

# City of Columbia

## Adopted Budget

FY 2019

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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

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Mike Matthes  
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Columbia  
Missouri**

For the Fiscal Year Beginning

**October 1, 2017**

*Christopher P. Morill*

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, 2017 (FY 2018).

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 22nd consecutive year the City of Columbia has received this award.



# City of Columbia

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September 27, 2018

Dear Mayor and Members of the City Council:

As required by our City Charter, the FY 2019 budget was presented to you in July and reflects the amendments approved by you at the September 17, 2018 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.

This budget is defined primarily by a lack of revenue. Your ability to balance the expectations of a “full service city” with our ability to pay for those services has reached the tipping point. While growth in revenue has been dwindling for a decade, we have now seen that move below the zero growth mark, and into an area of significant reduction over previous years. Throughout this erosion of funding, we, the City’s staff, have managed resources responsibly, kept promises made to citizens and started making good progress in lowering poverty and unemployment.

### **FY 2019 Big Picture**

This budget’s total expected revenues are \$432,496,542 and total estimated spending is \$455,709,557 for FY 2019. 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 9.50 FTE, for a total of 1,507.90 permanent City employees, or 12.29 employees per thousand population. This staffing level per thousand population remains lower than pre-recession levels. Because of continuing erosion of City revenues, my recommendations were based on four goals:

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

I am proud to report we have managed to achieve these goals, though just barely, and only after many painful cuts to the budget. Cutting the budget in order to give minor raises is not a sustainable strategy. I do not normally support this approach; however, given the number of years we have experienced no or minor raises, I do recommend this approach this year.

### **Challenges in FY 2019**

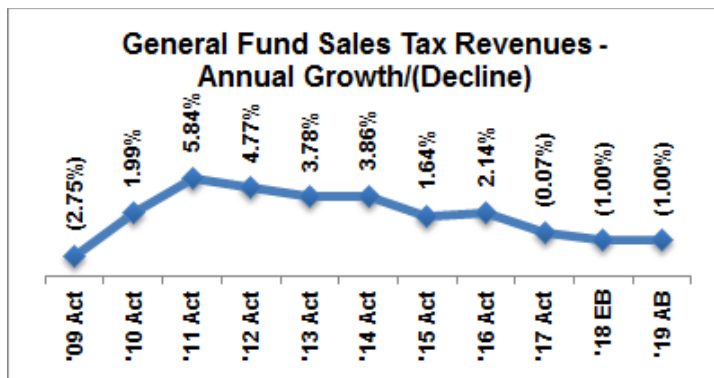
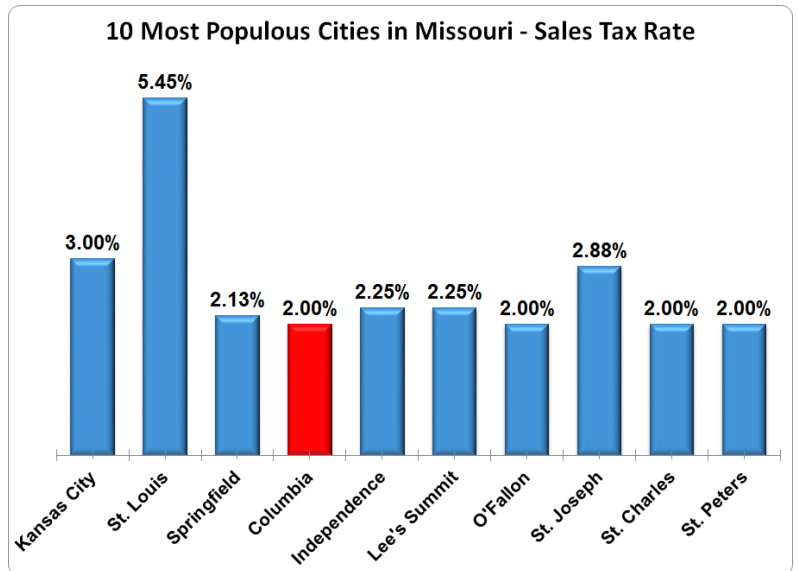
#### **Continued reductions in brick and mortar sales tax creates a severe revenue problem.**

Sales tax growth has been historically low for the last five years. This year, sales tax revenues are less than they were the year before. We have not experienced lower sales taxes received from a previous year since

the great recession. As the retail economy suffers, our city will continue to be negatively impacted because we rely so heavily on sales tax.

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 which does not collect local sales taxes.

Columbia's sales tax is average for Missouri, and low for populous cities; however, it produces less and less funding, due to the majority of taxable transactions moving to the internet and the fact



that online retailers do not pay sales taxes to cities. As you can see by the chart on the left, our long slow reduction of sales tax has now dropped into negative territory. Our estimate is that we will lose an additional 1 percent in FY 2019, or \$465,955. Retail is suffering across the country. As of this writing, we are on pace in America to see a doubling of the amount of retail closures over last year. Both this year and last have seen more retail closures than we experienced in the Great Recession in 2008.

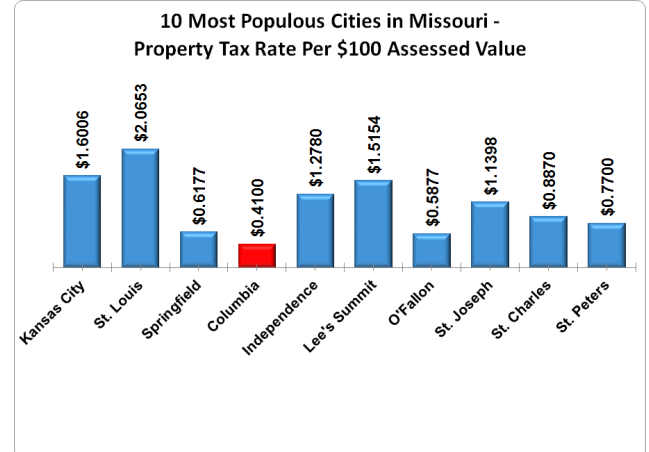
The recent ruling by the Supreme Court of the United States settles the question that States do in fact get to charge sales tax on internet transactions. It is unclear as of this writing what the impact of this decision will be for cities, though, in the coming year, I will be aggressively pursuing options to recapture this lost revenue.

**Other sources of revenue are also down.** Gross receipts taxes from telephones are trending downward as more and more people move away from the use of landlines in their homes. Federal and state revenues are down in police and health as grants are ending. These departments will continue to apply for new grant funding, and if approved, the budgets will be revised.

## Property Tax

Compared to other cities in Missouri, we have a very low city property tax rate. This means that the owner of a home in Columbia pays a lot less in city property tax than they would if they lived in the same house in 26 other towns in Missouri. In fact, the Daniel Boone Regional Library receives more funding each year from its property tax than the City government does. When you look at your total property tax bill, the City's portion is close to 6 percent.

Here is a comparison of the 10 most populous cities in Missouri. As you can see, Columbia is the fourth largest city, and the fastest growing, yet we have the lowest city property tax rate, by far. In fact, the average of these cities (\$1.09) is more than double our city tax rate. While we can take some pride in this fact, it also explains a great deal about why we have such low levels of staffing...and lower pay... than many cities, even in the police and fire departments. For example, O'Fallon and St. Peters don't have city fire departments, which is our second largest General Fund expense.



### Transit Costs Must Again be Addressed

The Transit service continues to experience deficit spending. It is funded by the Transportation Sales Tax, which means that it is losing funding just like all other sales tax funded service lines. Therefore, this budget includes several service reductions 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 or Supplemental Spending

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 once again postponed replacements for a year. This is the fourth year we have had to forego fleet replacement funding in the budget. Departments have had to use savings in other areas, such as position vacancies within the department, to fund some fleet replacement; however, we are not keeping up with the need to update our fleet overall.

#### 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 13.22 percent which is up from last year's rate of 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 \$88,509 for FY 2019.

#### Departmental Budget Cuts

Because of our revenue constraints, I asked General Fund departments to recommend ways they might lower their spending. Though it was difficult, staff found ways to meet the goal. The total impact of these cuts was \$735,834. These spending reductions help balance the General Fund and largely were used to pay for the pay plan changes discussed later. These cuts are operational in nature and do not materially impact service provision. However, it is important to note, this is the last year we will be able to use this approach. We have reached the point where all future budget cuts will result in significant service reductions or outright elimination.



## Other Important Considerations

### Strong Bond Ratings

Because of your continued fiscal discipline and good staff-level management, our bond rating is 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 .863. 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 2019 budget includes residential rate increases in Electric (2.5 percent operating), Water (1 percent operating), Sewer (1 percent voter-approved), Solid Waste (3 percent) and Stormwater (25 percent voter-approved). The estimated average customer impact is \$3.16 per month (compared to an increase of \$3.24 per month last year).

### 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 utilities. As the retail market has increasingly moved to the tax haven of the internet, Columbia will see \$470,709 in reduced revenue for FY 2019 (\$230,731 in the General Fund). While the Supreme Court decision to end the tax free status of internet transactions will level the playing field with brick and mortar businesses, it remains unclear what our State Legislature will do. The erosion of sales tax per capita over time amounts to \$10 million every year in Columbia. If the state chooses to finish its long delayed effort to embrace a streamlined sales and use tax approach (or some other simple method for tax collection), Columbia would be in a position to solve its financial challenges without new tax ballots.

## 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 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, 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;



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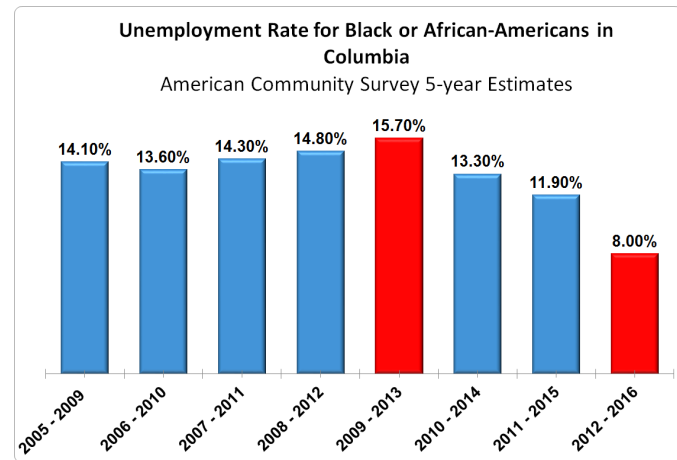
*Our vision: Columbia is the best place for everyone to live, work, learn and play.*

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 15.7 percent in Columbia. Today it's 8 percent. We still have work to do, but we're gaining on our goal.

### FY 2017 Council Savings

To enable continued progress on the Strategic Plan, Council approved the use of \$121,000 of City Council FY 2017 savings to continue our work to implement the Strategic Plan:

- \$50,000 Creation of our next Strategic Plan
- \$36,000 Continue the Supplier Diversity Program
- \$55,000 Continue the Focused Job Coaching Program



Use of the remaining City Council FY 2017 savings approved by Council (B218-18) include:

- \$800,000 - Resident officer policing program
- \$75,000 - Growth Impact Study
- \$50,000 - REAL (Race Equity and Leadership) toolkit
- \$50,000 - Dignity in Work program
- \$20,000 - Flex transit ride system to and from Council meetings

### 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 Light Axle, Kraft-Heinz, Northwest Medical Isotopes, American Outdoor Brands 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. One goal of the Economy Team is to increase the Boone County Average Wage; that average wage in 2015 was \$34,808 and has increased by \$3,448 to \$38,256 as of July 1, 2018. Unemployment rates for Columbia MSA (Boone County) continue to remain at an all time low and the lowest in the state, being just 2.3 percent as of May 2018. The Economy Team consists of numerous partners and programs to ensure that skill gaps are addressed and our residents attain high quality jobs that pay a living wage. Partners include: Columbia Public Schools, MACC's Mechatronics program, Job Point, Missouri Job Center, CARE, LADDERS, CDL testing, Financial Literacy and Supplier Diversity.

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 implemented our Supplier Diversity Program and has accomplished much in a short time. Through his efforts, we have lowered the barriers 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 \$121,000 from the use of City Council FY 2017 savings.

Plan amendments proposed for the coming year include:

- Supplementing our existing job fairs with career exploration involving Columbia Public Schools and other school districts in Boone County; and
- Tracking the economic mobility of youth, in cooperation with the Boone Impact Group, to effectively target resources.

### **Columbia Regional Airport**

Our airport is an economic driver that supports 745 jobs with a \$27 million annual payroll and over \$87 million annually in goods and services (based on the 2012 Economic Impact Study conducted by Missouri Department of Transportation); not a bad return on the City's \$2 million annual investment. The number of people flying from Columbia Regional Airport has grown tenfold since 2007; more than 88,000 people boarded planes at COU in 2017. Our old terminal cannot continue to accommodate the growth we have seen. We have made significant progress assembling the funding to build a new terminal. Voters agreed to increase the lodging tax which is estimated to raise \$10 million. The state of Missouri provided an investment of \$2.5 million through MoDOT's State Aviation Trust Fund. And, we anticipate that 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.

### **Strategic Priority: Social Equity - Improving the Odds for Success**

Our investments in time, talent, funding and partnerships are showing returns in the Strategic Plan Central, East and North neighborhoods. Because our work meshes City, neighborhood and personal goals, more people appear to be thriving where they live. The community fabric is getting stronger.

Effective community policing is significantly reducing crime and generally increasing satisfaction with several public safety services in the Strategic Neighborhoods. Lives are enriched through recreation, as more people report using City parks and community recreation centers. Summer lunch programs are enhancing child nutrition, and the percentage of people who said there was a time when they could not get health care last year dropped from the year before. Columbia's stock of affordable housing is increasing, especially in the Central Neighborhood, and more people report using City energy efficiency programs.

Originally built on priorities selected by City Council members and City staff, the Strategic Plan also addresses neighborhood priorities identified in public meetings. Central neighbors are seeing improved street lighting, traffic calming and housing development, and are involved in beautification and alley improvements. East neighbors are connecting through social events, have seen park improvements and changes in problem tenant populations and look forward to having more sidewalks. North neighbors are reducing litter and trash, increasing resources available for kids and families and seeing reduced threats from illegal fireworks. All this is happening because of constant, strong neighbor advocacy and the work of dedicated community partners.

The Paris/63 Corridor, while not in the Strategic Plan, is an area with challenges similar to those in the other neighborhoods. What's happening, here, though, emerged from long-standing concerns with safety. A federal COPS grant allowed us to assign two Community Outreach Unit officers. The Columbia Insurance Group (CIG), United Way and other partners hosted a summer get-together on CIG's vacant property at Whitegate Drive and Towne Drive. Within less than a year of that event, CIG committed to housing a Police substation at its headquarters. The City purchased the vacant property, at a discount, and will develop a community park. The Community Outreach officers held a successful "Xbox with a Cop" video gaming tournament for kids and opened lines of communication and trust.



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All this visible, public work really distills into individuals and families. The hope is that change today leads to successful tomorrows. For the second year, the Shelter Insurance Foundation is generously providing \$1,000 awards to high school seniors headed to college or career training and who do projects serving people in Strategic Neighborhoods. These Success Grants, developed in partnership with our Social Equity staff team, may be renewed up to four years. Last year there was one grantee, and this year there are three. Continuing education is a high-dollar household investment, but it creates lasting benefits for students, their families and the community.

