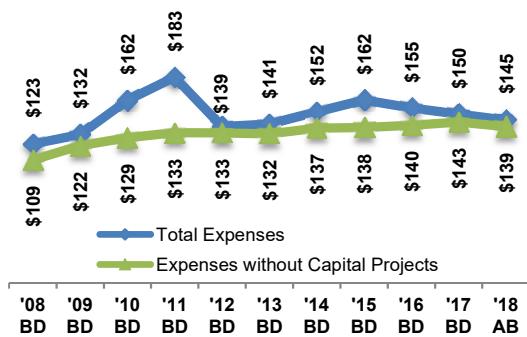
FY 2018 Total Expenditures By Category



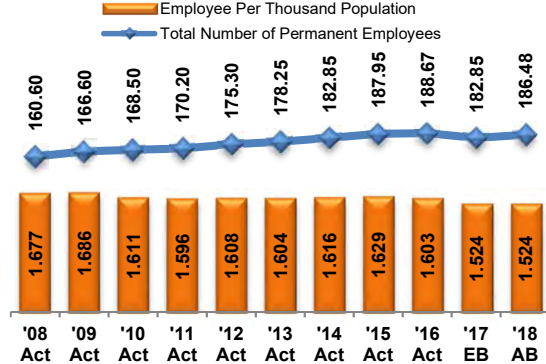
Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$15,944,123	\$14,471,052	\$14,051,556	\$14,571,147	\$100,095	0.7%
Power Supply	\$69,188,822	\$74,158,000	\$72,500,000	\$74,888,000	\$730,000	1.0%
Supplies & Materials	\$2,729,841	\$3,088,319	\$2,660,410	\$2,819,476	(\$268,843)	(8.7%)
Travel & Training	\$327,934	\$336,361	\$316,237	\$448,361	\$112,000	33.3%
Intragov. Charges	\$4,304,040	\$5,477,723	\$5,477,723	\$5,976,294	\$498,571	9.1%
Utilities, Services & Misc.	\$8,166,546	\$17,044,700	\$15,002,808	\$11,234,319	(\$5,810,381)	(34.1%)
Capital	\$10,050,347	\$2,574,000	\$2,518,100	\$4,340,425	\$1,766,425	68.6%
Other	\$31,244,779	\$32,620,152	\$32,620,152	\$30,309,745	(\$2,310,407)	(7.1%)
Total	\$141,956,432	\$149,770,307	\$145,146,986	\$144,587,767	(\$5,182,540)	(3.5%)
Operating Expenses	\$97,994,239	\$108,776,155	\$104,208,734	\$106,837,597	(\$1,938,558)	(1.8%)
Non-Operating Expenses	\$25,376,273	\$27,144,946	\$27,144,946	\$25,023,745	(\$2,121,201)	(7.8%)
Debt Service	\$5,843,341	\$5,475,206	\$5,475,206	\$5,286,000	(\$189,206)	(3.5%)
Capital Additions	\$1,290,654	\$1,324,000	\$1,268,100	\$1,590,425	\$266,425	20.1%
Capital Projects	\$11,451,925	\$7,050,000	\$7,050,000	\$5,850,000	(\$1,200,000)	(17.0%)
Total Expenses	\$141,956,432	\$149,770,307	\$145,146,986	\$144,587,767	(\$5,182,540)	(3.5%)

Funding Sources (Where the Money Comes From)

Grants and Capital Contrib	\$750	\$0	\$0	\$0	\$0	
Interest	\$1,625,866	\$1,364,884	\$1,464,884	\$1,364,884	\$0	0.0%
Fees and Service Charges	\$129,351,186	\$133,949,779	\$134,258,279	\$134,647,651	\$697,872	0.5%
Other Local Revenues	\$1,563,899	\$1,148,620	\$3,281,120	\$1,283,020	\$134,400	11.7%
Transfers	\$0	\$2,136,569	\$2,136,569	\$0	(\$2,136,569)	(100.0%)
Use of Prior Year Sources	\$9,414,731	\$11,170,455	\$4,006,134	\$7,292,212	(\$3,878,243)	(34.7%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$141,956,432	\$149,770,307	\$145,146,986	\$144,587,767	(\$5,182,540)	(3.5%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$141,956,432	\$149,770,307	\$145,146,986	\$144,587,767	(\$5,182,540)	(3.5%)

Electric Utility - Summary

Fund 551x

Description

The Electric Utility provides the citizens of Columbia with a safe, reliable and cost effective electric supply. This requires the Department to operate and maintain the electric generating and distribution system to serve over 49,700 customers.

The sale of electricity is a major revenue source for this fund. The growth rate in new customers is about 1.5% per year. In addition to retail sales to customers, the Electric Utility receives revenues as a transmission owning member of the Midcontinent Independent System Operator (MISO) and by providing dark fiber services to customer groups defined by the State of Missouri.

Highlights/Significant Changes

- The FY 2018 budget for purchased power (contracts and energy market purchases) has been reduced by \$0.5 million (0.73%) from the original FY 2017 budget amount; however, the budget for transmission expense increased by \$0.7 million so the total power supply budget is up slightly (0.32%).

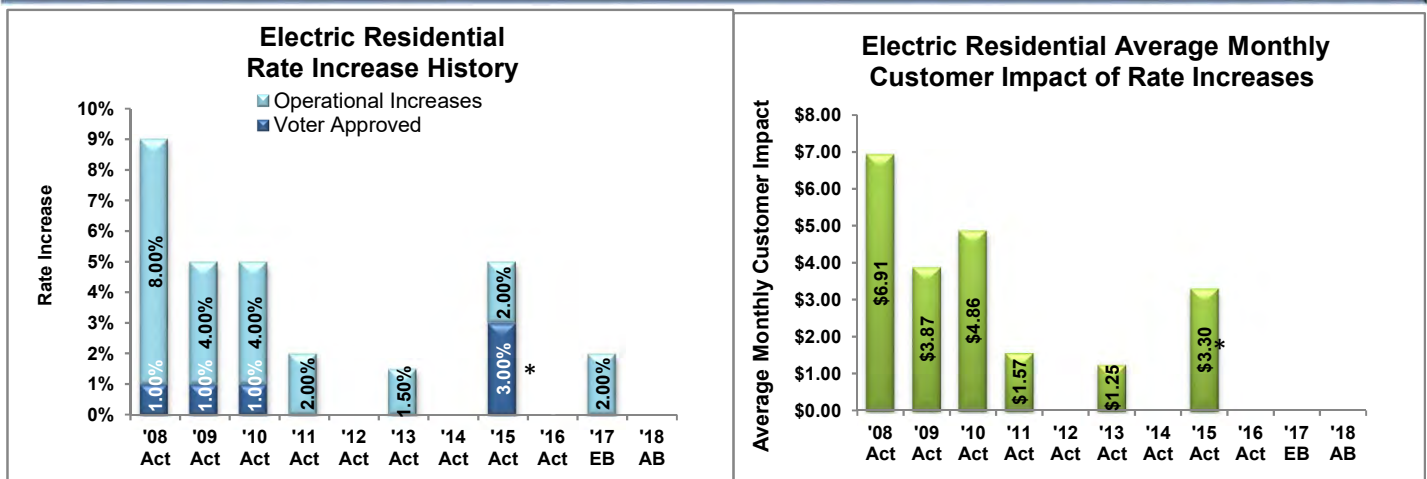
Strategic Priority - Operational Excellence

- Add (1) Engineering Specialist to the Electric Engineering division. The addition of this position is necessary to address planned capital projects involving upgrades of existing infrastructure such as circuit breakers, substation class transformers, and distribution system automation.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration and General	43.17	34.90	34.40	37.13	2.73
Production	57.00	42.50	42.50	42.50	
Transmission and Distribution	88.50	105.95	105.95	106.85	0.90
Total Personnel	188.67	183.35	182.85	186.48	3.63
Permanent Full-Time	187.92	182.60	182.10	185.73	3.63
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	188.67	183.35	182.85	186.48	3.63

Rate Increase Information



* 3% voter approved rate increase effective 6/1/15

* \$2.03 of \$3.30 rate increase effective 6/1/15

Electric Fund - Summary

Fund 551x

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Financial Sources					
Grants	\$0	\$0	\$0	\$0	\$0
Interest (w/o FY GASB 31 Adjustment)	\$1,364,884	\$1,364,884	\$1,364,884	\$1,364,884	\$1,364,884
Fees and Service Charges	\$134,647,651	\$137,888,110	\$141,248,142	\$144,692,511	\$146,809,598
Other Local Revenues	\$1,283,020	\$1,125,120	\$1,125,120	\$1,125,120	\$1,125,120
Total Financial Sources Before Transfers	\$137,295,555	\$140,378,114	\$143,738,146	\$147,182,515	\$149,299,602
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$137,295,555	\$140,378,114	\$143,738,146	\$147,182,515	\$149,299,602
Financial Uses					
Operating Expenses	\$118,747,675	\$122,667,714	\$124,965,108	\$127,417,535	\$129,924,437
Less: Depreciation	(\$11,910,078)	(\$12,148,280)	(\$12,391,245)	(\$12,639,070)	(\$12,891,851)
Transfers Out	\$13,061,667	\$13,294,472	\$13,703,202	\$14,126,512	\$14,466,023
Interest Exp. and Non-Oper. Cash Pmts	\$5,286,000	\$6,463,789	\$6,153,247	\$5,855,340	\$5,563,731
Bank and Paying Agent Fees	\$0	\$9,000	\$9,000	\$9,000	\$9,000
Principal Payments	\$6,030,090	\$6,720,336	\$7,037,246	\$7,322,896	\$7,619,723
Capital Additions	\$1,590,425	\$227,000	\$347,500	\$361,325	\$370,000
Enterprise Rev. used for Capital Projects	\$5,850,000	\$5,350,000	\$5,000,000	\$5,800,000	\$7,050,000
Enterprise Rev. Transferred to Bond Reserve	\$0	\$2,900,000	\$0	\$0	\$0
Total Financial Uses	\$138,655,779	\$145,484,031	\$144,824,058	\$148,253,538	\$152,111,063
Financial Sources Over/(Under) Uses	(\$1,360,224)	(\$5,105,917)	(\$1,085,912)	(\$1,071,023)	(\$2,811,461)
Beginning Unassigned Cash Reserve	\$31,758,076	\$30,397,852	\$25,291,935	\$24,206,023	\$23,135,000
Financial Sources Over/(Under) Uses	(\$1,360,224)	(\$5,105,917)	(\$1,085,912)	(\$1,071,023)	(\$2,811,461)
Ending Unassigned Cash Reserve	\$30,397,852	\$25,291,935	\$24,206,023	\$23,135,000	\$20,323,539
Total Expenditures Uses	\$138,655,779	\$145,484,031	\$144,824,058	\$148,253,538	\$152,111,063
Less: Ent Rev used for current year CIP	(\$5,850,000)	(\$5,350,000)	(\$5,000,000)	(\$5,800,000)	(\$7,050,000)
Operational Expenses	\$132,805,779	\$140,134,031	\$139,824,058	\$142,453,538	\$145,061,063
20% Guideline for Operational Expenses	\$26,561,156	\$28,026,806	\$27,964,812	\$28,490,708	\$29,012,213
Add: Ent Rev for next year CIP	\$5,350,000	\$5,000,000	\$5,800,000	\$7,050,000	\$7,300,000
Cash Reserve Target	\$31,911,156	\$33,026,806	\$33,764,812	\$35,540,708	\$36,312,213
Above/(Below) Cash Reserve Target	(\$1,513,304)	(\$7,734,871)	(\$9,558,789)	(\$12,405,708)	(\$15,988,674)

Assumptions:

Operating Rate increase

Voter Approved Rate increase

1.00%

2.00%

1.00%

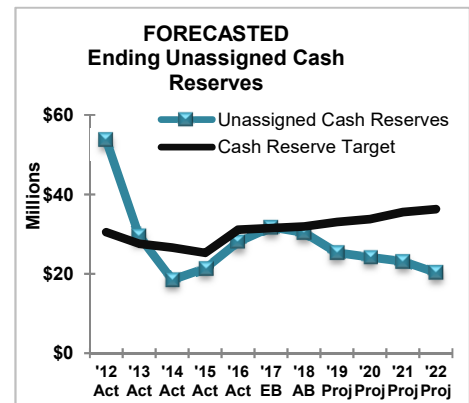
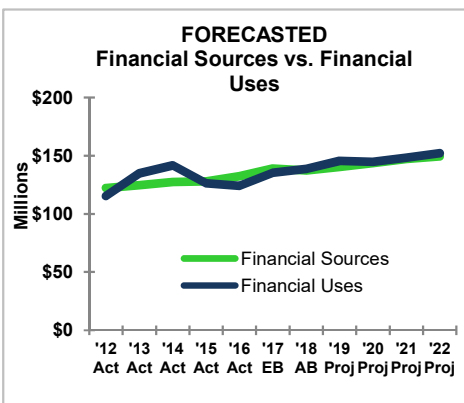
2.00%

1.00%

Cash is decreasing over the five year period due to refunding/refinancing of previous electric bond issues. For life of bond issues there will be a savings from reduced interest; however, FY 2018 is the first year of a period of what was called a "negative budgetary savings" meaning debt service will be higher than previously. Also, the second sale of the current bond authority will occur and the "reserve requirement" will come from enterprise funds (\$3 million).

In years where uses are above sources, there are significant capital project expenses. The City must appropriate all of the cost of a capital project before a construction contract can be awarded, even though construction can take more than one year to complete. The City utilizes smaller utility rate increases over time to build up balances and then uses those balances to fund some of their capital projects.

For the years shown, unassigned cash reserve is projected to be below the cash reserve target for FY 2018 - FY 2022. Previous bond issues have been refinanced. While this will result in interest savings over the life of the bond issues, there will be several years when debt service costs will be higher amounts. There will also be a second sale of the current bond authority and the \$3 million reserve requirement will come from enterprise funds.



Electric Utility - Summary

Budget Detail By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Admin & General						
Personnel Services	\$3,108,937	\$3,040,512	\$2,996,425	\$3,293,028	\$252,516	8.3%
Power Supply	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$157,045	\$216,601	\$197,700	\$217,126	\$525	0.2%
Travel and Training	\$90,759	\$110,929	\$97,929	\$115,929	\$5,000	4.5%
Intragovernmental Charges	\$3,943,401	\$5,444,827	\$5,444,827	\$5,599,141	\$154,314	2.8%
Utilities, Services, & Misc.	\$1,437,054	\$3,817,422	\$2,672,138	\$3,819,869	\$2,447	0.1%
Capital	\$85,223	\$44,500	\$44,500	\$0	(\$44,500)	(100.0%)
Other	\$31,182,628	\$32,583,166	\$32,583,166	\$30,272,759	(\$2,310,407)	(7.1%)
Total	\$40,005,047	\$45,257,957	\$44,036,685	\$43,317,852	(\$1,940,105)	(4.3%)
Production						
Personnel Services	\$4,017,198	\$3,073,058	\$2,692,904	\$2,811,002	(\$262,056)	(8.5%)
Power Supply	\$69,188,822	\$74,158,000	\$72,500,000	\$74,888,000	\$730,000	1.0%
Supplies and Materials	\$861,528	\$972,240	\$820,110	\$980,240	\$8,000	0.8%
Travel and Training	\$124,334	\$48,748	\$43,308	\$123,748	\$75,000	153.9%
Intragovernmental Charges	\$113,989	\$578	\$578	\$578	\$0	
Utilities, Services, & Misc.	\$2,270,811	\$4,866,568	\$4,526,570	\$2,079,885	(\$2,786,683)	(57.3%)
Capital	\$344,069	\$188,000	\$188,000	\$355,000	\$167,000	88.8%
Other	\$36,986	\$0	\$0	\$0	\$0	
Total	\$76,957,737	\$83,307,192	\$80,771,470	\$81,238,453	(\$2,068,739)	(2.5%)
Transmission and Distribution						
Personnel Services	\$7,620,423	\$7,157,482	\$7,162,227	\$7,267,117	\$109,635	1.5%
Power Supply	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$1,711,268	\$1,899,478	\$1,642,600	\$1,622,110	(\$277,368)	(14.6%)
Travel and Training	\$112,841	\$176,684	\$175,000	\$208,684	\$32,000	18.1%
Intragovernmental Charges	\$246,650	\$32,318	\$32,318	\$376,575	\$344,257	1065.2%
Utilities, Services, & Misc.	\$2,989,179	\$3,760,710	\$3,204,100	\$3,434,565	(\$326,145)	(8.7%)
Capital	\$861,362	\$1,091,500	\$1,035,600	\$1,235,425	\$143,925	13.2%
Other	\$0	\$36,986	\$36,986	\$36,986	\$0	
Total	\$13,541,723	\$14,155,158	\$13,288,831	\$14,181,462	\$26,304	0.2%
Capital Projects						
Personnel Services	\$1,197,565	\$1,200,000	\$1,200,000	\$1,200,000	\$0	
Power Supply	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$1,469,502	\$4,600,000	\$4,600,000	\$1,900,000	(\$2,700,000)	(58.7%)
Capital	\$8,759,693	\$1,250,000	\$1,250,000	\$2,750,000	\$1,500,000	120.0%
Other	\$25,165	\$0	\$0	\$0	\$0	
Total	\$11,451,925	\$7,050,000	\$7,050,000	\$5,850,000	(\$1,200,000)	(17.0%)
Department Totals						
Personnel Services	\$15,944,123	\$14,471,052	\$14,051,556	\$14,571,147	\$100,095	0.7%
Power Supply	\$69,188,822	\$74,158,000	\$72,500,000	\$74,888,000	\$730,000	1.0%
Supplies and Materials	\$2,729,841	\$3,088,319	\$2,660,410	\$2,819,476	(\$268,843)	(8.7%)
Travel and Training	\$327,934	\$336,361	\$316,237	\$448,361	\$112,000	33.3%
Intragovernmental Charges	\$4,304,040	\$5,477,723	\$5,477,723	\$5,976,294	\$498,571	9.1%
Utilities, Services, & Misc.	\$8,166,546	\$17,044,700	\$15,002,808	\$11,234,319	(\$5,810,381)	(34.1%)
Capital	\$10,050,347	\$2,574,000	\$2,518,100	\$4,340,425	\$1,766,425	68.6%
Other	\$31,244,779	\$32,620,152	\$32,620,152	\$30,309,745	(\$2,310,407)	(7.1%)
Total	\$141,956,432	\$149,770,307	\$145,146,986	\$144,587,767	(\$5,182,540)	(3.5%)

Electric Utility - Summary

5510-7400 to 5510-7600

Authorized Personnel By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration and General					
9905 - Deputy City Manager *	0.17	0.18	0.18	0.23	0.05
5109 - Engineering Supervisor	2.00	2.00	2.00	2.00	
5108 - Engineering Manager	0.80	0.80	0.80	0.80	
5098/5113 - Engineering Specialist/Engineer #	7.75	7.75	7.75	8.75	1.00
5006 - Water Inspn Foreman - WL *	0.00	0.00	0.00	0.50	0.50
5003 - Engineering Technician *	4.00	1.00	2.00	2.00	
5000 - Associate Engineering Technician *	1.40	2.00	0.50	0.50	
4998 - Project Compliance Inspector *	1.00	0.00	0.00	1.50	1.50
4803 - Graphic Artist *	1.00	0.40	0.40	0.40	
4800 - Comm. & Mrkting Supv. *	0.80	0.00	0.00	0.00	
4799 - Comm & Mrkting Manager *	0.00	0.32	0.32	0.00	(0.32)
4521 - Energy Technician ^	3.00	3.00	3.00	3.00	
4518 - Energy Services Supt.	0.80	0.00	0.00	0.00	
4514 - Utility Services Manager	0.80	0.80	0.80	0.80	
4513 - Energy Services Supervisor	2.00	2.00	2.00	2.00	
4510 - Energy Management Specialist	5.80	5.80	5.80	5.80	
4509 - Energy Educator *	1.00	0.00	0.00	0.00	
4502 - Senior Rate Analyst * +	1.60	0.80	0.80	0.80	
4501 - Rate Analyst	1.80	1.80	1.80	1.80	
4500 - Energy Market Analyst *+	0.00	1.00	1.00	1.00	
2990 - Director, Columbia Utilities	0.45	0.45	0.45	0.45	
2980 - Asst. Director, Columbia Utilities	1.20	1.20	1.20	1.20	
2408 - Construction Project Supervisor	0.60	0.60	0.60	0.60	
2185 - GIS Supervisor *	0.80	0.00	0.00	0.00	
2180 - GIS Specialist *	0.60	0.00	0.00	0.00	
2175 - GIS Analyst *	0.80	0.00	0.00	0.00	
1007 - Administrative Supervisor	0.60	0.60	0.60	0.60	
1006 - Senior Admin. Support Assistant	1.80	1.80	1.80	1.80	
1005 - Administrative Support Assistant	0.60	0.60	0.60	0.60	
Total Personnel	43.17	34.90	34.40	37.13	2.73
Permanent Full-Time	42.42	34.15	33.65	36.38	2.73
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	43.17	34.90	34.40	37.13	2.73
* Reallocations		(7.47)	(7.97)	1.73	
^ Positions Deleted		(0.80)	(0.80)	0.00	
# Positions Added		0.00	0.00	1.00	

+ Reassignments:

.60 FTE Senior Rate Analyst was reassigned to Energy Market Analyst and .40 FTE Senior Rate Analyst in Water was reassigned to Energy Market Analyst in Electric.

Electric Utility - Summary

5510-7400 to 5510-7600

Authorized Personnel By Division

Production	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
7695 - Columbia Energy Center Supvsr	1.00	1.00	1.00	1.00	
7694 - Bio Gas Plant Supervisor	1.00	1.00	1.00	1.00	
7693 - Bio Gas Plant Technician	1.00	1.00	1.00	1.00	
7692 - Columbia Energy Center Tech.	1.00	1.00	1.00	1.00	
6106 - Stores Clerk - WL ++	0.00	1.00	1.00	1.00	
6104 - Storeroom Assistant-773 **	1.00	0.00	0.00	0.00	
6100 - Stores Clerk-773 ++	1.00	0.00	0.00	0.00	
5040 - Lab Technician - 773	2.00	2.00	2.00	2.00	
2888 - NERC Compliance Officer-773 **	1.00	0.00	0.00	0.00	
2889 - Asst NERC Compliance Offcr - 773 **	1.00	0.00	0.00	0.00	
2695 - Lead Power Plant Operator-773	5.00	5.00	5.00	5.00	
2694 - Power Plant Operator-773	10.00	10.00	10.00	10.00	
2637 - Power Plant Tech Supv.	1.00	1.00	1.00	1.00	
2636 - Power Production Supt.	1.00	1.00	1.00	1.00	
2635 - Asst. Power Production Supt. **	3.00	2.00	2.00	2.00	
2631 - Associate Power Plant Oper-773	4.00	4.00	4.00	4.00	
2630/2640 - App. BAO/NERC BAO+-773 **	10.00	0.00	0.00	0.00	
2426 - Utility Maintenance Supv.	2.00	2.00	2.00	2.00	
2422 - Associate Utility Maint. Mech - W&L ++	0.00	4.00	4.00	4.00	
2421 - Sr Utility Maint Mechanic - W&L ++	0.00	2.00	2.00	2.00	
2420 - Sr Utility Maint. Mechanic-773 ++	2.00	0.00	0.00	0.00	
2419 - Associate Utility Maint. Mech-773 ++	4.00	0.00	0.00	0.00	
2324 - Instrument Technician-773	2.00	2.00	2.00	2.00	
2303 - Equipment Operator III-773	1.00	1.00	1.00	1.00	
2300 - Equipment Operator II-773	1.00	1.00	1.00	1.00	
1400 - Administrative Technician **	1.00	0.50	0.50	0.50	
Total Personnel	57.00	42.50	42.50	42.50	
Permanent Full-Time	57.00	42.50	42.50	42.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	57.00	42.50	42.50	42.50	

** Reallocations	(14.50)	(14.50)	0.00
Positions Deleted	0.00	0.00	0.00
Positions Added	0.00	0.00	0.00

++ Reassignments:

6100 Stores Clerk 773 reassigned to 6106 Stores Clerk-WL.
 2419 Assoc. Utility Maint. Mech-773 to 2422 Assoc. Utility Maint. Mech-W&L
 2420 Sr. Utility Maint. Mech-773 to Sr. Utility Maint Mech-W&L

Electric Utility

Authorized Personnel By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Transmission and Distribution					
6106 - Stores Clerk - WL +++	0.00	1.80	1.80	1.80	
6105 - Stores Superintendent	0.60	0.60	0.60	0.60	
6104 - Storeroom Asst 773 ***	0.00	1.00	1.00	1.00	
6103 - Stores Supervisor	0.60	0.60	0.60	0.60	
6102 - Stores Clerk +++	1.80	0.00	0.00	0.00	
6101 - Storeroom Assistant	1.80	1.80	1.80	1.80	
2888 - NERC Compliance Offcr - 773 ***	0.00	2.00	2.00	2.00	
2883 - Lead Utility Service Worker	2.00	2.00	2.00	2.00	
2880 - Utility Service Worker ***	2.50	3.00	3.00	3.50	0.50
2879 - Services Coordinator	0.00	0.00	0.00	1.00	1.00
2877 - Lead Meter Reader ***	0.60	0.50	0.50	0.50	
2874 - Senior Meter Reader	1.20	1.20	1.20	1.20	
2870 - Meter Reader	4.20	4.20	4.20	3.60	(0.60)
2860 - Electronic Data Specialist	1.00	1.00	1.00	1.00	
2855 - Electric Distr. Manager	1.00	1.00	1.00	1.00	
2803 - Lead Elec. Meter Rpr Worker +++	1.00	2.00	2.00	2.00	
2801 - Elec. Meter Rpr Worker - WL +++	3.00	2.00	2.00	2.00	
2781 - Lead Consulting Utility Forester	1.00	1.00	1.00	1.00	
2780 - Consulting Utility Forester	1.00	1.00	1.00	1.00	
2770 - Elec. Services Superintendent. ***	1.00	0.75	0.75	0.75	
2730 - Line Superintendent	2.00	2.00	2.00	2.00	
2706 - Line Foreman	12.00	12.00	12.00	12.00	
2703/2701 Journeyman Linewrkr/App Linewrkr	29.00	29.00	29.00	29.00	
2635 - Asst. Power Production Supt. ###	0.00	1.00	1.00	1.00	
2616 - Transload Ops Supv ***	0.00	0.60	0.60	0.60	
2434 - Utility Locator Supervisor ###	0.00	1.00	1.00	1.00	
2432 - Utility Locator Foreman	1.00	1.00	1.00	1.00	
2431 - Utility Locator	3.00	3.00	3.00	3.00	
2630/2640 - App. BAO/NERC BAO+-773 ***	0.00	10.00	10.00	10.00	
2337 - Substation Repair Supt.	1.00	1.00	1.00	1.00	
2335 - Substation Technician Foreman	3.00	3.00	3.00	3.00	
2333/2334 Journeyman Substn. Tech./App S.T.	3.00	3.00	3.00	3.00	
2332 - Comm. Technician Foreman	1.00	1.00	1.00	1.00	
2330/2331 - App. Comm. Tech/Journeyman C.T.	2.00	2.00	2.00	2.00	
2302 - Equipment Operator II	3.60	3.60	3.60	3.60	
2301 - Equipment Operator I	0.60	0.60	0.60	0.60	
2298 - Equipment Operator III ***	2.00	2.60	2.60	2.60	
1400 - Administrative Technician ***	0.00	0.50	0.50	0.50	
1006 - Senior Admin. Support Assistant ***	1.00	1.60	1.60	1.60	
Total Personnel	88.50	105.95	105.95	106.85	0.90
Permanent Full-Time	88.50	105.95	105.95	106.85	0.90
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	88.50	105.95	105.95	106.85	0.90
*** Reallocations		15.45	15.45	0.90	
Positions Deleted		0.00	0.00	0.00	
### Positions Added		2.00	2.00	0.00	

+++ Reassignments:

1.80 FTE 6102 Stores Clerk to 1.80 6106 Stores Clerk-W&L

1.00 FTE 2801 Elec Meter Rpr Worker-WL to 1.00 FTE 2803 Lead Elec Meter Rpr Worker

Department Totals					
Permanent Full-Time	187.92	182.60	182.10	185.73	3.63
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	188.67	183.35	182.85	186.48	3.63

Department Totals					
Reallocations		(6.52)	(7.02)	2.63	
Positions Deleted		(0.80)	(0.80)	0.00	
Positions Added		2.00	2.00	1.00	
Total Change		(5.32)	(5.82)	3.63	

Major Projects

This budget provides funding for the following projects:

- Numerous Annual Projects:
 - Distribution Transformers and Capacitor Replacement
 - Street Light Additions
 - New Electric Connections
 - Fiber Optic Cable
 - Replacement of Existing Transmission
 - Replacement of Existing Underground
 - Substation Feeder Extension
 - Residential Expansion
 - Commercial Expansion
 - Replacement of Existing Overhead
 - Replacement of Circuit Breakers
 - Relocation of Distribution Lines
- Downtown Streetlights
- Moore's Lake Restoration
- Landfill Generator Unit #4
- Mercury Vapor Streetlight Elimination
- Replace UG electric-Keene & Lansing
- Replace/Upgrade Substation Switchgear

Highlights/Goals

Projects authorized by voters in the April 2015 ballot proposal are included in this budget.

Fiscal Impact

This includes the major capital improvements that are outlined in our Capital Improvement Program.