Plan amendments proposed for the coming year include:

- Meshing the Municipal Court's Community Service Docket into the Social Equity strategic goals.
- Providing more cultural activities in the Strategic Neighborhoods.
- Completing the transition of facilitating and managing neighborhood meetings to neighborhood leaders.

### **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 over \$60 million in discretionary funding available to it in a typical year and dedicates over \$41 million of that to public safety, or \$2 out of every \$3. The remaining \$1 is used to fund the other 16 City budgets that make up the General Fund.

Citizen satisfaction with the Fire Department is very high with 85 percent of respondents satisfied or very satisfied with the quality of fire protection. Survey respondents also indicate that to them, the most important metric in the fire service is how quickly we respond to calls for help. As our city has grown, two areas of our city are seeing lower response times than the rest of the city; those parts of town have quite literally grown away from our stations. I recommend the following plan to address these two areas; the east and southwest of our city.

#### **New East Fire Station (Fire Station #10)**

This new station must be built south of Interstate 70, and east of Highway 63. Funding to build a station exists in our Public Improvement Fund and is expected to cost \$2.5 million. Due to excellent long-range planning, staffing for this station is also already available. Acquiring the site will be a top priority upon approval of this budget by the City Council. The FY 2020 fire operating budget will need to include \$60,000 for operating expenses for this station.

#### **New Southwest Fire Station (Fire Station #11)**

We will utilize capital improvement sales tax funding to construct this fire station. Funding for the purchase of the land is available in the Municipal Service Center project (in the administrative capital projects section) and the timing of this project has been moved up to FY 2019. An existing fire apparatus will be placed at this station. The FY 2020 fire operating budget will need to include \$60,000 in operating expenses for this station.

#### **Policing in Columbia**

This budget proposes spending over \$23 million for the various services provided by our Police Department. By far our highest funded General Fund department, these services are routinely considered by our residents as one of the most important we provide. After the condition of our roads, crime prevention is the most

important service our residents want from the Police Department. One of the most effective methods to prevent crime is the approach to policing referred to as community policing.

### **Community Policing**

The Columbia Police Department's Community Outreach Unit (COU) is our newest approach to community policing. Citizens helped choose the officers we assigned to this Unit. Even though our efforts are best described as incremental, we are already seeing incredible impact. Stories of the team's work routinely go viral on social media. Eight officers, one sergeant and one lieutenant make up this dedicated Unit. This represents a roughly \$1 million investment in community policing, or 5 percent of the Police Department budget.

We have seen amazing things happen in Columbia with the work of this team. Over the last two years, the three neighborhoods in which our officers are assigned have seen a 22 percent reduction in the eight categories of crime we track the most. The city as a whole has only seen a 6 percent reduction. Another way to look at this is, of the total citywide drop in the number of crimes, 45 percent of the drop occurred in neighborhoods with a community police officer.

Now, that said, we did see a citywide increase in homicide and larceny, and also in two of the Strategic Plan Neighborhoods. Even though homicides did not exceed the standard deviation citywide (meaning it was a 'normal' year) it was still deeply troubling to have nine homicides in 2017. Nearly all of these involved the sale of drugs.

### **Seven of Eight Categories of Crime are Down Significantly**

We've completed two years of neighborhood-based community policing and the results are impressive. 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 citywide.

- 519 fewer calls to 911
- 11 percent reduction in shots fired calls
- 24 percent reduction in rape
- 47 percent reduction in robbery
- 50 percent reduction in aggravated assault
- 46 percent reduction in burglary
- 0.5 percent increase in larceny-theft (from 187 to 188 incidents)
- 16 percent reduction in motor vehicle theft

Overall, if you add all of these together, we experienced a 22 percent drop in crime in just two years 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.



The City Council has passed a community oriented policing resolution which directs me to conduct a six-month process to design a citywide community oriented policing program for the Columbia Police Department and a transition plan, timeline, and budget for modifying current department policies, procedures, and operations, and implementing the new program, as well as an evaluation process that includes goals, objectives and measurable outcomes. The work we are now engaged in should result in a compelling vision for the future of policing in Columbia. It will be delivered to the Council by the end of August. If the City Council places that vision before the voters, it will be the community's decision whether to pay for that vision or to have us struggle on as we are. Given the number of uncertainties associated with a ballot, I do not include a funding recommendation in this budget. Rather, I recommend amending the budget using General Fund reserves to cover the cost of any resulting election once the specifics (thus costs) can be better known.

### New North Police Station

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 police station. The building, which has a budget of \$9.2 million, is being designed this year, and will begin construction soon after. This decentralization of the department is aimed at improving response times and citizens' proximity to officers, where possible.

Plan amendments proposed for the coming year include:

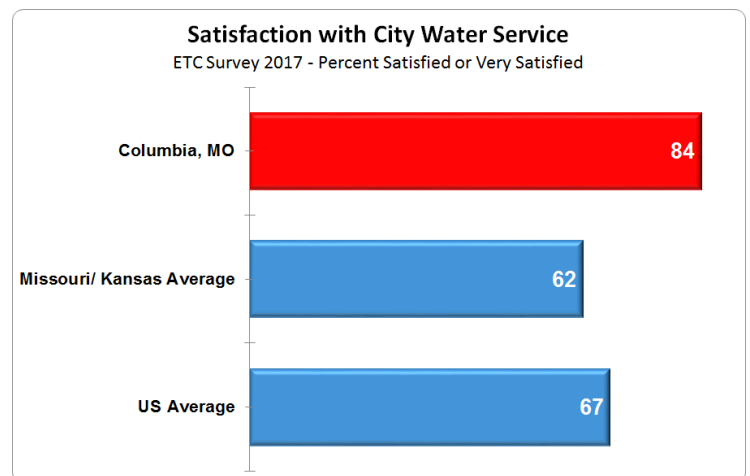
- Facilitating more collaboration between COU and officers on general patrol assignments to share skills and work in tandem on all-squad days.
- Increasing positive citizen interaction with the Police through social media, public news conferences and meeting people at traditional community gathering places.

## Strategic Priority: Infrastructure - Connecting the Community

### Water

Columbia is in an enviable location when it comes to water. Unlike many places in the U.S., water here is plentiful, and our source for drinking water starts out cleaner than most. This enables us to make the water high quality for a relatively low cost. Once again, our survey results attest to this.

However, a fair bit of our drinking water infrastructure is well past its useful life: some of it dates from the early 1970s. We must replace old equipment; add water towers to maintain water pressure for residential use but more importantly Fire Department use; and work to regain the capacity we naturally lose over time from wells and the treatment plant. These projects will cost a little over \$42.8 million and, therefore, will require the use of bonds to finance that level of expenditure.



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*Our vision: Columbia is the best place for everyone to live, work, learn and play.*

Voters approved a water ballot issue in August, 2018 which includes a rate increase of 11 percent that will occur over the course of the next four years (3 percent each year for three years, and then 2 percent in the fourth year) to pay for the bonds. This would cost the average residential rate payer approximately \$3.16 per month when fully implemented.

## **Public Transit**

Our bus system is once again in dire financial condition. Last year, 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). This budget proposes accepting those recommendations, but significantly scaling down much of the service level to match the revenue available. Most of these changes will be delayed until June 1, 2019 to allow us to complete the federal process for making service changes. For FY 2019, we must reduce our operational spending by \$405,641 and transfer \$283,689 of Transportation Sales Taxes (we would normally save up to use as matching funds for grant funded capital projects) into operations. Even with these changes we project the transit system will run out of funds by FY 2023. We achieve this reduction through four separate changes which include:

- Ending service at 7 p.m. rather than 8 p.m. on weekdays and Saturdays - effective 10/01/2018.
- Implementing the Olsson study recommendations regarding the re-use of the Wabash bus station and route cuts - effective 06/01/2019.
- Ending Saturday service and special event support (Roots N Blues, True/False, football shuttle) - effective 06/01/2019.

Plan amendments proposed for the coming year include increasing public engagement on the following neighborhood infrastructure needs and projects:

- Transit consultant recommendations.
- Whitegate Park.
- Hinkson Trail to Clark Lane design and construction.
- Locations for traffic calming, lighting and sidewalk projects.

## **Strategic Priority: Operational Excellence - High-Level Service From Engaged Employees**

### **City Employees Excel at Service to our Residents**

In our most recent survey, Citizen satisfaction with the overall quality of City service was 73 percent (satisfied or very satisfied). This compares incredibly well to the Kansas/Missouri region of 46 percent and the national satisfaction level of 49 percent. When you beat the national benchmark by over 27 percentage points, you can justifiably be proud. I am even more impressed when I consider the lack of resources we have struggled with in the last 10 years. The following chart lists the impact to employees for the last 13 years of budgets:

**City of Columbia, MO**

**Pay and Health Insurance History FY 2006 - FY 2018**

| <b>Fiscal Year</b> | <b>Additional Payments</b> | <b>ATB Increase</b> | <b>Performance Pay</b> | <b>Move Toward Midpoint*</b>       | <b>Health Insurance Change</b> |
|--------------------|----------------------------|---------------------|------------------------|------------------------------------|--------------------------------|
| 2018               | \$1,000                    | NONE                | NONE                   | NONE                               | 7%                             |
| 2017               | N/A                        | \$0.25/hour         | NONE                   | NONE                               | 13.8%                          |
| 2016               | N/A                        | 2%                  | NONE                   | 20% of diff between pay & midpoint | NONE                           |
| 2015               | N/A                        | 2%                  | NONE                   | 20% of diff between pay & midpoint | NONE                           |
| 2014               | N/A                        | NONE                | NONE                   | NONE                               | NONE                           |
| 2013               | N/A                        | \$0.27/hour         | NONE                   | NONE                               | 4.8%                           |
| 2012               | N/A                        | \$0.25/hour         | NONE                   | N/A                                | NONE                           |
| 2011               | N/A                        | NONE                | NONE                   | N/A                                | 7%                             |
| 2010               | N/A                        | NONE                | NONE                   | N/A                                | (2.9%)                         |
| 2009               | N/A                        | \$0.25/hour         | 0% - 3% (3% Max)       | N/A                                | 7%                             |
| 2008               | N/A                        | 1.5% or \$0.30/hour | 0% - 3% (3% Max)       | N/A                                | 4.1%                           |
| 2007               | N/A                        | 4% or \$0.50/hour   | NONE                   | N/A                                | (11.6%)                        |
| 2006               | N/A                        | 3% or \$0.38/hour   | 1%                     | N/A                                | 12.5%                          |

\*Part of compensation & classification system adopted in FY 2014 – employees with 5 years “time in class” as of March 1<sup>st</sup> were eligible

## 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. Through Council amendments which included department budget cuts, a change in the sales tax growth assumption, and a reduction in three of the intragovernmental charges to departments, the following pay plan changes are included in the FY 2019 budget:

- Increase pay grade maximums by the CBIZ recommended rates in order to reduce the impact of ending the FY 2018 additional \$40 per pay period payments
- \$2 per hour increase for Refuse Collector I, Refuse Collector II, and Senior Refuse Collector positions. An increase to refuse collector supervisors to \$0.02 per hour above subordinates
- Move all permanent employees with a pay rate below \$15 per hour to a new established minimum starting wage of \$15 per hour
- Reassign all Equipment Operator II positions to Equipment Operator III positions which includes a 5% pay increase. Equipment Operator III positions will be changed to Sr Equipment Operators. Equipment Operator I positions will be changed to Equipment Operator positions. Equipment Operator positions that do not require a CDL will be changed to Warehouse Operators. This change was necessary because creating the \$15/hour starting wage resulted in the same starting wage for employees who are training to obtain a commercial drivers license and those who are already fully qualified and licensed.
- Move to midpoint adjustment for all employees with at least five years in their current classification as of March 1, 2018 and a score of at least 2.0 on their most recent FY 2018 performance evaluation.

- Across-the-board (ATB) increase (for employees who are not at or above their revised pay grade maximum) of \$0.45 per hour or \$0.3214 per hour for 56 hour employees

This budget also includes the addition of one more paid holiday to our portfolio. We found, through a survey of all employees, our preference was for the day after Thanksgiving. With this addition, we still trail the state and county in the number of holidays we provide.

We have experienced one of those rare years with very little increase in costs to our health care plans. The total increase in costs is 3.3 percent shared between the government and employees. The employee share ranges from no increase in cost at all to an increase of \$0.2044 cents per hour, depending on the plan and dependent tier an employee chooses.

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, over 20 percent 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.

### **The Need for a Priority Based Budgeting Process**

We are looking at lean years ahead. Over the past 10 years, we have trimmed expenses, and tightened our belts repeatedly. At this point, there are no remaining operational cuts I can recommend that will balance future budgets without significantly reducing or eliminating service lines. Because this will directly impact our residents, I recommend a process for future budgets that includes the public and our employees, and that prioritizes all service lines of the city for the purpose of reducing and or eliminating services. This is often referred to as Priority Based Budgeting. Once Council has completed its work on the FY 2019 budget, I recommend we begin the priority based budgeting process for FY 2020 and beyond.

### **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 and her staff, Community Relations Director Steve Sapp, Civic Relations Officer Toni Messina, and Economic Development Director Stacey Button for their excellent work and ongoing stewardship of the community.

All FY 2019 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](http://CoMo.gov) or review a printed copy at the City Clerk's Office or at the Finance Department in City Hall.

Best Regards,



Mike Matthes  
City Manager

## CERTIFICATION

The undersigned hereby certify that the attached document is a true copy of the annual budget of the City of Columbia, Missouri for the Fiscal Year beginning on October 1, 2018 and ending on September 30, 2019, as finally adopted by the City Council on September 17, 2018.

IN WITNESS WHEREOF, I have executed this certification on this **19th** day of **September, 2018**.

  
Mike Matthes, City Manager

IN WITNESS WHEREOF, I have executed this certification and affixed the corporate seal of the City on this **19th** day of **September, 2018**.

  
Sheela Amin, City Clerk





## FY 2019 Budget Amendments As of September 13, 2018

### Council Reserves:

|   |                 |
|---|-----------------|
| <b>Council Reserve Available</b>                                      | <b>\$91,000</b> |
| <b>Remaining Council Reserve Available to allocate during FY 2019</b> | <b>\$91,000</b> |

### FY 2019 Changes:

#### Summary of Pay Plan Change Costs

**Pay plan changes include the following and will be applied to employee salaries in this order:**

1. Increase pay plan pay grade maximums to CBIZ recommended rates - in order to reduce the impact of ending the FY 2018 additional \$40 per pay period
2. Give current Refuse Collector I, II and Senior Refuse Collector employees a \$2 per hour pay increase and adjust Solid Waste Supervisor II and III (that supervise Refuse Collectors) pay to \$0.02 above the highest paid subordinate
3. Move all permanent employees with a pay rate below \$15 per hour to the new established minimum starting wage of \$15 per hour.
4. Creating the \$15 per hour minimum starting wage results in the same starting wage for employees who are training to obtain a Commercial Driver's License (CDL) and those who are already fully qualified and licensed. To mitigate that issue, all current Equipment Operator II positions will be reassigned to Equipment Operator III, and the Equipment Operator III title will be changed to Senior Equipment Operator. Any current Equipment Operator II reassigned will receive an increase of 5% or the new minimum, whichever is greater. Equipment Operator I positions required to obtain a CDL will be changed to Equipment Operator.
5. Move to Midpoint for all employees with at least 5 years time in classification as of March 1, 2018 and a score of at least 2.0 on their most recent FY 2018 performance evaluation. Eligible employees who did not receive a performance evaluation for FY 2018 will be assumed to have received a score of 2.0 and will receive the move to midpoint.
6. An Across-the-board (ATB) increase of \$0.45 per hour, or \$0.3214 for 56 hour employees, will be given to permanent employees whose rates of pay are below the revised pay grade maximums. The ATB will be applied after all of the preceding adjustments are made to employee wages and will be applied to the limits of the revised pay grade maximum.

| Fund  | Increase in Expenses |
|---|----------------------|
| General Fund                                      | \$1,198,732          |
| Convention and Tourism Fund                       | \$19,359             |
| Mid Missouri Solid Waste Management District Fund | \$1,032              |
| Non-Motorized Grant Fund                          | \$714                |
| CDBG Fund   | \$45                 |
| Railroad Fund                                     | \$5,022              |
| Transload Facility Fund                           | \$1,067              |
| Water Utility Fund                                | \$180,900            |
| Electric Utility Fund                             | \$319,930            |
| Recreation Services Fund                          | \$75,459             |
| Transit Fund                                      | \$136,623            |
| Airport Fund                                      | \$40,897             |
| Sanitary Sewer Fund                               | \$179,177            |
| Parking Fund                                      | \$29,531             |
| Solid Waste Fund                                  | \$557,306            |
| Storm Water Fund                                  | \$15,653             |
| Employee Benefit Fund                             | \$18,458             |
| Self Insurance Reserve Fund                       | \$12,856             |
| Custodial and Building Maintenance Fund           | \$71,129             |
| Fleet Operations Fund                             | \$92,173             |
| Information Technology Fund                       | \$66,559             |
| Community Relations Fund                          | \$60,814             |
| Utility Customer Services Fund                    | \$55,811             |
| <b>Total Cost of Pay Plan Changes</b>             | <b>\$3,139,247</b>   |

### General Fund - FY 2019 Budget

#### General Fund Revenues FY 2019 Budget:

|     |  |             |
|-----|--|-------------|
| ST  | Revenues: Change Sales Tax assumption from 2% to 1% below Estimated FY 2018                      | \$459,132   |
| PT  | Revenues: Property Tax rate change from \$0.4329 back to \$0.41                                  | (\$469,772) |
| G&A | Revenues: Reduce G&A Fees revenue (due to property tax rate change from \$0.4329 back to \$0.41) | (\$25,985)  |

**FY 2019 Budget Amendments  
As of September 13, 2018**

|     |   |                  |
|-----|---|------------------|
|     | Revenues: Parks and Recreation - Increase Parks Sales Tax Subsidy                                       | \$114,475        |
| TFS | Revenues: Office of Sustainability - Transfers from other funds (offset pay and intragovernmental chgs) | \$3,065          |
|     | Revenues: Economic Development - Transfer from CVB (REDI - Econ Dev Activities)                         | \$29,000         |
|     | <b>Total General Fund Revenue Changes</b>   | <b>\$109,915</b> |

**General Fund Expenses FY 2019 Budget:**

**Expenses: Other Budget Cuts recommended (to fund pay plan changes)**

|     |  |                    |
|-----|--|--------------------|
| OBC | Finance  | (\$836)            |
| OBC | Human Resources  | (\$5,000)          |
| OBC | Law  | (\$18,225)         |
| OBC | City General   | (\$159,435)        |
| OBC | Public Works Administration  | (\$1,873)          |
|     | <b>Total Administrative Depts</b>                                      | <b>(\$185,369)</b> |
| OBC | Health and Human Services  | (\$43,019)         |
|     | <b>Total Health and Environment Depts</b>                              | <b>(\$43,019)</b>  |
| OBC | Parks and Recreation   | (\$37,356)         |
|     | <b>Total Parks and Recreation Depts</b>                                | <b>(\$37,356)</b>  |
| OBC | Fire   | (\$56,500)         |
| OBC | Police   | (\$195,287)        |
|     | <b>Total Public Safety Depts</b>                                       | <b>(\$251,787)</b> |
|     | <b>Total General Fund Other Budget Cuts - to fund pay plan changes</b> | <b>(\$517,531)</b> |

**Expenses: Pay Plan changes: \$15 minimum, move to mid, 45 cent ATB**

|    |   |                    |
|----|---|--------------------|
| PP | City Clerk                                | \$3,426            |
| PP | City Manager                              | \$10,151           |
| PP | Finance                                   | \$81,520           |
| PP | Human Resources                           | \$27,108           |
| PP | Law                                       | \$33,338           |
| PP | Public Works Administration               | \$2,896            |
|    | <b>Total Administrative Depts</b>         | <b>\$158,439</b>   |
| PP | Health and Human Services                 | \$135,757          |
| PP | Economic Development                      | \$12,877           |
| PP | Cultural Affairs                          | \$1,486            |
| PP | Office of Sustainability                  | \$3,217            |
| PP | Community Development                     | \$85,922           |
|    | <b>Total Health and Environment Depts</b> | <b>\$239,259</b>   |
| PP | <b>Parks and Recreation</b>               | <b>\$107,469</b>   |
| PP | Police                                    | \$364,556          |
| PP | Fire                                      | \$188,398          |
| PP | Municipal Court                           | \$16,551           |
|    | <b>Total Public Safety Depts</b>          | <b>\$569,505</b>   |
| PP | Streets and Engineering                   | \$128,898          |
| PP | Parking Enforcement                       | (\$4,838)          |
|    | <b>Total Transportation Depts</b>         | <b>\$124,060</b>   |
|    | <b>Total Pay Plan Changes</b>             | <b>\$1,198,732</b> |

## FY 2019 Budget Amendments As of September 13, 2018

|  |   |                   |
|--|---|-------------------|
| <b>Expenses: Reduce Community Relations Fees to 0% increase for FY 2019 (to fund pay plan changes)</b> |   |                   |
| CRF  | City General                              | (\$20,474)        |
|  | <b>Total Administrative Depts</b>         | <b>(\$20,474)</b> |
| CRF  | Health and Human Services                 | (\$1,369)         |
|  | <b>Total Health and Environment Depts</b> | <b>(\$1,369)</b>  |
| CRF  | Police                                    | (\$1,918)         |
|  | <b>Total Public Safety Depts</b>          | <b>(\$1,918)</b>  |
| <b>Total Community Relation Expense Changes</b>  |   | <b>(\$23,761)</b> |
| <b>Expenses: Reduce Custodial Fees to 0% increase for FY 2019 (to fund pay package change)</b>         |   |                   |
| CF   | City Council                              | (\$452)           |
| CF   | City Clerk                                | (\$198)           |
| CF   | City Manager                              | (\$891)           |
| CF   | Finance                                   | (\$2,185)         |
| CF   | Human Resources                           | (\$440)           |
| CF   | Law                                       | (\$569)           |
| CF   | Public Works Administration               | (\$110)           |
|  | <b>Total Administrative Depts</b>         | <b>(\$4,845)</b>  |
| CF   | Health and Human Services                 | (\$1,742)         |
| CF   | Office of Sustainability                  | (\$27)            |
| CF   | Community Development                     | (\$1,434)         |
|  | <b>Total Health and Environment Depts</b> | <b>(\$3,203)</b>  |
| CF   | <b>Parks and Recreation</b>               | <b>(\$328)</b>    |
| CF   | Municipal Court                           | (\$277)           |
|  | <b>Total Public Safety Depts</b>          | <b>(\$277)</b>    |
| CF   | Streets and Engineering                   | (\$1,969)         |
| CF   | Parking Enforcement                       | (\$169)           |
|  | <b>Total Transportation Depts</b>         | <b>(\$2,138)</b>  |
| <b>Total Custodial Expense Changes</b>   |   | <b>(\$10,791)</b> |
| <b>Expenses: Reduce Self Insurance Fees to 0% increase for FY 2019 (to fund pay plan changes)</b>      |   |                   |
| SIF  | City Clerk                                | (\$11)            |
| SIF  | City Manager                              | (\$929)           |
| SIF  | Finance                                   | (\$1,034)         |
| SIF  | Human Resources                           | (\$30)            |
| SIF  | Law                                       | (\$65)            |
| SIF  | City General                              | (\$452)           |
| SIF  | Public Works Administration               | (\$3)             |
|  | <b>Total Administrative Depts</b>         | <b>(\$2,524)</b>  |
| SIF  | Health and Human Services                 | (\$2,253)         |
| SIF  | Economic Development                      | (\$15)            |
| SIF  | Cultural Affairs                          | (\$12)            |
| SIF  | Office of Sustainability                  | (\$125)           |
| SIF  | Community Development                     | (\$3,357)         |

**FY 2019 Budget Amendments  
As of September 13, 2018**

|   |  |                    |
|---|--|--------------------|
|   | <b>Total Health and Environment Depts</b>  | <b>(\$5,762)</b>   |
| SIF   | <b>Parks and Recreation</b>  | <b>(\$11,074)</b>  |
| SIF   | Police   | (\$35,280)         |
| SIF   | Fire   | (\$27,647)         |
| SIF   | Municipal Court  | (\$24)             |
|   | <b>Total Public Safety Depts</b>   | <b>(\$62,951)</b>  |
| SIF   | Streets and Engineering  | (\$13,616)         |
| SIF   | Parking Enforcement  | (\$1,518)          |
|   | <b>Total Transportation Depts</b>  | <b>(\$15,134)</b>  |
|   | <b>Total Self Insurance Expense Changes</b>  | <b>(\$97,445)</b>  |
| SW  | Health and Human Services  | \$111              |
| SW  | Cultural Affairs   | \$18               |
|   | <b>Total Health and Environment Depts</b>  | <b>\$129</b>       |
| SW  | Parks and Recreation   | <b>\$517</b>       |
| SW  | Police   | \$60               |
| SW  | Fire   | \$320              |
|   | <b>Total Public Safety Depts</b>   | <b>\$380</b>       |
| SW  | Streets and Engineering  | \$435              |
| SW  | Parking Enforcement and Traffic  | \$22               |
|   | <b>Total Transportation Depts</b>  | <b>\$457</b>       |
|   | <b>Total Solid Waste Expense Changes from Rate Increase</b>  | <b>\$1,483</b>     |
|   | <b>Expenses: Other Changes</b>   |                    |
| PT  | Expenses: City General - Reduce Transfer to Capital Projects Fund to begin funding for additional fire station (since property tax rate change did not get approved)   | (\$469,772)        |
|   | <b>Total Administrative Depts</b>  | <b>(\$469,772)</b> |
| PT  | Expenses: Economic Development - Provide funding to REDI for Economic Development Activities   | \$29,000           |
|   | <b>Total Health and Environment Depts</b>  | <b>\$29,000</b>    |
|   | <i>In last year's budget this payment was made directly from Convention and Tourism Fund to REDI. This change will make the way this payment is handled consistent with how the payment of funds to the Columbia Arts Fund from Cultural Affairs is handled.</i> |                    |
|   | <b>Total Other General Fund Expense Changes</b>  | <b>(\$440,772)</b> |
|   | <b>Total GF Expenditure Changes</b>  | <b>\$109,915</b>   |
|   | <b>Net Impact on General Fund Cash Reserves</b>  | <b>\$0</b>         |
| <b>Administrative Funds</b>   |  |                    |
| <b>Capital Projects Fund - FY 2019 Budget - Administrative Capital Projects</b> |  |                    |
| <b>Other General Government Project #00659: Grissum Building Renovations</b>    |  |                    |
|   | Revenues: Project 00659 Grissum Bldg Renovations - Capital Improviseemnt Sales Tax Funding Source  | (\$4,000,000)      |
|   | Expenses: Project 00659: Grissum Building Renovations  | (\$4,000,000)      |
|   | <b>Net Change</b>  | <b>\$0</b>         |

## FY 2019 Budget Amendments As of September 13, 2018

*(Move funding and expenses out to FY 2020 - need to do in order to provide funding in FY 2019 for the purchase of land for the Municipal Service Center South and construction of Fire Station #11)*

### Capital Projects Fund - FY 2019 Budget

#### Project #00632: Municipal Service Center S - Phase I (Purchase land and salt dome)

|  |             |
|--|-------------|
| Revenues: Add Capital Improvement Sales Tax Funding Source                   | \$2,740,000 |
| Expenditures: Add expenditures associated with Capital Improvement Sales Tax | \$2,740,000 |
| <b>Net Change</b>  | <b>\$0</b>  |

*(Move up capital improvement sales tax funding that was originally scheduled for FY 2021 and FY 2023 to FY 2019 so the land can be purchased. Land purchase is needed earlier as funding is being added for FY 2019 for construction of Fire Station #11 at the Municipal Service Center South location)*

## Health and Environment Funds

### CDBG Fund FY 2019 Budget:

|   |  |             |
|---|--|-------------|
| RC  | Revenues: Increase CDBG Grant (due to pay plan changes)            | \$54        |
| PP  | Expenses: Pay Plan changes: \$15 minimum, move to mid, 45 cent ATB | \$45        |
|   | Expenses: Solid Waste - Fee increase                               | \$9         |
|   | <b>Total Expenses</b>  | <b>\$54</b> |
| <b>Net Impact: No Change in CDBG Fund Cash Reserves</b> |  | <b>\$0</b>  |

### Convention and Tourism FY 2019 Budget:

|  |   |                   |
|--|---|-------------------|
|  | Revenues: No Change   | \$0               |
| SIF  | Expenses: Reduce Self Insurance Fees to 0% increase for FY 2019 (to fund pay package change)  | (\$32)            |
| CRF  | Expenses: Reduce Community Relations Fees to 0% increase for FY 2019 (to fund pay package change)   | (\$189)           |
| PP   | Expenses: Pay Plan changes: \$15 minimum, move to mid, 45 cent ATB  | \$19,359          |
| SW   | Expenses: Solid Waste - Fee increase  | \$54              |
|  | Expenses: Move funding for Economic Development Operations out of Miscellaneous account   | (\$29,000)        |
|  | Expenses: Move funding for Economic Development Operations into Transfer to Economic Development  | \$29,000          |
|  | <i>In FY 2019, will transfer funding for Economic Development operations (REDI) to Economic Development budget in order to be consistent with how the funding provided to Columbia Arts Fund (through Cultural Affairs budget) is handled</i> |                   |
|  | <b>Total Operational Expense Changes</b>  | <b>\$19,192</b>   |
| <b>Net Impact: Decrease in Convention and Tourism Fund Operational Cash Reserves</b> |   | <b>(\$19,192)</b> |

### Transfer of Restricted 1% Temp Hotel/Motel Tax Receipts to Airport for Capital Projects

*Due to funding source and timing changes of capital projects.*

|  |                    |
|--|--------------------|
| Expenses: Transfer to Airport Fund for AP111: New Terminal Complex Design              | (\$144,156)        |
| Expenses: Transfer to Airport Fund for AP133: New Terminal Complex Construction        | (\$20,000)         |
| Expenses: Transfer to Airport Fund for AP131: Design and Construction of Airport Drive | (\$36,000)         |
| <b>Total</b>   | <b>(\$200,156)</b> |