- The regulatory requirement for Moore's Lake Restoration has added \$2 million to FY 2018 capital project costs. Less expensive options for disposal of coal residuals are being explored; however, a similar expense could be part of the FY 2019 budget.
- Due to the significant delay in the major substation and transmission projects and the requirement to spend down funds from the bond sale, transfers between enterprise funded projects and bond funded projects will be necessary to ensure bond funds are spent within the required time

Electric

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Electric								
1 69 Kv System Relay Upgrade - E0145 [ID: 984]							2012	2015
Total								
2 Annual Bond Contingency - E0009 [ID: 557]								
2015 Electric Bond		\$450,000	\$450,000					
Total		\$450,000	\$450,000					
3 Annual Commercial Expansion - E0117 [ID: 556]								
Ent Rev	\$700,000	\$700,000	\$700,000	\$700,000	\$800,000	\$4,000,000		
Total	\$700,000	\$700,000	\$700,000	\$700,000	\$800,000	\$4,000,000		
4 Annual Distrib. Transformers & Capacitors - E0021 [ID: 559]								
2015 Electric Bond		\$1,600,000	\$800,000					
Ent Rev	\$200,000	\$200,000	\$200,000	\$1,000,000	\$1,000,000	\$5,000,000		
PYA 2015 Ballot	\$800,000							
Total	\$1,000,000	\$1,800,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000		
5 Annual Ent Rev Contingency - E0003 [ID: 1359]								
Ent Rev					\$500,000	\$1,500,000		
Total					\$500,000	\$1,500,000		
6 Annual Fiber Optic Cable - E0082 [ID: 560]								
Ent Rev	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000		
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000		
7 Annual New Electric Connections - E0053 [ID: 563]								
Ent Rev	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000		
Total	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000		
8 Annual Relocation of Distribution Lines - E0199 [ID: 1847]								
Ent Rev	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$800,000		
Total	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$800,000		
9 Annual Replace Circuit Breakers - E0153 [ID: 1109]							2018	2019
2015 Electric Bond		\$500,000						
Ent Rev				\$250,000	\$250,000	\$1,250,000		
PYA 2015 Ballot	\$250,000							
Total	\$250,000	\$500,000		\$250,000	\$250,000	\$1,250,000		
10 Annual Replacement of Existing Overhead - E0118 [ID: 651]								
2015 Electric Bond		\$1,800,000						
Ent Rev	\$100,000	\$100,000	\$500,000	\$500,000	\$500,000	\$3,000,000		
PYA 2015 Ballot	\$600,000							
Total	\$700,000	\$1,900,000	\$500,000	\$500,000	\$500,000	\$3,000,000		
11 Annual Replacement of Existing UG System - E0107 [ID: 562]								
2015 Electric Bond		\$500,000	\$250,000					
Ent Rev	\$250,000	\$50,000	\$50,000	\$200,000	\$200,000	\$1,000,000		
PYA 2015 Ballot	\$250,000							
Total	\$500,000	\$550,000	\$300,000	\$200,000	\$200,000	\$1,000,000		
12 Annual Residential Expansion - E0116 [ID: 564]								
Ent Rev	\$400,000	\$400,000	\$500,000	\$500,000	\$500,000	\$2,500,000		
Total	\$400,000	\$400,000	\$500,000	\$500,000	\$500,000	\$2,500,000		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Electric

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Electric								
13 Annual Street Light Additions - E0052 [ID: 565]								
Ent Rev	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$200,000		
Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$200,000		
14 Annual Substation Feeder Additions - E0115 [ID: 566]								
Ent Rev	\$100,000	\$100,000	\$600,000	\$600,000	\$600,000	\$4,000,000		
Total	\$100,000	\$100,000	\$600,000	\$600,000	\$600,000	\$4,000,000		
15 Annual Transmission System Replacement - E0101 [ID: 567]								
2015 Electric Bond		\$200,000	\$100,000					
Ent Rev	\$50,000	\$50,000	\$50,000	\$200,000	\$200,000	\$1,000,000		
PYA 2015 Ballot	\$100,000							
Total	\$150,000	\$250,000	\$150,000	\$200,000	\$200,000	\$1,000,000		
16 Annual Underground Conversion - E0027 [ID: 555]								
Ent Rev			\$500,000	\$500,000	\$500,000	\$3,200,000		
Total			\$500,000	\$500,000	\$500,000	\$3,200,000		
17 Distribution Automation - E0200 [ID: 1893]								
Total								
18 Mercury Vapor Streetlight Replacement - E0182 [ID: 1599]								
Ent Rev	\$100,000	\$100,000						
Total	\$100,000	\$100,000						
19 Replace Switchgear at Substations - E0189 [ID: 1773]								
2015 Electric Bond		\$350,000						
Ent Rev			\$350,000		\$350,000	\$350,000		
PYA 2015 Ballot	\$350,000							
Total	\$350,000	\$350,000	\$350,000		\$350,000	\$350,000		
20 Substation Transformer Replacement - E0192 [ID: 1776]								
2015 Electric Bond		\$300,000	\$300,000					
Ent Rev					\$300,000	\$1,200,000		
Total		\$300,000	\$300,000		\$300,000	\$1,200,000		
21 Brushwood Lake Road Loop Closure - E0185 [ID: 1602]								
Unfunded			\$750,000					
Total			\$750,000					
22 Downtown Streetlights - E0180 [ID: 1597]								
Ent Rev	\$100,000	\$100,000						
Total	\$100,000	\$100,000						
23 Extend Hinkson Creek Substation Feeders - E0193 [ID: 1837]								
2015 Electric Bond		\$5,000,000						
Unfunded				\$5,000,000				
Total		\$5,000,000		\$5,000,000				
24 Future Substation Transformer - E0184 [ID: 1601]								
Ent Rev	\$200,000	\$200,000	\$200,000					
Total	\$200,000	\$200,000	\$200,000					

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Electric

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Electric								
25 Landfill Gas Generator #4 - E0175 [ID: 1584]							2018	2018
2015 Electric Bond		\$1,600,000						
PYA 2015 Ballot	\$1,600,000							
Total	\$1,600,000	\$1,600,000						
26 Mill Creek Sub Transmisn Connect to 2 Subs-E0148 [ID: 1050]							2011	2019
2015 Electric Bond		\$8,000,000						
Total		\$8,000,000						
27 More's Lake Restoration - E0204 [ID: 1982]							2016	2017
Ent Rev	\$2,000,000	\$2,000,000						
Total	\$2,000,000	\$2,000,000						
28 Reconfiguration of Substation Feeders-E0201 [ID: 1894]							2016	2019
2015 Electric Bond		\$4,300,000						
Total		\$4,300,000						
29 Replace UG electric, Keene & Lansing - E0168 [ID: 1391]							2016	2017
Ent Rev	\$300,000							
Total	\$300,000							
30 UG Distribution Lines in Trans Corridor - E0198 [ID: 1845]							2016	2018
2015 Electric Bond		\$2,500,000						
Total		\$2,500,000						
31 Warehouse & Enclosed Equipment Parking - E0176 [ID: 1593]							2020	2020
Unfunded			\$4,400,000					
Total			\$4,400,000					
32 Business Loop 70 - Phase 5 Undergrounding - E0140 [ID: 689]							2021	2022
Unfunded				\$2,450,000				
Total				\$2,450,000				
33 McBaine Substation Upgrades - E0196 [ID: 1840]							2022	2022
Unfunded					\$2,500,000			
Total					\$2,500,000			
34 Mill Creek & McBaine Interconnection - E0195 [ID: 1839]							2022	2022
Unfunded				\$10,000,000				
Total				\$10,000,000				
35 Business Loop 70 - Phase 6 Undergrounding - E0141 [ID: 690]							2022	2023
Unfunded					\$1,500,000			
Total					\$1,500,000			

Electric

Annual and 5 Year Capital Projects

Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Electric Funding Source Summary								
2015 Electric Bond		\$27,100,000	\$1,900,000					
Ent Rev	\$5,850,000	\$5,350,000	\$5,000,000	\$5,800,000	\$7,050,000	\$34,400,000		
New Funding	\$5,850,000	\$32,450,000	\$6,900,000	\$5,800,000	\$7,050,000	\$34,400,000		
PYA 2015 Ballot	\$3,950,000							
Prior Year Funding	\$3,950,000					\$0		
Unfunded			\$5,150,000	\$17,450,000	\$4,000,000			
Unfunded			\$5,150,000	\$17,450,000	\$4,000,000	\$0		
Total	\$9,800,000	\$32,450,000	\$12,050,000	\$23,250,000	\$11,050,000	\$34,400,000		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

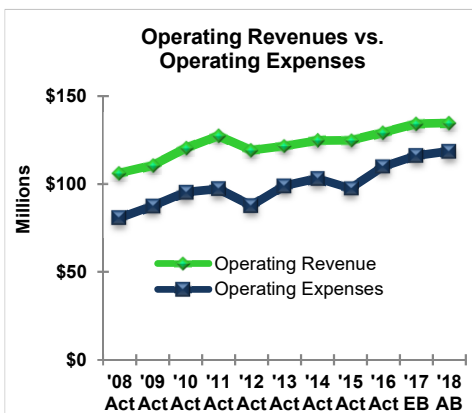
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Revenues, Expenses, and Changes in Net Position

Electric Utility Fund

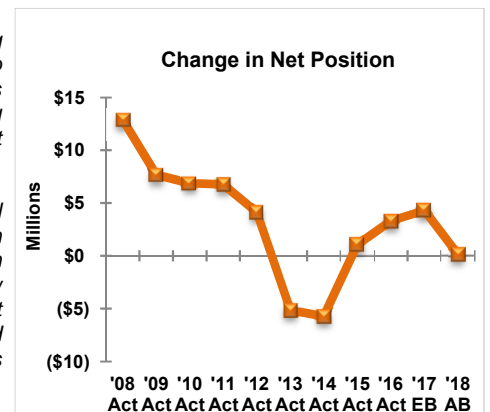
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
Fees and Service Charges	\$129,192,766	\$133,788,501	\$134,097,001	\$134,441,145
Miscellaneous Revenue	\$6,210	\$0	\$0	\$0
Locator Service Fees	\$158,420	\$161,278	\$161,278	\$206,506
Total Operating Revenues	\$129,357,396	\$133,949,779	\$134,258,279	\$134,647,651
Operating Expenses:				
Personnel Services	\$14,746,558	\$13,271,052	\$12,851,556	\$13,371,147
Power Supply	\$69,188,822	\$74,158,000	\$72,500,000	\$74,888,000
Supplies & Materials	\$2,729,841	\$3,088,319	\$2,660,410	\$2,819,476
Travel & Training	\$327,934	\$336,361	\$316,237	\$448,361
Intragovernmental Charges	\$4,304,040	\$5,477,723	\$5,477,723	\$5,976,294
Utilities, Services & Other Misc.	\$6,697,044	\$12,444,700	\$10,402,808	\$9,334,319
Depreciation	\$11,967,835	\$11,910,078	\$11,910,078	\$11,910,078
Total Operating Expenses	\$109,962,074	\$120,686,233	\$116,118,812	\$118,747,675
Operating Income (Loss)	\$19,395,322	\$13,263,546	\$18,139,467	\$15,899,976
Non-Operating Revenues:				
Investment Revenue	\$1,625,866	\$1,364,884	\$1,464,884	\$1,364,884
Revenue From Other Gov't Units	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$1,557,689	\$1,148,620	\$3,281,120	\$1,283,020
Total Non-Operating Revenues	\$3,183,555	\$2,513,504	\$4,746,004	\$2,647,904
Non-Operating Expenses:				
Bond Interest	\$5,841,202	\$5,475,206	\$5,475,206	\$5,286,000
Bank & Paying Agent Fees (Misc. Expense)	\$2,139	\$0	\$0	\$0
Loss on Disposal Assets	\$705,957	\$52,000	\$52,000	\$52,000
Amortization	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$6,549,298	\$5,527,206	\$5,527,206	\$5,338,000
Total Non-Operating Revenues (Expenses)	(\$3,365,743)	(\$3,013,702)	(\$781,202)	(\$2,690,096)
Income (Loss) Before Contributions and Transfers	\$16,029,579	\$16,277,248	\$18,920,669	\$18,590,072
Transfers Out - P.I.L.O.T. to General Fund	(\$11,847,059)	(\$12,267,327)	(\$12,267,327)	(\$12,446,480)
Transfers Out - Other	(\$855,422)	(\$2,915,541)	(\$2,915,541)	(\$615,187)
Total Transfers Out	(\$12,702,481)	(\$15,182,868)	(\$15,182,868)	(\$13,061,667)
Transfers In	\$0	\$2,136,569	\$2,136,569	\$0
Capital Contributions	\$750	\$0	\$0	\$0
Total Net Transfers and Capital Contributions	(\$12,701,731)	(\$13,046,299)	(\$13,046,299)	(\$13,061,667)
Change in Net Position	\$3,327,848	(\$2,796,455)	\$4,311,966	\$148,213

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



Operating revenues are above operating expenses because part of the rates charged to customers are used to pay interest expenses on outstanding debt and other non-operating expenses as well as some capital project costs.

There has been a positive net position for all years shown except FY 2013 and FY 2014. In those years the net loss is due to increases in purchased power costs related to new contracts. In FY 2014, there was a significant operating transfer out to remove the transload facility from the Electric budget and set it up as a separate fund.



Financial Sources and Uses Electric Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Fees and Service Charges	\$129,192,766	\$133,788,501	\$134,097,001	\$134,441,145
Miscellaneous Revenue	\$6,210	\$0	\$0	\$0
Locator Service Fees	\$158,420	\$161,278	\$161,278	\$206,506
Investment Revenue	\$1,625,866	\$1,364,884	\$1,464,884	\$1,364,884
Less: GASB 31 Interest Adjustment	(\$135,933)	\$0	\$0	\$0
Miscellaneous Revenue	\$1,557,689	\$1,148,620	\$3,281,120	\$1,283,020
Total Financial Sources before Transfers	\$132,405,018	\$136,463,283	\$139,004,283	\$137,295,555
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$132,405,018	\$136,463,283	\$139,004,283	\$137,295,555
Financial Uses				
Personnel Services	\$14,746,558	\$13,271,052	\$12,851,556	\$13,371,147
Less: GASB 16 Vacation Liability Adjustment	(\$1,140,142)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	(\$298,277)	\$0	\$0	\$0
Power Supply	\$69,188,822	\$74,158,000	\$72,500,000	\$74,888,000
Supplies & Materials	\$2,729,841	\$3,088,319	\$2,660,410	\$2,819,476
Travel & Training	\$327,934	\$336,361	\$316,237	\$448,361
Intragovernmental Charges	\$4,304,040	\$5,477,723	\$5,477,723	\$5,976,294
Utilities, Services & Other Misc.	\$6,697,044	\$12,444,700	\$10,402,808	\$9,334,319
Interest Expense	\$5,841,202	\$5,475,206	\$5,475,206	\$5,286,000
Bank & Paying Agent Fees (Misc. Expense)	\$2,139	\$0	\$0	\$0
Transfers Out	\$12,702,481	\$12,976,478	\$12,976,478	\$13,061,667
Principal Payments	\$4,146,631	\$4,363,010	\$4,363,010	\$6,030,090
Capital Additions	\$1,290,654	\$1,324,000	\$1,268,100	\$1,590,425
Enterprise Revenues used for Capital Projects	\$3,600,000	\$7,050,000	\$7,050,000	\$5,850,000
Total Financial Uses	\$124,138,927	\$139,964,849	\$135,341,528	\$138,655,779
Financial Sources Over/(Under) Uses	\$8,266,091	(\$3,501,566)	\$3,662,755	(\$1,360,224)

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

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

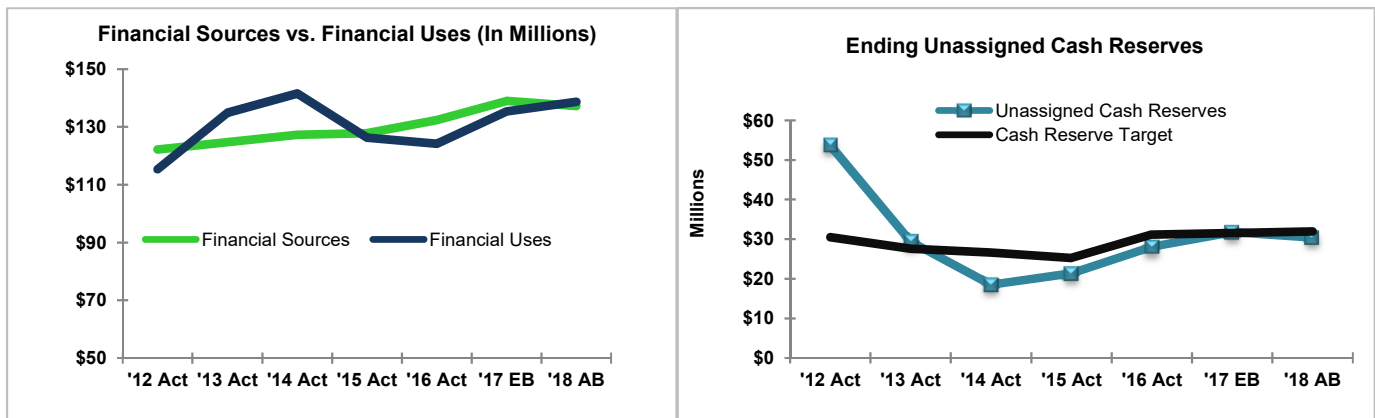
A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation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

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

Financial Sources and Uses Electric Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$28,095,321	\$28,095,321	\$31,758,076
Financial Sources Over/(Under) Uses		(\$3,501,566)	\$3,662,755	(\$1,360,224)
Cash and Cash Equivalent	\$35,187,293			
Less: Cash Restricted for Capital Projects *	(\$11,095,298)			
Less: GASB 31 Pooled Cash Adj	(\$990,488)			
Add: Inventory	\$4,993,814			
Unassigned Cash Reserve	\$28,095,321	\$24,593,755	\$31,758,076	\$30,397,852
Cash Reserve Target				
Total Financial Uses	\$124,138,927	\$139,964,849	\$135,341,528	\$138,655,779
Less: Ent Rev used for current year CIP	(\$3,600,000)	(\$7,050,000)	(\$7,050,000)	(\$5,850,000)
Total Financial Uses for Operations	\$120,538,927	\$132,914,849	\$128,291,528	\$132,805,779
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$24,107,785	\$26,582,970	\$25,658,306	\$26,561,156
Add: Next Year's Ent Rev for CIP	\$7,050,000	\$5,850,000	\$5,850,000	\$5,350,000
Cash Reserve Target	\$31,157,785	\$32,432,970	\$31,508,306	\$31,911,156
Above/(Below) Cash Reserve Target	(\$3,062,464)	(\$7,839,215)	\$249,770	(\$1,513,304)

* Cash restricted for capital projects is not shown in the CAFR as a separate line and is included in Current Assets. This amount must be subtracted in order to calculate the current assets related to operations only.



In years where uses are above sources, there are significant capital project expenses. The City must appropriate all of the cost of a capital project before a construction contract can be awarded, even though construction can take more than one year to complete. The City utilizes smaller utility rate increases over time to build up balances and then uses those balances to fund some of their capital projects.

For the years shown, unassigned cash reserve has been below the cash reserve target for FY 2014 - FY 2016 and is projected to be slightly below the cash reserve target for FY 2018. The five year forecast projects increasing amounts below the cash reserve target due to bond reserve requirements and increased amounts for capital projects. Please refer to the five year forecast earlier in this section for more details.

Electric Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Secondary metering If a residential customer requests that a non-standard electric meter be installed, the customer shall pay a nonrefundable fee	27-95(b)	06-16-14	\$75	\$75
Request for meter test If any test made at the request of the customer discloses that the meter is registering correctly, or within two (2) percent of normal, the customer shall bear the expense of such test for residential meters	27-97(b)	10-01-16	\$65	\$65
If any test made at the request of the customer discloses that the meter is registering correctly, or within two (2) percent of normal, the customer shall bear the expense of such test for commercial and industrial meters	27-97(b)	10-01-16	\$120	\$120
Temporary electric service The charge for a single phase, 3 wire, up to one hundred (100) amperes, temporary electric service	27-100(a)	09-19-94	\$75	\$75
Residential Service Rate Monthly rate charge: Customer charge Non-standard electric meter customer charge Energy Charge Summer: First 300 kwh Next 450 kwh Next 1,250 kwh All remaining kwh Nonsummer: First 300 kwh Next 450 kwh All remaining kwh	27-112 27-112(c)(1) 27-112(c)(1) 27-112(c)(2) 27-112(c)(2)	10-01-16 10-01-16 10-01-16 10-01-16 10-01-16 10-01-16 10-01-16 10-01-16 10-01-16	\$15.91 \$21.01 7.67 cents per kwh 10.00 cents per kwh 13.63 cents per kwh 14.74 cents per kwh 7.67 cents per kwh 10.00 cents per kwh 11.55 cents per kwh	\$15.91 \$21.01 7.67 cents per kwh 10.00 cents per kwh 13.63 cents per kwh 14.74 cents per kwh 7.67 cents per kwh 10.00 cents per kwh 11.55 cents per kwh

Electric Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Residential Service Rate (continued)				
Except when the customer has permanently installed in a living area a minimum of five (5) kilowatts of utility-approved electric space heating equipment which is the sole source of comfort heating (except decorative fireplaces) for the area(s) to be heated, the rate per kwh for the non-summer season will be	27-112(c)(2)			
First 300 kwh		10-01-16	7.67 cents per kwh	7.67 cents per kwh
Next 450 kwh		10-01-16	10.00 cents per kwh	10.00 cents per kwh
All remaining kwh		10-01-16	9.61 cents per kwh	9.61 cents per kwh
Minimum monthly customer charge	27-112(d)	10-01-16	\$15.91	\$15.91
Minimum monthly customer charge for customers with a non-standard electric meter	27-112(d)	10-01-16	\$21.01	\$21.01
Residential heat pump rate				
Monthly rate charge:	27-113(c)			
Customer charge		10-01-16	\$15.91	\$15.91
Non-standard electric meter customer charge		10-01-16	\$21.01	\$21.01
First 300 kwh		10-01-16	7.67 cents per kwh	7.67 cents per kwh
Next 450 kwh		10-01-16	10.00 cents per kwh	10.00 cents per kwh
All kwh above 750 kwh		10-01-16	9.11 cents per kwh	9.11 cents per kwh
Small general service rate				
Monthly rate charge				
Customer charge:				
Single-phase service	27-114(c)(1)	10-01-16	\$15.91	\$15.91
Three-phase service	27-114(c)(1)	10-01-16	\$26.22	\$26.22

Electric Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Small General Service Rate (continued)				
Energy charge:	27-114(c)(2)			
Summer				
First 500 kwh		10-01-16	8.16 cents per kwh	8.16 cents
Next 1,000 kwh		10-01-16	10.4 cents per kwh	10.4 cents per kwh
All remaining kwh		10-01-16	14.35 cents per kwh	14.35 cents per kwh
Nonsummer	27-114(c)(2)			
First 500 kwh		10-01-16	8.16 cents per kwh	8.16 cents per kwh
All remaining kwh		10-01-16	10.4 cents per kwh	10.4 cents per kwh
Space heating	27-114(d)			
First 500 kwh		10-01-16	8.16 cents per kwh	8.16 cents per kwh
Next 1,000 kwh		10-01-16	10.4 cents per kwh	10.4 cents per kwh
All remaining kwh		10-01-16	9.59 cents per kwh	9.59 cents per kwh
High efficiency heat pumps	27-114(e)			
First 500 kwh		10-01-16	8.16 cents per kwh	8.16 cents per kwh
Next 1,000 kwh		10-01-16	10.4 cents per kwh	10.4 cents per kwh
All remaining kwh		10-01-16	9.04 cents per kwh	9.04 cents per kwh
Minimum bill	27-114(f)			
Single-phase service		10-01-16	\$15.91	\$15.91
Three-phase service		10-01-16	\$26.22	\$26.22
Optional rate schedule: customers in this rate class may voluntarily be placed on a demand billing rate	27-114(l)			
Customer charge	27-114(l)(1)	10-01-16	\$45.90	\$45.90

Electric Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Small General Service Rate (continued)				
Demand charge:	27-114(l)(2)			
Summer		10-01-16	All kw at \$15.91 per kw	All kw at \$15.91 per kw
Non-summer		10-01-16	All kw at \$12.75 per kw	All kw at \$12.75 per kw
Energy charge:				
Summer	27-114(l)(3)	10-01-16	All kwh at 5.74 cents per kwh	All kwh at 5.74 cents per kwh
Non-summer		10-01-16	All kwh at 5.00 cents per kwh	All kwh at 5.00 cents per kwh
Interruptible service rate				
Application: The interruptible service rate shall apply to identifiable load where the service is supplied at one (1) point of delivery and measured through one (1) meter. At the time of interruption the meter reading for that period should register zero.	27-115(b)			
Customers with auxiliary power connected to the interruptible load will be allowed up to one (1) percent of the interruptible kilowatt load on the meter before the charge for the auxiliary load will be billed.	27-115(b)	06-07-1999	\$36.40/ kilowatt	\$36.40/ kilowatt
Monthly Rate Charge per kilowatt hour	27-115(c)			
- Customer charge (per month)	27-115(c)(1)			
Summer		10-01-16	\$61.20	\$61.20
Non-Summer		10-01-16	\$61.20	\$61.20
- Demand charge (per kilowatt)	27-115(c)(2)			
Summer		10-01-16	10.28	10.28
Non-Summer		10-01-16	8.23	8.23
- Energy charge (per kilowatt hour)	27-115(c)(3)			
Summer		10-01-16	0.0478	0.0478
Non-Summer		10-01-16	0.0447	0.0447

Electric Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Large general service				
Monthly rate charge:				
- Customer charge	27-116(c)(1)	10-01-16	\$45.90/month	\$45.90/month
Demand Charge				
- Minimum demand charge - 25 kw or less	27-116(c)(2)			
Summer		10-01-16	\$367.20	\$367.20
Non-Summer		10-01-16	\$275.40	\$275.40
- All additional kw (per kw)				
Summer		10-01-16	15.91	15.91
Non-Summer		10-01-16	12.75	12.75
Energy charge				
- All kwh (per kwh)	27-116(c)(3)			
Summer		10-01-16	0.0574	0.0574
Non-Summer		10-01-16	0.05	0.05
Thermal storage rider				
Energy charge: Midnight to 6:00 am	27-116(m)	05-15-17		
Summer			0.04592 per kWh	0.04592 per kWh
Non-Summer			0.0400 per kWh	0.0400 per kWh
Industrial service rate				
Monthly rate charge:				
- Customer charge	27-117(c)(1)	10-01-16	\$153.00/month	\$153.00/month
Demand Charge				
- Minimum demand charge - 750 kw or less	27-117(c)(2)			
Summer		10-01-16	\$15,835.50	\$15,835.50
Non-Summer		10-01-16	\$12,622.50	\$12,622.50
- All additional kw (per kw)				
Summer		10-01-16	\$21.11	\$21.11
Non-Summer		10-01-16	\$16.83	\$16.83
Energy charge				
- All kwh (per kwh)	27-117(c)(3)			
Summer		10-01-16	0.0482	0.0482
Non-Summer		10-01-16	0.0412	0.0412
Thermal storage rider				
Energy charge: Energy supplied for period beginning midnight and ending at 6:00 am during Summer shall be charged	27-117(k)	10-01-16	3.76 cents per kwh	3.76 cents per kwh
Thermal storage rider				
Energy charge: Energy supplied for period beginning midnight and ending at 6:00 am during Non-Summer shall be charged	27-117(k)		3.37 cents per kwh	3.37 cents per kwh

Electric Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Data transfer and communication equipment structure rate				
Monthly rate charge per kilowatt hour	27-119(c)	10-01-16	\$10.85	\$10.85
- Customer charge, per month		10-01-16	9.44 cents per kWh	9.44 cents per kWh
- Cost per kWh				
Minimum monthly bill for single or three phase service		10-01-16	\$10.85/month	\$10.85/month
Small power producer/cogenerator rate	27-120			
Capacity Payment	27-120(c)(1)	10-01-16	\$4.60 per kW with a total annual payment of \$55.20 per Kw	\$4.60 per kW with a total annual payment of \$55.20 per Kw
Energy	27-120(c)(2)	10-01-16	\$0.03 per kWh	\$0.03 per kWh
Outdoor area lighting (dusk to dawn) rate	Replaced with Lumen Rates, Effective 10/1/2016			
Required for private street lighting or for outdoor area (dusk to dawn) lighting, a pole with one span of #6 aluminum wire, up to one hundred fifty (150) feet, and necessary pole line hardware and accessories	27-121(c)			
- Wood pole		10-01-16	Lumen Rates	Lumen Rates
- Aluminum pole		10-01-16	Lumen Rates	Lumen Rates
- Steel pole		10-01-16	Lumen Rates	Lumen Rates
Outdoor area lighting	27-121(d)			
Size of lamp:				
100 watt mercury vapor		10-01-16	Lumen Rates	Lumen Rates
100 watt high pressure sodium		10-01-16	Lumen Rates	Lumen Rates
100 watt high pressure sodium decorative post top luminaire		10-01-16	Lumen Rates	Lumen Rates
175 watt mercury vapor		10-01-16	Lumen Rates	Lumen Rates
175 watt mercury vapor decorative post top luminaire		10-01-16	Lumen Rates	Lumen Rates
250 watt mercury vapor		10-01-16	Lumen Rates	Lumen Rates
250 watt high pressure sodium		10-01-16	Lumen Rates	Lumen Rates
400 watt high pressure sodium		10-01-16	Lumen Rates	Lumen Rates
400 watt mercury vapor		10-01-16	Lumen Rates	Lumen Rates
700 watt mercury vapor		10-01-16	Lumen Rates	Lumen Rates

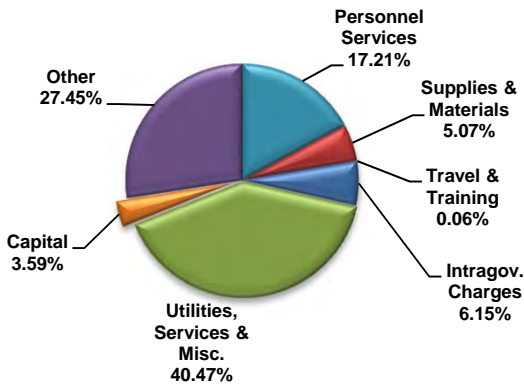
Electric Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Special outdoor lighting				
Monthly rate charge per kilowatt hour	27-121.1	10-01-16	\$56.10	\$56.10
- Customer charge	27-121.1(c)			
- Cost per Kwh	27-121.1(c)	10-01-16	12.74 cents per kwh	12.74 cents per kwh
Minimum monthly bill		10-01-16	\$56.10	\$56.10
Off-Peak Discount - Industrial Service Rate				
Energy charge: Energy supplied for period beginning midnight and ending at 6:00 am during Summer shall be charged	27-117(l)	10-01-16	3.86 cents per kwh	3.86 cents per kwh
Energy charge: Energy supplied for period beginning midnight and ending at 6:00 am during Non-Summer shall be charged	27-117(l)	10-01-16	3.46 cents per kwh	3.46 cents per kwh
Outdoor area lighting (Lumen Range) rate	Replaced Dusk to Dawn Rates, Effective 10/1/2016			
Required for private street lighting or for outdoor area (lumen range) lighting, a pole with one span of #6 aluminum wire, up to one hundred fifty (150) feet, and necessary pole line hardware and accessories	27-121 (?)			
- Wood pole		10-01-16	Actual cost of pole on that date	Actual cost of pole on that date
- Aluminum pole		10-01-16		
- Steel pole		10-01-16		
Outdoor area lighting	27-121(?)			
Size of lumens:				
7,000 lumens to 11,000 lumens		10-01-16	\$6.00/mo/light	\$6.00/mo/light
25,000 lumens to 30,000 lumens		10-01-16	\$12.97/mo/light	\$12.97/mo/light
42,000 lumens to 52,000 lumens		10-01-16	\$15.57/mo/light	\$15.57/mo/light
7,000 lumens to 11,000 lumens Post-Top Luminaire		10-01-16	\$9.72/light	\$9.72/light