## Parks and Recreation Funds

### Recreation Services Fund FY 2019 Budget:

|     |   |           |
|-----|---|-----------|
|     | Revenues: No Change   | \$0       |
| SIF | Expenses: Reduce Self Insurance Fees to 0% increase for FY 2019 (to fund pay package change)      | (\$4,903) |
| CF  | Expenses: Reduce Custodial Fees to 0% increase for FY 2019 (to fund pay package change)           | (\$70)    |
| CRF | Expenses: Reduce Community Relations Fees to 0% increase for FY 2019 (to fund pay package change) | (\$1,438) |
| SW  | Expenses: Solid Waste - Fee Increase  | \$83      |
| PP  | Expenses: Pay Plan changes: \$15 minimum, move to mid, 45 cent ATB                                | \$75,459  |



## FY 2019 Budget Amendments As of September 13, 2018

|  |                   |
|--|-------------------|
| <b>Net Impact: Decrease in Recreation Services Cash Reserves</b> | <b>(\$69,131)</b> |
|--|-------------------|

### Parks Sales Tax Fund - FY 2019 Budget:

|    |   |            |
|----|---|------------|
| ST | Revenues: Change Sales Tax assumption from 2% to 1% below Estimated FY 2018 | \$114,475  |
|    | Expenses: Increase subsidy to Parks and Recreation                          | \$114,475  |
|    | <b>Net Impact: No Change in Parks Sales Tax Cash Reserves</b>               | <b>\$0</b> |

## Public Safety Related Funds

### Capital Projects Fund FY 2019 Budget - Public Safety Projects

#### Project # 00733: Additional Fire Station #11 (Mun Serv Center S)

|   |             |
|---|-------------|
| Revenues: Remove GF Transfer Funding Source                                       | (\$469,772) |
| Revenues: Add Capital Improvement Sales Tax Funding Source                        | \$2,500,000 |
| Expenses: Remove Expense amount associated with GF Transfer                       | (\$469,772) |
| Expenses: Add Expense amount associated with Capital Improvement Sales Tax source | \$2,500,000 |
| <b>Net Change</b>   | <b>\$0</b>  |

*(Change funding from general fund transfer (from property tax increase that was not approved) to capital improvement sales tax funding and move all design and construction costs to FY 2019)*

## Supporting Activity Funds

### Employee Benefit Fund FY 2019 Budget:

|     |  |                 |
|-----|--|-----------------|
|     | Revenues: No Change  | \$0             |
| SIF | Expenses: Reduce Self Insurance Fees to 0% increase for FY 2019 (to fund pay package change) | (\$45)          |
| PP  | Expenses: Pay Plan changes: \$15 minimum, move to mid, 45 cent ATB                           | \$18,458        |
|     | <b>Total Expenses</b>  | <b>\$18,413</b> |

|  |                   |
|--|-------------------|
| <b>Net Impact: Decrease in Employee Benefit Fund Cash Reserves</b> | <b>(\$18,413)</b> |
|--|-------------------|

### Self Insurance Fund FY 2019 Budget:

|       |  |                 |
|-------|--|-----------------|
| SIFRR | Revenues: Self Insurance Fund Revenues Reduced - 0% increase for FY 2019                     | (\$248,805)     |
| SIF   | Expenses: Reduce Self Insurance Fees to 0% increase for FY 2019 (to fund pay package change) | (\$219)         |
| PP    | Expenses: Pay Plan changes: \$15 minimum, move to mid, 45 cent ATB                           | \$12,856        |
|       | <b>Total Expenses</b>  | <b>\$12,637</b> |

|  |                    |
|--|--------------------|
| <b>Net Impact: Decrease in Self Insurance Fund Cash Reserves</b> | <b>(\$261,442)</b> |
|--|--------------------|

### Custodial and Building Maintenance Fund FY 2019 Budget:

|      |  |                 |
|------|--|-----------------|
| CFRR | Revenues: Custodial Fee Revenues Reduced (0% increase for FY 2019)                           | (\$15,244)      |
| SIF  | Expenses: Reduce Self Insurance Fees to 0% increase for FY 2019 (to fund pay package change) | (\$1,362)       |
| PP   | Expenses: Pay Plan changes: \$15 minimum, move to mid, 45 cent ATB                           | \$71,129        |
| SW   | Expenses: Solid Waste - Fee Increase   | \$328           |
|      | <b>Total Expense Changes</b>   | <b>\$70,095</b> |

|   |                   |
|---|-------------------|
| <b>Net Impact: Decrease in Custodial and Bldg Maint Cash Reserves</b> | <b>(\$85,339)</b> |
|---|-------------------|

### Fleet Operations Fund FY 2019 Budget:

|     |  |                 |
|-----|--|-----------------|
|     | Revenues: No Change  | \$0             |
| SIF | Expenses: Reduce Self Insurance Fees to 0% increase for FY 2019 (to fund pay package change) | (\$5,073)       |
| PP  | Expenses: Pay Plan changes: \$15 minimum, move to mid, 45 cent ATB                           | \$92,173        |
| SW  | Expenses: Solid Waste - Fee Increase   | \$105           |
|     | <b>Total Expense Changes</b>   | <b>\$87,205</b> |

|   |                   |
|---|-------------------|
| <b>Net Impact: Decrease in Fleet Operations Cash Reserves</b> | <b>(\$87,205)</b> |
|---|-------------------|

## FY 2019 Budget Amendments As of September 13, 2018

### Information Technology Fund FY 2019 Budget:

|  |  |                   |
|--|--|-------------------|
|  | Revenues: No Change  | \$0               |
| SIF  | Expenses: Reduce Self Insurance Fees to 0% increase for FY 2019 (to fund pay package change) | (\$613)           |
| PP   | Expenses: Pay Plan changes: \$15 minimum, move to mid, 45 cent ATB                           | \$66,559          |
|  | <b>Total Expense Changes</b>   | <b>\$65,946</b>   |
| <b>Net Impact: Decrease in Information Technology Fund Cash Reserves</b> |  | <b>(\$65,946)</b> |

### Community Relations Fund FY 2019 Budget:

|   |  |                    |
|---|--|--------------------|
| CRFRR   | Revenues: Community Relations Fee Revenue Reduced (0% increase for FY 2019)                  | (\$42,904)         |
| SIF   | Expenses: Reduce Self Insurance Fees to 0% increase for FY 2019 (to fund pay package change) | (\$132)            |
| PP  | Expenses: Pay Plan changes: \$15 minimum, move to mid, 45 cent ATB                           | \$60,814           |
|   | <b>Total Expense Changes</b>   | <b>\$60,682</b>    |
| <b>Net Impact: Decrease in Community Relations Fund Cash Reserves</b> |  | <b>(\$103,586)</b> |

### Utility Customer Services Fund FY 2019 Budget:

|   |  |                   |
|---|--|-------------------|
|   | Revenues: No Change  | \$0               |
| SIF   | Expenses: Reduce Self Insurance Fees to 0% increase for FY 2019 (to fund pay package change) | (\$361)           |
| PP  | Expenses: Pay Plan changes: \$15 minimum, move to mid, 45 cent ATB                           | \$55,811          |
|   | <b>Total Expense Changes</b>   | <b>\$55,450</b>   |
| <b>Net Impact: Decrease in Utility Customer Services Fund Cash Reserves</b> |  | <b>(\$55,450)</b> |

## Transportation Related Funds

### Capital Projects Fund - FY 2019 Budget - Transportation Related Projects

#### Project #40198: Capital Improvement Sales Tax Contingency account

|  |   |            |
|--|---|------------|
|  | Revenues: Capital Improvement Sales Tax funding | \$280,610  |
|  | Expenses:                                       | \$280,610  |
|  | <b>Net Impact: No Change in Cash Reserves</b>   | <b>\$0</b> |

*(Set up a contingency account for capital improvement sales tax that shows the amount that is unallocated to specific projects. For FY 2020 the amount is \$2,998,950 and for FY 2021 the amount is \$1,023,752)*

#### Project #00712: McKee Sidewalks

|  |   |            |
|--|---|------------|
|  | Revenues: CDBG Funding                        | \$165,395  |
|  | Expenses:                                     | \$165,395  |
|  | <b>Net Impact: No Change in Cash Reserves</b> | <b>\$0</b> |

*(CDBG funding allocated - was not included in the FY 2019 proposed budget document)*

### Transit Fund FY 2019 Budget:

|      |   |                  |
|------|---|------------------|
| RPTI | Revenues: Reduce ParaTransit Fee Increase   | (\$13,500)       |
|      | Expenses: Don't reduce ParaTransit Service Area - personnel related costs                         | \$25,549         |
| NFS  | Expenses: Don't reduce ParaTransit Service Area - Non-personnel costs                             | \$19,497         |
| SIF  | Expenses: Reduce Self Insurance Fees to 0% increase for FY 2019 (to fund pay package change)      | (\$24,971)       |
| CF   | Expenses: Reduce Custodial Fees to 0% increase for FY 2019 (to fund pay package change)           | (\$1,436)        |
| CRF  | Expenses: Reduce Community Relations Fees to 0% increase for FY 2019 (to fund pay package change) | (\$1,025)        |
| SW   | Expenses: Solid Waste - Fee Increase  | \$81             |
| PP   | Expenses: Pay Plan changes: \$15 minimum, move to mid, 45 cent ATB                                | \$136,623        |
|      | <b>Total Expenses</b>   | <b>\$154,318</b> |

## FY 2019 Budget Amendments As of September 13, 2018

|   |                    |
|---|--------------------|
| <b>Net Impact: Decrease in Transit Fund Cash Reserves</b> | <b>(\$167,818)</b> |
|---|--------------------|

Eliminate Flex Route pilot program effective 10/01/2018

### Airport Fund FY 2019 Budget:

|     |   |                  |
|-----|---|------------------|
|     | Revenues: Reduce PFC Revenues due to runway closure during part of construction                   | (\$98,020)       |
| SIF | Expenses: Reduce Self Insurance Fees to 0% increase for FY 2019 (to fund pay package change)      | (\$2,640)        |
| CRF | Expenses: Reduce Community Relations Fees to 0% increase for FY 2019 (to fund pay package change) | (\$1,025)        |
| PP  | Expenses: Pay Plan changes: \$15 minimum, move to mid, 45 cent ATB                                | \$40,897         |
| SW  | Expenses: Solid Waste - Fee Increase  | \$300            |
|     |   | <b>\$37,532</b>  |
|     | Use of Enterprise Revenues for AP125: R/W 2-20 & T/W A (N Ext 900 Ft & Iso Rpr)                   | \$63,426         |
|     | Use of Enterprise Revenues for AP140: Design/Construct Apron, TW                                  | \$135,775        |
|     | Use of Enterprise Revenues for AP123: Route H   | \$163,340        |
|     |   | <b>\$362,541</b> |

|  |                    |
|--|--------------------|
| <b>Net Impact: Decrease in Cash Reserves</b> | <b>(\$498,093)</b> |
|--|--------------------|

Changes in Airport capital projects shown below are due to ongoing discussions with the consultant regarding design and construction timeframes and review of funding sources available for the projects.

#### Project #AP008: Annual General Improvements

|   |            |
|---|------------|
| Revenues: Remove Transportation Sales Tax funding for FY 2019 | (\$50,000) |
| Expenditures: Remove expenditures for FY 2019                 | (\$50,000) |
| <b>Net Impact: No Change in Cash Reserves</b>                 | <b>\$0</b> |

*This project will not receive any additional funding until after the airport terminal related projects have been completed*

#### Project #AP111: New Terminal Complex: Design

|   |             |
|---|-------------|
| Revenues: Remove CVB Hotel/Motel Temporary Tax funding source | (\$144,156) |
| Revenues: Add Transportation Sales Tax funding source         | \$1,628,915 |
| Expenditures: Increase expenditures for FY 2019               | \$1,484,759 |
| <b>Net Impact: No Change in Cash Reserves</b>                 | <b>\$0</b>  |

*Moved all design costs (in FY 2020 and FY 2021) to FY 2019 as all of the funding needs to be in place before a design contract can be awarded. Removed CVB hotel temporary tax funding source (FY 2019 - FY 2021) and replaced with transportation sales tax. PYA CVB tax will be reallocated to AP 133 (Terminal Construction) in FY 2020. For FY 2019, this funding will be replaced with transportation sales tax.*

#### Project #AP121: Airport Landside Pavement Improvement Ph III

|   |             |
|---|-------------|
| Revenues: Remove Transportation Sales Tax funding for FY 2019 | (\$750,000) |
| Expenditures: Remove expenditures for FY 2019                 | (\$750,000) |
| <b>Net Impact: No Change in Cash Reserves</b>                 | <b>\$0</b>  |

*Project Deleted; Reallocated to AP 125 (RW/2-20 & T/W A (N Ext 900 Ft & Iso Rpr) in FY 2020*

#### Project #AP123: Route H

|   |                    |
|---|--------------------|
| Revenues: Remove Transportation Sales Tax funding for FY 2019 | (\$163,340)        |
| <b>Net Impact: Decrease in Cash Reserves</b>                  | <b>(\$163,340)</b> |

*Funding source changed in FY 2019 from Transportation Sales Tax to Enterprise Revenues*

#### Project #AP125: R/W 2-20 & T/W A (N Ext 900 Ft & Iso Rpr)

|   |                   |
|---|-------------------|
| Revenues: Remove Transportation Sales Tax funding for FY 2019 | (\$63,426)        |
| <b>Net Impact: Decrease in Cash Reserves</b>                  | <b>(\$63,426)</b> |

*Funding source changed in FY 2019 from Transportation Sales Tax to Enterprise Revenues*

## FY 2019 Budget Amendments As of September 13, 2018

### Project #AP130: Deisgn/Construct Apron, TW and Hangar 350 Change Project Name to Hangar 350

|  |             |
|--|-------------|
| Revenues: Remove Transportaion Sales Tax funding for FY 2019 | (\$948,151) |
| Expenditures: Remove expenditures for FY 2019                | (\$948,151) |
| <b>Net Impact: No Change in Cash Reserves</b>                | <b>\$0</b>  |

*New project created for just design and construction of the Apron and TW. Reallocated funding to AP 140*

### Project #AP131: Design & Const of Airport Drive 1.3 miles

|   |             |
|---|-------------|
| Revenues: Remove FAA funding for FY 2019 - move out to FY 2021                          | (\$324,000) |
| Revenues: Remove CVB Hotel/Motel Temporay Tax funding for FY 2019 - move out to FY 2021 | (\$36,000)  |
| Expenditures: Remove expenditures for FY 2019 - move out to FY 2021                     | (\$360,000) |
| <b>Net Impact: No Change in Cash Reserves</b>   | <b>\$0</b>  |

*Change Design from FY 2019 to FY 2021; Change construction from FY 2020 to FY 2022*

*Delete funding in FY 2019*

### Project #AP133: New Terminal Complex: Construction

|   |               |
|---|---------------|
| Revenues: Remove FAA funding for FY 2019                          | (\$630,000)   |
| Revenues: Remove Transportation Sales Tax funding for FY 2019     | (\$669,979)   |
| Revenues: Remove CVB Hotel/Motel Temporay Tax funding for FY 2019 | (\$20,000)    |
| Expenditures: Remove expenditures for FY 2019                     | (\$1,319,979) |
| <b>Net Impact: No Change in Cash Reserves</b>                     | <b>\$0</b>    |

*Moving all construction costs to FY 2020; removed CVB Hotel/motel temporary tax funding source as these funds will be used to fund debt payment on a future bond*

### Project #AP138: Snow Removal Broom Truck

|   |             |
|---|-------------|
| Revenues: Remove FAA funding for FY 2019                      | (\$732,938) |
| Revenues: Remove Transportation Sales Tax funding for FY 2019 | (\$81,438)  |
| Expenditures: Remove expenditures for FY 2019                 | (\$814,376) |
| <b>Net Impact: No Change in Cash Reserves</b>                 | <b>\$0</b>  |

*Design and construction years changed from FY 2019 to FY 2024 - Funding removed in FY 2019*

### Net Impact: Decrease in Cash Reserves

(\$362,541)

*(Allocating enterprise revenues to capital projects)*

### Project #AP140: Deisgn/Construct Apron, TW

|  |                    |
|--|--------------------|
| Revenues: Transportation Sales Tax funding for FY 2019 | \$812,376          |
| Expenditures:  | \$948,151          |
| <b>Net Impact: Decrease in Cash Reserves</b>           | <b>(\$135,775)</b> |

*New project created for just design and construction of the Apron and TW. Reallocated funding from AP 130 to this project*

*Design in FY 2018 and construction funded in FY 2019*

*Remaining funding (\$135,775) will come from Enterprise Revenues*

### Non-Motorized Grant Fund FY 2019 Budget:

|    |  |            |
|----|--|------------|
| RC | Revenues: Increase in Non-Motorized Grant                              | \$714      |
| PP | Expenses: Pay Plan changes: \$15 minimum, move to mid, 45 cent ATB     | \$714      |
|    | <b>Net Impact: No Change in Non-Motorized Grant Fund Cash Reserves</b> | <b>\$0</b> |

### Capital Improvement Sales Tax Fund - FY 2019 Budget

|    |  |                    |
|----|--|--------------------|
| ST | Revenues: Change Sales Tax assumption from 2% to 1% below Estimated FY 2018                          | \$114,477          |
|    | Expenses: Transfer to Capital Projects Fund - Admin Project 00659 Grissum Bldg Renovations           | (\$4,000,000)      |
|    | Expenses: Transfer to Capital Projects Fund - Admin Project 00632 - Mun Service Center               | \$2,740,000        |
|    | Expenses: Transfer to Capital Projects Fund - Pub Safety Project 00733 - Additional Fire Station #11 | \$2,500,000        |
|    | Expenses: Transfer to Capital Projects Fund - Trans Project . 40198 Contingency                      | \$280,610          |
|    | <b>Total Expenses</b>  | <b>\$1,520,610</b> |

## FY 2019 Budget Amendments As of September 13, 2018

|   |                      |
|---|----------------------|
| <b>Net Impact: Decrease in Capital Improvement Sales Tax Fund Cash Reserves</b> | <b>(\$1,406,133)</b> |
|---|----------------------|

### Transportation Sales Tax Fund - FY 2019 Budget:

|    |   |                    |
|----|---|--------------------|
| ST | Revenues: Change Sales Tax assumption from 2% to 1% below Estimated FY 2018 | \$228,961          |
|    | Expenses: Changes to capital project funding                                |                    |
|    | Expenses: Transfer to AP008: General Improvements                           | (\$50,000)         |
|    | Expenses: Transfer to AP111: New Terminal Complex: Design                   | \$1,628,915        |
|    | Expenses: Transfer to AP121: Airport Landside Pavement Impv Ph III          | (\$750,000)        |
|    | Expenses: Transfer to AP123: Route H - moved to Ent Rev                     | (\$163,340)        |
|    | Expenses: Transfer to AP125: RW 2-20 & T/W A (N Ext 900 Ft & Iso Rpr)       | (\$63,426)         |
|    | Expenses: Transfer to AP130: Apron, TW, Hangar 350                          | (\$948,151)        |
|    | Expenses: Transfer to AP133: New Terminal Complex: Construction             | (\$669,979)        |
|    | Expenses: Transfer to AP138: Snow Removal Broom Truck                       | (\$81,438)         |
|    | Expenses: Transfer to AP140: Design/Construct Apron, TW                     | \$812,376          |
|    | <b>Total Expenses</b>   | <b>(\$285,043)</b> |

|   |                  |
|---|------------------|
| <b>Net Impact: Increase in Transportation Sales Tax Cash Reserves</b> | <b>\$514,004</b> |
|---|------------------|

### Public Improvement Fund - FY 2019 Budget

|    |   |                 |
|----|---|-----------------|
| ST | Revenues: Change Sales Tax assumption from 2% to 1% below Estimated FY 2018 | \$19,618        |
|    | Expenses: No Change   | \$0             |
|    | <b>Net Impact: Increase in Public Improvement Fund Cash Reserves</b>        | <b>\$19,618</b> |

### Parking Fund FY 2019 Budget:

|     |  |                   |
|-----|--|-------------------|
|     | Revenues: No Change  | \$0               |
| SIF | Expenses: Reduce Self Insurance Fees to 0% increase for FY 2019 (to fund pay package change) | (\$2,177)         |
| CF  | Expenses: Reduce Custodial Fees to 0% increase for FY 2019 (to fund pay package change)      | (\$84)            |
| SW  | Expenses: Solid Waste - Fee Increase   | \$9               |
| PP  | Expenses: Pay Plan changes: \$15 minimum, move to mid, 45 cent ATB                           | \$29,531          |
|     | <b>Total Expenses</b>  | <b>\$27,279</b>   |
|     | <b>Net Impact: Decrease in Parking Fund Cash Reserves</b>                                    | <b>(\$27,279)</b> |

### Railroad Fund FY 2019 Budget:

|     |  |                  |
|-----|--|------------------|
|     | Revenues: No Change  | \$0              |
| SIF | Expenses: Reduce Self Insurance Fees to 0% increase for FY 2019 (to fund pay package change) | (\$609)          |
| OBC | Expenses: Other Budget Cuts recommended (to fund pay plan change)                            | (\$932)          |
| PP  | Expenses: Pay Plan changes: \$15 minimum, move to mid, 45 cent ATB                           | \$5,022          |
|     | <b>Total Expenses</b>  | <b>\$3,481</b>   |
|     | <b>Net Impact: Decrease in Railroad Fund Cash Reserves</b>                                   | <b>(\$3,481)</b> |

### Transload Fund FY 2019 Budget:

|    |  |                  |
|----|--|------------------|
|    | Revenues: No Change  | \$0              |
| PP | Expenses: Pay Plan changes: \$15 minimum, move to mid, 45 cent ATB   | \$1,067          |
|    | <b>Net Impact: Decrease in Transload Facility Fund Cash Reserves</b> | <b>(\$1,067)</b> |

## Utility Related Budget

### Water Fund FY 2019 Budget:

|                     |     |
|---------------------|-----|
| Revenues: No Change | \$0 |
|---------------------|-----|

## FY 2019 Budget Amendments As of September 13, 2018

|                       |   |              |
|-----------------------|---|--------------|
| SIF                   | Expenses: Reduce Self Insurance Fees to 0% increase for FY 2019 (to fund pay package change)      | (\$17,375)   |
| CF                    | Expenses: Reduce Custodial Fees to 0% increase for FY 2019 (to fund pay package change)           | (\$674)      |
| CRF                   | Expenses: Reduce Community Relations Fees to 0% increase for FY 2019 (to fund pay package change) | (\$1,566)    |
| SW                    | Expenses: Solid Waste Fee Increase  | \$495        |
| OBC                   | Expenses: Other Budget Cuts recommended (to fund pay plan change)                                 | (\$160,839)  |
| PP                    | Expenses: Pay Plan changes: \$15 minimum, move to mid, 45 cent ATB                                | \$180,900    |
| <b>Total Expenses</b> |   | <b>\$941</b> |

|   |                |
|---|----------------|
| <b>Net Impact: Decrease in Water Fund Cash Reserves</b> | <b>(\$941)</b> |
|---|----------------|

### Electric Fund FY 2019 Budget:

|                     |     |
|---------------------|-----|
| Revenues: No Change | \$0 |
|---------------------|-----|

|                       |   |                |
|-----------------------|---|----------------|
| SIF                   | Expenses: Reduce Self Insurance Fees to 0% increase for FY 2019 (to fund pay package change)      | (\$38,178)     |
| CF                    | Expenses: Reduce Custodial Fees to 0% increase for FY 2019 (to fund pay package change)           | (\$2,012)      |
| CRF                   | Expenses: Reduce Community Relations Fees to 0% increase for FY 2019 (to fund pay package change) | (\$5,263)      |
| SW                    | Expenses: Solid Waste Fee Increase  | \$306          |
| OBC                   | Expenses: Other Budget Cuts recommended (to fund pay plan change)                                 | (\$274,270)    |
| PP                    | Expenses: Pay Plan changes: \$15 minimum, move to mid, 45 cent ATB                                | \$319,930      |
|                       | Expenses: Increase Transfer to Sustainability due to pay plan changes                             | \$1,066        |
| <b>Total Expenses</b> |   | <b>\$1,579</b> |

|  |                  |
|--|------------------|
| <b>Net Impact: Decrease in Electric Fund Cash Reserves</b> | <b>(\$1,579)</b> |
|--|------------------|

### Sewer Fund FY 2019 Budget:

|                     |     |
|---------------------|-----|
| Revenues: No Change | \$0 |
|---------------------|-----|

|                       |   |                  |
|-----------------------|---|------------------|
| SIF                   | Expenses: Reduce Self Insurance Fees to 0% increase for FY 2019 (to fund pay package change)      | (\$9,623)        |
| CRF                   | Expenses: Reduce Community Relations Fees to 0% increase for FY 2019 (to fund pay package change) | (\$3,463)        |
| SW                    | Expenses: Solid Waste - Fee Increase  | \$1,890          |
| PP                    | Expenses: Pay Plan changes: \$15 minimum, move to mid, 45 cent ATB                                | \$179,177        |
| <b>Total Expenses</b> |   | <b>\$167,981</b> |

|   |                    |
|---|--------------------|
| <b>Net Impact: Decrease in Sewer Fund Cash Reserves</b> | <b>(\$167,981)</b> |
|---|--------------------|

### Solid Waste Fund FY 2019 Budget:

|                                      |           |
|--------------------------------------|-----------|
| Revenues: Solid Waste - Fee Increase | \$469,188 |
|--------------------------------------|-----------|

|                       |   |                  |
|-----------------------|---|------------------|
| SIF                   | Expenses: Reduce Self Insurance Fees to 0% increase for FY 2019 (to fund pay package change)      | (\$40,237)       |
| CRF                   | Expenses: Reduce Community Relations Fees to 0% increase for FY 2019 (to fund pay package change) | (\$4,591)        |
| SW                    | Expenses: Solid Waste - Fee Increase  | \$95             |
| PP                    | Expenses: Pay Plan changes: \$15 minimum, move to mid, 45 cent ATB                                | \$557,306        |
|                       | Expenses: Increase Transfer to Sustainability - due to pay plan changes                           | \$962            |
|                       | Expenses: Increase Transfer to MMSWMD - due to pay plan changes                                   | \$507            |
| <b>Total Expenses</b> |   | <b>\$514,042</b> |

|   |                   |
|---|-------------------|
| <b>Net Impact: Decrease in Solid Waste Fund Cash Reserves</b> | <b>(\$44,854)</b> |
|---|-------------------|

### Mid Missouri Solid Waste Management District FY 2019 Budget:

|    |   |                |
|----|---|----------------|
| RC | Revenues: Increase in Transfer from Solid Waste | \$392          |
|    | Revenues: Increase in State Grants              | \$758          |
|    |   | <b>\$1,150</b> |

|     |  |         |
|-----|--|---------|
| SIF | Expenses: Reduce Self Insurance Fees to 0% increase for FY 2019 (to fund pay package change) | (\$7)   |
| CF  | Expenses: Reduce Custodial Fees to 0% increase for FY 2019 (to fund pay package change)      | (\$177) |
| PP  | Expenses: Pay Plan changes: \$15 minimum, move to mid, 45 cent ATB                           | \$1,032 |



## FY 2019 Budget Amendments As of September 13, 2018

|                |       |
|----------------|-------|
| Total Expenses | \$848 |
|----------------|-------|

|  |       |
|--|-------|
| <b>Net Impact: Increase in MMSWMD Fund Cash Reserves</b> | \$302 |
|--|-------|

### Storm Water Fund FY 2019 Budget:

|                     |     |
|---------------------|-----|
| Revenues: No Change | \$0 |
|---------------------|-----|

|     |   |                 |
|-----|---|-----------------|
| SIF | Expenses: Reduce Self Insurance Fees to 0% increase for FY 2019 (to fund pay package change)      | (\$2,803)       |
| CRF | Expenses: Reduce Community Relations Fees to 0% increase for FY 2019 (to fund pay package change) | (\$583)         |
| SW  | Expenses: Solid Waste - Fee Increase  | \$65            |
|     | Expenses: Increase Transfer to Sustainability due to pay plan changes                             | \$1,039         |
| PP  | Expenses: Pay Plan changes: \$15 minimum, move to mid, 45 cent ATB                                | \$15,653        |
|     | <b>Total Expenses</b>   | <b>\$13,371</b> |

|   |                   |
|---|-------------------|
| <b>Net Impact: Decrease in Storm Water Fund Cash Reserves</b> | <b>(\$13,371)</b> |
|---|-------------------|

### Other

#### Capital Projects Fund - FY 2019 Budget

|                            |           |
|----------------------------|-----------|
| Revenues: Interest Revenue | \$850,000 |
|----------------------------|-----------|

|  |                  |
|--|------------------|
| <b>Net Impact: Increase in Cash Reserves</b> | <b>\$850,000</b> |
|--|------------------|

*(This was not included in the FY 2019 proposed budget document)*

### FY 2018 Estimated Budget

#### General Fund - FY 2018 Estimated Budget

|    |  |           |
|----|--|-----------|
| ST | Revenues: Change Sales Tax assumption from 2% to 1% below Actual FY 2017 | \$233,061 |
|----|--|-----------|

|  |                  |
|--|------------------|
| <b>Net Impact: Increase in Cash Reserves</b> | <b>\$233,061</b> |
|--|------------------|

#### Parks Sales Tax Fund - FY 2018 Estimated Budget

|    |  |          |
|----|--|----------|
| ST | Revenues: Change Sales Tax assumption from 2% to 1% below Actual FY 2017 | \$58,109 |
|----|--|----------|

|  |                 |
|--|-----------------|
| <b>Net Impact: Increase in Cash Reserves</b> | <b>\$58,109</b> |
|--|-----------------|

#### Transportation Sales Tax Fund - FY 2018 Estimated Budget

|    |  |           |
|----|--|-----------|
| ST | Revenues: Change Sales Tax assumption from 2% to 1% below Actual FY 2017 | \$116,224 |
|----|--|-----------|

|  |                  |
|--|------------------|
| <b>Net Impact: Increase in Cash Reserves</b> | <b>\$116,224</b> |
|--|------------------|

#### Capital Improvement Sales Tax Fund - FY 2018 Estimated Budget

|    |  |          |
|----|--|----------|
| ST | Revenues: Change Sales Tax assumption from 2% to 1% below Actual FY 2017 | \$58,110 |
|----|--|----------|

|  |                 |
|--|-----------------|
| <b>Net Impact: Increase in Cash Reserves</b> | <b>\$58,110</b> |
|--|-----------------|

#### Public Improvement Fund - FY 2018 Estimated Budget

|    |  |         |
|----|--|---------|
| ST | Revenues: Change Sales Tax assumption from 2% to 1% below Actual FY 2017 | \$9,958 |
|----|--|---------|

|  |                |
|--|----------------|
| <b>Net Impact: Increase in Cash Reserves</b> | <b>\$9,958</b> |
|--|----------------|

#### Non-Motorized Grant Fund - FY 2018 Budget

|                               |          |
|-------------------------------|----------|
| Revenues: Non-Motorized Grant | \$63,001 |
|-------------------------------|----------|

|  |                 |
|--|-----------------|
| <b>Net Impact: Increase in Cash Reserves</b> | <b>\$63,001</b> |
|--|-----------------|

*(All expenses should be offset by Non-motorized grant revenue - the amount shown in the Proposed budget document was not correct)*

### Personnel Changes

#### Police

Reclassify 1.00 FTE Deputy Chief (3006002) to 1.00 FTE Assistant Chief (300400x)

#### Water and Electric

Reclassify 1.00 FTE Equipment Operator (2301) to 1.00 FTE Warehouse Operator - WL (6107)

## **FY 2019 Budget Amendments As of September 13, 2018**

### **Solid Waste**

Reclassify (3) 1.00 FTE Equipment Operator (2299) to (3) 1.00 FTE Warehouse Operator - 773 (6108)

### **Streets and Engineering, Parks and Recreation, Water, Electric, Sewer, and Solid Waste**

Reclassify Equipment Operator II to Equipment Operator III (5% increase) and change job title to Sr Equipment Operator

Change job title of Equipment Operator I to Equipment Operator

## **Strategic Plan**

Strategic Plan has been updated

# 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 2019 budget.

The FY 2019 budget covers the time period of October 1, 2018 through September 30, 2019. Our city's population is estimated to be 122,652 during FY 2019 (up from 120,795 for FY 2018) and our city government workforce will include 1,507.90 permanent positions (up 9.50 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 22 years and the CAFR is reviewed by external auditors each year and has been awarded the GFOA Excellence in Financial Reporting for 37 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.