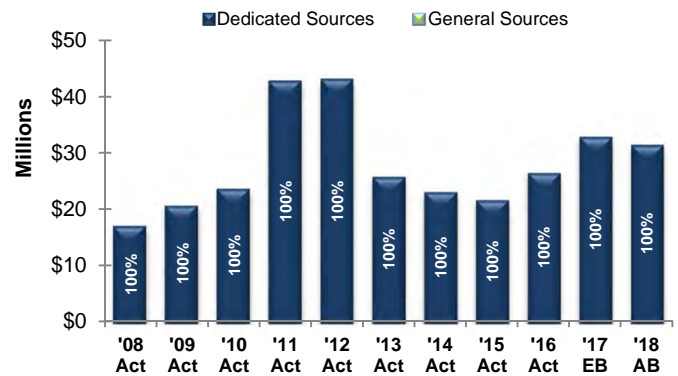
Sewer Utility Fund (Enterprise Fund)

Sewer Utility - Summary

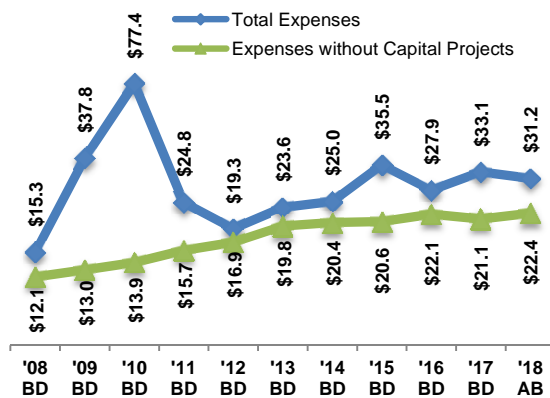
FY 2018 Total Expenses By Category



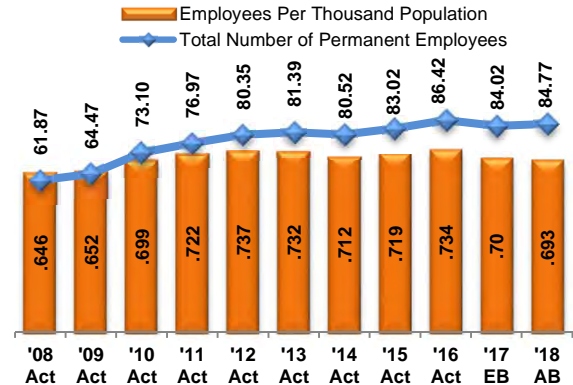
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$5,002,645	\$5,218,392	\$4,891,490	\$5,370,348	\$151,956	2.9%
Supplies & Materials	\$1,013,455	\$1,317,011	\$1,314,164	\$1,582,265	\$265,254	20.1%
Travel & Training	\$6,589	\$19,122	\$19,122	\$19,122	\$0	0.0%
Intragov. Charges	\$1,702,198	\$1,758,684	\$1,758,684	\$1,919,407	\$160,723	9.1%
Utilities, Services & Misc.	\$8,905,330	\$15,652,369	\$15,620,198	\$12,631,036	(\$3,021,333)	(19.3%)
Capital	\$1,164,542	\$927,410	\$778,558	\$1,121,700	\$194,290	20.9%
Other	\$8,457,333	\$8,240,974	\$8,240,974	\$8,565,383	\$324,409	3.9%
Total	\$26,252,092	\$33,133,962	\$32,623,190	\$31,209,261	(\$1,924,701)	(5.8%)
Operating Expenses	\$10,407,206	\$11,972,335	\$11,610,415	\$12,669,878	\$697,543	5.8%
Non-Operating Expenses	\$5,339,860	\$5,187,157	\$5,187,157	\$5,172,517	(\$14,640)	(0.3%)
Debt Service	\$2,967,529	\$3,053,817	\$3,053,817	\$3,392,866	\$339,049	11.1%
Capital Additions	\$992,098	\$927,410	\$778,558	\$1,121,700	\$194,290	20.9%
Capital Projects	\$6,545,399	\$11,993,243	\$11,993,243	\$8,852,300	(\$3,140,943)	(26.2%)
Total Expenses	\$26,252,092	\$33,133,962	\$32,623,190	\$31,209,261	(\$1,924,701)	(5.8%)

Funding Sources (Where the Money Comes From)

Grants and Capital Contrib	\$2,584,145	\$375,000	\$375,000	\$1,000,000	\$625,000	166.7%
Interest	\$1,247,128	\$1,221,834	\$1,182,347	\$1,221,834	\$0	0.0%
Fees and Service Charges	\$22,627,392	\$21,396,281	\$21,725,409	\$23,189,222	\$1,792,941	8.4%
Other Local Revenues	\$319,263	\$12,300	\$65,600	\$14,500	\$2,200	17.9%
Transfers	\$117,923	\$0	\$0	\$0	\$0	0.0%
Use of Prior Year Sources	\$0	\$10,128,547	\$9,274,834	\$5,783,705	(\$4,344,842)	(42.9%)
Less: Current Year Surplus	(\$643,759)	\$0	\$0	\$0	\$0	0.0%
Dedicated Sources	\$26,252,092	\$33,133,962	\$32,623,190	\$31,209,261	(\$1,924,701)	(5.8%)
General Sources	\$0	\$0	\$0	\$0	\$0	0.0%
Total Funding Sources	\$26,252,092	\$33,133,962	\$32,623,190	\$31,209,261	(\$1,924,701)	(5.8%)

Sanitary Sewer Utility Fund - Summary

Fund 555x

Description

The Sewer Utility is charged with the responsibility to protect the public health and to ensure minimal impact upon the aquatic environment by adequate collection and treatment of wastewater within a regional area including Columbia. This is achieved by engineering review of proposed and existing facilities and through effective and economical operation and maintenance of collection and treatment systems.

Sewer charges are the major revenue source for this fund. There are approximately 49,051 Sewer Utility customers.

Highlights/Significant Changes

Strategic Priority: Infrastructure - Connecting the Community

- In FY 2018 sewer rates are proposed to increase by 6%; 1% voter approved for bond projects and costs and 5% for an increase in operations and maintenance expenses. For residential customers the average monthly impact is projected to be \$1.39.
- In FY 2018 the Sewer and Storm Water Utilities will finalize and begin implementation of the Wastewater and Storm water Integrated Master Plan.
- The Sewer Utility will complete the Flat Branch Relief Sewer projects serving downtown and begin construction on the Upper Hinkson Outfall Extension project as well as Private Common Collector Elimination projects.

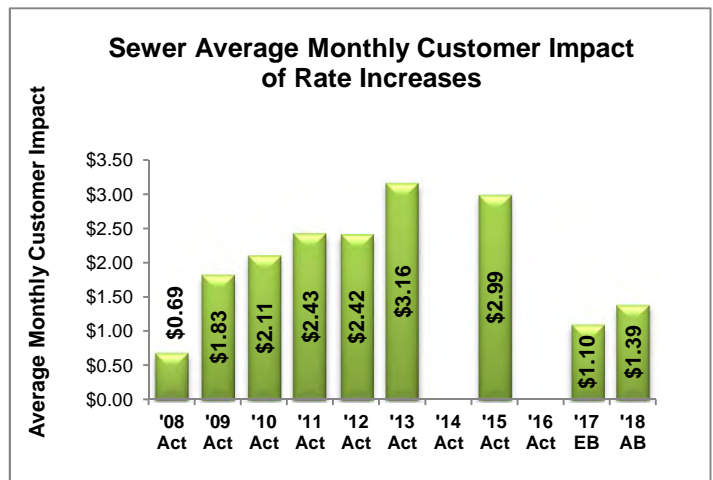
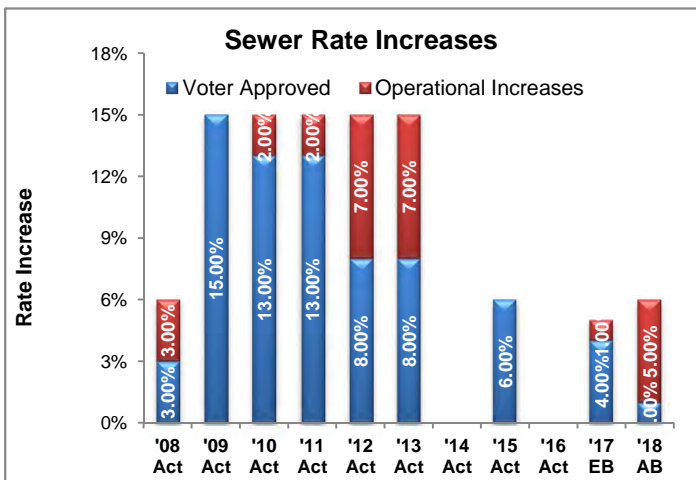
Department Objectives

To ensure new construction meets current Federal, State and City requirements. To provide the lowest practical cost for maintaining sanitary sewer facilities and resources. To provide proper treatment of wastewater by complying with the standards imposed for effluent discharged to the environment. To provide a prudent, reasonable, and responsible approach to meeting the objectives through careful management of the material and human resources provided for that purpose.

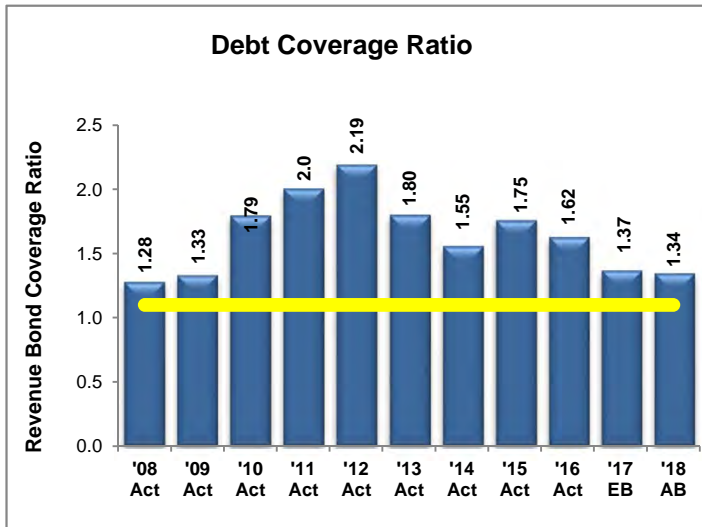
Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration	3.42	4.32	4.32	4.07	(0.25)
Engineering	16.00	12.80	12.80	12.80	
Treatment Plant/Field O & M	44.00	44.00	44.00	44.00	
Line Maintenance	23.00	22.90	22.90	23.90	1.00
Total Personnel	86.42	84.02	84.02	84.77	0.75
Permanent Full-Time	85.67	84.02	84.02	84.77	0.75
Permanent Part-Time	0.75	0.00	0.00	0.00	
Total Permanent	86.42	84.02	84.02	84.77	0.75

Rate Increase Information



Debt Coverage Ratios



Debt coverage ratio is **net operating income** (operating revenues plus interest income less operating expenses) divided by **total debt service** (annual interest plus annual principal payments on long-term debt).

The debt coverage ratio is a measure to show the entity's ability to meet its annual interest and principal payments.

A ratio of less than 1.10 or a declining trend of three or more years is a negative factor and warrants close monitoring.

Credit rating firms look at this debt service coverage to determine the funds financial health and ability to obtain bonds in the future.

For the period shown, the debt coverage ratio has been consistently above the 1.10 level.

Sewer Fund - Summary

Fund 555x

Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Financial Sources					
Sewer Charges	\$19,319,208	\$20,681,352	\$22,140,763	\$22,361,782	\$22,584,793
M.U. Sewer Charges	\$1,504,515	\$1,592,700	\$1,688,172	\$1,688,172	\$1,688,172
Sharecropping	\$13,900	\$13,900	\$13,900	\$13,900	\$13,900
BCRSD Wholesale Revenue	\$992,099	\$1,063,672	\$1,140,256	\$1,153,021	\$1,165,766
Sewer Connection Fees	\$1,250,000	\$1,041,600	\$1,053,600	\$1,065,600	\$1,075,200
Other Misc. Operating Revenues	\$109,500	\$109,500	\$109,500	\$109,500	\$109,500
Interest	\$1,221,834	\$424,338	\$399,338	\$374,338	\$349,338
Other Local Revenues	\$14,500	\$126,109	\$126,109	\$126,109	\$126,109
Total Financial Sources Before Transfers	24,425,556	25,053,171	26,671,638	26,892,422	27,112,778
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$24,425,556	\$25,053,171	\$26,671,638	\$26,892,422	\$27,112,778

Financial Uses					
Operating Expenses	\$12,669,878	\$13,149,670	\$13,742,846	\$14,368,462	\$15,028,658
Interest Expense	\$3,052,866	\$2,924,388	\$2,967,532	\$2,793,238	\$2,627,384
Bank and Paying Agent Fee	\$340,000	\$340,000	\$340,000	\$340,000	\$340,000
Transfers Out	\$35,284	\$35,284	\$35,284	\$35,284	\$35,284
Principal Payments	\$5,695,000	\$5,738,900	\$6,065,247	\$5,928,519	\$5,753,260
Capital Additions	\$1,121,700	\$913,000	\$640,000	\$631,200	\$518,500
Enterprise Rev. used for Capital Projects	\$1,020,000	\$1,440,000	\$1,936,300	\$2,247,530	\$3,420,000
Total Financial Uses	\$23,934,728	\$24,541,242	\$25,727,209	\$26,344,233	\$27,723,086

Financial Sources Over/(Under) Uses	\$490,828	\$511,929	\$944,429	\$548,189	(\$610,308)
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Beginning Unassigned Cash Reserve	\$5,607,431	\$6,098,259	\$6,610,188	\$7,554,617	\$8,102,806
Financial Sources Over/(Under) Uses	\$490,828	\$511,929	\$944,429	\$548,189	(\$610,308)
Ending Unassigned Cash Reserve	\$6,098,259	\$6,610,188	\$7,554,617	\$8,102,806	\$7,492,498

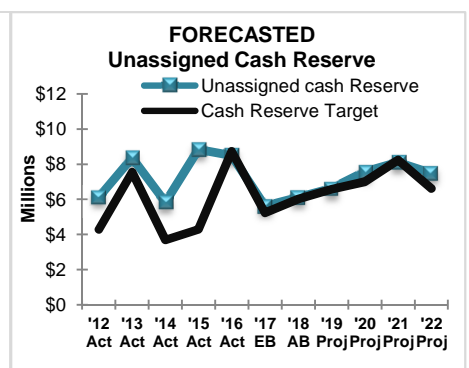
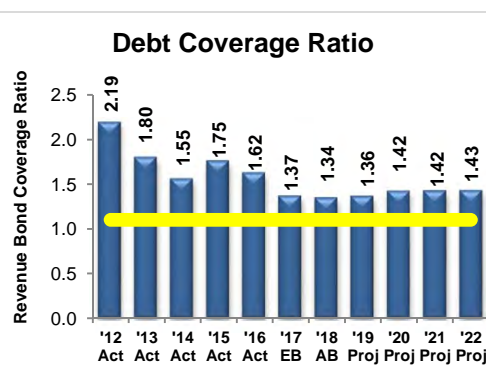
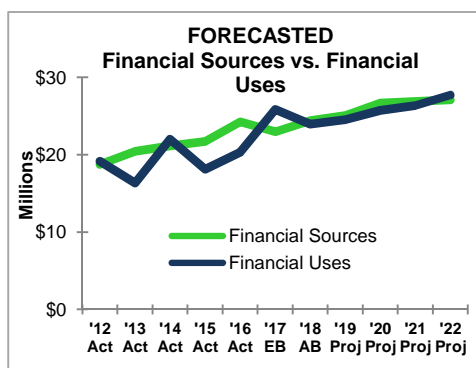
Total Expenditures Uses	\$23,934,728	\$24,541,242	\$25,727,209	\$26,344,233	\$27,723,086
Less: Ent Rev used for current year CIP	\$1,020,000	\$1,440,000	\$1,936,300	\$2,247,530	\$3,420,000
Operational Expenses	\$22,914,728	\$23,101,242	\$23,790,909	\$24,096,703	\$24,303,086
	x 20%	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$4,582,946	\$4,620,248	\$4,758,182	\$4,819,341	\$4,860,617
Add: Ent Rev for next year CIP	\$1,440,000	\$1,936,300	\$2,247,530	\$3,420,000	\$1,750,000
Cash Reserve Target	\$6,022,946	\$6,556,548	\$7,005,712	\$8,239,341	\$6,610,617

Above/(Below) Cash Reserve Target	\$75,313	\$53,640	\$548,905	(\$136,535)	\$881,881
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Average Monthly Customer Impact	\$1.39	\$1.49	\$1.58	\$0.00	\$0.00
Debt Coverage Ratio (minimum 1.10)	1.35	1.36	1.42	1.42	1.43

Assumptions:

Operating Rate Increase	5.00%	5.00%	6.00%		
Voter Approved Rate Increase	1.00%	1.00%			
Sewer Connection Fee (5/8" meter)	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400



Sanitary Sewer Utility Fund

Fund 555x

Budget Detail By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Administration						
Personnel Services	\$260,161	\$375,880	\$391,128	\$374,941	(\$939)	(0.2%)
Supplies and Materials	\$9,960	\$24,053	\$24,601	\$22,693	(\$1,360)	(5.7%)
Travel and Training	\$1,010	\$3,108	\$3,108	\$3,108	\$0	0.0%
Intragovernmental Charges	\$1,174,912	\$1,233,093	\$1,233,093	\$1,340,851	\$107,758	8.7%
Utilities, Services, & Misc.	\$327,460	\$246,547	\$237,991	\$201,968	(\$44,579)	(18.1%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$6,146,075	\$6,165,464	\$6,165,464	\$6,489,873	\$324,409	5.3%
Total	\$7,919,578	\$8,048,145	\$8,055,385	\$8,433,434	\$385,289	4.8%
Engineering						
Personnel Services	\$1,229,528	\$1,065,402	\$887,994	\$1,110,775	\$45,373	4.3%
Supplies and Materials	\$19,096	\$27,542	\$30,496	\$31,828	\$4,286	15.6%
Travel and Training	\$2,429	\$4,416	\$4,416	\$4,416	\$0	0.0%
Intragovernmental Charges	\$142,176	\$90,499	\$90,499	\$100,355	\$9,856	10.9%
Utilities, Services, & Misc.	\$60,583	\$369,757	\$119,595	\$130,235	(\$239,522)	(64.8%)
Capital	\$24,946	\$0	\$0	\$68,000	\$68,000	
Other	\$74,342	\$32,850	\$32,850	\$32,850	\$0	0.0%
Total	\$1,553,100	\$1,590,466	\$1,165,850	\$1,478,459	(\$112,007)	(7.0%)
Treatment Plant/Field O&M						
Personnel Services	\$2,261,211	\$2,544,192	\$2,406,084	\$2,563,449	\$19,257	0.8%
Supplies and Materials	\$730,029	\$989,147	\$915,198	\$1,211,835	\$222,688	22.5%
Travel and Training	\$3,030	\$6,623	\$6,623	\$6,623	\$0	0.0%
Intragovernmental Charges	\$230,525	\$224,147	\$224,147	\$269,382	\$45,235	20.2%
Utilities, Services, & Misc.	\$2,026,338	\$2,534,734	\$2,600,047	\$2,633,347	\$98,613	3.9%
Capital	\$226,796	\$802,410	\$675,040	\$641,200	(\$161,210)	(20.1%)
Other	\$185,171	\$182,492	\$182,492	\$182,492	\$0	0.0%
Total	\$5,663,100	\$7,283,745	\$7,009,631	\$7,508,328	\$224,583	3.1%
Line Maintenance						
Personnel Services	\$1,071,591	\$1,232,918	\$1,200,414	\$1,321,183	\$88,265	7.2%
Supplies and Materials	\$244,851	\$276,269	\$342,869	\$315,909	\$39,640	14.3%
Travel and Training	\$120	\$4,975	\$4,975	\$4,975	\$0	0.0%
Intragovernmental Charges	\$154,585	\$210,945	\$210,945	\$208,819	(\$2,126)	(1.0%)
Utilities, Services, & Misc.	\$457,611	\$508,088	\$676,192	\$813,186	\$305,098	60.0%
Capital	\$740,356	\$125,000	\$103,518	\$412,500	\$287,500	230.0%
Other	\$1,901,801	\$1,860,168	\$1,860,168	\$1,860,168	\$0	0.0%
Total	\$4,570,915	\$4,218,363	\$4,399,081	\$4,936,740	\$718,377	17.0%
Capital Projects						
Personnel Services	\$180,154	\$0	\$5,870	\$0	\$0	
Supplies and Materials	\$9,519	\$0	\$1,000	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$6,033,338	\$11,993,243	\$11,986,373	\$8,852,300	(\$3,140,943)	(26.2%)
Capital	\$172,444	\$0	\$0	\$0	\$0	
Other	\$149,944	\$0	\$0	\$0	\$0	
Total	\$6,545,399	\$11,993,243	\$11,993,243	\$8,852,300	(\$3,140,943)	(26.2%)
Department Totals						
Personnel Services	\$5,002,645	\$5,218,392	\$4,891,490	\$5,370,348	\$151,956	2.9%
Supplies and Materials	\$1,013,455	\$1,317,011	\$1,314,164	\$1,582,265	\$265,254	20.1%
Travel and Training	\$6,589	\$19,122	\$19,122	\$19,122	\$0	0.0%
Intragovernmental Charges	\$1,702,198	\$1,758,684	\$1,758,684	\$1,919,407	\$160,723	9.1%
Utilities, Services, & Misc.	\$8,905,330	\$15,652,369	\$15,620,198	\$12,631,036	(\$3,021,333)	(19.3%)
Capital	\$1,164,542	\$927,410	\$778,558	\$1,121,700	\$194,290	20.9%
Other	\$8,457,333	\$8,240,974	\$8,240,974	\$8,565,383	\$324,409	3.9%
Total	\$26,252,092	\$33,133,962	\$32,623,190	\$31,209,261	(\$1,924,701)	(5.8%)

Authorized Personnel By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration					
9905 - Deputy City Manager	0.12	0.12	0.12	0.12	
5108- Engineering Manager	0.80	0.80	0.00	0.00	
5107- Engin & Operations Manager	0.00	0.00	0.80	0.80	
4501 - Rate Analyst	0.50	0.50	0.50	0.50	
2990 - Director, Columbia Utilities	0.20	0.20	0.20	0.20	
2980 - Asst Director, Columbia Utilities ^^	0.80	0.80	0.80	0.55	(0.25)
1006 - Senior Admin. Support Assistant +	1.00	1.90	1.90	1.90	
Total Personnel	3.42	4.32	4.32	4.07	(0.25)
Permanent Full-Time	3.42	4.32	4.32	4.07	(0.25)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.42	4.32	4.32	4.07	(0.25)
Engineering					
5109 - Engineering Supervisor ++++	1.00	0.80	0.80	0.80	
5098/5113 - Engineering Spec/Engineer	5.00	5.00	5.00	5.00	
5023 - City Land Surveyor +++	0.50	0.00	0.00	0.00	
5022 - Asst City Land Surveyor +++	0.50	0.00	0.00	0.00	
5015 - Property Acquisition Coordinator +++	0.50	0.00	0.00	0.00	
5003 - Engineering Technician +++ ^	4.50	4.00	4.00	3.00	(1.00)
5000 - Associate Engineering Tech +++	1.00	0.00	0.00	0.00	
4998 - Project Compliance Inspector	3.00	3.00	3.00	3.00	
2438 - Sewer Technician ^	0.00	0.00	0.00	1.00	1.00
Total Personnel	16.00	12.80	12.80	12.80	
Permanent Full-Time	15.25	12.80	12.80	12.80	
Permanent Part-Time	0.75	0.00	0.00	0.00	
Total Permanent	16.00	12.80	12.80	12.80	
Treatment Plant/Field O&M					
SLUDGE MANAGEMENT:					
2614 - Wastewater Operations Supv.	1.00	1.00	1.00	1.00	
2419 - Associate Utility Maint. Mech-773	2.00	2.00	2.00	2.00	
2591 - Sewer Supervisor	1.00	1.00	1.00	1.00	
2303 - Equipment Operator III-773	3.00	3.00	3.00	3.00	
FIELD OPERATIONS:					
2885 - Wetlands Lead Operator-773	1.00	1.00	1.00	1.00	
2601 - WWTP Operator-773	2.00	2.00	2.00	2.00	
WWT OPERATIONS:					
2606 - Asst WWTP Superintendent	1.00	1.00	1.00	1.00	
2601 - WWTP Operator-773	12.00	12.00	12.00	12.00	
2590 - Sewer Utility Lead Oper-773	3.00	3.00	3.00	3.00	

+ In FY 2017, added .90 Sr ASA with the other .10 in Storm Water.

+++ In FY 2017, positions moved to Streets & Engineering budget.

++++ In FY 2017, 0.2 Eng. Supr. reallocated to Storm Water.

^ In FY 2018, 1.0 Engineering Technician was reassigned to a Sewer Technician.

^^ In FY 2018, 0.25 FTE Asst. Director, Columbia Utilities was reallocated to Solid Waste.

Authorized Personnel By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Treatment Plant/Field O&M - (cont)					
WWT MAINTENANCE:					
2606 - WWTP Superintendent	1.00	1.00	0.00	0.00	
2607 - WWTP Superintendent	0.00	0.00	1.00	1.00	
2429 - Utility Maint. Mechanic-773	1.00	1.00	1.00	1.00	
2426 - Utility Maintenance Supv.	1.00	1.00	1.00	1.00	
2420 - Sr. Utility Maint. Mechanic-773	1.00	1.00	1.00	1.00	
2419 - Associate Utility Maint. Mech-773	4.00	4.00	4.00	4.00	
2397 - Maintenance Assistant-773	2.00	2.00	2.00	2.00	
2324 - Instrument Technician-773	1.00	1.00	1.00	1.00	
2003 - Custodian-773	2.00	2.00	2.00	2.00	
LABORATORY:					
5134 - Laboratory Supervisor	1.00	1.00	1.00	1.00	
5132 - Laboratory Analyst	1.00	1.00	1.00	1.00	
5040 - Laboratory Technician - 773	2.00	2.00	2.00	2.00	
4999 - Pretreatment Inspector	1.00	1.00	1.00	1.00	
Total Personnel	44.00	44.00	44.00	44.00	
Permanent Full-Time	44.00	44.00	44.00	44.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	44.00	44.00	44.00	44.00	
Line Maintenance					
2884 - Jet Lead Operator-773 ^	3.00	3.00	3.00	4.00	1.00
2430 - Sewer Maintenance Supt. ++	1.00	0.90	0.90	0.90	
2428 - Sewer Maintenance Supv	2.00	2.00	2.00	2.00	
2320 - CCTV Technician	2.00	2.00	2.00	2.00	
2303 - Equipment Operator III-773	1.00	2.00	2.00	2.00	
2300 - Equipment Operator II-773	14.00	13.00	13.00	13.00	
Total Personnel	23.00	22.90	22.90	23.90	1.00
Permanent Full-Time	23.00	22.90	22.90	23.90	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	23.00	22.90	22.90	23.90	1.00
Total Department					
Permanent Full-Time	85.67	84.02	84.02	84.77	0.75
Permanent Part-Time	0.75	0.00	0.00	0.00	
Total Permanent	86.42	84.02	84.02	84.77	0.75

++ In FY 2017, 0.10 FTE Sewer Maintenance Supt. was reallocated to Storm Water.

^ In FY 2018, 1.00 FTE Jet Lead Operator was added to meet operations maintenance requirements and Integrated Management Plan recommendations.

Major Projects

Voters approved a \$32.3 million revenue bond issue in November 2013 which provides funding for several sewer improvement projects. Projects include Inflow and Infiltration reduction efforts, collection system rehabilitation, Waste Water Treatment Plant digester improvements, private common collector elimination (PCCE), economic development extensions and 100 acre point sewer extensions.

Fiscal Impact

In FY 2018 sewer rates are proposed to increase by 6%; 1% for voter approved bond projects and costs and 5% for an increase in operations and maintenance expenses.

Highlights/Significant Changes

- The CIP projects to be completed by the end of FY 2017 include FY17 Sewer Main Rehabilitation Project and Flat Branch Relief Sewer #1 and #2, and PCCE #20 Ridgement.
- The CIP projects that are anticipated to be completed or under construction in FY 2018 include Flat Branch Relief Sewer #3 Elm and Sixth, PCCE #24 St. James & St. Joseph, Upper Hinkson Outfall Sewer Extension, PCCE #39 Hubbell Drive Sewer Improvement, Upper Merideth Branch Stream Bank Stabilization, and PCCE #8 Thilly, Lathrop Westmount, PCCE #3 Stewart & Medavista.
- Other CIP projects that are or will be in design and easement acquisition during FY 2018 include , PCCE # 16 - Bingham Rd & West Ridgeley Rd, PCCE #18 Spring Valley Road, Woodrail Sewer Replacement Project, PCCE #27 Grace Ellen and Henderson Branch Outfall Relief Sewer.
- The Sewer Utility will begin another \$2.7 million sewer main and manhole rehabilitation and I & I project by "no-dig" methods where feasible in FY 2018 as part of the ongoing effort to reduce inflow and infiltration.
- The Inflow and Infiltration (I&I) Reduction Program continues to identify public and private defects in the sanitary sewer system. Rehabilitation work to eliminate defects in County House Branch and Flat Branch sub-basins is being addressed as part of the FY2017 rehabilitation projects. More investigation is planned for the Flat Branch downtown area sub-basin in FY 2018.