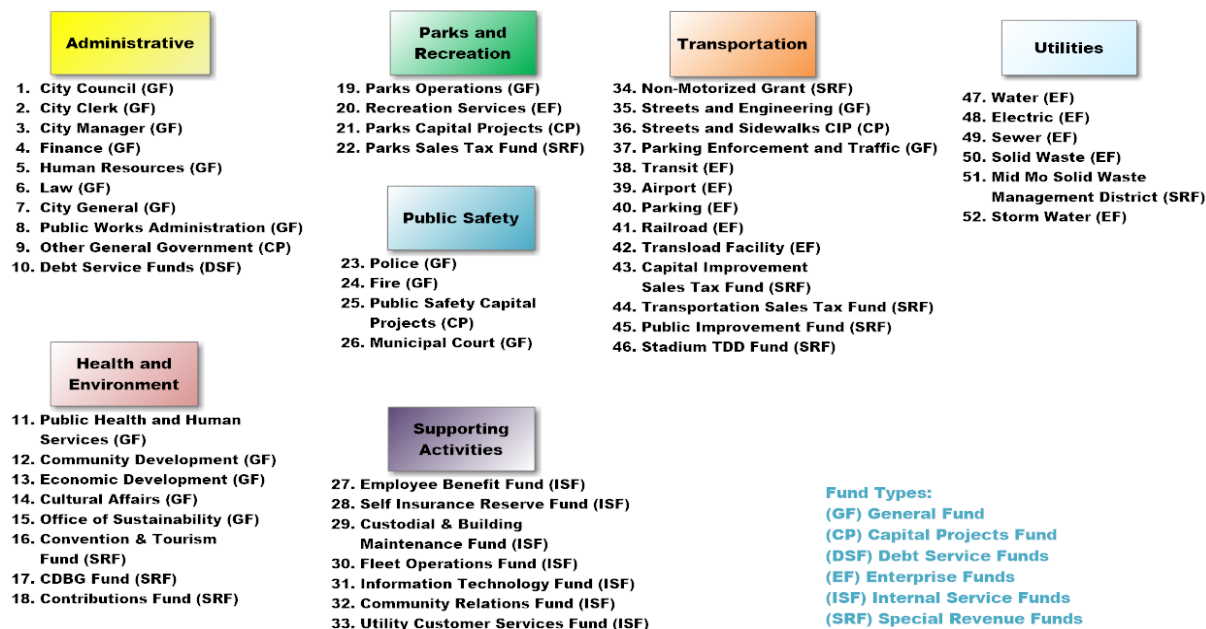
In an effort to make the information more easy to understand and locate, the City divides the 52 budgets into seven focus areas. The chart at the bottom of the page illustrates the focus areas and the budgets contained in each area.

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 71. 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/fund balance, cash reserves, budgeted cash reserve target, 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



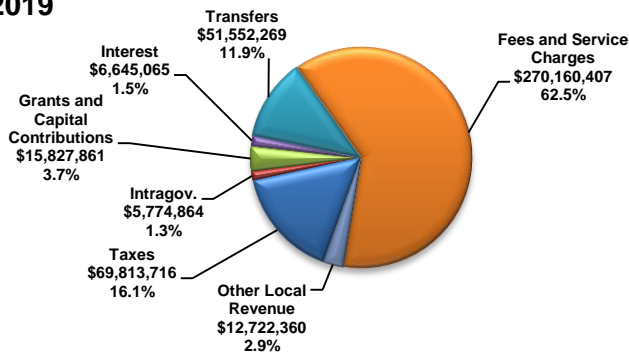
A general information section at the beginning of the document provides an overall organizational chart, city profile, fund structure, vision statements, and fiscal policies. An overall summary section provides a variety of revenue and expenditure summaries as well as summaries for capital projects,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

Readers will note that the FY 2019 total funding sources of \$432,496,542 are lower than financial uses of \$455,709,557. 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 2019**

|                                  |                                    |
|----------------------------------|------------------------------------|
| Taxes                            | \$69,813,716                       |
| Intragovernmental                | \$5,774,864                        |
| Grants and Capital Contributions | \$15,827,861                       |
| Interest                         | \$6,645,065                        |
| Transfers                        | \$51,552,269                       |
| Fees and Service Charges         | \$270,160,407                      |
| Other Local Revenue              | \$12,722,360                       |
| Lease/Bond Proceeds              | \$0                                |
| Appropriated Fund Balance        | \$0                                |
|                                  | <u><u><b>\$432,496,542</b></u></u> |



Inc/(Dec) from Estimated FY 2018      \$1,030,081      0.2%

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** 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 2019, this revenue source reflects an increase of \$5.4 million or 2.1% over Estimated FY 2018. Rate increases include Water (1% operating rate increase), Electric (2.5% operating rate increase), Sewer (1% voter approved), Solid Waste (3% operating), and Storm Water (25% voter approved). The estimated average residential customer impact is \$3.16 per month (compared to an increase of \$3.24 per month last year).

Other fee increases include Solid Waste budget (landfill fees), Sewer (hailed liquid waste fees), Recreation Services (establishing the sports Fieldhouse fees).

**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 2019, total sales taxes reflect a 1.0% decrease (below estimated budget) or \$0.5 million below Estimated FY 2018. In the general fund, sales taxes are projected to decrease by \$230,731 below Estimated FY 2018 due to more transactions being conducted online which do not collect local sales taxes.

FY 2019 property taxes are projected to increase \$160,988 or 1.9% from Estimated FY 2018 due to growth in the assessed valuation. Gross receipts taxes as well as other local taxes are projected to decrease \$117,532 or 0.8% below Estimated FY 2018 primarily due to lower gross receipt taxes expected on telephones as there continues to be a decline in the number of landlines. Hotel/motel taxes growth is projected to be flat over Estimated FY 2018.

**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 2019 these revenues are projected to decrease \$0.8 million or 6% from Estimated FY 2018. 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. There was a significant decrease in Recreation Services capital project funding from other local revenues and in the Contributions Fund from donations.

**Grants and Capital Contributions** include operating and capital grants. In total, grants and capital contributions are projected to decrease by \$4.2 million or 21% below Estimated FY 2018. This decrease is primarily due to lower funding in airport, transit, and streets and sidewalk capital projects.

## 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 2019, transfers into funds are projecting a increase of \$172,902 from Estimated FY 2018. Increases are shown in the General Fund (for Water and Electric payment-in-lieu-of-taxes due to rate increases and customer growth) and Capital Projects Fund (for administrative and streets & sidewalk projects).

**Intragovernmental Revenues** include General and Administrative fees which 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 2019, general and administrative fees are up \$957,600 or 19.9% due to a review of the chargeout methodology which resulted in more general fund expenses charged back to other funds.

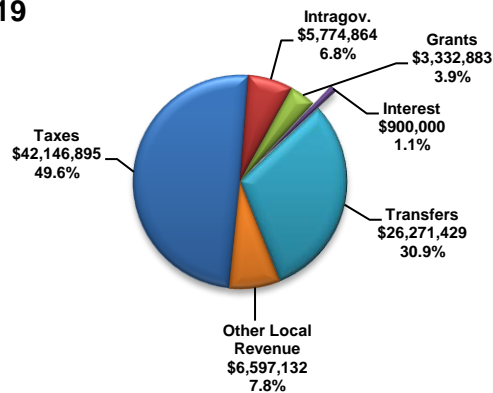
**Appropriated Fund Balance** is the amount of funds in excess of reserve requirements that the city can use to support General Fund operations and capital projects. There is no appropriated fund balance budgeted for FY 2019. The City's General Fund balance is projected to be 31% of expenses for FY 2019 which is above the city's 20% fund balance policy guideline.

## General Fund Sources - Where the Money Comes From

**FY 2019**

|                           |                            |
|---------------------------|----------------------------|
| Taxes                     | \$42,146,895               |
| Intragovernmental (G&A)   | \$5,774,864                |
| Grants                    | \$3,332,883                |
| Interest                  | \$900,000                  |
| Transfers                 | \$26,271,429               |
| Other Local Revenue       | \$6,597,132                |
| Appropriated Fund Balance | \$0                        |
|                           | <u><u>\$85,023,203</u></u> |

Inc/(Dec) from Estimated FY 2018                      \$2,010,260      2.4%



**Taxes** - In the General Fund, the primary source of revenue (49.6%) 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 nineteen 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 decrease \$230,731 or 1% below Estimated FY 2018 and the property tax rate will remain the same at \$0.41 per \$100 assessed value as it has since 2002.

**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 19.9% increase from Estimated FY 2018 due to a review of the chargeout methodology which resulted in more general fund expenses being charged to other funds.

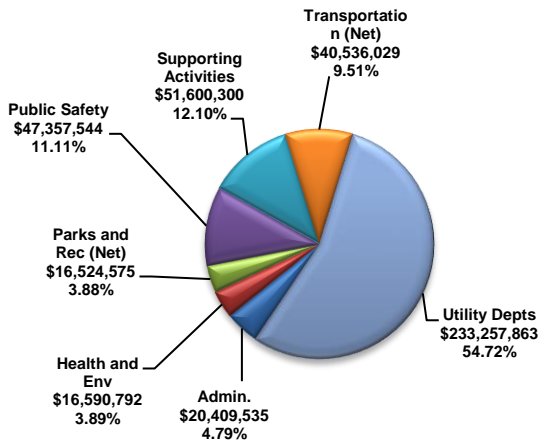
**Grants** are received primarily in the Health and Public Safety budgets. The Health Department receives federal, state, and county grants which fund over 20% of their budget. FY 2019 reflects a \$64,510 or 1.9% decrease in total grants from Estimated FY 2018.

**Transfers** - The growth in Transfers is projected to be \$1.2 million or 4.8% over Estimated FY 2018. 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 \$1.0 million or 6.3% from Estimated FY 2018 based upon modest growth trends, a 1% operating rate increase in the Water Utility and a 2.5% operating rate increase in the Electric Utility. 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 \$1,885,218 will continue to help fund parks and recreation costs in the general fund.

**Other Local Revenues** - Other local revenues reflect a slight increase of \$89,926 which is primarily in building and site development fees.



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



### FY 2019

|                                  |                      |
|----------------------------------|----------------------|
| Administrative                   | \$20,409,535         |
| Health and Environment           | \$16,590,792         |
| Parks and Recreation (Net)       | \$16,524,575         |
| Public Safety                    | \$47,357,544         |
| Supporting Activities            | \$51,600,300         |
| Transportation (Net)             | \$40,536,029         |
| Utilities                        | \$233,257,863        |
| <b>Total Actual Net Spending</b> | <b>\$426,276,638</b> |
| Other Special Revenue Fds *      | \$29,432,919         |
| <b>Total Budgeted</b>            | <b>\$455,709,557</b> |

**Inc/(Dec) under FY 2018 Net Budget** (\$7,180,357) (1.7%)

\* 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 2019, total net financial uses are \$7.2 million lower than the FY 2018 net adjusted budget primarily in the area of capital project funding (Public Safety, Streets and Sidewalks, Water, Electric, Recreation Services, Transit, and Airport).

**Utility Departments** include Water, Electric, Sewer, Solid Waste, Mid-Missouri Solid Waste Management District, and Storm Water. In total, utility departments are projected to increase \$1.2 million, or 0.5% from the FY 2018 adjusted budget. There is a 2.30 FTE net increase in positions.

Highlights for utility departments include:

- Water reflects a \$2.3 million decrease due to lower capital project amounts and fleet replacements. A 1% operating rate increase is included to ensure the fund meets its debt coverage requirements (including PILOT expense). A water ballot issue was passed by the voters on August 7, 2018 and will provide funding for capital projects for the next five years.
- Electric reflects a \$1.3 million decrease due to lower capital project funding and fleet replacements. A 2.5% operating rate increase is included to ensure the fund meets its debt coverage requirements (including PILOT expense).
- Solid Waste reflects a \$3.0 million increase primarily due to higher capital project funding and fleet replacements. There is a 3% increase in landfill fees to help pay for the landfill related capital projects. A 0.50 FTE Refuse Collector position was added to provide improved service in the CID. A pay package was adopted by Council which included a \$2 per hour increase for refuse collectors, \$15 per hour minimum starting pay, move to midpoint for employees in their current classification for 5 years, and \$0.45 per hour across-the-board increase.
- Sewer reflects a \$1.8 million increase primarily to fund capital projects and the major maintenance schedule. A 1% voter approved rate increase will help provide funding for capital projects. A 0.80 FTE Senior Project Compliance Inspector position was added to perform contract management and regulator compliance activities on construction projects.

- Storm Water reflects a \$1,074 decrease due to lower capital project and fleet replacement funding. There is a 25% voter approved rate increase included. A 0.20 FTE Senior Project Compliance position has been added.

**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 2.19 FTE net increase in positions. Net transportation department budgets are projected to decrease \$3.8 million or 8.5% from the FY 2018 adjusted budget primarily due to lower capital project funding.

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 remain the same as FY 2018 at \$2.7 million.
- Airport reflects a \$2.8 million decrease due to lower capital project funding required.
- Transit reflects a \$0.6 million decrease due to service changes needed to ensure the financial health of the operation.
- Capital Improvement Sales Tax Fund reflects a \$0.9 million decrease due to lower transfers to the Capital Project Fund for public safety capital projects.
- Public Improvement Fund is increasing \$1.6 million due to transfers to the Capital Projects Fund for public safety capital projects.



**Public Safety Departments** include Police, Fire, Public Safety Capital Projects, and Municipal Court. The total public safety departments reflect a \$2.3 million or 4.6% decrease for FY 2019 primarily due to lower capital project funding required.