Sewer

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Sewer								
1 Annual 100-Acre Point Trunks Revolving Fd - SW111 [ID: 749]								
2014 Ballot	\$140,000	\$140,000						
Future Ballot			\$140,000	\$140,000	\$140,000	\$700,000		
Total	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$700,000		
2 Annual Inflow & Infiltration Program - SW251 [ID: 1718]								
2014 Ballot	\$2,466,000	\$2,466,000						
Future Ballot			\$2,500,000	\$2,500,000	\$2,500,000	\$12,500,000		
Total	\$2,466,000	\$2,466,000	\$2,500,000	\$2,500,000	\$2,500,000	\$12,500,000		
3 Annual Private Common Collectors - SW112 [ID: 752]								
2014 Ballot	\$276,300	\$276,300						
Future Ballot			\$276,300	\$276,300	\$276,300	\$1,381,500		
Total	\$276,300	\$276,300	\$276,300	\$276,300	\$276,300	\$1,381,500		
4 Annual Sewer Main and Manhole Rehab - SW100 [ID: 753]								
2014 Ballot	\$700,000	\$700,000						
Ent Rev					\$1,000,000	\$5,000,000		
Future Ballot			\$500,000	\$500,000	\$500,000	\$2,500,000		
Total	\$700,000	\$700,000	\$500,000	\$500,000	\$1,500,000	\$7,500,000		
5 Annual Sewer System Improvements - SW183 [ID: 750]								
2014 Ballot	\$500,000	\$500,000						
Ent Rev	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000		
Future Ballot			\$500,000	\$500,000	\$500,000	\$2,000,000		
Future Bond						\$500,000		
Total	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000		
6 College Avenue Sewer Replacement - SW512 [ID: 2042]								
Ent Rev	\$45,000	\$405,000					2018	2019
Total	\$45,000	\$405,000						
7 Columbia Country Club - SW515 [ID: 2050]								
Ent Rev	\$85,000						2018	2018
Total	\$85,000							
8 Court and Hickory Street Sewer Relocation - SW505 [ID: 1890]								
Ent Rev			\$450,000				2015	2020
Total			\$450,000					
9 Henderson Brnch Sewer :Midway Sewer Ext -SW255 [ID: 1060]								
BCRSD		\$125,609	\$125,609	\$125,609	\$125,609	\$125,609	2015	2017
Total		\$125,609	\$125,609	\$125,609	\$125,609	\$125,609		
10 Hwy 63 Connector south of I-70 - SW516 [ID: 2041]								
Ent Rev	\$25,000	\$200,000					2018	2019
Total	\$25,000	\$200,000						
11 North Grindstone Outfall Ext. Phase III SW214 [ID: 732]								
2014 Ballot		\$1,140,000					2019	2020
Ent Rev			\$260,000					
Total		\$1,140,000	\$260,000					

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Sewer

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Sewer								
12 PCCE # 3 - Stewart & Medavista - SW198 [ID: 780]							2012	2017
Ent Rev		\$100,000	\$200,000	\$270,000				
Total		\$100,000	\$200,000	\$270,000				
13 PCCE # 8 : Thilly Lathrop SW221 [ID: 1241]							2010	2017
Ent Rev			\$220,000					
Total			\$220,000					
14 PCCE #16 - Bingham Rd & West Ridgeley Rd SW240 [ID: 1366]							2013	2017
Ent Rev		\$100,000	\$250,000	\$500,000				
Total		\$100,000	\$250,000	\$500,000				
15 PCCE #20 - Ridgemont - SW248 [ID: 1369]							2015	2016
Total								
16 PCCE #22 - Shannon Place - SW502 [ID: 1603]							2016	2018
2014 Ballot	\$100,000							
Total	\$100,000							
17 PCCE #28 - Hickory Hill Drive & Sunset Drive [ID: 1910]							2019	2020
Future Ballot			\$160,000					
PYA Ballot		\$20,000						
Total		\$20,000	\$160,000					
18 PCCE #29 - East Sunset Lane [ID: 1909]							2019	2020
Future Ballot			\$250,000					
PYA Ballot		\$25,000						
Total		\$25,000	\$250,000					
19 PCCE #30 - West Stewart, Edgewood, Westmount ave [ID: 1908]							2019	2020
Future Ballot			\$360,000					
PYA Ballot		\$35,000						
Total		\$35,000	\$360,000					
20 PCCE #33 - Lyon Street [ID: 1906]							2019	2020
Future Ballot			\$85,000					
PYA Ballot		\$10,000						
Total		\$10,000	\$85,000					
21 Tupelo-larch Sewer Replacement - SW513 [ID: 2043]							2018	2019
Ent Rev	\$15,000	\$135,000						
Total	\$15,000	\$135,000						
22 Upper Merideth Branch Stream Bank Stabiliz. SW245 [ID: 1531]							2013	2018
PYA Ballot	\$100,000							
Total	\$100,000							
23 WWTP - Digester Complex Improvements - SW508 [ID: 1303]							2017	2018
2014 Ballot	\$3,650,000							
Ent Rev	\$350,000							
Total	\$4,000,000							

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Sewer

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Sewer								
24 Calvert Drive Sewer Relocation - SW252 [ID: 1698]							2022	2022
Future Ballot					\$220,000			
Total					\$220,000			
25 FBRs - 4th Street - Elm to Rogers/Broadway -SW258 [ID: 1864]							2020	2021
Future Ballot			\$376,018	\$3,486,233				
Total			\$376,018	\$3,486,233				
26 Little Bonne Femme Outfall [ID: 2040]							2021	2022
Future Ballot				\$1,100,000	\$9,900,000			
Total				\$1,100,000	\$9,900,000			
27 Mill Creek Trunk Sewer [ID: 2046]							2020	2021
Future Ballot			\$600,000	\$5,400,000				
Total			\$600,000	\$5,400,000				
28 PCCE #21 - Stanford - SW507 [ID: 1912]							2017	2022
Ent Rev					\$95,000			
Total					\$95,000			
29 PCCE #25 - Glenwood & Redbud - SW504 [ID: 1605]							2017	2021
2014 Ballot		\$327,200						
Ent Rev				\$232,800				
Total		\$327,200		\$232,800				
30 PCCE #31 - Oakwood Court [ID: 1907]							2020	2021
Future Ballot			\$20,000	\$150,000				
Total			\$20,000	\$150,000				
31 PCCE #34 - Forest Hill Court & Ridge Road [ID: 1905]							2020	2021
Future Ballot			\$60,000	\$550,000				
Total			\$60,000	\$550,000				
32 PCCE #35 - Richmond Avenue [ID: 1904]							2020	2021
Future Ballot			\$15,000	\$140,000				
Total			\$15,000	\$140,000				
33 Sewer District #171 - Crites Lane - SW263 [ID: 1361]							2020	2022
Future Ballot				\$72,438				
Total				\$72,438				
34 Sewer District - Hillcreek Road [ID: 1370]							2021	2022
Future Ballot				\$74,756	\$436,407			
Total				\$74,756	\$436,407			
35 Upper Bear Creek Sewer Replacement [ID: 1529]							2020	2021
Ent Rev			\$56,300	\$544,730				
Total			\$56,300	\$544,730				
36 WWTP Mechanical Screens Wetland Pump Station [ID: 2048]							2021	2022
Ent Rev				\$200,000	\$1,800,000			
Total				\$200,000	\$1,800,000			

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Sewer

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Sewer								
37 Gans Creek Pump Station Upgrade [ID: 1196]							2022	2023
Future Ballot					\$250,000	\$2,500,000		
Total					\$250,000	\$2,500,000		
38 Little Bonne Femme Regional Pump Station [ID: 729]							2021	2023
Future Ballot				\$1,000,000		\$9,000,000		
Total				\$1,000,000		\$9,000,000		
39 Lower Southwest Outfall Relief Sewer - SW261 [ID: 798]							2023	2024
Future Ballot						\$809,320		
Total						\$809,320		
40 PCCE #23 - Lakeshore Drive & Edgewood Ave - SW503 [ID: 1911]							2022	2023
Ent Rev					\$25,000	\$250,000		
Total					\$25,000	\$250,000		
41 Upper Southwest Outfall Relief [ID: 800]							2022	2023
Future Ballot					\$40,000	\$360,000		
Total					\$40,000	\$360,000		
42 WWTP I&I Storage [ID: 2045]							2023	2024
Future Ballot						\$15,000,000		
Total						\$15,000,000		

Sewer Funding Source Summary

2014 Ballot	\$7,832,300	\$5,549,500					
BCRSD		\$125,609	\$125,609	\$125,609	\$125,609	\$125,609	
Ent Rev	\$1,020,000	\$1,440,000	\$1,936,300	\$2,247,530	\$3,420,000	\$7,750,000	
New Funding	\$8,852,300	\$7,115,109	\$2,061,909	\$2,373,139	\$3,545,609	\$7,875,609	
PYA Ballot	\$100,000	\$90,000					
Prior Year Funding	\$100,000	\$90,000				\$0	
Future Bond						\$500,000	
Future Funding						\$500,000	
Future Ballot			\$5,842,318	\$15,889,727	\$14,762,707	\$30,941,500	
Future Ballot			\$5,842,318	\$15,889,727	\$14,762,707	\$30,941,500	
Total	\$8,952,300	\$7,205,109	\$7,904,227	\$18,262,866	\$18,308,316	\$39,317,109	

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Sanitary Sewer Utility Fund - Debt Service

Debt Service Information

06/01/99 Sanitary Sewerage System Series A (Interest rate: 3.625% - 5.25%)

Original Issue - \$3,730,000

Balance As of 9/30/2017 - \$660,000

Maturity Date - 1/1/2020

In 1999 the City participated in the State Revolving Loan Program to issue \$3,730,000 in Bonds. Voters approved the issuance of these Bonds in November of 1997.

12/01/99 Sanitary Sewerage System Series B (Interest rate: 4.125% - 6.00%)

Original Issue - \$1,420,000

Balance As of 9/30/2017 - \$250,000

Maturity Date - 7/1/2020

In 1999 the City participated in the State Revolving Loan Program to issue \$1,420,000 in Bonds. Voters approved the issuance of these Bonds in November of 1997.

11/01/00 Sanitary Sewerage System Series B (Interest rate: 4.35% - 5.625%)

Original Issue - \$2,445,000

Balance As of 9/30/2017 - \$575,000

Maturity Date - 7/1/2021

In 2000, the City participated in the State Revolving Loan Program to issue \$2,445,000 in bonds. Voters approved the issuance of the Bonds in November of 1997.

05/01/02 Sanitary Sewerage System Series A (Interest rates: 3.00% - 5.375%)

Original Issue - \$2,230,000

Balance As of 9/30/2017 - \$765,000

Maturity Date - 1/1/2023

In 2002, the City participated in the State Revolving Loan Program to issue \$2,230,000 in bonds. Voters approved the issuance of these bonds in November of 1997.

04/01/03 Sanitary Sewerage System Revenue Bonds (Interest rates: 2.00% - 5.25%)

Original Issue - \$3,620,000

Balance As of 9/30/2017 - \$1,440,000

Maturity Date - 1/1/2024

In 2003, the City participated in the State Revolving Loan Program to issue \$3,620,000 in bonds. Voters approved the issuance of these bonds in November of 1997.

05/28/04 Sanitary Sewerage System Revenue Bonds (Interest rates: 2.00% - 5.25%)

Original Issue - \$650,000

Balance As of 9/30/2017 - \$300,000

Maturity Date - 1/1/2025

In 2004, the City participated in the State Revolving Loan Program to issue \$650,000 in bonds. Voters approved the issuance of these bonds in November of 1997.

11/01/06 Sanitary Sewerage System Revenue Bonds (Interest rates: 4.00% - 5.00%)

Original Issue - \$915,000

Balance As of 9/30/2017 - \$460,000

Maturity Date - 7/1/2026

In November 2006, the City participated in the State Revolving Loan Program to issue \$915,000 in bonds. Voters approved the issuance of these bonds in November 2003.

11/01/07 Sanitary Sewerage System Revenue Bonds (Interest rates: 4.00% - 5.00%)

Original Issue - \$1,800,000

Balance As of 9/30/2016 - \$1,075,000

Maturity Date - 1/1/2028

In November 2007, the City participated in the State Revolving Loan Program to issue \$1,800,000 in bonds. Voters approved the issuance of these bonds in November 2003.

Sanitary Sewer Utility Fund - Debt Service

Debt Service Information

09/29/09 Sanitary Sewerage System Taxable Revenue Bonds (Build America Bonds/Direct Subsidy) (Interest rates: 5.44% - 6.02%)

Original Issue - \$10,405,000

Balance As of 9/30/2017 - \$10,405,000

Maturity Date - 10/1/2034

In September 2009, the City issued \$10,405,000 of Taxable Revenue Bonds. The bonds were issued for the purpose of constructing, improving, and extending the City-owned sanitary sewer utility. Voters authorized the issuance of \$18,500,000 of sanitary sewer system revenue bonds in 2003, of which \$9,526,000 remained and was allocated to this issue. The remaining \$879,000 was from 2008 voter approval of \$77,000,000.

01/14/10 Sanitary Sewerage System Revenue Bonds (State of Missouri - Direct Loan Program - ARRA) (Interest rates: 1.49%)

Original Issue - \$59,335,000

Balance As of 9/30/2016 - \$47,788,300

Maturity Date - 7/1/2032

In January 2010, the City participated in the State Revolving Loan Program to issue \$59,335,000 in bonds. The bonds were issued for the purpose of improvements for the wastewater treatment plant. Voters approved the issuance of these bonds in April 2008. * The bond issue of \$59,335,000 is a "not to exceed" amount. Interest expense, included in the debt service requirements listed, is based on principal of \$59,335,000. Actual interest expense will be 1.49% of the actual draw downs made towards the maximum amount of \$59,335,000.

03/29/12 Sewerage System Revenue Bonds (Interest rates: .35% - 3.75%)

Original Issue - \$9,365,000

Balance As of 9/30/2016 - \$7,620,000

Maturity Date - 10/01/2036

In March 2012, the City issued \$9,365,000 of Sewerage System Revenue bonds. The bonds were issued for the purpose of constructing, improving and extending the City-owned sanitary sewer utility. This issuance is part of a 2008 voter approval of \$77,000,000.

05/21/12 Special Obligation Refunding Bonds, Series 2012 B (Interest rate: 2.00%)

Original Issue - \$1,465,000

Balance As of 9/30/2016 - \$680,000

Maturity Date - 10/01/2020

In May 2012, the City issued \$29,515,000 of Special Obligation Refunding Bonds. A portion of this issue, \$1,465,000, was to currently refund the outstanding portion, \$1,525,000 of the City's Special Obligation Bonds, Series 2001A.

07/2/13 Sanitary Sewerage System Revenue Refunding Bonds (Interest rates: .38%-1.10%)

Original Issue - \$3,325,000

Balance As of 9/30/2016 - \$665,000

Maturity Date - 10/01/2017

In July of 2013, the City issued \$3,325,000 of Sewerage System Revenue Refunding Bonds. These bonds are to be paid by the net revenues of the system. These bonds were issued to refund the 2002 Sewerage System Revenue Refunding Bonds.

03/31/15 Sanitary Sewerage System Revenue Bonds (Interest rates: 3.00% - 5.00%)

Original Issue - \$18,200,000

Balance As of 9/30/2016 - \$17,100,000

Maturity Date - 10/01/2035

In March 2015, the City issued \$18,200,000 of Sewerage System Revenue Bonds. The bonds were issued for the purpose of constructing, improving and extending the City-owned sanitary sewer utility. This issuance is part of a 2008 voter approval of \$77,000,000. (\$7,421,000) and a 2013 voter approval of \$32,340,000 (\$10,779,000).

12/8/15 Sanitary Sewerage Special Obligation Revenue Refunding Bonds (Interest rates 2.00%-5.00%)

Original Issue - \$4,710,000

Balance As of 9/30/2016 - \$3,965,000

Maturity Date - 2/1/2026

In December 2015, the City issued \$7,080,000 of Special Obligation Revenue Refunding Bonds. A portion of this issued, \$4,710,000 was to currently refund the outstanding portion, \$4,710,000 of the City's Special Obligation Revenue Refunding and Improvement Bonds Series 2006, sewer portion.

Sanitary Sewer Utility Fund - Debt Service

Debt Service Information

4/19/17 Sanitary Sewerage Systems Revenue Bonds (Interest rates:2.00%-5.00%)

Original Issue - \$15,790,000

Balance As of 9/30/2017 - \$15,790,000

Maturity Date - 10/01/2037

In April of 2017, the City issued \$15,790,000 of Sewerage Systems Revenue Bonds. The bonds were issued for the purpose of constructing, improving and extending the City-owned sanitary sewer utility. This issuance is part of a 2013 voter approval of \$32,340,000.

Debt Service Requirements

Sewer Revenue and Special Obligation Bonds

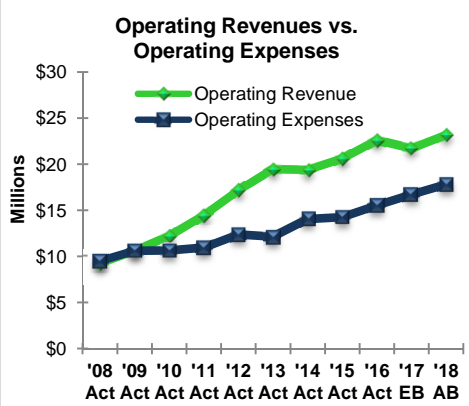
Year	Principal Requirements	Interest Requirements	Total Requirements
2018	\$5,695,000	\$3,052,866	\$8,747,866
2019	\$5,738,900	\$2,924,388	\$8,663,288
2020	\$5,874,000	\$2,759,426	\$8,633,426
2021	\$5,730,100	\$2,592,303	\$8,322,403
2022	\$5,547,400	\$2,433,890	\$7,981,290
2023	\$5,700,900	\$2,284,144	\$7,985,044
2024	\$5,730,400	\$2,132,851	\$7,863,251
2025	\$5,776,300	\$1,976,514	\$7,752,814
2026	\$5,943,300	\$1,821,094	\$7,764,394
2027	\$6,236,600	\$1,665,177	\$7,901,777
2028	\$6,396,100	\$1,501,110	\$7,897,210
2029	\$6,572,000	\$1,326,747	\$7,898,747
2030	\$6,749,200	\$1,142,052	\$7,891,252
2031	\$6,927,800	\$952,641	\$7,880,441
2032	\$7,122,700	\$759,369	\$7,882,069
2033	\$3,690,000	\$572,640	\$4,262,640
2034	\$3,820,000	\$419,115	\$4,239,115
2035	\$3,955,000	\$258,164	\$4,213,164
2036	\$2,710,000	\$131,453	\$2,841,453
2037	\$1,550,000	\$60,650	\$1,610,650
2038	\$1,050,000	\$17,063	\$1,067,063
Total	\$108,515,700	\$30,783,660	\$139,299,360

Statement of Revenues, Expenses, and Changes in Fund Net Position

Sanitary Sewer Utility Fund

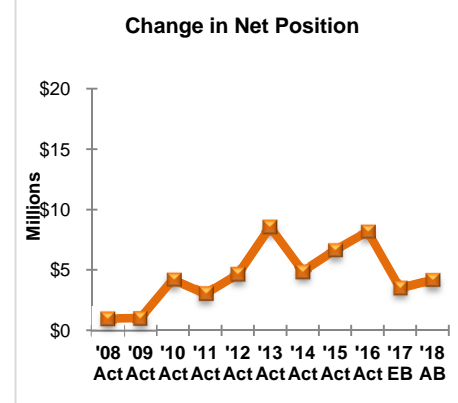
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
Sewer Charges	\$17,812,957	\$17,471,518	\$18,045,216	\$19,319,208
M.U. Sewer Charges	\$1,287,953	\$1,320,161	\$1,419,354	\$1,504,515
Sharecropping	\$5,083	\$9,900	\$16,536	\$13,900
BCRSD Wholesale Revenue	\$892,921	\$960,668	\$935,942	\$992,099
Sewer Connection Fees	\$2,415,708	\$1,500,000	\$1,159,000	\$1,250,000
Other Misc. Operating Revenues	\$212,770	\$134,034	\$149,361	\$109,500
Total Operating Revenues	\$22,627,392	\$21,396,281	\$21,725,409	\$23,189,222
Operating Expenses:				
Personnel Services	\$4,822,491	\$5,218,392	\$4,885,620	\$5,370,348
Supplies & Materials	\$1,003,936	\$1,317,011	\$1,313,164	\$1,582,265
Travel & Training	\$6,589	\$19,122	\$19,122	\$19,122
Intragovernmental Charges	\$1,702,198	\$1,758,684	\$1,758,684	\$1,919,407
Utilities, Services & Other Misc.	\$2,871,992	\$3,659,126	\$3,633,825	\$3,778,736
Depreciation	\$5,129,778	\$5,119,334	\$5,119,334	\$5,119,334
Total Operating Expenses	\$15,536,984	\$17,091,669	\$16,729,749	\$17,789,212
Operating Income (Loss)	\$7,090,408	\$4,304,612	\$4,995,660	\$5,400,010
Non-Operating Revenues:				
Investment Revenue	\$1,247,128	\$1,221,834	\$1,182,347	\$1,221,834
Misc. Non-Operating Revenue	\$319,263	\$12,300	\$65,600	\$14,500
Total Non-Operating Revenues	\$1,566,391	\$1,234,134	\$1,247,947	\$1,236,334
Non-Operating Expenses:				
Interest Expense	\$2,568,836	\$2,713,817	\$2,713,817	\$3,052,866
Bank & Paying Agent Fees	\$398,693	\$340,000	\$340,000	\$340,000
Loss on Disposal Assets	\$24,946	\$17,899	\$17,899	\$17,899
Amortization	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$2,992,475	\$3,071,716	\$3,071,716	\$3,410,765
Total Non-Operating Revenues (Expenses)	(\$1,426,084)	(\$1,837,582)	(\$1,823,769)	(\$2,174,431)
Income (Loss) Before Contrib and Transfers	\$5,664,324	\$2,467,030	\$3,171,891	\$3,225,579
Capital Contribution	\$2,584,145	\$375,000	\$375,000	\$1,000,000
Transfers In	\$117,923	\$0	\$0	\$0
Transfers Out	(\$185,136)	(\$49,924)	(\$49,924)	(\$35,284)
Total Net Transfers and Capital Contribution	\$2,516,932	\$325,076	\$325,076	\$964,716
Change in Net Position	\$8,181,256	\$2,792,106	\$3,496,967	\$4,190,295
Total Net Position - Beginning	\$160,117,724	\$168,298,980	\$168,298,980	\$171,795,947
Total Net Position - Ending	\$168,298,980	\$171,091,086	\$171,795,947	\$175,986,242

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



Operating revenues are above operating expenses as this excess revenue is needed to fund capital projects and principal payments that are not included on the net income statement.

The fund has experienced a positive net change in position for the entire period from FY 2008 to FY 2018.



Financial Sources and Uses

Sanitary Sewer Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Sewer Charges	\$17,812,957	\$17,471,518	\$18,045,216	\$19,319,208
M.U. Sewer Charges	\$1,287,953	\$1,320,161	\$1,419,354	\$1,504,515
Sharecropping	\$5,083	\$9,900	\$16,536	\$13,900
BCRSD Wholesale Revenue	\$892,921	\$960,668	\$935,942	\$992,099
Sewer Connection Fees	\$2,415,708	\$1,500,000	\$1,159,000	\$1,250,000
Other Misc. Operating Revenues	\$212,770	\$134,034	\$149,361	\$109,500
Interest Revenue	\$1,247,128	\$1,221,834	\$1,182,347	\$1,221,834
Less: GASB 31 Interest Adjustment	(\$71,482)			
Other Local Revenues	\$319,263	\$12,300	\$65,600	\$14,500
Total Financial Sources Before Transfers	\$24,122,301	\$22,630,415	\$22,973,356	\$24,425,556
Transfers In	\$117,923	\$0	\$0	\$0
Total Financial Sources	\$24,240,224	\$22,630,415	\$22,973,356	\$24,425,556
Financial Uses				
Personnel Services	\$4,822,491	\$5,218,392	\$4,885,620	\$5,370,348
Less: GASB 16 Vacation Liability Adjustment	\$6,367			
Less: GASB 68 Pension Adjustment	(\$423,394)			
Supplies & Materials	\$1,003,936	\$1,317,011	\$1,313,164	\$1,582,265
Travel & Training	\$6,589	\$19,122	\$19,122	\$19,122
Intragovernmental Charges	\$1,702,198	\$1,758,684	\$1,758,684	\$1,919,407
Utilities, Services & Other Misc.	\$2,871,992	\$3,659,126	\$3,633,825	\$3,778,736
Interest Expense	\$2,568,836	\$2,713,817	\$2,713,817	\$3,052,866
Bank & Paying Agent Fees	\$398,693	\$340,000	\$340,000	\$340,000
Transfers Out	\$185,136	\$49,924	\$49,924	\$35,284
Principal Payments	\$5,500,300	\$5,557,000	\$5,557,000	\$5,695,000
Capital Additions	\$992,098	\$927,410	\$778,558	\$1,121,700
Enterprise Revenues used for Capital Projects	\$689,970	\$4,811,043	\$4,811,043	\$1,020,000
Total Financial Uses	\$20,325,212	\$26,371,529	\$25,860,757	\$23,934,728
Financial Sources Over/(Under) Uses		(\$3,741,114)	(\$2,887,401)	\$490,828

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

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

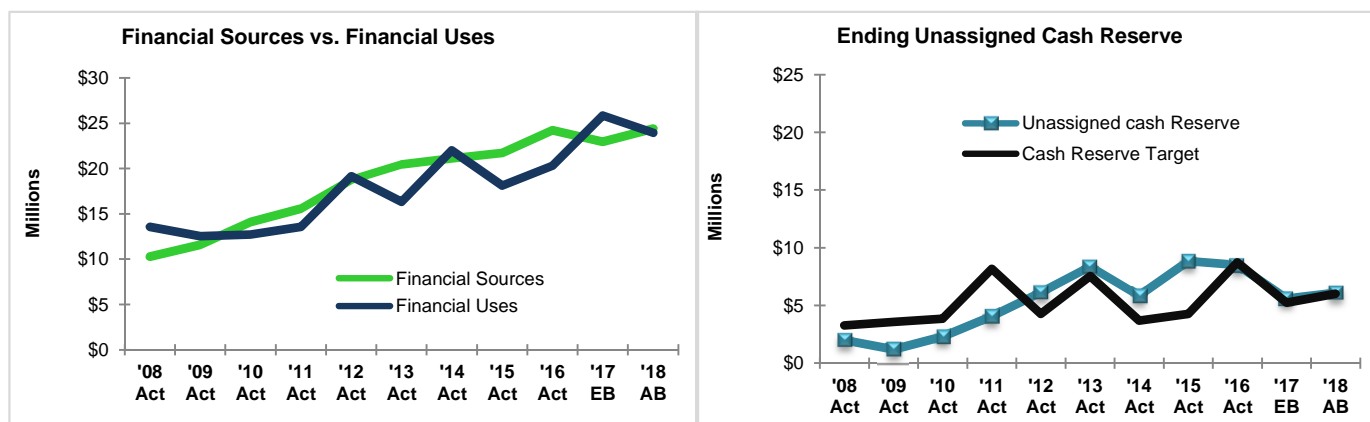
A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation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

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

Financial Sources and Uses Sanitary Sewer Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$8,494,832	\$8,494,832	\$5,607,431
Financial Sources Over/(Under) Uses		(\$3,741,114)	(\$2,887,401)	\$490,828
Cash and Cash Equivalents	\$14,932,483			
Less: Cash Restricted for Capital Projects *	(\$7,220,543)			
Less: GASB 31 Pooled Cash Adjustment	\$775,315			
Add: Inventory	\$7,577			
Projected Unassigned Cash Reserve	\$8,494,832	\$4,753,718	\$5,607,431	\$6,098,259
Cash Reserve Target				
Total Financial Uses	\$20,325,212	\$26,371,529	\$25,860,757	\$23,934,728
Less: Ent Revenue used for current year CIP	(\$689,970)	(\$4,811,043)	(\$4,811,043)	(\$1,020,000)
Total Financial Uses for Operations	\$19,635,242	\$21,560,486	\$21,049,714	\$22,914,728
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$3,927,048	\$4,312,097	\$4,209,943	\$4,582,946
Add: Ent Rev for next year CIP	\$4,811,043	\$1,020,000	\$1,020,000	\$1,440,000
Cash Reserve Target	\$8,738,091	\$5,332,097	\$5,229,943	\$6,022,946
Above/(Below) Cash Reserve Target	(\$243,259)	(\$578,379)	\$377,488	\$75,313

* Cash restricted for capital projects is not shown in the CAFR as a separate line and is included in Current Assets. This amount must be subtracted in order to calculate the current assets related to operations only.



In years where financial uses are above financial sources, there are significant capital project costs. The City must appropriate all of the cost of a capital project before a construction contract can be awarded, even though construction can take more than one year to complete. The City utilizes smaller utility rate increases over time in order to build up balances and then uses those balances to fund some of their capital projects. For FY 2018, financial sources include a 6% rate increase (1% voter approved rate increase and a 5% rate increase for operations).

Ending cash reserves may vary as the fund needs to build up funds for future capital projects. Ending cash is projected to be slightly above the cash reserve target for FY 2018. A five year forecast, found earlier in this section, details the operation's financial plan through FY 2022.