- The Police budget reflects a \$0.5 million increase due to the \$0.45/hour across-the-board pay increase, move to midpoint pay adjustments, and increased self insurance charges due to higher claims. There are (2) 1.00 FTE Information Specialist positions included in the budget which were converted from temporary to permanent positions.
- The Fire budget reflects a \$46,900 decrease. Pay plan changes of \$0.45/hour across-the-board pay increase and move to midpoint pay adjustments were offset by lower self insurance changes as a result of lower claims.
- Public Safety capital projects reflect a \$2.8 million decrease due to lower funding required.

**Parks and Recreation** includes general operations, recreation services, capital projects, and the Parks Sales Tax special revenue fund. While the FY 2019 budget amount is \$22.3 million for all of the parks related funds, it is more appropriate to look at the net amount of \$16.5 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 decrease \$4.7 million primarily due to lower capital project funding.

For FY 2019 there is an additional 1.00 FTE Parks and Grounds Specialist position in Recreation Services which is offset by a reduction in temporary positions.

**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 2019, these departments reflect a \$0.7 million decrease.

- Community Development reflects a \$136,295 increase due to full year funding of a site inspector for right of way position that was funded for four months in 2018 and the pay plan adopted by Council.
- CVB decreased \$190,193 due to a lower amount of transfers to Airport and parks for capital projects.
- CDBG Fund reflects a \$0.3 million decrease as the city only budgets for the administrative expenses during the budget process and the budget is revised during the year when the annual grant amount is awarded.
- Contributions Fund reflects a \$0.4 million decrease as the city only budgets for the administrative expenses during the budget process and the budget is revised when donations are received during the year.
- Please refer to page 44 for details on the pay package adopted by Council.

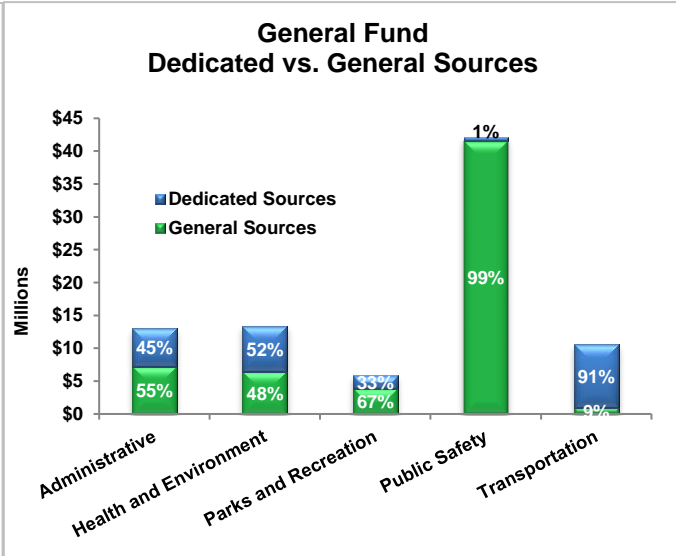
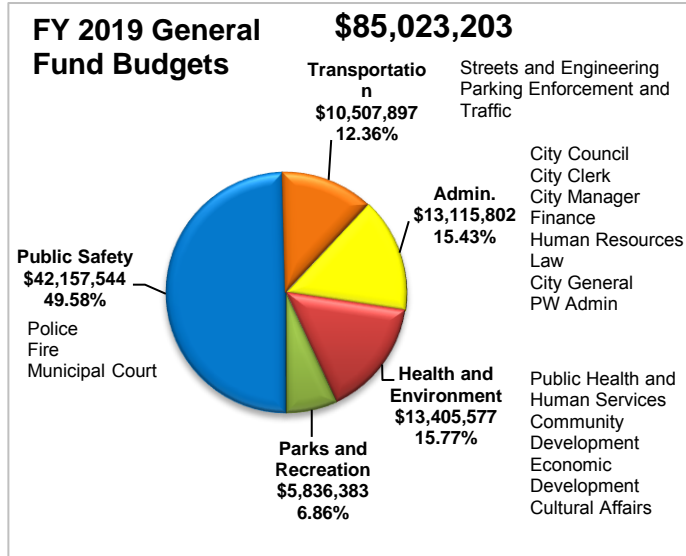
**Supporting Activity Departments** include the Employee Benefit Fund, Self Insurance Fund, Custodial and Building Maintenance Fund, Fleet Operations Fund, Information Technology Fund, Community Relations Fund, and the Utility Customer Services Fund. These departments are classified as internal service funds since their primary customers are other city departments. Fees are set to recover the cost of their operation from the city departments who receive their service. In total, supporting activity budgets reflect an increase of \$0.4 million.

- Employee Benefit Fund reflects an increase of \$0.3 million due to higher claims costs and HSA contributions.
- Information Technology (IT) reflects an increase of \$0.2 million due to the addition of three positions to meet compliance requirements for North American Electric Reliability Corporation Critical Infrastructure Protection (NERC/CIP) and increased software maintenance costs. The cost of these positions will be paid by the Electric Fund.
- The Self Insurance Fund reflects an increase of \$0.6 million due to higher claims costs.

**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 reflect a \$2.7 million increase or 15.1% primarily due to increased capital project funding.

- Finance reflects a \$154,545 increase due to the reallocation of a position back into Finance from the Print Shop and Mailroom due to that operation being reorganized under Community Relations, six months funding for a previously authorized but unfunded Pension Administrator position, and pay plan changes which included increasing minimum starting salary to \$15 per hour, move to midpoint for employees with 5 years in their current positions and a \$0.45/hour across-the-board pay increase.
- City General reflects a \$0.3 decrease due to no transfers to the capital project fund and budget cuts in several accounts to help fund the pay plan.
- Other General Government capital projects reflect an increase of \$2.7 million to purchase land for the Municipal Service Center South and salt dome.

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



## General Fund Financial Uses - Explanations and Significant Changes

**Public Safety Departments** receive the most funding of all areas within the general fund (49.6%). The public safety departments include Police, Fire, and Municipal Court. Total general fund public safety departments reflect a \$520,073 increase or 1.2% for FY 2019.

In the City's last citizen survey, public safety concerns continue to be at 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.

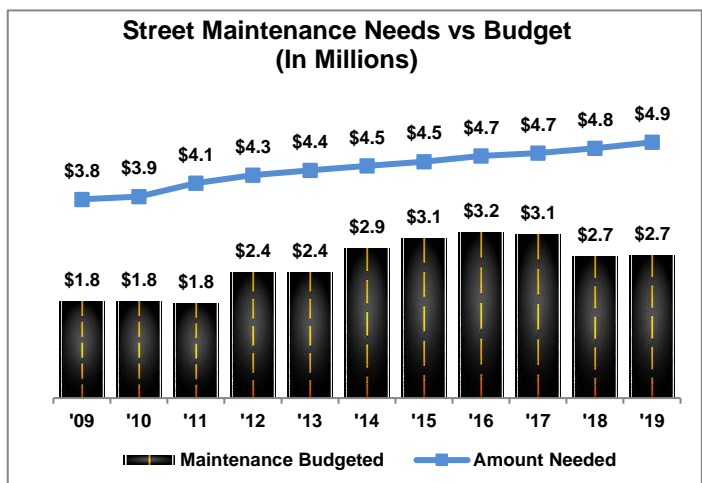
- The Police budget reflects a \$0.6 million increase due to the move to midpoint pay adjustment and a \$0.45/hour across-the-board pay increase and increased self insurance charges due to higher claims. There are (2) 1.00 FTE Information Specialist positions included in the budget which were converted from temporary to permanent positions.
- The Fire budget reflects a \$46,900 decrease. Pay plan changes which included a move to midpoint and a \$0.45/hour across-the-board pay increase (or \$0.3214 per hour for 56 hour employees) were offset by lower self insurance charges as a result of lower claims.
- Municipal Court saw an increase of \$18,475 due to the move to midpoint pay adjustments and a \$0.45/hour across-the-board pay increase.

**Parks and Recreation** reflects an increase of \$110,288 for FY 2019 due to higher intragovernmental charges and utility costs, and pay plan changes.

**Transportation Departments** include Public Works Streets and Engineering, and Parking Enforcement and Traffic Control. These departments are primarily funded (91%) by dedicated sources which come from the transportation sales tax, gas tax, and motor registration fees.

- The Streets and Engineering budget will increase \$48,651 and Traffic and Parking Enforcement will increase \$19,969 for FY 2019. Street maintenance funding will remain at \$2.7 million in FY 2019. The graph below shows the street maintenance funding at \$2.7 million which is \$2.2 million lower than the amount needed to adequately fund street maintenance. Due to budget constraints, there are no fleet replacements budgeted for next year. Many positions received an increase due to the city council establishing a \$15 per hour minimum pay for all permanent positions. All equipment operator II positions will be reclassified and receive a 5% pay adjustment, a move to midpoint adjustment for employees in their current classification for 5 or more years, and a \$0.45 per hour across-the-board increase.

At the current funding levels, it will take 52.03 years to resurface 1,351 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. The city needs to work to identify additional funding sources in order to get the funding level up to the required level.



**Administrative Departments** include City Council, City Clerk, City Manager, Finance, Human Resources, Law, City General, and Public Works Administration. For FY 2019, there is a \$55,910 decrease or (0.4%).

- The City Council budget reflects a decrease of \$6,020 for FY 2019 primarily due to a mid-year grant received in FY 2018 that will not be continued in FY 2019.
- The City Manager's budget reflects a \$4,623 increase from adjusted FY 2018 budget due to the pay package adopted by Council.
- The Finance Department budget reflects an increase of \$154,545 from the adjusted FY 2018 budget due to the reallocation of a position back into Finance from the Print Shop and Mailroom due to that operation being reorganized under Community Relations. Previously authorized but unfunded Pension Administrator position being funded for six months, also pay package adopted by Council. There were a large number of employees eligible for the move to midpoint adjustment.
- Human Resources reflects a \$58,683 increase primarily due to funding an employee engagement survey and pay package adopted by Council.
- City General reflects a decrease of \$321,431 due to the budget cuts and lower transfers to the Capital Projects fund.
- Public Works Administration reflects a \$24,239 increase due to the reallocation of 0.21 FTE from Airport to Public Works Administration (less time will be devoted to FAA capital project drawdowns as these duties are being transitioned over to airport staff) and the pay package adopted by Council.
- Law increased by \$24,219 primarily due to pay package adopted by Council.
- City Clerk reflects an increase of \$5,232 primarily due to pay package adopted by Council.
- Please refer to page 44 for details on the pay package adopted by Council.

**Health and Environment** departments include Health and Human Services, Community Development, Economic Development, Cultural Affairs, and the Office of Sustainability. For FY 2019, these budgets increased by \$224,665.

- The Cultural Affairs (OCA) budget decreased \$8,762 due to turnover in the department. 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 in included for FY 2019.
- The Economic Development (ED) budget increased \$77,116 primarily due to movement of the Mid-Missouri Regional Planning Commission dues from Community Development to Economic Development and \$29,000 from CVB to Economic Development. In the previously years budget these funds flowed directly from Convention and Visitors Fund to REDI.
- The Community Development budget reflects an increase of \$136,295 as FY 2019 includes a full year of funding for the right of way Site Inspector position that was added for four months in FY 2018 and the pay package adopted by Council.
- Health and Human Services increased by \$44,775. This is primarily due to the pay package adopted by council.
- Office of Sustainability decreased by \$24,759 due to lower expenses for the Climate Action Plan and a decrease in home performance rebates.
- Please refer to page 44 for details on the pay package adopted by Council.

## Property Taxes

FY 2019 property taxes are projected to increase \$160,988 or 1.9% from Estimated FY 2018 due to growth in the assessed valuation. 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.

## 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 2019)

|  |        |
|--|--------|
| 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

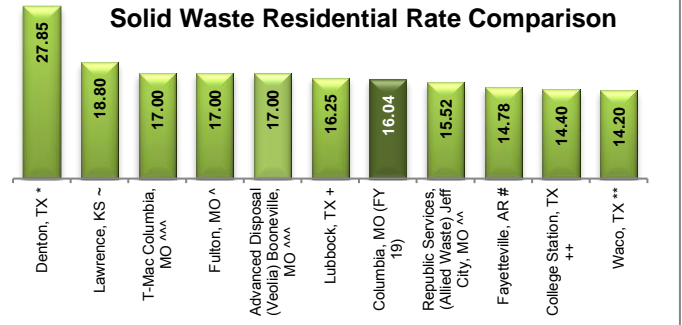
### Average Monthly Customer Impact of Rate Increases

|                                    |               |
|------------------------------------|---------------|
| Water - 1% operating increase      | \$0.00        |
| Electric - 2.5% operating increase | \$2.02        |
| Sewer - 1% ballot increase         | \$0.24        |
| Solid Waste - 3% increase          | \$0.48        |
| Storm Water - 25% increase *       | \$0.42        |
|                                    | <b>\$3.16</b> |

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

The average monthly customer impact in FY 2018 was \$3.24.

## Solid Waste Residential Rate Comparison



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

+Residential dumpsters are placed in city-controlled right-of-ways (alleys or parkways) in a pattern and at locations that allow for the effective, efficient and safe collection of the dumpsters while maintaining a certain ratio of homes per dumpster. no curbside recycling, yard waste can be mixed with refuse.

# 64 gal roll cart is \$14.78, 32 gal roll cart is \$9.68, 96 gal roll cart is \$20.98/month) 2 free recycling bins included, yard waste must be bagged separately from trash and recycling. \$6.40 per additional bag; if lid has any gap, extra bag fee assessed. Each resident receives 4 virtual stickers each year to use with the program. Any bags outside the cart and/or showing due to a open lid will count towards the four free bags. After your four free bags, these same violations will result in a \$6.40 extra bag charge.

^^ 65 gal trash roll cart, 65 gal recycling roll cart, \$14.02/month for 35-gallon cart, \$17.46/month for 95-gallon 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.

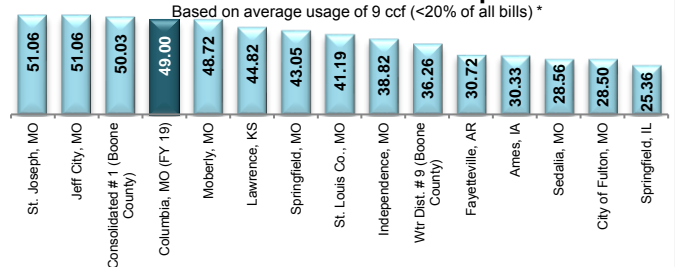
\*\* Includes 3 - 95 gal roll carts (trash, yard waste, and recycling). Trash is collected weekly, yard waste and recycling collected on alternating weeks.

^ 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 9 ccf (<20% of all bills) \*

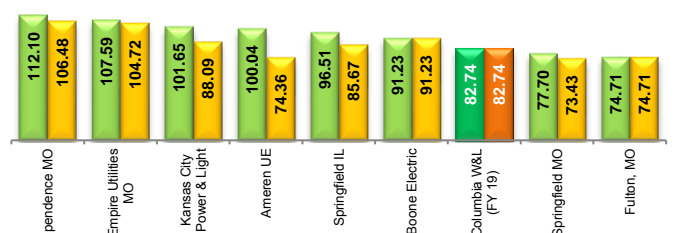


\* Average Columbia customer usage is 5 ccf which doesn't have a monthly customer impact for FY 2019. The only rate increase for FY 2019 is for usage over 8ccf (to promote conservation).