Sanitary Sewer Fees/Charges/Fines

			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Inflow and infiltration reduction program Eligible participants for private inflow and infiltration source: Maximum City Reimbursement - Sump pump (disconnect existing pump from sewer and permanently discharge outside residence) - Downspout (up to 4) - Uncapped cleanout (s) - Lateral connection	22-217.3(b)(5)				
		3-7-11	\$1,000	\$1,000	NA
		3-7-11	\$500	\$500	NA
		3-7-11	\$75 each	\$75 each	NA
		3-7-11	\$2,500	\$2,500	NA
Sewer service charge rates Residential Base Charge	22-263(b)(1)	10-01-16	\$11.56	\$12.25	10-01-17
Non-residential Base Charge Water meter size:	22-263(b)(1)				
- 3/4"		10-01-16	\$17.35	\$18.39	10-01-17
- 1"		10-01-16	\$28.91	\$30.64	10-01-17
- 1 1/2"		10-01-16	\$57.80	\$61.27	10-01-17
- 2"		10-01-16	\$92.48	\$98.03	10-01-17
- 3"		10-01-16	\$184.97	\$196.07	10-01-17
- 4"		10-01-16	\$289.01	\$306.35	10-01-17
- 6"		10-01-16	\$578.03	\$612.71	10-01-17
- 8"		10-01-16	\$924.84	\$980.33	10-01-17
- 10"		10-01-16	\$1,329.46	\$1,409.22	10-01-17
- 12"		10-01-16	\$2,485.51	\$2,634.64	10-01-17
Volume Charge	22-263(b)(1)	10-01-16	\$2.38/Ccf	\$2.52/Ccf	10-01-17
Extra strength charge Unit charge for BOD in dollars per pound; of which \$ 0.203 represents the user charge portion and \$ 0.100 represents capital charges	22-263(b)(2)	10-01-16	0.303	\$0.32	10-01-17
Unit charge for suspended solids in dollars per pound; of which \$0.148 represents the user charge portion and \$0.072 represents capital charges		10-01-16	0.208	0.220	10-01-17
Connection Fees Water meter size:	22-264(b)				
- 5/8"		10-01-16	\$2,000	\$2,400	10-01-17
- 3/4"		10-01-16	\$3,000	\$3,600	10-01-17
- 1"		10-01-16	\$5,000	\$6,000	10-01-17
- 1 1/2"		10-01-16	\$10,000	\$12,000	10-01-17
- 2"		10-01-16	\$16,000	\$19,200	10-01-17
- 3"		10-01-16	\$32,000	\$38,400	10-01-17
- 4"		10-01-16	\$50,000	\$60,000	10-01-17
- 6"		10-01-16	\$100,000	\$120,000	10-01-17
- 8"		10-01-16	\$160,000	\$192,000	10-01-17
- 10"		10-01-16	\$230,000	\$276,000	10-01-17
- 12"		10-01-16	\$430,000	\$516,000	10-01-17
Sewer Extension permit Application for sanitary sewer extension permits	22-271(c)	6-21-10	\$300	\$300	NA

Sanitary Sewer Fees/Charges/Fines

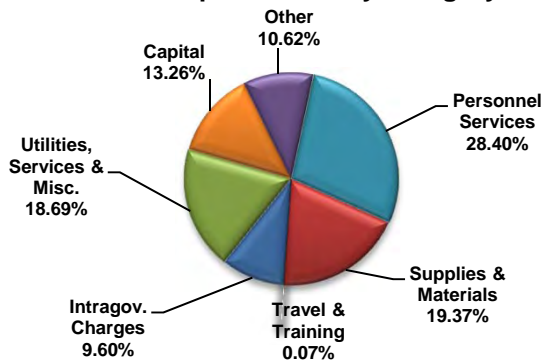
			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Hauled Liquid Waste					
Waste activated sludge from package wastewater treatment plants and stabilization pond sludge	13-192(b)(1)	10-01-16	\$0.045/ gallon	\$0.048/ gallon	10-01-17
Portable/chemical toilet, domestic holding tank, septic tank, and other wastewater	13-192(b)(2)	10-01-16	\$0.086/ gallon	\$0.091/ gallon	10-01-17
Treatment service availability	13-192(b)(3)	10-01-16	\$11.56/load	\$12.25/load	10-01-17

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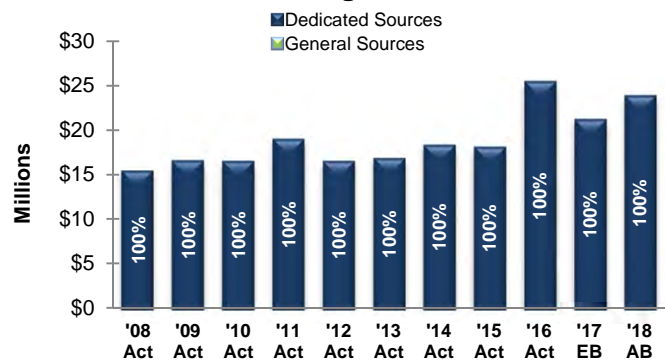
Solid Waste Utility Fund (Enterprise Fund)

Solid Waste Utility Fund - Summary

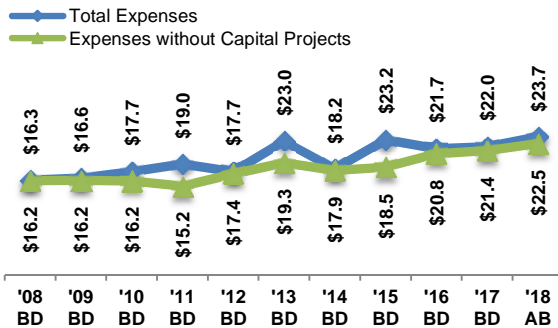
FY 2018 Total Expenditures By Category



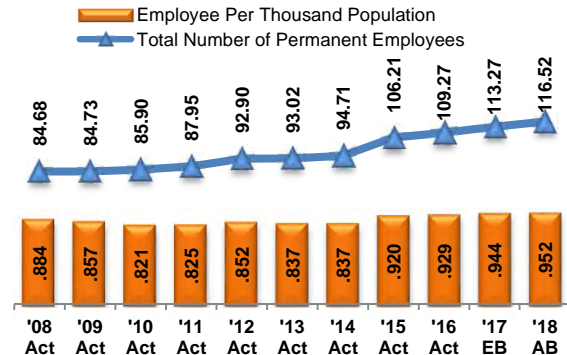
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$6,165,600	\$6,211,244	\$6,024,517	\$6,724,545	\$513,301	8.3%
Supplies & Materials	\$4,048,059	\$4,144,814	\$3,478,925	\$4,585,951	\$441,137	10.6%
Travel & Training	\$8,016	\$12,115	\$12,115	\$16,900	\$4,785	39.5%
Intragov. Charges	\$2,344,825	\$2,396,999	\$2,396,999	\$2,271,975	(\$125,024)	(5.2%)
Utilities, Services & Misc.	\$6,851,078	\$3,619,512	\$3,607,505	\$4,425,634	\$806,122	22.3%
Capital	\$3,040,874	\$3,129,289	\$2,982,968	\$3,139,000	\$9,711	0.3%
Other	\$2,812,659	\$2,490,203	\$2,506,954	\$2,514,388	\$24,185	1.0%
Total	\$25,271,111	\$22,004,176	\$21,009,983	\$23,678,393	\$1,674,217	7.6%
Operating Expenses	\$17,317,181	\$15,739,684	\$14,875,061	\$16,870,005	\$1,130,321	7.2%
Non-Operating Expenses	\$2,667,573	\$2,262,429	\$2,262,429	\$2,253,296	(\$9,133)	(0.4%)
Debt Service	\$145,086	\$227,774	\$244,525	\$261,092	\$33,318	14.6%
Capital Additions	\$3,040,874	\$3,129,289	\$2,982,968	\$3,139,000	\$9,711	0.3%
Capital Projects	\$2,100,397	\$645,000	\$645,000	\$1,155,000	\$510,000	79.1%
Total Expenses	\$25,271,111	\$22,004,176	\$21,009,983	\$23,678,393	\$1,674,217	7.6%

Funding Sources (Where the Money Comes From)

Grants and Capital Contrib	\$62,689	\$0	\$6,449	\$0	\$0	
Interest	\$284,960	\$276,086	\$276,086	\$276,086	\$0	0.0%
Fees and Service Charges	\$19,889,348	\$20,471,267	\$20,349,049	\$21,595,607	\$1,124,340	5.5%
Other Local Revenues	\$188,404	\$179,038	\$443,242	\$269,838	\$90,800	50.7%
Transfers	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$4,845,710	\$1,077,785	\$0	\$1,536,862	\$459,077	42.6%
Less: Current Year Surplus	\$0	\$0	(\$64,843)	\$0	\$0	
Dedicated Sources	\$25,271,111	\$22,004,176	\$21,009,983	\$23,678,393	\$1,674,217	7.6%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$25,271,111	\$22,004,176	\$21,009,983	\$23,678,393	\$1,674,217	7.6%

Solid Waste Utility Fund - Summary

Fund 557x

Description

This utility is dedicated to the management of resources for the protection of public health. Human resources are managed to provide efficient refuse and recycling collection, material recovery, and disposal services utilizing sound engineering practices. Natural resources are managed through education, refuse and recycling management for the protection of the environment. There are over 48,350 Solid Waste Utility accounts served by the City.

Department Objectives

To provide an efficient collection, material recovery, and disposal service while protecting the environment.

Highlights/Significant Changes

Strategic Priority: Operational Excellence

- The Material Recovery Facility implemented a hybrid work shift in which 14 of the 17 employees work a 10 hour shift, 4 days per week and the other 3 employees remain on the standard 8 hour shift, 5 days per week. This hybrid work shift has increased efficiency and production.
- Food waste collection and composting program continues to grow as more customers participate in the food waste program.
- Rate increases are proposed for residential, commercial, and the landfill. Average monthly impact for residential customers is projected to be \$0.62.

Highlights/Significant Changes (cont.)

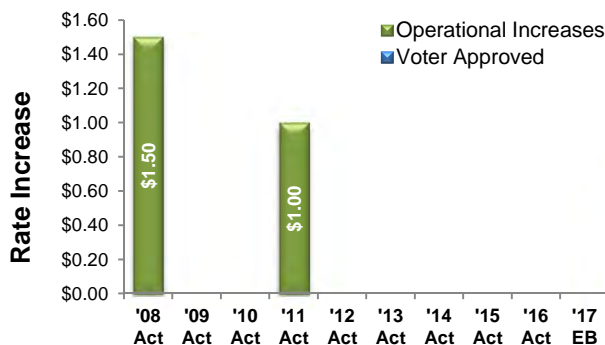
- The Utility continues to transition to Compressed Natural Gas (CNG) heavy-duty trucks with nineteen in the current fleet and eight others on order for greater efficiency in collection operations. Fuel cost savings continue to be realized as CNG fleet can be integrated into fleet.
- Additional improvements were made to the landfill gas collection system.
- Recycling services in the CID continue to grow as more customers participate in recycling.
- Utility added 5 FTE positions in FY 2017 (2 FTEs in Commercial Recycling, 2 FTEs at the Material Recovery Facility which completes the transition from temporary positions, 1 FTE in Solid Waste Administration). Three additional FTE are planned for FY 2018.
- Completed construction of Solid Waste Administration and Maintenance facility which has allowed collections and administration to move to the landfill property for improved efficiency and operations management.
- Commercial recycling transitioned a number of rear loading cardboard containers to front load cardboard containers. This change has allowed the utility to create a front loading cardboard collection route which is a more efficient and safe collection method.

Authorized Personnel

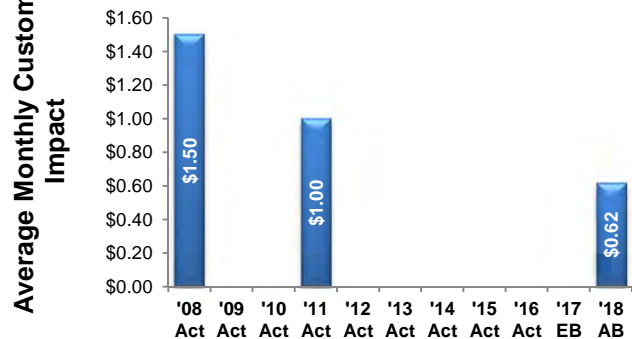
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration	8.02	9.02	9.02	10.27	1.25
Commercial	20.70	19.05	19.40	22.00	2.60
Residential	25.20	26.20	31.20	25.20	(6.00)
Landfill	18.25	18.25	18.25	18.25	
University	3.80	3.10	3.10	2.30	(0.80)
Recycling	33.30	37.65	32.30	38.50	6.20
Total Personnel	109.27	113.27	113.27	116.52	3.25
Permanent Full-Time	107.02	111.52	111.52	114.77	3.25
Permanent Part-Time	2.25	1.75	1.75	1.75	
Total Permanent	109.27	113.27	113.27	116.52	3.25

Rate Increase Information

Solid Waste Residential Rate Increase History



Solid Waste Average Residential Monthly Customer Impact of Rate Increases



Solid Waste Fund - Summary

Fund 557x

Forecasted Sources and Uses (For Information Purposes Only)

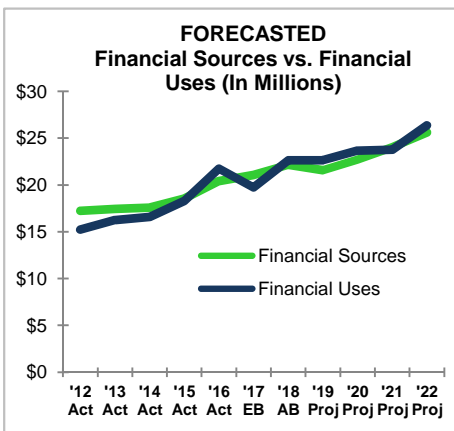
	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Residential					
Total Financial Sources	\$10,214,359	\$10,465,602	\$10,846,976	\$11,255,661	\$11,658,037
Total Financial Uses	\$8,908,447	\$9,577,029	\$10,077,396	\$10,834,465	\$10,794,243
Financial Sources Over/(Under) Uses	\$1,305,912	\$888,573	\$769,580	\$421,196	\$863,794
Commercial					
Total Financial Sources	\$5,263,415	\$5,661,507	\$6,207,556	\$6,816,603	\$7,005,527
Total Financial Uses	\$7,440,460	\$7,911,963	\$7,395,530	\$7,705,105	\$8,376,956
Financial Sources Over/(Under) Uses	(\$2,177,045)	(\$2,250,456)	(\$1,187,974)	(\$888,502)	(\$1,371,429)
Roll-Off					
Total Financial Sources	\$1,770,728	\$1,930,238	\$2,121,005	\$2,332,564	\$2,399,910
Total Financial Uses	\$1,817,377	\$1,960,394	\$2,014,725	\$2,058,628	\$2,007,770
Financial Sources Over/(Under) Uses	(\$46,649)	(\$30,156)	\$106,280	\$273,936	\$392,140
Landfill					
Total Financial Sources	\$4,298,971	\$4,302,126	\$4,500,288	\$4,628,332	\$4,753,048
Total Financial Uses	\$4,023,883	\$4,046,514	\$4,647,214	\$4,602,655	\$4,494,238
Financial Sources Over/(Under) Uses	\$275,088	\$255,612	(\$146,926)	\$25,677	\$258,810
CID					
Total Financial Sources	\$594,058	\$604,868	\$622,215	\$640,805	\$658,573
Total Financial Uses	\$433,862	\$451,199	\$484,092	\$500,356	\$486,619
Financial Sources Over/(Under) Uses	\$160,196	\$153,669	\$138,123	\$140,449	\$171,954
MMSWMD					
Total Financial Sources	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$0	\$0	\$0	\$0	\$0
Financial Sources Over/(Under) Uses	\$0	\$0	\$0	\$0	\$0
Total Utility					
Total Financial Sources	\$22,141,531	\$22,964,341	\$24,298,040	\$25,673,965	\$26,475,095
Total Financial Uses	\$22,624,029	\$23,947,099	\$24,618,957	\$25,701,209	\$26,159,826
Financial Sources Over/(Under) Uses	(\$482,498)	(\$982,758)	(\$320,917)	(\$27,244)	\$315,269
Beginning Unassigned Cash Reserve	\$7,809,294	\$7,326,796	\$6,344,038	\$6,023,121	\$5,995,877
Financial Sources Over/(Under) Uses	(\$482,498)	(\$982,758)	(\$320,917)	(\$27,244)	\$315,269
Projected Unassigned Cash Reserve	\$7,326,796	\$6,344,038	\$6,023,121	\$5,995,877	\$6,311,146
Total Financial Uses	\$22,624,029	\$23,947,099	\$24,618,957	\$25,701,209	\$26,159,826
Less Ent Rev used for CIP	(\$1,155,000)	(\$1,175,000)	(\$600,000)	(\$1,400,000)	(\$1,600,000)
Total	\$21,469,029	\$22,772,099	\$24,018,957	\$24,301,209	\$24,559,826
20% Guideline	\$4,293,806	\$4,554,420	\$4,803,791	\$4,860,242	\$4,911,965
Add: Next year CIP (cash projects)	\$1,175,000	\$600,000	\$1,400,000	\$1,600,000	\$1,600,000
Cash Reserve Target	\$5,468,806	\$5,154,420	\$6,203,791	\$6,460,242	\$6,511,965
Above(Below) Target	\$1,857,990	\$1,189,618	(\$180,670)	(\$464,365)	(\$200,819)

Forecasted Sources and Uses (For Information Purposes Only)

- A cost of service study was completed in FY 2015 and provides the basis for this five year forecast.
- The major focus on the next five years will be in following a rate path to reach a cost recovery on each of the various services provided and looking for lower cost options to provide those services.
- Commercial rates will need to be rebalanced to take into account the type of collection, size of the container, and the number of collections per week. This will occur from FY 2016 to FY 2018 in order to reach full cost recovery.
- CID rates have been rebalanced in FY 2015 and now include recycling.

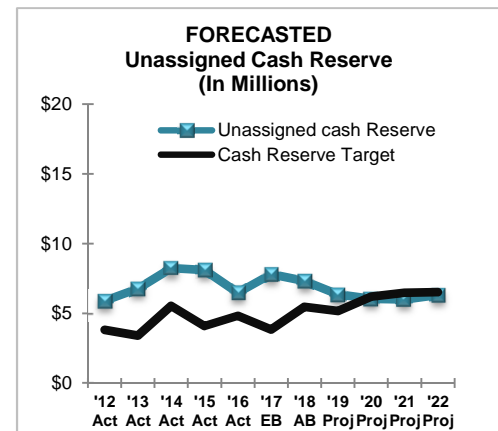
Proposed Rate Increases

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
CID	0.0%	3.0%	3.0%	3.0%	3.0%
Residential	4.0%	3.0%	3.0%	3.0%	3.0%
Landfill	13.6%	5.0%	5.0%	3.0%	3.0%
Commercial	Rebalance	10.0%	10.0%	10.0%	10.0%



Financial Sources are highly dependent on fees and service charges received, and future fees are determined by the cost of service study conducted for the fund. Financial uses can vary greatly based on enterprise revenue used for capital projects in a given year.

Although the fund currently exceeds the cash reserve target for FY 2018, substantial future capital project are planned over the next five years will cause the cash reserves to fall below the cash reserve target.



Solid Waste Utility Fund

Budget Detail By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Administration						
Personnel Services	\$555,904	\$687,483	\$699,656	\$801,759	\$114,276	16.6%
Supplies and Materials	\$12,847	\$22,509	\$23,468	\$15,532	(\$6,977)	(31.0%)
Travel and Training	\$2,180	\$4,000	\$4,000	\$8,000	\$4,000	100.0%
Intragovernmental Charges	\$1,445,020	\$1,423,231	\$1,423,231	\$1,335,611	(\$87,620)	(6.2%)
Utilities, Services, & Misc.	\$234,088	\$209,017	\$152,581	\$158,625	(\$50,392)	(24.1%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$875,043	\$542,675	\$559,426	\$565,096	\$22,421	4.1%
Total	\$3,125,082	\$2,888,915	\$2,862,362	\$2,884,623	(\$4,292)	(0.1%)
Commercial						
Personnel Services	\$1,106,971	\$1,114,362	\$1,134,113	\$1,346,387	\$232,025	20.8%
Supplies and Materials	\$698,964	\$999,193	\$774,752	\$1,070,657	\$71,464	7.2%
Travel and Training	\$978	\$969	\$969	\$1,000	\$31	3.2%
Intragovernmental Charges	\$203,900	\$209,422	\$209,422	\$199,569	(\$9,853)	(4.7%)
Utilities, Services, & Misc.	\$407,953	\$466,033	\$470,496	\$506,985	\$40,952	8.8%
Capital	\$926,837	\$1,295,406	\$1,241,549	\$1,215,000	(\$80,406)	(6.2%)
Other	\$313,895	\$303,236	\$303,236	\$305,000	\$1,764	0.6%
Total	\$3,659,498	\$4,388,621	\$4,134,537	\$4,644,598	\$255,977	5.8%
Residential						
Personnel Services	\$1,569,176	\$1,127,935	\$1,075,236	\$1,298,087	\$170,152	15.1%
Supplies and Materials	\$969,346	\$1,103,237	\$1,015,715	\$1,221,882	\$118,645	10.8%
Travel and Training	\$335	\$580	\$580	\$600	\$20	3.4%
Intragovernmental Charges	\$262,626	\$316,610	\$316,610	\$333,338	\$16,728	5.3%
Utilities, Services, & Misc.	\$435,536	\$323,731	\$398,694	\$385,653	\$61,922	19.1%
Capital	\$883,180	\$1,507,752	\$1,448,609	\$355,000	(\$1,152,752)	(76.5%)
Other	\$130,792	\$133,710	\$133,710	\$133,710	\$0	0.0%
Total	\$4,250,991	\$4,513,555	\$4,389,154	\$3,728,270	(\$785,285)	(17.4%)
Landfill						
Personnel Services	\$1,020,158	\$1,101,016	\$1,037,721	\$1,119,184	\$18,168	1.7%
Supplies and Materials	\$795,811	\$873,371	\$742,192	\$1,046,014	\$172,643	19.8%
Travel and Training	\$1,055	\$1,761	\$3,666	\$3,700	\$1,939	110.1%
Intragovernmental Charges	\$108,354	\$119,059	\$119,059	\$116,413	(\$2,646)	(2.2%)
Utilities, Services, & Misc.	\$3,778,521	\$1,553,394	\$1,553,280	\$1,780,494	\$227,100	14.6%
Capital	\$441,147	\$283,000	\$249,896	\$1,197,000	\$914,000	323.0%
Other	\$1,005,331	\$1,026,570	\$1,026,570	\$1,026,570	\$0	0.0%
Total	\$7,150,377	\$4,958,171	\$4,732,384	\$6,289,375	\$1,331,204	26.8%
University						
Personnel Services	\$186,369	\$184,235	\$197,392	\$144,476	(\$39,759)	(21.6%)
Supplies and Materials	\$116,930	\$137,705	\$118,675	\$147,963	\$10,258	7.4%
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$20,514	\$21,842	\$21,842	\$16,913	(\$4,929)	(22.6%)
Utilities, Services, & Misc.	\$43,010	\$40,741	\$33,495	\$41,634	\$893	2.2%
Capital	\$68,864	\$27,500	\$27,283	\$47,000	\$19,500	70.9%
Other	\$36,813	\$35,968	\$35,968	\$35,968	\$0	0.0%
Total	\$472,500	\$447,991	\$434,655	\$433,954	(\$14,037)	(3.1%)
Recycling						
Personnel Services	\$1,710,056	\$1,996,213	\$1,880,399	\$2,014,652	\$18,439	0.9%
Supplies and Materials	\$942,386	\$1,008,799	\$804,123	\$1,083,903	\$75,104	7.4%
Travel and Training	\$3,468	\$4,805	\$2,900	\$3,600	(\$1,205)	(25.1%)
Intragovernmental Charges	\$304,411	\$306,835	\$306,835	\$270,131	(\$36,704)	(12.0%)
Utilities, Services, & Misc.	\$380,314	\$381,596	\$353,959	\$397,243	\$15,647	4.1%
Capital	\$720,846	\$15,631	\$15,631	\$325,000	\$309,369	1979.2%
Other	\$450,785	\$448,044	\$448,044	\$448,044	\$0	0.0%
Total	\$4,512,266	\$4,161,923	\$3,811,891	\$4,542,573	\$380,650	9.1%

Solid Waste

Budget Detail By Division- (continued)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Capital Projects						
Personnel Services	\$16,966	\$0	\$0	\$0	\$0	
Supplies and Materials	\$511,775	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$1,571,656	\$645,000	\$645,000	\$1,155,000	\$510,000	79.1%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$2,100,397	\$645,000	\$645,000	\$1,155,000	\$510,000	79.1%
Department Totals						
Personnel Services	\$6,165,600	\$6,211,244	\$6,024,517	\$6,724,545	\$513,301	8.3%
Supplies and Materials	\$4,048,059	\$4,144,814	\$3,478,925	\$4,585,951	\$441,137	10.6%
Travel and Training	\$8,016	\$12,115	\$12,115	\$16,900	\$4,785	39.5%
Intragovernmental Charges	\$2,344,825	\$2,396,999	\$2,396,999	\$2,271,975	(\$125,024)	(5.2%)
Utilities, Services, & Misc.	\$6,851,078	\$3,619,512	\$3,607,505	\$4,425,634	\$806,122	22.3%
Capital	\$3,040,874	\$3,129,289	\$2,982,968	\$3,139,000	\$9,711	0.3%
Other	\$2,812,659	\$2,490,203	\$2,506,954	\$2,514,388	\$24,185	1.0%
Total	\$25,271,111	\$22,004,176	\$21,009,983	\$23,678,393	\$1,674,217	7.6%

Authorized Personnel By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration:					
9905 - Deputy City Manager	0.12	0.12	0.12	0.12	
4533 - Waste Minimization Coordinator ***	1.00	0.00	0.00	0.00	
4501 - Rate Analyst	0.50	0.50	0.50	0.50	
2990 - Director, Columbia Utilities	0.10	0.10	0.10	0.10	
2980- Asst Director, Columbia Utilities ^^	0.30	0.30	0.30	0.55	0.25
2209 - Recovery Superintendent	0.00	1.00	1.00	1.00	
2206 - Solid Waste Collection Superint.	1.00	1.00	1.00	1.00	
2205 - Solid Waste Manager	1.00	1.00	1.00	1.00	
2003 - Custodian - 773 ^	0.00	0.00	0.00	1.00	1.00
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Asst. +	2.00	3.00	3.00	3.00	
1005 - Administrative Support Asst.	1.00	1.00	1.00	1.00	
Total Personnel	8.02	9.02	9.02	10.27	1.25
Permanent Full-Time	8.02	9.02	9.02	10.27	1.25
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.02	9.02	9.02	10.27	1.25

*** Position reassigned from Waste Minimization Supervisor to Waste Minimization Coordinator in FY 2016 and moved to the office of Sustainability in FY 2017 as a part of a reorganization to centralize sustainability efforts across all departments.

+ In FY 2017, (2) Material Handlers & (1) Sr. ASA were added, converting temporary positions to permanent positions. (2) Sr. Refuse Collectors were added to Recycling and 2.65 FTE were reallocated to Residential.

^ In FY 2018, (1) Custodian Position was added.

^^ In FY 2018, 0.25 FTE Assistant Director, Columbia Utilities was reallocated from Sewer to Solid Waste.

Solid Waste Utility Fund

Authorized Personnel By Division - (continued)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Commercial:					
2222 - Container Maint Technician ^^	0.00	0.00	0.00	3.00	3.00
2218 - Solid Waste Supervisor III	1.00	1.00	1.00	1.00	
2217 - Solid Waste Supervisor II ^	0.90	0.90	0.90	1.90	1.00
2216 - Solid Waste Supervisor I ^	1.00	1.00	1.00	0.00	(1.00)
2214 - Senior Refuse Collector-773	13.10	12.75	13.10	13.10	
2213 - Refuse Collector II - 773	0.00	0.00	0.00	3.00	3.00
2211 - Refuse Collector-773	4.70	3.40	3.40	0.00	(3.40)
Total Personnel	20.70	19.05	19.40	22.00	2.60
Permanent Full-Time	19.95	18.80	19.15	21.75	2.60
Permanent Part-Time	0.75	0.25	0.25	0.25	
Total Permanent	20.70	19.05	19.40	22.00	2.60
Residential:					
2218 - Solid Waste Supervisor III	1.00	1.00	1.00	1.00	
2217 - Solid Waste Supervisor II	1.00	1.00	1.00	1.00	
2214 - Senior Refuse Collector-773 + ~	2.20	5.20	5.20	12.20	7.00
2213 - Refuse Collector II - 773 #	0.00	0.00	0.00	11.00	11.00
2211 - Refuse Collector-773	21.00	19.00	24.00	0.00	(24.00)
Total Personnel	25.20	26.20	31.20	25.20	(6.00)
Permanent Full-Time	25.20	26.20	31.20	25.20	(6.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	25.20	26.20	31.20	25.20	(6.00)
Landfill:					
5114 - Bioreactor Specialist	1.00	1.00	1.00	1.00	
2303 - Equipment Operator III-773	10.00	10.00	10.00	10.00	
2300 - Equipment Operator II-773	1.00	1.00	1.00	1.00	
2299 - Equipment Operator I-773	0.00	0.00	0.00	0.00	
2220 - Traffic Control Operator - 773	1.00	1.00	1.00	1.00	
2218 - Solid Waste Supervisor III	1.00	1.00	1.00	1.00	
2217 - Solid Waste Supervisor II	1.00	1.00	1.00	1.00	
2207 - Landfill Superintendent	1.00	1.00	1.00	1.00	
1201 - Cashier	1.75	1.75	1.75	1.75	
1006 - Senior Admin. Support Assistant	0.50	0.50	0.50	0.50	
Total Personnel	18.25	18.25	18.25	18.25	
Permanent Full-Time	17.50	17.50	17.50	17.50	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	18.25	18.25	18.25	18.25	
University:					
2217 - Solid Waste Supervisor II	0.10	0.10	0.10	0.10	
2214 - Senior Refuse Collector - 773 ~	1.20	1.20	1.20	1.20	
2213 - Refuse Collector II - 773 #	0.00	0.00	0.00	1.00	1.00
2211 - Refuse Collector-773	2.50	1.80	1.80	0.00	(1.80)
Total Personnel	3.80	3.10	3.10	2.30	(0.80)
Permanent Full-Time	3.80	3.10	3.10	2.30	(0.80)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	3.80	3.10	3.10	2.30	(0.80)

+ In FY 2017, (2) Material Handlers & (1) Sr. ASA were added, converting temporary positions to permanent positions.

(2) Sr. Refuse Collectors were added to Recycling and 2.65 FTE were reallocated to Residential.

^ In FY 2018 (3) Solid Waste Supervisor I was reassigned to a Solid Waste Supervisor II

^^ In FY 2018, (2) Sr Refuse Collectors were reassigned to Container Maintenance Technicians

~ In FY 2018 (18) Refuse Collector - 773 positions were reassigned to Sr Refuse Collector - 773 and (2) positions were added

In FY 2018 Refuse Collector - 773 was reassigned to Refuse Collector I - 773 and Refuse Collector II - 773

Authorized Personnel By Division - (continued)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Recycling:					
4533 - Waste Minimization Supvsr.	0.00	0.00	0.00	0.00	
2299 - Equipment Operator I-773	3.00	3.00	3.00	3.00	
2218 - Solid Waste Supervisor III	0.00	0.00	0.00	0.00	
2217 - Solid Waste Supervisor II ^	1.00	1.00	1.00	3.00	2.00
2216 - Solid Waste Supervisor I ^	3.00	3.00	3.00	1.00	(2.00)
2214 - Senior Refuse Collector-773 + ~	8.00	7.35	7.00	17.00	10.00
2211 - Refuse Collector-773	4.80	8.80	3.80	0.00	(3.80)
2210 - Material Handler-773 +	12.00	14.00	14.00	14.00	
2209 - Recovery Superintendent	1.00	0.00	0.00	0.00	
1006 - Senior Admin. Support Assistant	0.50	0.50	0.50	0.50	
Total Personnel	33.30	37.65	32.30	38.50	6.20
 Permanent Full-Time	 32.55	 36.90	 31.55	 37.75	 6.20
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	33.30	37.65	32.30	38.50	6.20
 Department Totals					
Permanent Full-Time	107.02	111.52	111.52	114.77	3.25
Permanent Part-Time	2.25	1.75	1.75	1.75	
Total Permanent	109.27	113.27	113.27	116.52	3.25

+ In FY 2017, (2) Material Handlers & (1) Sr. ASA were added, converting temporary positions to permanent positions.

(2) Sr. Refuse Collectors were added to Recycling and 2.65 FTE were reallocated to Residential.

^ In FY 2018 (3) Solid Waste Supervisor I was reassigned to a Solid Waste Supervisor II

^^ In FY 2018, (2) Sr Refuse Collectors were reassigned to Container Maintenance Technicians

~ In FY 2018 (18) Refuse Collector - 773 positions were reassigned to Sr Refuse Collector - 773 and (2) positions were added

In FY 2018 Refuse Collector - 773 was reassigned to Refuse Collector I - 773 and Refuse Collector II - 773

Major Projects

Design of Solid Waste Administration and Collection facility was completed in the summer 2015 for construction at the Landfill property. Construction began summer 2016 and was completed in August of 2017. This will improve Solid Waste management efficiencies with all Division employees in one location, alleviate overcrowding at the Grissum Building and allow Grissum usage by Transit, CNG Fleet Operations needs and other Public Works Departmental needs.

Expansion of the Heat Recovery System at the Bioenergy Facility was completed in FY17. This project provides heat to additional facilities at the Landfill property and was constructed as part of the Administration and Collection facility construction project.

CIP projects scheduled for fiscal year 2018:

- Construct Bioreactor Disposal Cell # 6. This project is anticipated to begin construction in the fall of 2017 and be complete in the fall of 2018. This is the last disposal cell to be constructed within the permitted area at the Columbia Landfill.
- Leachate Storage and Handling project. This project is anticipated to be constructed as part of the Bioreactor Cell #6 project. The project will address MDNR regulatory compliance limits for the leachate that the Landfill sends to the Columbia Wastewater Treatment Facility.
- Construct Wetlands at the Sanitary Landfill site to provide additional polishing and pollutant removal of storm water discharges from the on site basins
- Construct improvements to the fueling station at the existing Landfill Fueling station to accommodate collection vehicles that will be stored on site now that operations has relocated to the new Administration and Collection facility.
- Construct improvements to the Landfill security gate in order to maintain proper security measures for the Landfill site while allowing collections and administrative staff to enter and exit the landfill during the early morning and evening hours when the Landfill is closed to the public.
- Landfill Expansion Permitting is scheduled to begin in FY 2018. This is a multi-year project to get authority for new bioreactor landfill disposal area within the footprint of the City's existing Landfill property. The project involves extensive subsurface and geotechnical evaluations, public involvement and community outreach, landfill conceptual design, land permit application, and necessary regulatory support to get approvals from MDNR.

Fiscal Impact**Minimal impact on operations.**

- Heat recovered from the Landfill Gas to Energy electrical production process continues to provide heat to the Material Recovery Facility and Container Maintenance bays at the Landfill and displace propane and other heat sources. The recently completed Administration and Collection Facility will enable utility to utilize more of the currently available heat from the electrical production process.
- Bioreactor Cell #6 will allow the landfill to stay in business which is critical to the financial health of the utility.
- Locating all utility operations at the Landfill site will result in greater operational efficiencies beginning in FY 2018.

Solid Waste

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Solid Waste								
1 Annual Landfill Gas Recovery Project - RF031 [ID: 883]	2014							
Ent Rev	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		
2 CID Special Project - RF067 [ID: 2055]	2018 2018							
Ent Rev	\$85,000							
Total	\$85,000							
3 Household Hazardous Waste Collection Facility [ID: 882]	2019 2020							
Ent Rev		\$50,000	\$300,000					
Total		\$50,000	\$300,000					
4 Landfill Gate Improvements - RF066 [ID: 2054]	2018 2018							
Ent Rev	\$70,000							
Total	\$70,000							
5 LF Operations Center Building Improvements - RF063 [ID: 2036]	2018 2019							
Ent Rev	\$200,000							
Total	\$200,000							
6 LF Station Facility Improvements Phs2 - RF062 [ID: 2034]	2018 2019							
Ent Rev	\$100,000							
Total	\$100,000							
7 Material Recovery Facility Phase 1 - RF055 [ID: 884]	2017 2018							
Ent Rev	\$200,000							
Total	\$200,000							
8 Vehicle Storage Shelters [ID: 2035]	2019 2019							
Unfunded		\$625,000						
Total		\$625,000						
9 Vehicle Wash Bay [ID: 2033]	2019 2019							
Unfunded		\$500,000						
Total		\$500,000						
10 Landfill Expansion Permitting - RF061 [ID: 1585]	2017 2021							
Ent Rev	\$400,000	\$400,000	\$200,000					
Total	\$400,000	\$400,000	\$200,000					
11 Material Recovery Facility Expansion Phase 2 [ID: 1551]	2019 2021							
Ent Rev		\$625,000						
Future Bond				\$10,000,000				
Total		\$625,000		\$10,000,000				
12 Bioreactor Landfill Cell #7 [ID: 1944]	2023 2024							
Ent Rev				\$1,300,000	\$1,500,000	\$3,000,000		
Total				\$1,300,000	\$1,500,000	\$3,000,000		

Solid Waste

Annual and 5 Year Capital Projects

Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Solid Waste Funding Source Summary								
Ent Rev	\$1,155,000	\$1,175,000	\$600,000	\$1,400,000	\$1,600,000	\$100,000		
New Funding	\$1,155,000	\$1,175,000	\$600,000	\$1,400,000	\$1,600,000	\$100,000		
Future Bond				\$10,000,000				
Future Funding				\$10,000,000		\$0		
Unfunded		\$1,125,000						
Unfunded		\$1,125,000				\$0		
Total	\$1,155,000	\$2,300,000	\$600,000	\$11,400,000	\$1,600,000	\$100,000		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Solid Waste System Bonds

Debt Service Information

05/21/12 Special Obligation Refunding Bonds, Series 2012C (Interest rate: 2.00%)

Original Issue - \$2,650,000

Balance As of 9/30/2017 - \$1,245,000

Maturity Date - 2/1/2021

In May 2012, the City issued \$29,515,000 of Special Obligation Refunding Bonds. A portion of this issue, \$2,650,000 was to currently refund the outstanding portion, \$2,630,000 of the City's Special Obligation Bonds, Series 2001B.

12/08/15 Solid Waste System Special Oblig. Refunding Bonds (Interest Rates: 2.00%-5.00%)

Original Issue - \$1,235,000

Balance As of 9/30/2017 - \$735,000

Maturity Date - 2/1/2026

In December 2015, the City issued \$7,080,000 of Special Obligation Revenue Refunding Bonds. A portion of this issue, \$1,235,000 was to currently refund the outstanding portion of, \$1,235,000 of the City's Special Obligation Revenue Refunding and Improvement Bonds, Series 2006 solid waste portions.

4/19/17 Solid Waste System Special Oblig. Bonds (Interest Rates: 3.00%-3.375%)

Original Issue - \$5,520,000

Balance As of 9/30/2017 - \$5,520,000

Maturity Date - 2/1/2037

In April 2017, the City issued \$5,520,000 of Special Obligation Revenue Bonds. These bonds were issued to fund the construction of Landfill Cell #6

Debt Service Requirements

Special Obligation and Refunding Solid Waste Bonds

Year	Principal Requirements	Interest Requirements	Total Requirements
2018	\$575,000	\$211,325	\$786,325
2019	\$590,000	\$195,500	\$785,500
2020	\$610,000	\$179,125	\$789,125
2021	\$625,000	\$162,175	\$787,175
2022	\$310,000	\$149,350	\$459,350
2023	\$320,000	\$140,725	\$460,725
2024	\$330,000	\$131,719	\$461,719
2025	\$335,000	\$122,328	\$482,328
2026	\$360,000	\$112,419	\$382,419
2027	\$270,000	\$103,219	\$378,219
2028	\$275,000	\$95,044	\$380,044
2029	\$285,000	\$86,644	\$381,644
2030	\$295,000	\$77,944	\$377,944
2031	\$300,000	\$69,019	\$379,019
2032	\$310,000	\$59,869	\$379,869
2033	\$320,000	\$50,219	\$380,219
2034	\$330,000	\$40,063	\$380,063
2035	\$340,000	\$29,381	\$384,381
2036	\$355,000	\$18,088	\$383,088
2037	\$365,000	\$6,159	\$7,506,159
Total	\$7,500,000	\$2,040,315	\$16,705,315

Solid Waste Utility Fund

Loans Between Funds

04/05/10 Loan from Designated Loan Fund for Waco Road Land Acquisition

Original Issue - \$1,025,000
 Balance As of 9/30/2017- \$344,011
 Maturity Date - 09/30/2020
 Ordinance #020590

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2018	\$110,879	\$9,774	\$120,653
2019	\$114,628	\$6,025	\$120,653
2020	\$118,504	\$2,149	\$120,653
	<u>\$344,011</u>	<u>\$17,948</u>	<u>\$361,959</u>

10/01/15 Loan from Designated Loan Fund for Collection and Administration Building Relocation at Landfill

Original Issue - \$2,500,000
 Balance As of 9/30/2017 - \$1,876,317
 Maturity Date - 09/30/2024

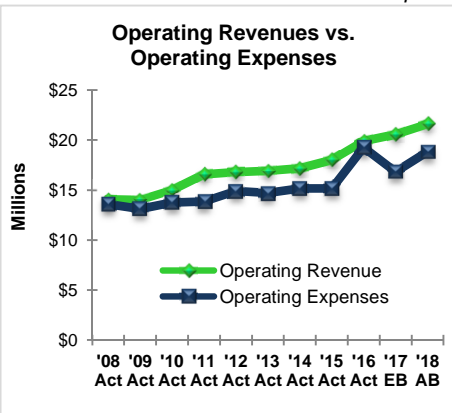
<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2018	\$216,507	\$39,993	\$256,500
2019	\$221,429	\$35,072	\$256,501
2020	\$226,463	\$30,038	\$256,501
2021	\$231,611	\$24,889	\$256,500
2022	\$236,876	\$19,624	\$256,500
2023	\$242,261	\$14,239	\$256,500
2024	\$247,769	\$8,732	\$256,501
2025	\$253,401	\$3,099	\$256,500
	<u>\$1,876,317</u>	<u>\$175,686</u>	<u>\$2,052,003</u>

Statement of Revenues, Expenses, and Changes in Fund Net Position

Solid Waste Utility Fund

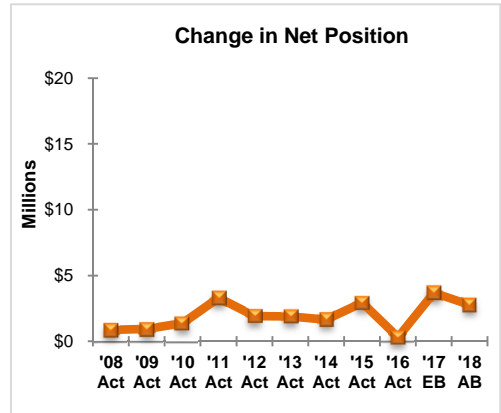
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
Commercial Charges	\$4,024,994	\$4,623,560	\$4,238,195	\$4,372,994
Residential Charges	\$8,562,233	\$8,689,000	\$8,848,000	\$9,289,504
Roll-Off Service Charges	\$1,568,155	\$1,577,016	\$1,667,288	\$1,739,854
Landfill Fees	\$3,525,364	\$3,936,970	\$3,498,972	\$3,962,496
University Fees	\$702,366	\$760,182	\$870,000	\$1,000,000
Recycling	\$1,035,321	\$651,980	\$1,000,200	\$1,000,200
Other Misc. Service Charges	\$470,915	\$232,559	\$226,394	\$230,559
Other Misc. Operating Revenues	\$0	\$0	\$219,908	\$0
Total Operating Revenues	\$19,889,348	\$20,471,267	\$20,568,957	\$21,595,607
Operating Expenses:				
Personnel Services	\$6,148,634	\$6,211,244	\$6,024,517	\$6,724,545
Supplies & Materials	\$3,536,284	\$4,144,814	\$3,478,925	\$4,585,951
Travel & Training	\$8,016	\$12,115	\$12,115	\$16,900
Intragovernmental Charges	\$2,344,825	\$2,396,999	\$2,396,999	\$2,271,975
Utilities, Services & Other Misc.	\$5,279,422	\$2,974,512	\$2,962,505	\$3,270,634
Depreciation	\$1,945,074	\$1,954,986	\$1,954,986	\$1,956,750
Total Operating Expenses	\$19,262,255	\$17,694,670	\$16,830,047	\$18,826,755
Operating Income (Loss)	\$627,093	\$2,776,597	\$3,738,910	\$2,768,852
Non-Operating Revenues:				
Investment Revenue	\$284,960	\$276,086	\$276,086	\$276,086
Revenue From Other Gov't Units	\$62,689	\$0	\$6,449	\$0
Misc. Non-Operating Revenue	\$188,404	\$179,038	\$223,334	\$269,838
Total Non-Operating Revenues	\$536,053	\$455,124	\$505,869	\$545,924
Non-Operating Expenses:				
Interest Expense	\$122,505	\$227,774	\$160,568	\$261,092
Bank & Paying Agent Fees	\$22,581	\$0	\$83,957	\$0
Loss on Disposal Assets	\$534,418	\$0	\$0	\$0
Total Non-Operating Expenses	\$679,504	\$227,774	\$244,525	\$261,092
Total Non-Operating Revenues (Expenses)	(\$143,451)	\$227,350	\$261,344	\$284,832
Income (Loss) Before Contrib and Transfers	\$483,642	\$3,003,947	\$4,000,254	\$3,053,684
Capital Contribution	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	(\$188,081)	(\$307,443)	(\$307,443)	(\$296,546)
Total Net Transfers and Capital Contrib	(\$188,081)	(\$307,443)	(\$307,443)	(\$296,546)
Change in Net Position	\$295,561	\$2,696,504	\$3,692,811	\$2,757,138
Total Net Position - Beginning	\$26,568,005	\$26,863,566	\$26,863,566	\$30,556,377
Total Net Position - Ending	\$26,863,566	\$29,560,070	\$30,556,377	\$33,313,515

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



Operating revenues have exceeded operating expenses for the period from FY 2008 to FY 2018. This is necessary to fund capital projects. In FY 2018, there are increases for residential, commercial, and landfill fees.

The fund has experienced a positive change in net position for the entire period from FY 2008 to FY 2018. The income is used to fund capital projects and ensure the financial stability of the fund.



Financial Sources and Uses Solid Waste Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Commercial Charges	\$4,024,994	\$4,623,560	\$4,238,195	\$4,372,994
Residential Charges	\$8,562,233	\$8,689,000	\$8,848,000	\$9,289,504
Roll-Off Service Charges	\$1,568,155	\$1,577,016	\$1,667,288	\$1,739,854
Landfill Fees	\$3,525,364	\$3,936,970	\$3,498,972	\$3,962,496
University Fees	\$702,366	\$760,182	\$870,000	\$1,000,000
Recycling	\$1,035,321	\$651,980	\$1,000,200	\$1,000,200
Other Misc. Service Charges	\$470,915	\$232,559	\$226,394	\$230,559
Other Misc. Operating Revenues	\$0	\$0	\$219,908	\$0
Interest Revenue	\$284,960	\$276,086	\$276,086	\$276,086
Less: GASB 31 Interest Adjustment	(\$15,530)			
Grants	\$62,689	\$0	\$6,449	\$0
Other Local Revenues	\$188,404	\$179,038	\$223,334	\$269,838
Total Financial Sources Before Transfers	\$20,409,871	\$20,926,391	\$21,074,826	\$22,141,531
Transfers In	\$0	\$0	\$0	\$0
Total Financial Sources	\$20,409,871	\$20,926,391	\$21,074,826	\$22,141,531
 Financial Uses of Unrestricted Cash				
Personnel Services	\$6,148,634	\$6,211,244	\$6,024,517	\$6,724,545
Less: GASB 16 Vacation Liability Adjustment	\$10,812			
Less: GASB 68 Pension Adjustment	(\$558,163)			
Supplies & Materials	\$3,536,284	\$4,144,814	\$3,478,925	\$4,585,951
Travel & Training	\$8,016	\$12,115	\$12,115	\$16,900
Intragovernmental Charges	\$2,344,825	\$2,396,999	\$2,396,999	\$2,271,975
Utilities, Services & Other Misc.	\$5,279,422	\$2,974,512	\$2,962,505	\$3,270,634
Interest Expense	\$122,505	\$227,774	\$160,568	\$261,092
Bank & Paying Agent Fees	\$22,581	\$0	\$83,957	\$0
Transfers Out	\$188,081	\$307,443	\$307,443	\$296,546
Principal Payments	\$715,000	\$683,947	\$683,947	\$902,386
Capital Additions	\$3,040,874	\$3,129,289	\$2,982,968	\$3,139,000
Enterprise Revenues used for Capital Projects	\$880,000	\$645,000	\$645,000	\$1,155,000
Total Financial Uses	\$21,738,871	\$20,733,137	\$19,738,944	\$22,624,029
 Financial Sources Over/(Under) Uses	(\$1,329,000)	\$193,254	\$1,335,882	(\$482,498)

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

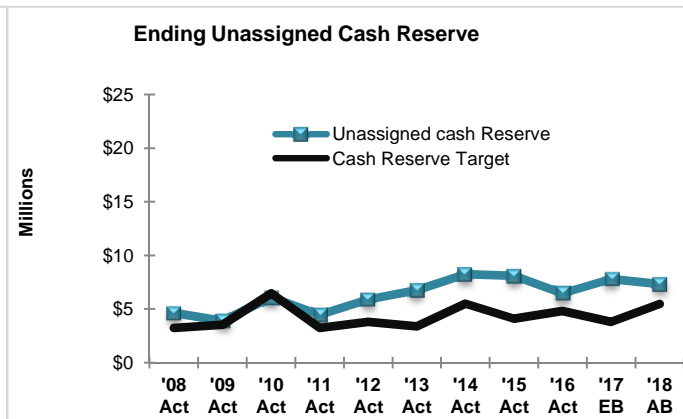
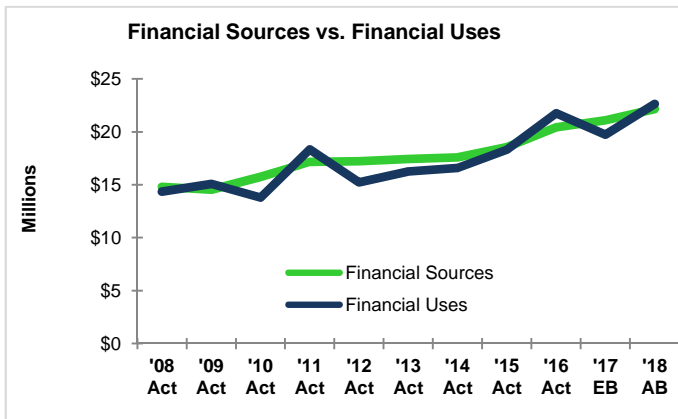
This statement takes information from revenues, expenses, and changes in net position statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases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

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

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

Financial Sources and Uses Solid Waste Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$6,473,412	\$6,473,412	\$7,809,294
Financial Sources Over/(Under) Uses		\$193,254	\$1,335,882	(\$482,498)
Cash and cash equivalents	\$11,378,346			
Less: Cash Restricted for Capital Projects	(\$5,619,447)			
Less: GASB 31 Pooled Cash Adjustment	\$364,713			
Plus: Inventory	\$349,800			
Projected Unassigned Cash Reserve	\$6,473,412	\$6,666,666	\$7,809,294	\$7,326,796
Cash Reserve Target				
Total Financial Uses	\$21,738,871	\$20,733,137	\$19,738,944	\$22,624,029
Less: Ent Revenue used for current year CIP	(\$880,000)	(\$645,000)	(\$645,000)	(\$1,155,000)
Total Financial Uses for Operations	\$20,858,871	\$20,088,137	\$19,093,944	\$21,469,029
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$4,171,774	\$4,017,627	\$3,818,789	\$4,293,806
Add: Ent Rev for next year CIP	\$645,000	\$1,155,000	\$1,155,000	\$1,175,000
Cash Reserve Target	\$4,816,774	\$5,172,627	\$4,973,789	\$5,468,806
Above/(Below) Cash Reserve Target	\$1,656,638	\$1,494,039	\$2,835,505	\$1,857,990



In years where financial uses are above financial sources, there are significant capital project costs. The City must appropriate all of the cost of a capital project before a construction contract can be awarded, even though construction can take more than one year to complete. The City utilizes smaller utility rate increases over time in order to build up balances and then uses those balances to fund some of their capital projects. For FY 2018, financial sources include a increases to commercial, residential, and landfill rates.

Ending cash reserves may vary as the fund needs to build up funds for future capital projects. Ending cash is projected to be slightly above the cash reserve target for FY 2018. The five year forecast includes increasing capital project amounts and the unassigned cash reserves are expected to fall below the cash reserve target. For more details refer to the five year forecast earlier in this section.

Solid Waste Fees/Charges/Fines

			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Residential Customers					
Residential service shall consist of the removal of refuse, in bags or disposable containers or in centralized containers set for grouped residential units as approved by the director, once weekly. The fees for such service shall be as follows:					
Residences, per month, per residential unit (single-family, duplex, apartment up to four (4) units)	22-159 (a)	9-20-10	\$15.42	\$16.04	10-1-17
Residences, per month, per residential unit when property is vacant and owner has requested discontinuance of a metered service	22-159 (a)	9-20-10	\$4.90	50%	10-1-17
Grouped residential units having centralized collection containers, per unit, per month	22-159 (a)	9-20-10	\$14.67	\$15.26	10-1-17
Major appliance pickup					
Pickup of major appliances at curbside equipped for use of refrigerants, per appliance	22-159(l)	10-01-15	\$18.93	\$22.75	10-1-17
Pickup of appliances at curbside not requiring refrigerants, per appliance	22-159(l)	10-01-15	\$12.62	\$15.19	10-1-17
Special pickup of unlawfully placed material					
The city may remove refuse that is untimely placed or allowed to remain at the curb or edge of the roadway in violation of subsection (f) of this section. The city may remove yard waste that is improperly deposited at curbside for pickup in violation of section 22-158(b)(3). The fee for material removal service under this subsection shall be as follows:					
Special pickup	22-159(m)	5-4-09	\$50	\$50	
Apartments in excess of four units per structure					
Collection methods and rates. The following collection methods and rates shall apply to apartment complexes with more than four (4) units per structure:					
The occupant, tenant or lessee of each apartment unit per month for pickup from bulk containers.	22-160(b) 22-160(b)(1)	9-20-10	\$14.67	\$15.26	10-1-17
Commercial Service					
Commercial collection methods and rates. The following refuse collection methods and rates shall apply to commercial customers as approved by the director					
Commercial hand pickup	22-161(b) 22-161(b)(1)				
The service charge for hand pickup of businesses or commercial places, boarding and rooming houses, fraternities and sororities, per collection minute	22-161(b)(1)(a)	10-01-15	\$2.84	\$3.14	10-1-17

Solid Waste Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2017	FY 2018	
			Fee	Fee	Effective Date
Commercial Service continued					
Or a minimum of five (5) minutes per occurrence	22-161(b)(1)(a)	10-01-15	\$14.20	\$15.70	10-1-17
Bulk Storage Container Collection:	22-161(b)(2)				
Front Loader Collection:					
Cubic Yards/ # of Collections per Week					
1 cu yard/ 1 collection per week		10-01-16	\$72.81	REMOVED	10-1-17
1 cu yard/ 2 collections per week		10-01-16	\$99.46	REMOVED	10-1-17
1 cu yard/ 3 collections per week		10-01-16	\$130.23	REMOVED	10-1-17
1 cu yard/ 4 collections per week		10-01-16	\$165.15	REMOVED	10-1-17
1 cu yard/ 5 collections per week		10-01-16	\$204.20	REMOVED	10-1-17
1 cu yard/ 6 collections per week		10-01-16	\$247.41	REMOVED	10-1-17
2 cu yard/ 1 collection per week		10-01-16	\$82.04	\$86.87	10-1-17
2 cu yard/ 2 collections per week		10-01-16	\$124.11	\$139.62	10-1-17
2 cu yard/ 3 collections per week		10-01-16	\$174.45	\$204.79	10-1-17
2 cu yard/ 4 collections per week		10-01-16	\$233.07	\$282.37	10-1-17
2 cu yard/ 5 collections per week		10-01-16	\$299.97	\$372.37	10-1-17
2 cu yard/ 6 collections per week		10-01-16	\$375.14	\$474.78	10-1-17
2 cu yard/ extra collection (each)				\$100.00	10-1-17
3 cu yard/ 1 collection per week		10-01-16	\$88.58	REMOVED	10-1-17
3 cu yard/ 2 collections per week		10-01-16	\$141.32	REMOVED	10-1-17
3 cu yard/ 3 collections per week		10-01-16	\$204.40	REMOVED	10-1-17
3 cu yard/ 4 collections per week		10-01-16	\$277.84	REMOVED	10-1-17
3 cu yard/ 5 collections per week		10-01-16	\$361.60	REMOVED	10-1-17
3 cu yard/ 6 collections per week		10-01-16	\$455.73	REMOVED	10-1-17
4 cu yard/ 1 collection per week		10-01-16	\$96.34	\$100.72	10-1-17
4 cu yard/ 2 collections per week		10-01-16	\$163.35	\$180.55	10-1-17
4 cu yard/ 3 collections per week		10-01-16	\$244.16	\$281.07	10-1-17
4 cu yard/ 4 collections per week		10-01-16	\$338.76	\$402.28	10-1-17
4 cu yard/ 5 collections per week		10-01-16	\$447.16	\$544.19	10-1-17
4 cu yard/ 6 collections per week		10-01-16	\$569.33	\$706.75	10-1-17
4 cu yard/ extra collection (each)				\$160.00	10-1-17
6 cu yard/ 1 collection per week		10-01-16	\$114.56	\$118.80	10-1-17
6 cu yard/ 2 collections per week		10-01-16	\$204.02	\$221.95	10-1-17
6 cu yard/ 3 collections per week		10-01-16	\$310.03	\$349.93	10-1-17
6 cu yard/ 4 collections per week		10-01-16	\$432.57	\$502.72	10-1-17
6 cu yard/ 5 collections per week		10-01-16	\$571.69	\$680.36	10-1-17
6 cu yard/ 6 collections per week		10-01-16	\$727.36	\$882.83	10-1-17
6 cu yard/ extra collection (each)				\$202.00	10-1-17
8 cu yard/ 1 collection per week		10-01-16	\$131.69	\$135.81	10-1-17
8 cu yard/ 2 collections per week		10-01-16	\$247.48	\$268.10	10-1-17
8 cu yard/ 3 collections per week		10-01-16	\$385.31	\$433.47	10-1-17
8 cu yard/ 4 collections per week		10-01-16	\$545.23	\$631.97	10-1-17
8 cu yard/ 5 collections per week		10-01-16	\$727.22	\$863.57	10-1-17
8 cu yard/ 6 collections per week		10-01-16	\$931.27	\$1,128.27	10-1-17
8 cu yard/ extra collection (each)				\$265.00	10-1-17
Extra Collection (each)		10-01-16	\$53.97	REMOVE	10-1-17
Rear Loader Collection:					
Cubic Yards/ # of Collections per Week					
1 cu yard/ 1 collection per week		10-01-16	\$83.51	REMOVED	10-1-17
1 cu yard/ 2 collections per week		10-01-16	\$111.88	REMOVED	10-1-17
1 cu yard/ 3 collections per week		10-01-16	\$144.38	REMOVED	10-1-17
1 cu yard/ 4 collections per week		10-01-16	\$181.03	REMOVED	10-1-17
1 cu yard/ 5 collections per week		10-01-16	\$221.81	REMOVED	10-1-17
1 cu yard/ 6 collections per week		10-01-16	\$266.74	REMOVED	10-1-17

Solid Waste Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2017	FY 2018	
			Fee	Fee	Effective Date
Bulk Storage Container Collection:	22-161(b)(2)				
2 cu yard/ 1 collection per week		10-01-16	\$91.70	\$101.35	10-1-17
2 cu yard/ 2 collections per week		10-01-16	\$136.52	\$158.24	10-1-17
2 cu yard/ 3 collections per week		10-01-16	\$189.62	\$227.55	10-1-17
2 cu yard/ 4 collections per week		10-01-16	\$251.00	\$309.27	10-1-17
2 cu yard/ 5 collections per week		10-01-16	\$320.65	\$403.40	10-1-17
2 cu yard/ 6 collections per week		10-01-16	\$398.58	\$509.95	10-1-17
2 cu yard/ extra collection (each)				\$106.00	10-1-17
3 cu yard/ 1 collection per week		10-01-16	\$99.32	REMOVED	10-1-17
3 cu yard/ 2 collections per week		10-01-16	\$156.20	REMOVED	10-1-17
3 cu yard/ 3 collections per week		10-01-16	\$223.41	REMOVED	10-1-17
3 cu yard/ 4 collections per week		10-01-16	\$300.99	REMOVED	10-1-17
3 cu yard/ 5 collections per week		10-01-16	\$388.89	REMOVED	10-1-17
3 cu yard/ 6 collections per week		10-01-16	\$487.15	REMOVED	10-1-17
4 cu yard/ 1 collection per week		10-01-16	\$105.10	\$113.86	10-1-17
4 cu yard/ 2 collections per week		10-01-16	\$176.25	\$199.89	10-1-17
4 cu yard/ 3 collections per week		10-01-16	\$261.20	\$306.62	10-1-17
4 cu yard/ 4 collections per week		10-01-16	\$359.94	\$434.04	10-1-17
4 cu yard/ 5 collections per week		10-01-16	\$472.47	\$582.15	10-1-17
4 cu yard/ 6 collections per week		10-01-16	\$598.78	\$750.93	10-1-17
4 cu yard/ extra collection (each)				\$168.00	10-1-17
6 cu yard/ 1 collection per week		10-01-16	\$123.75	\$132.59	10-1-17
6 cu yard/ 2 collections per week		10-01-16	\$224.20	\$252.22	10-1-17
6 cu yard/ 3 collections per week		10-01-16	\$345.33	\$402.88	10-1-17
6 cu yard/ 4 collections per week		10-01-16	\$487.13	\$584.56	10-1-17
6 cu yard/ 5 collections per week		10-01-16	\$649.65	\$797.30	10-1-17
6 cu yard/ 6 collections per week		10-01-16	\$832.86	\$1,041.07	10-1-17
6 cu yard/ extra collection (each)				\$244.00	10-1-17
8 cu yard/ 1 collection per week		10-01-16	\$139.93	\$148.16	10-1-17
8 cu yard/ 2 collections per week		10-01-16	\$268.10	\$299.03	10-1-17
8 cu yard/ 3 collections per week		10-01-16	\$423.84	\$491.27	10-1-17
8 cu yard/ 4 collections per week		10-01-16	\$607.18	\$724.90	10-1-17
8 cu yard/ 5 collections per week		10-01-16	\$818.12	\$999.92	10-1-17
8 cu yard/ 6 collections per week		10-01-16	\$1,056.64	\$1,316.32	10-1-17
8 cu yard/ extra collection (each)				\$317.00	10-1-17
Roll cart - 1 collection per week			\$22.92	\$25.34	10-1-17
Roll cart - 2 collection per week				\$39.56	10-1-17
Roll cart - 3 collection per week				\$56.89	10-1-17
Roll cart - 4 collection per week				\$77.32	10-1-17
Roll cart - 5 collection per week				\$100.85	10-1-17
Roll cart - 6 collection per week				\$127.49	10-1-17
Roll cart - extra collection (each)				\$27.00	10-1-17
Extra Collection (each)		10-01-16	\$62.99	REMOVE	10-1-17
Front loading construction dumpsters:	22-161(d)				
Set fee		10-01-16	\$89.76	\$91.08	10-1-17
Collection service from the dumpster shall be made upon					
Minimum monthly charge		10-01-16	\$67.39	\$134.78	10-1-17

Solid Waste Fees/Charges/Fines

			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Commercial Service (continued)					
Roll of containers:					
Full-sized compactor style roll-off containers; per collection	22-161(e)(1)	10-01-16	\$94.23 + \$45.76./ton	\$98.51 + \$52.00/ton	10-1-17
Minimum monthly charge	22-161(e)(1)	10-01-16	\$94.23	\$98.51	10-1-17
Full-sized non-compacted roll-off containers; per collection	22-161(e)(2)	10-01-16	\$94.23 + \$45.76/ton	\$98.51 + \$52.00/ton	10-1-17
Minimum monthly charge	22-161(e)(2)	10-01-16	\$94.23	\$98.51	10-1-17
Mini-sized compactor style roll-off containers; per collection	22-161(e)(3)	10-01-16	\$66.99 + \$45.76./ton	\$70.03 + \$52.00/ton	10-1-17
Minimum monthly charge	22-161(e)(3)	10-01-16	\$66.99	\$70.03	10-1-17
Mini-sized non-compacted style roll- off containers; per collection	22-161(e)(4)	10-01-16	\$66.99 + \$45.76./ton	\$70.03 + \$52.00/ton	10-1-17
Minimum monthly charge	22-161(e)(4)	10-01-16	\$66.99	\$70.03	10-1-17
Recycling Bulk Storage Container Collection:					
Clean Old Currugated Cardboard Only	22-161	10-01-16	80% of Rear Load	80% of Rear Load	
Clean Mixed Fiber Material	22-161	10-01-16	85% of Rear Load	85% of Rear Load	
Clean Aluminum, Metal, or Plastic	22-161	10-01-16	85% of Rear Load	85% of Rear Load	
Clean Food Waste Compost	22-161	10-01-16	85% of Rear Load	85% of Rear Load	
Glass or Mixed Fiber Material with Containers	22-161	10-01-16	100% of Rear Load	100% of Rear Load	
Landfill and disposal areas					
Rates for landfill. Landfill fees shall be determined by weight unless scales are temporarily out of commission. The current state solid waste tonnage fee will be added to all rates where applicable except the "per ton" rate, set forth in subsection (1) below, which includes that fee. Charges for use of the landfill shall be determined by weight or volume as follows:	22-163(a)				
Per ton, or any fraction thereof	22-163(a)(1)	10-01-16	\$45.76	\$52.00	10-1-17
Minimum fee		10-01-16	\$20.80	\$25.00	10-1-17
Automobiles, each	22-163(a)(2)	10-01-16	\$20.80	\$25.00	10-1-17
Minimum fee		10-01-16	\$20.80	\$25.00	10-1-17
Any vehicle one ton or larger (trailers with dual wheels or more than one axle will be included in this category unless other specified rates apply), each	22-163(a)(3)	10-01-15	\$116.82	\$132.74	10-1-17
Noncompacted roll-off boxes, trailers greater than eighteen (18) feet in length (length to be determined by dimension of cargo area) and truck with haul bed greater than eighteen (18) feet in length, each	22-163(a)(4)	10-01-15	\$233.71	\$265.56	10-1-17
Compactor trucks and compactor roll-off boxes, per cubic yard capacity	22-163(a)(6)	10-01-15	\$20.39	\$23.17	10-1-17
Uncovered or unsecured loads that may either blow or fall off of the haul vehicle during transit	22-163(a)(7)	10-01-15	\$25	\$25	10-1-16
Grease trap waste disposed at the landfill per ton or any fraction thereof	22-163(a)(12)	10-01-17		\$24.80	10-1-17

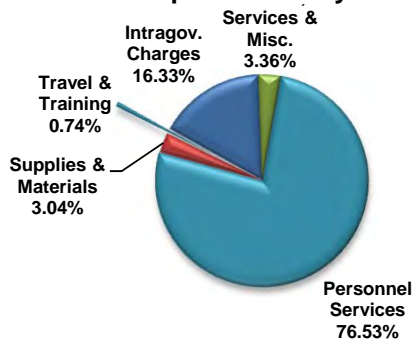
Solid Waste Fees/Charges/Fines

			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Landfill and disposal (continued)					
Major appliances delivered to a designated location at the landfill:	22-163(a)(11)				
Appliances equipped for use of refrigerants, per appliance		10-01-15	\$20.31	\$22.75	10-1-17
Appliances not requiring refrigerant, per appliance		10-01-15	\$13.54	\$15.19	10-1-17
Community Improvement District Solid Waste rates:					
The following monthly rates shall apply to the categories and classifications as established by this article and shall be billed and collected as provided for by the procedures of Chapter 27, Article II:	22-172(e)				
Category:					
Restaurant -					
Classification I		5-18-15	\$360.63	\$360.63	
Classification II		5-18-15	\$178.21	\$178.21	
Classification III		5-18-15	\$59.41	\$59.41	
Retail -					
Classification I		5-18-15	\$166.97	\$166.97	
Classification II		5-18-15	\$83.49	\$83.49	
Classification III		5-18-15	\$27.01	\$27.01	
Office -					
Classification I		5-18-15	\$137.71	\$137.71	
Classification II		5-18-15	\$68.05	\$68.05	
Classification III		5-18-15	\$22.68	\$22.68	
Church -					
Classification I		5-18-15	\$92.34	\$92.34	
Classification II		5-18-15	\$45.37	\$45.37	
Classification III		5-18-15	\$14.58	\$14.58	
Production/industrial -					
Classification I		5-18-15	\$941.28	\$941.28	
Classification II		5-18-15	\$304.44	\$304.44	
Classification III		5-18-15	\$156.88	\$156.88	
Bank -					
Classification I		5-18-15	\$145.81	\$145.81	
Classification II		5-18-15	\$72.90	\$72.90	
Classification III		5-18-15	\$24.30	\$24.30	
Lodging -					
Classification I		5-18-15	\$577.54	\$577.54	
Classification II		5-18-15	\$286.21	\$286.21	
Classification III		5-18-15	\$97.11	\$97.11	
Printing/production/silk/screening -					
Classification I		5-18-15	\$119.21	\$119.21	
Classification II		5-18-15	\$99.68	\$99.68	
Classification III		5-18-15	\$80.14	\$80.14	
Residential -					
Classification I		5-18-15	\$18.67	\$18.67	
Classification II		5-18-15	\$18.67	\$18.67	
Classification III		5-18-15	\$18.67	\$18.67	

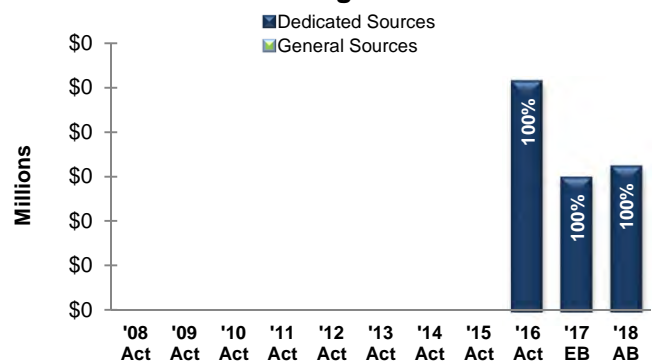
**Mid-Missouri Solid Waste
Management District (MMSWMD)**
(Special Revenue Fund)

Mid-Missouri Solid Waste Management District - Summary

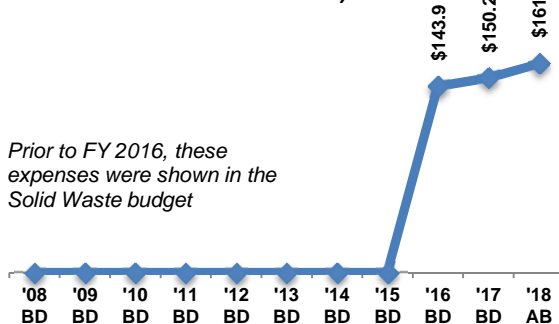
FY 2018 Total Expenditures By Category



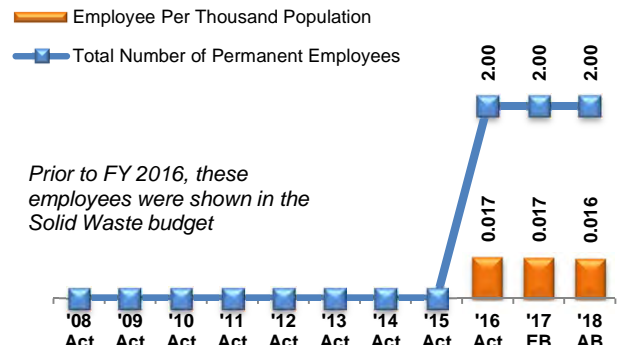
Funding Sources



Budgeted Expenditure History (in Thousands)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Personnel Services	\$108,746	\$111,687	\$110,205	\$123,307	\$11,620	10.4%
Supplies & Materials	\$2,795	\$5,210	\$4,555	\$4,900	(\$310)	(6.0%)
Travel & Training	\$335	\$1,725	\$1,150	\$1,200	(\$525)	(30.4%)
Intragov. Charges	\$14,868	\$28,041	\$28,041	\$26,313	(\$1,728)	(6.2%)
Utilities, Services & Misc.	\$1,489	\$3,585	\$4,260	\$5,410	\$1,825	50.9%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$128,233	\$150,248	\$148,211	\$161,130	\$10,882	7.2%
Operating Expenses	\$128,233	\$150,248	\$148,211	\$161,130	\$10,882	7.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$128,233	\$150,248	\$148,211	\$161,130	\$10,882	7.2%

Funding Sources (Where the Money Comes From)

Grants and Capital Contrib	\$84,023	\$99,603	\$100,459	\$110,829	\$11,226	11.3%
Interest	\$223	\$3,948	\$3,948	\$3,948	\$0	0.0%
Transfers	\$48,271	\$46,697	\$46,697	\$46,353	(\$344)	(0.7%)
Use of Prior Year Sources	\$0	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	(\$4,284)	\$0	(\$2,893)	\$0	\$0	
Dedicated Sources	\$128,233	\$150,248	\$148,211	\$161,130	\$10,882	7.2%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$128,233	\$150,248	\$148,211	\$161,130	\$10,882	7.2%

Description

The Mid-Missouri Solid Waste Management District (MMSWMD) provides planning, technical and financial support in the area of solid waste management for an eight-county region that includes Audrain, Boone, Callaway, Cole, Cooper, Howard, Moniteau and Osage.

Department Objectives

Coordinate and provide technical assistance and educational materials and programs for waste reduction. Monitor grant awards to assure compliance with MDNR requirements.

Highlights/Significant Changes

- Beginning in FY 2018, the MMSWMD will be under the direction of the Office of Sustainability. The move will improve coordination between sustainability educators and give the MMSWMD greater access to schools for the purpose of waste reduction education and services.
- The MMSWMD hosted two district grant workshops in July of 2016 to assist potential grantees in understanding the grant process as well as provided assistance with completing a grant application.

Highlights/Significant Changes (cont.)

- The MMSWMD supported local governments by organizing and funding an opportunity of local government to dispose of illegally dumped tires from public property and roadways.
- The MMSWMD provided free student led waste audits for regional schools and began awarding small dollar sponsorships for waste reduction projects.
- The MMSWMD collaborated with City Utilities to hold a Manufacturer's Luncheon for educating regional manufacturers and large facility managers on sustainability funding and programs available to them.
- The MMSWMD awarded \$347,981.16 in grant funding for regional waste reduction projects during FY 2017.
- The MMSWMD, along with the University of Missouri, Boone County, and City of Columbia Public Works and Neighborhood Services, sponsored a one day collection event on June 3, 2017 for scrap tires, electronic waste, appliances and household hazardous waste. The MMSWMD held additional collection events in Cole and Cooper County.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
2208 - Solid Waste District Admin.*	1.00	1.00	1.00	1.00	
1400 - Administrative Technician*	1.00	1.00	1.00	1.00	
Total Personnel	2.00	2.00	2.00	2.00	
Permanent Full-Time	2.00	2.00	2.00	2.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.00	2.00	2.00	2.00	

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Statement of Revenues, Expenditures, and Changes in Fund Balance
Mid-Missouri Solid Waste Management District

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Revenues				
Grant Revenues	\$84,023	\$99,603	\$100,459	\$110,829
Interest	\$223	\$3,948	\$3,948	\$3,948
Total Revenues	\$84,246	\$103,551	\$104,407	\$114,777
Expenditures				
Personnel Services	\$108,746	\$111,687	\$110,205	\$123,307
Supplies & Materials	\$2,795	\$5,210	\$4,555	\$4,900
Travel & Training	\$335	\$1,725	\$1,150	\$1,200
Intragovernmental Charges	\$14,868	\$28,041	\$28,041	\$26,313
Utilities, Services & Other Misc.	\$1,489	\$3,585	\$4,260	\$5,410
Total Expenditures	\$128,233	\$150,248	\$148,211	\$161,130
Excess (Deficiency of Revenues Over Expenditures	(\$43,987)	(\$46,697)	(\$43,804)	(\$46,353)
Other Financing Sources (Uses):				
Transfers In	\$48,271	\$46,697	\$46,697	\$46,353
Transfers Out	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$48,271	\$46,697	\$46,697	\$46,353
Net Change in Fund Balance	\$4,284	\$0	\$2,893	\$0
Fund Balance - Beginning	\$0	\$4,284	\$4,284	\$7,177
Fund Balance - Ending	\$4,284	\$4,284	\$7,177	\$7,177

Financial Sources and Uses
Mid-Missouri Solid Waste Management District

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
Grants	\$84,023	\$99,603	\$100,459	\$110,829
Interest Revenue	\$223	\$3,948	\$3,948	\$3,948
Less: GASB 31 Interest Adjustment	\$11			
Total Financial Sources Before Transfers	\$84,257	\$103,551	\$104,407	\$114,777
Transfers In	\$48,271	\$46,697	\$46,697	\$46,353
Total Financial Sources	\$132,528	\$150,248	\$151,104	\$161,130
Financial Uses				
Personnel Services	\$108,746	\$111,687	\$110,205	\$123,307
Less: GASB 16 Vacation Liability Adjustment	\$0			
Less: GASB 68 Pension Adjustment	\$0			
Supplies & Materials	\$2,795	\$5,210	\$4,555	\$4,900
Travel & Training	\$335	\$1,725	\$1,150	\$1,200
Intragovernmental Charges	\$14,868	\$28,041	\$28,041	\$26,313
Utilities, Services & Other Misc.	\$1,489	\$3,585	\$4,260	\$5,410
Interest Expense				
Bank & Paying Agent Fees				
Transfers Out				
Principal Payments				
Capital Additions				
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$128,233	\$150,248	\$148,211	\$161,130
Financial Sources Over/(Under) Uses	\$4,295	\$0	\$2,893	\$0

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

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

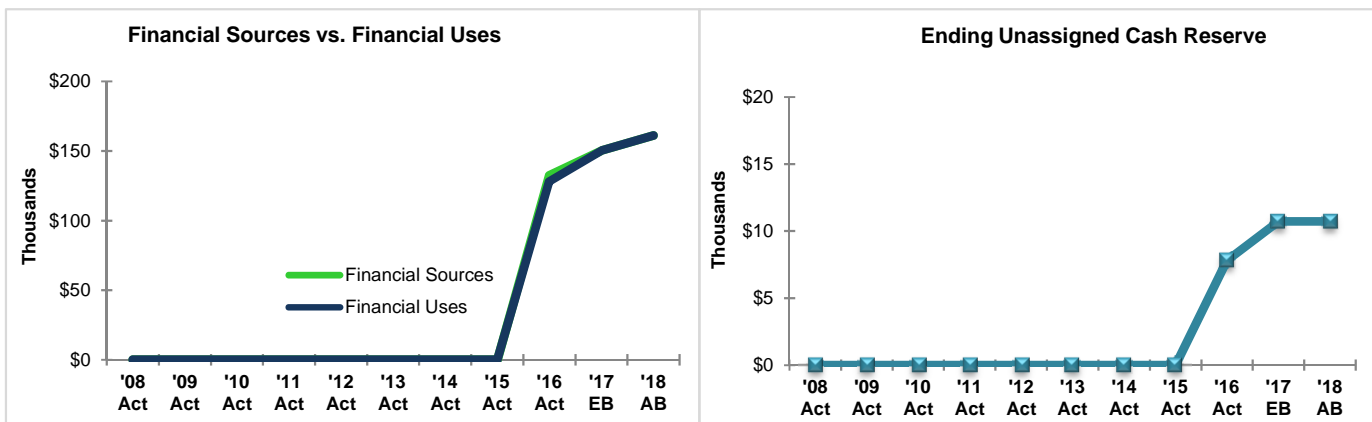
A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation and depends on their operational and capital project needs. For Special Revenue Funds, no cash reserve target is used.

Financial Sources and Uses Mid-Missouri Solid Waste Management District

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$7,835	\$7,835	\$10,728
Financial Sources Over/(Under) Uses		\$0	\$2,893	\$0
Cash and Cash Equivalent	\$7,824			
Less: GASB 31 Pooled Cash Adjustment	\$11			
Projected Unassigned Cash Reserve	\$7,835	\$7,835	\$10,728	\$10,728

Cash Reserve Target

This is a special revenue fund which utilizes grant funds and transfers from the solid waste utility. There is no cash reserve target for this fund.



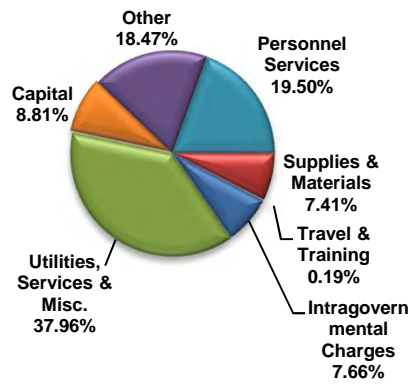
For this Special Revenue Fund, all expenses are reimbursed by state grant or the City of Columbia Solid Waste Department. When financial sources differ from financial uses, it is typically a timing issue between when the expense is incurred and reimbursement received.

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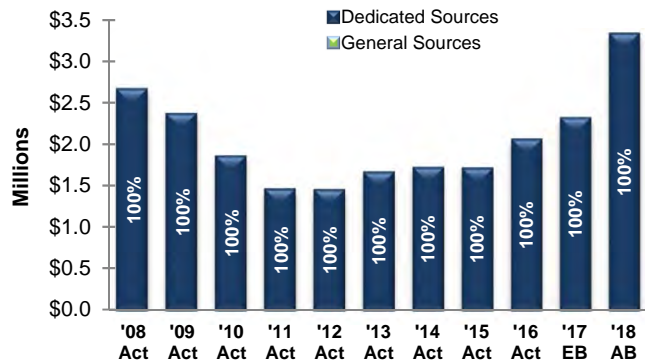
Storm Water Utility Fund (Enterprise Fund)

Storm Water Utility - Summary

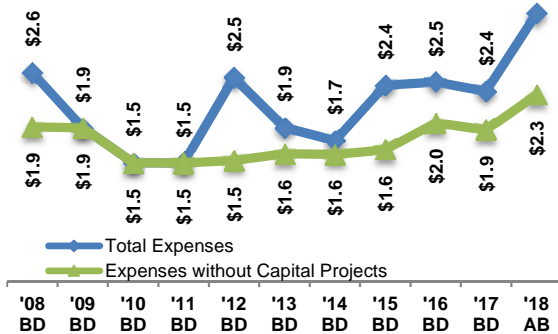
FY 2018 Total Expenditures By Category



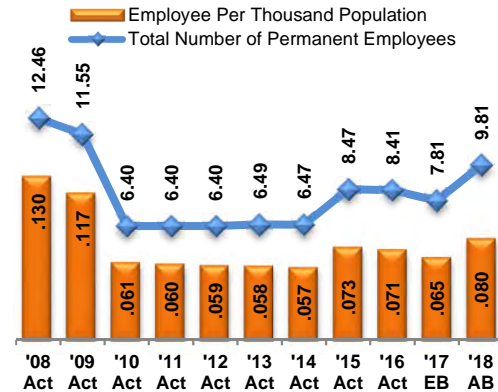
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	% Change 18/17B	% Change 18/17B
Personnel Services	\$511,019	\$445,919	\$424,411	\$647,854	\$201,935	45.3%
Supplies & Materials	\$136,157	\$198,459	\$197,678	\$246,017	\$47,558	24.0%
Travel & Training	\$2,899	\$5,903	\$5,903	\$6,398	\$495	8.4%
Intragovernmental Charges	\$220,600	\$254,874	\$254,874	\$254,426	(\$448)	(0.2%)
Utilities, Services & Misc.	\$358,896	\$684,440	\$680,161	\$1,260,973	\$576,533	84.2%
Capital	\$111,922	\$158,000	\$132,445	\$292,500	\$134,500	85.1%
Other	\$704,611	\$608,766	\$608,766	\$613,492	\$4,726	0.8%
Total	\$2,046,104	\$2,356,361	\$2,304,238	\$3,321,660	\$965,299	41.0%
Operating Expenses	\$912,415	\$1,109,374	\$1,082,806	\$1,410,728	\$301,354	27.2%
Non-Operating Expenses	\$704,611	\$608,766	\$608,766	\$613,492	\$4,726	0.8%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$106,734	\$158,000	\$132,445	\$292,500	\$134,500	85.1%
Capital Projects	\$322,344	\$480,221	\$480,221	\$1,004,940	\$524,719	109.3%
Total Expenses	\$2,046,104	\$2,356,361	\$2,304,238	\$3,321,660	\$965,299	41.0%

Funding Sources (Where the Money Comes From)

Grants and Capital Contrib	\$0	\$0	\$0	\$0	\$0	
Interest	\$62,993	\$56,878	\$55,328	\$56,878	\$0	0.0%
Fees and Service Charges	\$1,613,480	\$1,828,125	\$1,946,155	\$2,398,887	\$570,762	31.2%
Other Local Revenues	\$12,150	\$6,500	\$19,375	\$1,000	(\$5,500)	(84.6%)
Transfers	\$47,000	\$0	\$3,100	\$200,000	\$200,000	
Use of Prior Year Sources	\$310,481	\$464,858	\$280,280	\$664,895	\$200,037	43.0%
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$2,046,104	\$2,356,361	\$2,304,238	\$3,321,660	\$965,299	41.0%
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$2,046,104	\$2,356,361	\$2,304,238	\$3,321,660	\$965,299	41.0%

Storm Water Utility Fund - Summary

Fund 558x

Description

The Storm Water Utility operates through funding approved by voters in April 1993 and increased by voters in 2015. Funding sources include development charges on new construction and monthly Storm Water Utility charges for all properties. The Storm Water Utility was established to provide funding for the implementation of storm water management projects and maintenance of existing storm water drainage facilities. In 2002, the Storm Water Utility began funding projects, education and outreach activities to address storm water quality.

Highlights/Significant Changes

Strategic Priority: Infrastructure - Connecting the Community

- FY 2018 reflects a 25% storm water monthly rate increase approved by voters in April 2015.
- The 2018 CIP includes funding for construction of one Capital Improvement Project and the Engineering for one additional Capital Improvement Project with construction to be funded in a future fiscal year.
- In FY 2018 the Sewer and Storm Water Utilities will finalize and begin implementation of the Wastewater and Storm water Integrated Master Plan.
- FY 2018 includes 1.00 FTE Engineering Specialist/Engineer to work on capital projects and 1.00 FTE Storm Water MS4 Technician to work on the Integrated Management Plan.

Department Objectives

- Assure the movement of emergency vehicles during storm runoff events.
- Protect the public from rapidly flowing storm water runoff or flash floods.
- Minimize losses and property damage resulting from uncontrolled storm water runoff.
- Establish requirements for construction of storm water management facilities in newly developed areas.
- Comply with requirements of the Municipal Separate Storm Sewer System (MS4) permit.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Administration/Engineering	1.11	0.61	0.61	2.71	2.10
Field Operations	7.30	7.20	7.20	7.10	(0.10)
Total Personnel	8.41	7.81	7.81	9.81	2.00
Permanent Full-Time	8.41	7.81	7.81	9.81	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.41	7.81	7.81	9.81	2.00

Rate Increase Information

Storm Water Residential Rate Increase History

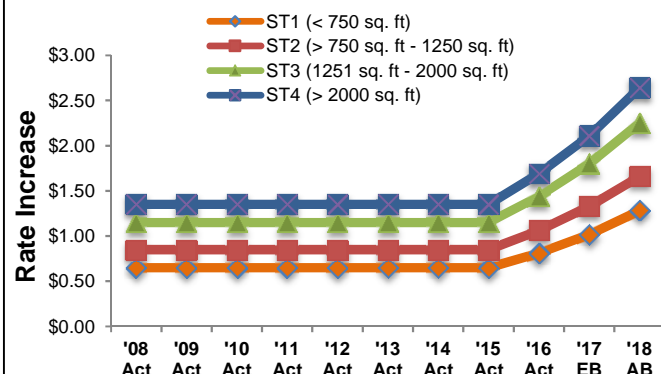
Current rates are as follows: (FY 2017)

ST1	\$1.02/month/unit	residential < 750 sq. feet
ST2	\$1.33/month/unit	residential 751 - 1250 sq. feet
ST3	\$1.80/month/unit	residential 1251 - 2000 sq. feet
ST4	\$2.11/month/unit	residential over 2000 sq. feet

Proposed rates for FY 2018 are as follows:

ST1	\$1.28/month/unit	residential < 750 sq. feet
ST2	\$1.66/month/unit	residential 751 - 1250 sq. feet
ST3	\$2.25/month/unit	residential 1251 - 2000 sq. feet
ST4	\$2.64/month/unit	residential over 2000 sq. feet

Storm Water Residential Average Monthly Customer Impact



Forecasted Sources and Uses (For Information Purposes Only)

	Adopted FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Financial Sources					
Grants	\$0	\$0	\$0	\$0	\$0
Interest (w/o FY GASB 31 Adjustment)	\$56,878	\$50,000	\$50,000	\$50,000	\$50,000
User Charges	\$2,398,887	\$2,824,763	\$3,390,758	\$3,395,476	\$3,400,195
Other Local Revenues	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Transfers in	\$200,000	\$0	\$0	\$0	\$0
Total Financial Sources	\$2,656,765	\$2,875,763	\$3,441,758	\$3,446,476	\$3,451,195
Financial Uses					
Operating Expenses	\$1,410,728	\$1,534,975	\$1,602,496	\$1,776,990	\$1,855,769
Transfers Out	\$108,514	\$113,940	\$119,637	\$125,619	\$131,899
Interest Exp.	\$0	\$0	\$0	\$0	\$0
Bank and Paying Agent Fees	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$292,500	\$148,000	\$292,500	\$173,000	\$30,000
Enterprise Rev. for Capital Projects	\$1,004,940	\$732,000	\$1,112,000	\$1,744,000	\$1,400,000
Total Financial Uses	\$2,816,682	\$2,528,915	\$3,126,633	\$3,819,609	\$3,417,668
Financial Sources Over/(Under) Uses	(\$159,917)	\$346,848	\$315,125	(\$373,133)	\$33,527
Beginning Unassigned Cash Reserve	\$1,439,196	\$1,279,279	\$1,626,127	\$1,941,252	\$1,568,119
Financial Sources Over/(Under) Uses	(\$159,917)	\$346,848	\$315,125	(\$373,133)	\$33,527
Ending Unassigned Cash Reserve	\$1,279,279	\$1,626,127	\$1,941,252	\$1,568,119	\$1,601,646
Total Expenditures Uses	\$2,816,682	\$2,528,915	\$3,126,633	\$3,819,609	\$3,417,668
Less: Ent Rev used for current year CIP	(\$1,004,940)	(\$732,000)	(\$1,112,000)	(\$1,744,000)	(\$1,400,000)
Operational Expenses	\$1,811,742	\$1,796,915	\$2,014,633	\$2,075,609	\$2,017,668
20% Guideline for Operational Expenses	\$362,348	\$359,383	\$402,927	\$415,122	\$403,534
Add: Ent Rev for next year CIP	\$732,000	\$1,112,000	\$1,744,000	\$1,400,000	\$1,410,000
Cash Reserve Target	\$1,094,348	\$1,471,383	\$2,146,927	\$1,815,122	\$1,813,534
Above/(Below) Cash Reserve Target	\$184,931	\$154,744	(\$205,675)	(\$247,003)	(\$211,888)

Assumptions:

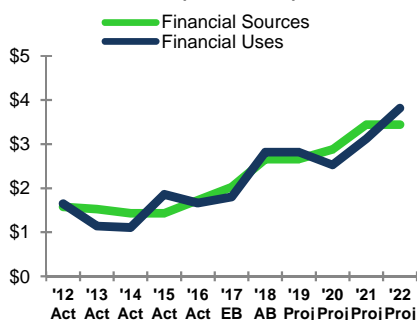
Customer Growth Rates:

- Residential	0.00%	0.20%	0.20%	0.20%	0.20%
- Non-Residential	0.00%	0.08%	0.08%	0.08%	0.08%

Utility Rate Increases:

- Residential	25.00%	25.00%	20.00%	0.00%	0.00%
- Non-Residential	25.00%	25.00%	20.00%	0.00%	0.00%

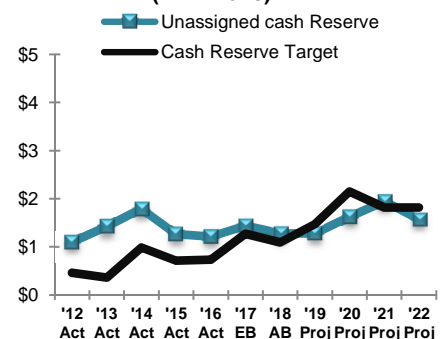
**FORECASTED
Financial Sources vs. Financial
Uses (In Millions)**



Financial Sources are rising with the voter approved utility rate increases for this fund. The last voter approved rate increase will be in FY 2020. With the additional funds, additional capital projects are forecasted for future years.

Ending unassigned cash is projected to be \$211,888 below the cash reserve target.

**FORECASTED
Unassigned Cash Reserve
(In Millions)**



Budget Detail By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	\$ Change 18/17B	% Change 18/17B
Admin/Education/Engineering						
Personnel Services	\$101,437	\$69,878	\$64,476	\$259,337	\$189,459	271.1%
Supplies and Materials	\$24,327	\$26,485	\$30,679	\$41,437	\$14,952	56.5%
Travel and Training	\$2,899	\$5,370	\$5,370	\$5,648	\$278	5.2%
Intragovernmental Charges	\$160,700	\$192,353	\$192,353	\$192,166	(\$187)	(0.1%)
Utilities, Services, & Misc.	\$45,012	\$43,696	\$43,565	\$59,260	\$15,564	35.6%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$80,502	\$103,788	\$103,788	\$108,514	\$4,726	4.6%
Total	\$414,877	\$441,570	\$440,231	\$666,362	\$224,792	50.9%
Field Operations						
Personnel Services	\$379,965	\$376,041	\$350,600	\$388,517	\$12,476	3.3%
Supplies and Materials	\$111,710	\$171,974	\$166,499	\$204,580	\$32,606	19.0%
Travel and Training	\$0	\$533	\$533	\$750	\$217	40.7%
Intragovernmental Charges	\$59,900	\$62,521	\$62,521	\$62,260	(\$261)	(0.4%)
Utilities, Services, & Misc.	\$26,465	\$160,523	\$166,210	\$196,773	\$36,250	22.6%
Capital	\$106,734	\$158,000	\$132,445	\$292,500	\$134,500	85.1%
Other	\$624,109	\$504,978	\$504,978	\$504,978	\$0	0.0%
Total	\$1,308,883	\$1,434,570	\$1,383,786	\$1,650,358	\$215,788	15.0%
Capital Projects						
Personnel Services	\$29,617	\$0	\$9,335	\$0	\$0	
Supplies and Materials	\$120	\$0	\$500	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$287,419	\$480,221	\$470,386	\$1,004,940	\$524,719	109.3%
Capital	\$5,188	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$322,344	\$480,221	\$480,221	\$1,004,940	\$524,719	109.3%
Department Totals						
Personnel Services	\$511,019	\$445,919	\$424,411	\$647,854	\$201,935	45.3%
Supplies and Materials	\$136,157	\$198,459	\$197,678	\$246,017	\$47,558	24.0%
Travel and Training	\$2,899	\$5,903	\$5,903	\$6,398	\$495	8.4%
Intragovernmental Charges	\$220,600	\$254,874	\$254,874	\$254,426	(\$448)	(0.2%)
Utilities, Services, & Misc.	\$358,896	\$684,440	\$680,161	\$1,260,973	\$576,533	84.2%
Capital	\$111,922	\$158,000	\$132,445	\$292,500	\$134,500	85.1%
Other	\$704,611	\$608,766	\$608,766	\$613,492	\$4,726	0.8%
Total	\$2,046,104	\$2,356,361	\$2,304,238	\$3,321,660	\$965,299	41.0%

Authorized Personnel By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018	Position Changes
Admin/Education/Engineering					
9905 - Deputy City Manager	0.06	0.06	0.06	0.06	
5901 - Director, Public Works	0.00	0.00	0.00	0.00	
5113 - Engineer	0.00	0.00	0.00	0.00	
5109 - Engineering Supervisor	0.00	0.20	0.20	0.20	
5108 - Engineering Manager	0.00	0.20	0.00	0.00	
5107 - Engin & Operations Manager	0.00	0.00	0.20	0.20	
5098/5113 - Eng Spec/Engineer ^	0.00	0.00	0.00	1.00	1.00
5004 - Senior Engineering Technician +	1.00	0.00	0.00	0.00	
2990 - Director, Columbia Utilities	0.05	0.05	0.05	0.05	
2980 - Asst Dir, Columbia Utilities ^^	0.00	0.00	0.00	0.10	0.10
2582 - Storm Water MS4 Technician ^	0.00	0.00	0.00	1.00	1.00
1006 - Senior Admin Support Asst. ++	0.00	0.10	0.10	0.10	
Total Personnel	1.11	0.61	0.61	2.71	2.10
Permanent Full-Time	1.11	0.61	0.61	2.71	2.10
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	1.11	0.61	0.61	2.71	2.10
Field Operations					
5108 - Engineering Manager	0.20	0.00	0.00	0.00	
2980 - Asst Director, City Utilities	0.10	0.10	0.10	0.00	(0.10)
2884 - Jet Lead Operator-773	1.00	1.00	1.00	1.00	
2585 - Storm Water Supervisor	1.00	1.00	1.00	1.00	
2430 - Sewer Maint Supt +++	0.00	0.10	0.10	0.10	
2303 - Equipment Operator III-773	1.00	1.00	1.00	1.00	
2300 - Equipment Operator II-773	4.00	4.00	4.00	4.00	
Total Personnel	7.30	7.20	7.20	7.10	(0.10)
Permanent Full-Time	7.30	7.20	7.20	7.10	(0.10)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	7.30	7.20	7.20	7.10	(0.10)
Department Totals					
Permanent Full-Time	8.41	7.81	7.81	9.81	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.41	7.81	7.81	9.81	2.00

+ In FY 2017, due to a reorganization, the Senior Engineering Technician position was transferred to the Office of Sustainability to improve coordination of citywide sustainability efforts.

++ In FY 2017, an additional Senior Admin Support Assistant was added with 10% of the position allocated to Storm Water and 90% to Sewer.

+++ In FY 2017, the Sewer Maint. Supt. position was relocated with 0.1 to Storm Water and 0.9 to Sewer to reflect supervisory responsibilities.

^ In FY 2018, 1.00 FTE Eng Specialist/Engineer was added to work on capital projects and 1.00 FTE Storm Water MS4 Technician was added to work on the Integrated Management Plan recommendations.

Major Projects

- A major culvert that was failing was replaced on Rollins Road at Rock Creek during FY 2017.
- Storm water system improvements at 9th and Elm Street and Hitt and Elm Street funded by the Storm Water Utility will be completed by the end of FY 2017 with the Flat Branch Relief Sewer project. Improvements address failing infrastructure in the downtown area.
- Construction of the Manor Drive storm water improvements are expected to be completed by mid FY 2018.
- Construction of the Sinclair Road at Mill Creek culvert replacement should commence in FY 2018. This project will replace failing infrastructure and improve the culvert to reduce the incidence of street flooding.
- Funding to begin design of the Greenwood South storm water improvement project is anticipated for FY 2018. This system will replace failing infrastructure.
- Support of the Collaborative Adaptive Management process to address the Hinkson Creek Total Maximum Daily Load by funding a third of the Hubbard Flow and Sediment Study along with the University of Missouri and Boone County. This study will analyze flow and sediment data from Hinkson Creek to improve understanding of the water quality impairment in the creek.

Fiscal Impact

FY 2018 reflects a 25% storm water monthly rate increase approved by voters in April 2015.

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Storm Water								
1 Annual CAM Projects - SS114 [ID: 1611]								
Ent Rev				\$30,000	\$30,000	\$150,000		
Ent Rev - 2015 Ballot	\$20,000	\$20,000	\$30,000					
Total	\$20,000	\$20,000	\$30,000	\$30,000	\$30,000	\$150,000		
2 Annual Downtown Tree Planters - SS115 [ID: 1621]								
Ent Rev				\$25,000	\$25,000	\$125,000		
Ent Rev - 2015 Ballot	\$25,000		\$25,000					
Total	\$25,000		\$25,000	\$25,000	\$25,000	\$125,000		
3 Annual Floodplain Mapping - SS116 [ID: 1614]								
Ent Rev				\$50,000	\$50,000	\$250,000		
Ent Rev - 2015 Ballot			\$50,000					
Total			\$50,000	\$50,000	\$50,000	\$250,000		
4 Annual Mitigation Bank Program - SS133 [ID: 1866]								
							2017	2021
Ent Rev				\$30,000	\$30,000	\$150,000		
Ent Rev - 2015 Ballot	\$20,000	\$20,000	\$30,000					
Total	\$20,000	\$20,000	\$30,000	\$30,000	\$30,000	\$150,000		
5 Annual Projects - SS017 [ID: 839]								
Ent Rev				\$125,000	\$125,000	\$625,000		
Ent Rev - 2015 Ballot	\$125,000	\$125,000	\$125,000					
Total	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000		
6 Annual Property Acquisition - SS118 [ID: 1726]								
Ent Rev	\$25,000	\$25,000	\$50,000	\$50,000	\$50,000	\$250,000		
Total	\$25,000	\$25,000	\$50,000	\$50,000	\$50,000	\$250,000		
7 Annual TV Inspections [ID: 1867]								
Total								
8 CAM - Hubbard Flow & Sediment Study - SS128 [ID: 1871]								
							2014	
Ent Rev - 2015 Ballot	\$24,940							
Total	\$24,940							
9 Garth @ Oak Tower SS110 [ID: 819]								
							2017	2019
Ent Rev - 2015 Ballot		\$410,000						
Total		\$410,000						
10 Greenwood South - SS140 [ID: 1631]								
							2018	2020
Ent Rev - 2015 Ballot	\$15,000		\$100,000					
Total	\$15,000		\$100,000					
11 Hickman & 6th & 7th - SS134 [ID: 1618]								
							2019	2020
Ent Rev - 2015 Ballot		\$82,000	\$525,000					
Total		\$82,000	\$525,000					
12 Lynn Street Cottages Storm Water Management SS141 [ID: 2053]								
							2017	2018
CDBG	\$200,000							
Total	\$200,000							

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Storm Water

Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Storm Water								
13 Mill Creek - 307 W Alhambra - SS136 [ID: 2008]							2017	2018
Ent Rev	\$150,000							
Total	\$150,000							
14 Sinclair Culvert at Mill Creek - SS131 [ID: 1914]							2016	2018
Ent Rev - 2015 Ballot	\$400,000							
Total	\$400,000							
15 Alan Lane [ID: 870]							2022	2022
Ent Rev - 2015 Ballot			\$66,000		\$260,000			
Total			\$66,000		\$260,000			
16 Capri Estates Drainage [ID: 828]							2020	2021
Ent Rev - 2015 Ballot			\$41,000	\$369,000				
Total			\$41,000	\$369,000				
17 Nebraska Avenue [ID: 1616]							2020	2022
Ent Rev - 2015 Ballot			\$50,000		\$230,000			
Total			\$50,000		\$230,000			
18 Quail Drive - SS067 [ID: 821]							2019	2021
Ent Rev - 2015 Ballot		\$50,000		\$305,000				
Total		\$50,000		\$305,000				
19 Rockhill Rd [ID: 873]							2021	2021
Ent Rev - 2015 Ballot				\$580,000				
Total				\$580,000				
20 Seventh and Locust [ID: 1374]							2020	2021
Ent Rev - 2015 Ballot			\$20,000	\$120,000				
Total			\$20,000	\$120,000				
21 Braemore Drainage [ID: 817]							2023	2024
Ent Rev						\$300,000		
Total						\$300,000		
22 Calvert Drive - SS117 [ID: 1612]							2023	2024
Ent Rev						\$700,000		
Total						\$700,000		
23 Royal Lytham - Fallwood - SS090 [ID: 815]							2023	2024
Ent Rev						\$400,000		
Total						\$400,000		
24 Sexton Road at Jackson [ID: 824]							2023	2024
Ent Rev						\$345,000		
Total						\$345,000		
25 Vandiver/Sylvan Storm Drainage [ID: 826]							2022	2023
Ent Rev - 2015 Ballot					\$600,000	\$500,000		
Total					\$600,000	\$500,000		
26 Worley Again East Phase I [ID: 1629]							2021	2023
Ent Rev - 2015 Ballot				\$60,000		\$390,000		
Total				\$60,000		\$390,000		

Storm Water

Annual and 5 Year Capital Projects

Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Storm Water Funding Source Summary								
CDBG	\$200,000							
Ent Rev	\$175,000	\$25,000	\$50,000	\$310,000	\$310,000	\$1,550,000		
Ent Rev - 2015 Ballot	\$629,940	\$707,000	\$1,062,000	\$1,434,000	\$1,090,000	\$890,000		
New Funding	\$1,004,940	\$732,000	\$1,112,000	\$1,744,000	\$1,400,000	\$2,440,000		
Total	\$1,004,940	\$732,000	\$1,112,000	\$1,744,000	\$1,400,000	\$2,440,000		

D = Year being designed; C = Year construction will begin.

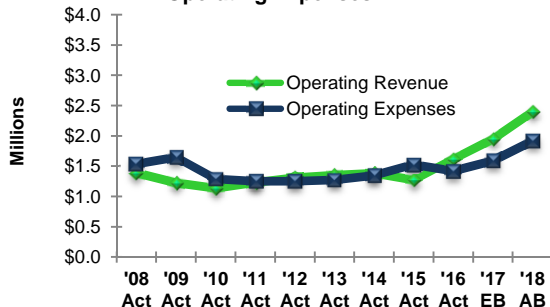
For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Revenues, Expenses, and Changes in Fund Net Position

Storm Water Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Operating Revenues:				
User Charges	\$1,613,480	\$1,828,125	\$1,946,155	\$2,398,887
Total Operating Revenues	\$1,613,480	\$1,828,125	\$1,946,155	\$2,398,887
Operating Expenses:				
Personnel Services	\$481,402	\$445,919	\$415,076	\$647,854
Supplies & Materials	\$136,037	\$198,459	\$197,178	\$246,017
Travel & Training	\$2,899	\$5,903	\$5,903	\$6,398
Intragovernmental Charges	\$220,600	\$254,874	\$254,874	\$254,426
Utilities, Services & Other Misc.	\$71,477	\$204,219	\$209,775	\$256,033
Depreciation	\$506,186	\$504,978	\$504,978	\$504,978
Total Operating Expenses	\$1,418,601	\$1,614,352	\$1,587,784	\$1,915,706
Operating Income (Loss)	\$194,879	\$213,773	\$358,371	\$483,181
Non-Operating Revenues:				
Rev. from other governmental units	\$0	\$0	\$0	\$0
Investment Revenue	\$62,993	\$56,878	\$55,328	\$56,878
Misc. Non-Operating Revenue	\$12,150	\$6,500	\$19,375	\$1,000
Total Non-Operating Revenues	\$75,143	\$63,378	\$74,703	\$57,878
Non-Operating Expenses:				
Loss On Disposal Assets	\$15,977	\$0	\$0	\$0
Total Non-Operating Expenses	\$15,977	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses)	\$59,166	\$63,378	\$74,703	\$57,878
Income (Loss) Before Contributions and Transfers	\$254,045	\$277,151	\$433,074	\$541,059
Transfer In - CDBG for CIP	\$0	\$0	\$0	\$200,000
Transfers In - Other	\$47,000	\$0	\$3,100	\$0
Capital Contribution	\$0	\$0	\$0	\$0
Total Transfers In and Capital Contributions	\$47,000	\$0	\$3,100	\$200,000
Transfers Out	(\$182,448)	(\$103,788)	(\$103,788)	(\$108,514)
Total Net Transfers and Capital Contributions	(\$135,448)	(\$103,788)	(\$100,688)	\$91,486
Change in Net Position	\$118,597	\$173,363	\$332,386	\$632,545
Total Net Position - Beginning	\$10,346,916	\$10,465,513	\$10,465,513	\$10,797,899
Total Net Position - Ending	\$10,465,513	\$10,638,876	\$10,797,899	\$11,430,444

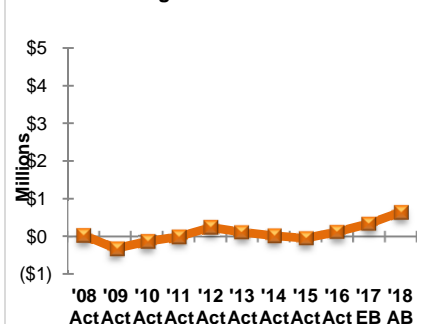
**Operating Revenues vs.
Operating Expenses**



Operating revenues began to sharply rise after FY 2015 due to voter approved utility rate increases. The additional revenue will be used for capital additions and projects.

Due to the increase in fund revenue, the fund has experienced a net income after FY 2015. The income is being used for capital additions and

Change in Net Position



Financial Sources and Uses Storm Water Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Financial Sources				
User Charges	\$1,613,480	\$1,828,125	\$1,946,155	\$2,398,887
Interest Revenue	\$62,993	\$56,878	\$55,328	\$56,878
Less: GASB 31 Interest Adjustment	(\$7,038)			
Other Local Revenues	\$12,150	\$6,500	\$19,375	\$1,000
Total Financial Sources Before Transfers	\$1,681,585	\$1,891,503	\$2,020,858	\$2,456,765
Transfer In - CDBG for CIP	\$0	\$0	\$0	\$200,000
Transfers In - Other	\$47,000	\$0	\$3,100	\$0
Total Financial Sources	\$1,728,585	\$1,891,503	\$2,023,958	\$2,656,765
Financial Uses				
Personnel Services	\$481,402	\$445,919	\$415,076	\$647,854
Less: GASB 16 Vacation Liability Adjustment	\$4,522			
Less: GASB 68 Pension Adjustment	(\$48,406)			
Supplies & Materials	\$136,037	\$198,459	\$197,178	\$246,017
Travel & Training	\$2,899	\$5,903	\$5,903	\$6,398
Intragovernmental Charges	\$220,600	\$254,874	\$254,874	\$254,426
Utilities, Services & Other Misc.	\$71,477	\$204,219	\$209,775	\$256,033
Interest Expense				
Bank & Paying Agent Fees				
Transfers Out	\$182,448	\$103,788	\$103,788	\$108,514
Principal Payments				
Capital Additions	\$106,734	\$158,000	\$132,445	\$292,500
Enterprise Revenues used for Capital Projects	\$503,321	\$480,221	\$480,221	\$1,004,940
Total Financial Uses	\$1,661,034	\$1,851,383	\$1,799,260	\$2,816,682
Financial Sources Over/(Under) Uses	\$67,551	\$40,120	\$224,698	(\$159,917)

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

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

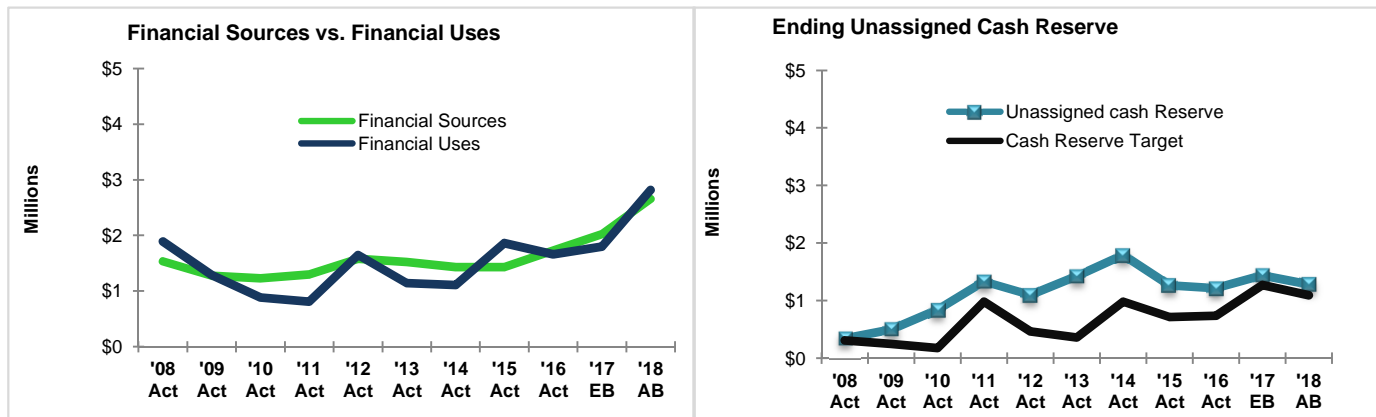
A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation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

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

Financial Sources and Uses Storm Water Utility Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Adopted FY 2018
Unassigned Cash Reserves for Operations				
Beginning Unassigned Cash Reserve		\$1,214,498	\$1,214,498	\$1,439,196
Financial Sources Over/(Under) Uses		\$40,120	\$224,698	(\$159,917)
Cash and cash equivalents	\$3,142,877			
Less: Cash Restricted for Capital Projects *	(\$2,002,461)			
Less: GASB 31 Pooled Cash Adjustment	\$74,082			
Plus: Inventory	\$0			
Projected Unassigned Cash Reserve	\$1,214,498	\$1,254,618	\$1,439,196	\$1,279,279
Cash Reserve Target				
Total Financial Uses	\$1,661,034	\$1,851,383	\$1,799,260	\$2,816,682
Less: Ent Revenue used for current year CIP	(\$503,321)	(\$480,221)	(\$480,221)	(\$1,004,940)
Total Financial Uses for Operations	\$1,157,713	\$1,371,162	\$1,319,039	\$1,811,742
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$231,543	\$274,232	\$263,808	\$362,348
Add: Ent Rev for next year CIP	\$504,021	\$1,004,940	\$1,004,940	\$732,000
Cash Reserve Target	\$735,564	\$1,279,172	\$1,268,748	\$1,094,348
Above/(Below) Cash Reserve Target	\$478,934	(\$24,554)	\$170,448	\$184,931

* Cash restricted for capital projects is not shown in the CAFR as a separate line and is included in Current Assets. This amount must be subtracted in order to calculate the current assets related to operations only.



In years where financial uses are above financial sources, there are significant capital project costs. The City must appropriate all of the cost of a capital project before a construction contract can be awarded, even though construction can take more than one year to complete. The City utilizes smaller utility rate increases over time in order to build up balances and then uses those balances to fund some of their capital projects. For FY 2018, financial sources include a 25% voter approved rate increase.

Ending cash reserves may vary as the fund needs to build up funds for future capital projects. Ending cash is projected to be slightly above the cash reserve target for FY 2018. Over the next five years, cash reserves are projected to drop below the target due to capital project costs. Refer to the five year forecast earlier in this section for more details.

Storm Water Utility Fund

			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Storm Water Development charge Stormwater development charge for issuance of building permit for new construction Category: - Single-family residences; duplexes - Multiple-family buildings; offices; schools; churches.... - Commercial; industrial; use categories not listed above...	26-170	02-15-1993 02-15-1993 02-15-1993	\$0.09 per sq. ft of total floor area of new construction \$0.16 per sq. ft of total floor area of new construction \$0.195 per sq. ft of total floor area of new construction	\$0.09 per sq. ft of total floor area of new construction \$0.16 per sq. ft of total floor area of new construction \$0.195 per sq. ft of total floor area of new construction	
Stormwater utility charge Multiple-family buildings having more than four units; single-family residences having a main floor area less than 750 sq. ft.	12A-148	10-01-16	\$1.02 per unit	\$1.27 per unit	10-1-17
Multiple-family buildings having four or less units; mobile homes; single-family residences having a main floor area of from 750 sq. ft. to 1,250 sq. ft.	12A-148	10-01-16	\$1.33 per unit	\$1.66 per unit	10-1-17
Single-family residences having a main floor area of from 1,251 sq. ft. to 2,000 sq. ft	12A-148	10-01-16	\$1.80 per unit	\$2.25 per unit	10-1-17
Single-family residence having a main floor area more than 2,000 sq. ft	12A-148	10-01-16	\$2.11 per unit	\$2.64 per unit	10-01-17
All non-residential uses of developed land	12A-148	10-01-16	\$6.25 or \$0.063 per 100 sq. feet impervious area, whichever is greater	\$7.81 or \$0.078 per 100 sq. feet impervious area, whichever is greater	10-01-17
Billing practices Mixed Multiple-family and Nonresidential use. Where a parcel of land or single structure is developed with both multiple- family and nonresidential uses, the storm water utility charge shall be billed to the owner or single entity representing multiple owners. The director, in determining the billing category of land to use for the monthly storm water utility charge, shall compute the charge by comparing the total number of multiple family units charge to the total non-residential uses charge and shall apply whichever charge is greater	12A-151(d)	09-21-15			

Accrual Basis of Accounting - Internal Service Fund and Enterprise Fund revenues and expenses are recognized on the accrual basis. Under this method of accounting, revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period occurred.

Account Number - A system of numbering or otherwise designating accounts, entries, invoices, vouchers, in such a manner that the number sequence used quickly reveals certain required information.

Adopted Budget - Refers to the budget amount as originally approved by the City Council at the beginning of the fiscal year.

Anticipated Expenditures and Revenues - The expenditures or revenues that are expected by the close of the budget year/fiscal year.

Appropriation - The legal authorizations made by the City Council (who approve department budgets) to the departments, offices and agencies of the City, allowing the departments to make expenditures and incur obligations for specific purposes within the amounts approved.

Assessed Valuation - This is the value of property set for tax purposes. The assessed value is set by the County Assessor, who is charged with determining the taxable value of property according to a formula set by the State of Missouri.

Budget - The financial plan for the operation of the City for the fiscal year.

Budgetary Control - The control and management of a governmental or enterprise fund/entity in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital - An asset item with a value of \$5,000 or more and is expected to have an estimated life of greater than one year.

Capital Projects Fund - This fund was established to account for financial resources to be used for the acquisition or construction of major capital facilities or improvements within the general government funds.

Debt Service Fund - The debt service funds are used to account for the accumulation of resources and payment of general long-term debt principal and interest.

Deficit - An excess of the liabilities of a fund over its assets. Also, the excess of expenditures over revenues during the budget year.

Department - The Department is the primary unit in City operations. Each is managed by a department director. Departments are generally composed of divisions which share a common purpose or which perform similar duties.

Depreciation - The decrease in value of physical assets due to use and the passage of time. In accounting for depreciation, the cost of a fixed asset is prorated over the estimated service life of such an asset, and each year is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Encumbrance - Commitment for unperformed contracts for goods or services. An amount of money committed and set aside, but not yet expended, for the purpose of a specific good or service.

Enterprise Funds - These funds are used to account for resources committed to self-supporting activities of governmental units that render services to the general public on a user-charged basis. Budgeted enterprise funds include: Water Utility, Electric Utility, Sanitary Sewer Utility, Regional Airport, Transit, Solid Waste Collection, Parking Facilities, Recreation Services, Railroad, and Storm Water Utility.

Expendable Trust Fund - A trust fund whose principal and earnings may be expended. The only expendable trust fund that is budgeted is the Contributions Fund.

Expenditure - An actual obligation incurred for goods or services received whether or not yet paid by a City check or by an interfund transfer for internal City bills.

Fiscal Year - The period used for the accounting year. The City of Columbia has a fiscal year of October 1st through the following September 30th.

Fund - A fund is a self balancing set of accounts designed to track specific revenues and the uses of those revenues.

Fund Balance - An accumulated excess of revenues over expenditures. Any amount left over after expenditures are subtracted from resources is then added to the beginning fund balance each year. Each fund begins and ends each year with a positive or negative fund balance. The exception to this is Enterprise Funds and Internal Service Funds which are accounted for in the same manner as private businesses and record retained earnings as opposed to a fund balance.

Fund Equity - Additional funds generated by the cost of operating as internal service funds which is used to offset charges assessed to other internal departments.

Fund Type - In governmental accounting, all funds are classified into seven generic fund types: General, Special Revenues, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

GAAP - Generally Accepted Accounting Principals

General Fund - The fund used to account for all City activities not required to be accounted for elsewhere. The General Fund of a governmental unit is made up of the resources available for the purpose of carrying on the unit's operating activities. The General Fund includes the following departments: City Council, City Clerk and Elections, City Manager, Municipal Court, Human Resources, Law, Community Development, Economic Development, Finance, Fire, Police, Health, Joint Communications, Emergency Management, Community Services, Divisions of Public Works (Administration and Engineering, Streets, Traffic, and Protective Inspection), and Divisions of Parks and Recreation (Administration, C.A.R.E. Program, and Parks).

General Obligation Bonds - Bonds backed by the full faith and credit of the City.

Governmental/Trust Funds - Includes the General Fund, Expendable Trust Funds, Non-Expendable Trust Funds, Special Revenue Funds, and Capital Project Fund.

Legal Debt Margin - The amount of additional debt the City may legally issue. It is currently 20% of the assessed value less general obligation debt currently outstanding.

Intergovernmental Revenues - Revenues from other governments in the form of grants, entitlement, shared revenues or payments in lieu of taxes.

Internal Service Funds - These funds are used to finance, administer, and account for the financing of goods and services provided by one department to other departments of the City on a cost reimbursement basis. Budgeted internal service funds are Fleet Operations, Custodial and Maintenance Services, Finance Utility Customer Service, Information Technologies, GIS Fund, Public Communications, Employee Benefit Fund, and Self-Insurance Reserve Fund.

Intragovernmental Charges - Charges assessed to all other departments i.e. Enterprise, Special Revenue, Governmental and other Internal Service funds for services provided to those various departments. Some of the services include, delivery of mail, vehicle repair, custodial and building maintenance & computer support.

Modified Accrual Basis - General Fund, Special Revenue, Debt Service, Capital Projects, and Expendable Trust Funds are recognized on the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred. This basis measures resources available to the City.

Net Assets - A funds total assets less all liabilities.

Net Income - The excess of revenues over expenses. Net income is calculated for Internal Service Funds and Enterprise Funds. Net income is not calculated for a governmental fund.

Net-Working Capital - The total of all current assets less the total of all current liabilities.

Non-Expendable Trust Funds - A trust fund whose principal must be preserved intact. Revenues earned on the principal may be expended.

Non-Operating Expenses - Expenses incurred by Enterprise and Internal Service Funds that are not directly related to the fund's primary service activities. Examples of non-operating expenses include Interest Expense, Loss on Disposal of Fixed Assets, and Miscellaneous Expenses.

Non-Operating Revenues - Enterprise and Internal Service Fund revenues that are not directly related to the fund's primary service activities. Examples of non-operating revenues include Interest revenue, gain on disposal of fixed assets, and miscellaneous revenue.

Operating Budget - The annual budget and process which provide a financial plan for the operation of government and the provision of services for the year. Excluded from the operating budget are capital projects which are determined by a separate, but interrelated process.

Property Tax - This refers to the property tax placed on property. The tax income is determined by multiplying the tax rate by each \$100 of assessed valuation.

Proposed Budget - The recommended City budget submitted by the City Manager to the City Council in late July each year.

Retained Earnings - Profits generated by enterprise funds that are either reinvested into the fund or are kept as a reserve for specific objectives - such as to pay off a debt or purchase capital assets.

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition, these bonds may contain a mortgage on the enterprise fund's property.

Revenues - Money generated through taxes, charges, licenses and other sources to fund City operations.

Special Obligation Bonds - Special obligations of the City. The payment of the principal of and the interest on the Bonds is subject to an annual appropriation by the City. The City is not required or obligated to make any such annual appropriation.

Special Revenue Funds - These funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. Budgeted special revenue funds include: Convention and Tourism Fund, Transportation Sales Tax Fund, Community Development Block Grant Fund, Cultural Affairs Fund, Parks Sales Tax, Capital Impr. 1/4 Cent Tax, Special Road District Tax Fund, and Public Improvement Fund.

Subsidy - Legally authorized subsidy from a fund receiving revenue to the fund through which the resources are to be expended.

Supplementals - A list of requests by each department which include computers, all other equipment, vehicles, trucks (capital items) and personnel. Requests are listed in priority order and then reviewed and amended by the City Manager and the Department Director based on the budget year's spending limitations.

Transfer - Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Trust Funds - These funds are used to account for assets held by the government in a trustee capacity. Trust Funds are composed of two main types, Non-Expendable and Expendable. The only Budgeted Trust Fund is the Contributions Fund.

User Charges or Fees - The payment of a charge or fee for direct receipt of a service such as; admission into a swimming pool, health services or police and fire services.

Utility Charges - applied based on the consumption of a commodity - charges for sewer, water and publicly provided electricity etc.