## Electric Residential Rate Comparison

Based on 718 kWh

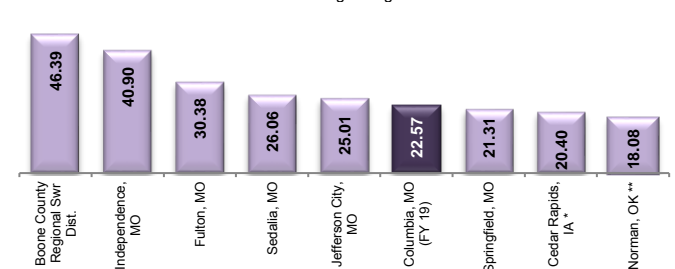
■ Summer ■ Non-Summer



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

## Sewer Residential Rate Comparison

Based on average usage of 4 ccf



\* 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**

**Finance**

# Food Inspection Fees (Effective 10/01/2018)

- Gross receipts less than \$250,999 (from \$185 to \$205)
- Gross receipts between \$250,000 and \$750,000 (from \$260 to \$285)
- Gross receipts over \$750,000 (from \$480 to \$530)

**Columbia Sports Fieldhouse** (establishing new fees)

+ Full Court

- Entire Gym Floor - 4 Full Courts (\$170/hour)
- Partial Gym Floor - 2 full courts (\$90/hour)
- Partial Gym Floor - 1 full court (\$50/hour)

+ Cross Court

- Entire Gym Floor - 8 cross courts (\$200/hour)
- Partial Gym Floor - 4 cross courts (\$110/hour)
- Partial Gym Floor - 1 cross court (\$30/hour)

+ Partial Day Rental Rates (up to 8 hours)

- Partial Day Rental Rate - 4 Courts (\$1,150)
- Partial Day Rental Rate - 2 courts (\$650)
- Partial Day Rental Rate - 1 court (\$360)
- Partial Day Rental Rate - 1 cross court (\$220)

+ Full Day Rental Rates (up to 16 hours)

- Full Day Rental Rate - 4 Courts (\$1,900)
- Full Day Rental Rate - 2 courts (\$1,300)
- Full Day Rental Rate - 1 court (\$720)
- Full Day Rental Rate - 1 cross court (\$440)

+ Room Rental Fees

- Meeting Room A or B (\$30)
- Meeting Room A and B (\$60)

+ Event Fees

- Vendor Fee per day (\$50)
- Gate Fee - Minimum of \$100 or \$1 per ticket sold; whichever is greater
- Non-Refundable Reservation Deposit - applied to the final rental fee if tournament is held (\$300)

Water Fees

Water fee structure is currently being reviewed by a consultant and recommendations will be brought forward during the August 13, 2018 Council budget worksession

A 1% operating rate increase is proposed to ensure the fund meets its debt coverage requirements (including PILOT expense). A water ballot issue passed August 7, 2018 and will provide funding for capital projects for the next five years. Structure of rate increase will be developed after a community outreach process has been completed. Increases will be in effect on June 1, 2019.

+ *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 increased in FY 2018*

\*\* *Fees eliminated*

**Electric**

^^ Monthly rate charge (Effective 10/01/2018)

- Customer charge (from \$15.91 to \$16.31)
- Non-standard electric meter customer charge (from \$21.01 to \$21.54)

^^ Energy Charge (Effective 10/01/2018)

Summer:

- First 300 kwh (from 7.67 cents to 7.86 cents per kwh)
- Next 450 kwh (from 10 cents to 10.25 cents per kwh)
- Next 1,250 kwh (from 13.63 cents to 13.97 cents per kwh)
- All remaining kwh (from 14.74 cents to 15.11 cents per kwh)

Nonsummer:

- First 300 kwh (from 7.67 cents to 7.86 cents per kwh)
- Next 450 kwh (from 10 cents to 10.25 cents per kwh)
- All remaining kwh (from 11.55 cents to 11.84 cents per kwh)

Utility-approved Electric space heating equipment which is sole source of comfort heating (except decorative fireplaces)

- First 300 kwh (from 7.67 cents to 7.86 cents per kwh)
- Next 450 kwh (10 cents to 10.25 cents per kwh)
- All remaining kwh (from 9.61 cents to 9.85 cents per kwh)

Minimum monthly customer charge (from \$15.91 to \$16.31)

Minimum monthly customer charge for customers with non-standard electric meter (from \$ 21.01 to \$21.54)

^^ Residential Heat Pump Rate (Effective 10/01/2018)

Monthly rate charge

- Customer charge (from \$15.91 to \$16.31)
- Non-standard electric meter customer charge (from \$21.01 to \$21.54)
- First 300 kwh (from 7.67 cents to 7.86 cents per kwh)
- Next 450 kwh (from 10 cents to 10.25 cents per kwh)
- All kwh above 750 kwh (from 9.11 cents to 9.34 cents per kwh)

^^ Small general service rate (Effective 10/01/2018)

Monthly rate charge:

- Customer charge - Single-phase service (from \$15.91 to \$16.51)
- Customer charge - Three-phase service (from \$26.22 to \$27.20)

Energy Charge:

Summer:

- First 500 kwh (from \$8.16 cents to 8.47 cents per kwh)
- Next 1,000 kwh (from 10.4 cents to 10.79 cents)
- All remaining kwh (from 14.35 cents to 14.89 cents per kwh)

Nonsummer:

- First 500 kwh (from \$8.16 cents to 8.47 cents per kwh)
- All remaining kwh (from 10.4 cents to 10.79 cents per kwh)

Space Heating:

- First 500 kwh (from 8.16 cents to 8.47 cents per kwh)
- Next 1,000 kwh (from 10.4 cents to 10.79 cents per kwh)
- All remaining kwh (from 9.59 cents to 9.93 cents per kwh)

High efficiency heat pumps

- First 500 kwh (from 8.16 cents to 8.47 cents per kwh)
- Next 1,000 kwh (from 10.4 cents to 10.79 cents per kwh)
- All remaining kwh (from 9.04 cents to 9.36 cents per kwh)

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

**Electric (continued)**

^^ Small general service rate (Effective 10/01/2018) continued

Minimum bill:

Single-phase service (from \$15.91 to \$16.51)

Three-phase service (from \$26.22 to \$27.20)

Optional Rate Schedule:

Customer Charge (from \$45.90 to \$47.05)

Demand Charge:

Summer (from \$15.91 to \$16.31 per kwh for all kwh)

Non-summer (from \$12.75 to \$13.07 per kwh for all kwh)

Energy Charge:

Summer (from 5.74 cents to 5.88 cents per kwh for all kwh)

Non-summer (from 5 cents to 5.13 cents per kwh for all kwh)

^^ Large general service (Effective 10/01/2018)

Monthly rate charge:

Customer Charge (from \$45.90/month to \$46.13/month)

Demand Charge:

Minimum demand charge - 25 kw or less:

Summer (from \$367.20 to \$369.04)

Non-summer (from \$275.40 to \$276.78)

All additional kw:

Summer (from \$15.91 to \$15.99 per kw)

Non-summer (from \$12.75 to \$12.81 per kw)

Energy charge - all kwh (per kwh)

Summer (from \$0.057 to \$0.0577)

Non-Summer (from \$0.050 to \$0.0503)

^^ Industrial service rate (Effective 10/01/2018)

Monthly rate charge:

Customer charge (from \$153 to \$161.45/month)

Demand Charge:

Minimum demand charge - 750 kw or less

Summer (from \$15,835.50 to \$16,705.93)

Non-summer (from \$12,622.50 to \$13,316.74)

All additional kw

Summer (from \$21.11 to \$22.27 per kw)

Non-Summer (from \$16.83 to \$17.76 per kw)

Energy Charge

All kwh

Summer (from \$0.048 to \$0.0509 per kwh)

Non-Summer (from \$0.041 to \$0.0435 per kwh)

+ 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 increased in FY 2018

\*\* Fees eliminated

**Sewer** (Effective 10/01/2018)

# Residential Base Charge (from \$12.25 to \$12.37)

Non-residential Base Charge - based on water meter size

3/4" (from \$18.39 to \$18.57)

1" (from \$30.64 to \$30.95)

1 1/2" (from \$61.27 to \$61.88)

2" (from \$98.03 to \$99.01)

3" (from \$196.07 to \$198.03)

4" (from \$306.35 to \$309.41)

6" (from \$612.71 to \$618.84)

8" (from \$980.33 to \$990.13)

10" (from \$1,409.22 to \$1,423.31)

12" (from \$2,634.64 to \$2,660.99)

Volume Charge (from \$2.52/Ccf to \$2.55/Ccf)

Extra strength charge (from \$0.321 to \$0.324)

Unit charge for suspended solids in dollars per pound (from \$0.220 to \$0.222)

^^ Hauled Liquid Waste (Effective 10/01/2018)

Waste activated sludge from package wastewater treatment plants and stabilization pond sludge (from \$0.048/gallon to \$0.049/gallon)

Portable/chemical toilet, domestic holding tank, septic tank, and other wastewater (from \$0.091/gallons to \$0.092/gallon)

Treatment service availability (from \$12.25/load to \$12.37/load)

**Solid Waste** (Effective 10/01/2018)

^^ Commercial Service (Effective 10/01/2018)

Roll Off Containers:

Full-sized compactor style roll-off containers per collection (from \$98.51 + \$52.00/ton to \$98.51 + \$55/ton)

Full-sized non-compacted roll-off compacted roll-off containers; per collection (from \$98.51 + \$52/ton to \$98.51 + \$55/ton)

Mini-sized compactor style roll-off containers; per collection from (\$70.03 + \$52/ton to \$70.03 + \$55./ton)

Mini-sized non-compacted style roll-off containers; per collection (from \$70.03 + \$52/ton to \$70.03 + \$55/ton)

^^ Landfill and disposal areas (Effective 10/01/2018)

Landfill fees per ton, or any fraction thereof minimum fee (from \$52 to \$55)

Landfill fees for 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 (from \$132.74 to \$140.40)

Noncompacted roll-off boxes, trailers greater than 18 feet long and truck with haul bed greater than 18 feet long (from \$265.56 to \$280.89)

Compactor trucks and compactor roll-off boxes, per cubic yard capacity (from \$23.17 to \$24.51)

Grease trap waste disposed at the landfill per ton or any fraction thereof (from \$24.80 to \$27.86)



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

**Solid Waste Cont.** (Effective 10/01/2018)

^^Residential Customers (Effective 10/01/2018)

Residences, per month, per residential unit  
 single-family, duplex, apartment up to four (4)  
 units (from \$16.04 to \$16.52)

Grouped residential units having centralized  
 collection containers, per unit, per month (from \$15.26 to \$15.72)

^^Apartments in excess of four units per structure

The occupant, tenant or lessee of each  
 apartment unit per month for pickup from bulk  
 containers (from \$15.26 to \$15.72)

^^Commercial Service

The service charge for hand pickup of businesses or  
 commercial places, boarding and rooming houses,  
 fraternities and sororities, per collection minute  
 (from \$3.14 to \$3.23) or a minimum of five (5) minutes  
 per occurrence (from \$15.70 to \$16.17)

^^Front Loader Collection (Effective 10/01/2018)

Cubic Yards/ # of Collections per Week

2 cu yard/ 1 collection per week (from \$86.87 to \$89.48)  
 2 cu yard/ 2 collections per week (from \$139.62 to \$143.81)  
 2 cu yard/ 3 collections per week (from \$204.79 to \$210.93)  
 2 cu yard/ 4 collections per week (from \$282.37 to \$290.84)  
 2 cu yard/ 5 collections per week (from \$372.37 to \$383.54)  
 2 cu yard/ 6 collections per week (from \$474.78 to \$489.02)  
 2 cu yard/ extra collection, each (from \$100.00 to \$103.00)

4 cu yard/ 1 collection per week (from \$100.72 to \$103.74)  
 4 cu yard/ 2 collections per week (from \$180.55 to \$185.97)  
 4 cu yard/ 3 collections per week (from \$281.07 to \$289.50)  
 4 cu yard/ 4 collections per week (from \$402.28 to \$414.35)  
 4 cu yard/ 5 collections per week (from \$544.19 to \$560.52)  
 4 cu yard/ 6 collections per week (from \$706.75 to \$727.95)  
 4 cu yard/ extra collection, each (from \$160.00 to \$165.00)

6 cu yard/ 1 collection per week (from \$118.80 to \$122.36)  
 6 cu yard/ 2 collections per week (from \$221.95 to \$228.61)  
 6 cu yard/ 3 collections per week (from \$349.93 to \$360.43)  
 6 cu yard/ 4 collections per week (from \$502.72 to \$517.80)  
 6 cu yard/ 5 collections per week (from \$680.36 to \$700.77)  
 6 cu yard/ 6 collections per week (from \$882.83 to \$909.31)  
 6 cu yard/ extra collection, each (from \$202.00 to \$208.00)

8 cu yard/ 1 collection per week (from \$135.81 to \$139.88)  
 8 cu yard/ 2 collections per week (from \$268.10 to \$276.14)  
 8 cu yard/ 3 collections per week (from \$433.47 to \$446.47)  
 8 cu yard/ 4 collections per week (from \$631.97 to \$650.93)  
 8 cu yard/ 5 collections per week (from \$863.57 to \$889.48)  
 8 cu yard/ 6 collections per week (from \$1,128.27 to \$1,162.12)  
 8 cu yard/ extra collection, each (from \$265.00 to \$273.00)

^^Rear Loader Collection (Effective 10/01/2018)

Cubic Yards/ # of Collections per Week

2 cu yard/ 1 collection per week (from \$101.35 to \$104.39)  
 2 cu yard/ 2 collections per week (from \$158.24 to \$162.99)  
 2 cu yard/ 3 collections per week (from \$227.55 to \$234.38)  
 2 cu yard/ 4 collections per week (from \$309.27 to \$318.55)  
 2 cu yard/ 5 collections per week (from \$403.40 to \$415.50)  
 2 cu yard/ 6 collections per week (from \$509.95 to \$525.25)  
 2 cu yard/ extra collection, each (from \$106.00 to \$110.00)

^^Rear Loader Collection Cont. (Effective 10/01/2018)

4 cu yard/ 1 collection per week (from \$113.86 to \$117.28)  
 4 cu yard/ 2 collections per week (from \$199.89 to \$205.89)  
 4 cu yard/ 3 collections per week (from \$306.62 to \$315.82)  
 4 cu yard/ 4 collections per week (from \$434.04 to \$447.06)  
 4 cu yard/ 5 collections per week (from \$582.15 to \$599.61)  
 4 cu yard/ 6 collections per week (from \$750.93 to \$773.46)  
 4 cu yard/ extra collection, each (from \$168.00 to \$173.00)

6 cu yard/ 1 collection per week (from \$132.59 to \$136.57)  
 6 cu yard/ 2 collections per week (from \$252.22 to \$259.79)  
 6 cu yard/ 3 collections per week (from \$402.88 to \$414.97)  
 6 cu yard/ 4 collections per week (from \$584.56 to \$602.10)  
 6 cu yard/ 5 collections per week (from \$797.30 to \$821.22)  
 6 cu yard/ 6 collections per week (from \$1,041.07 to \$1,072.30)  
 6 cu yard/ extra collection, each (from \$244.00 to \$251.00)

# Storm Water (Effective 10/01/2018)

Multiple-family buildings having more than four units;  
 single-family residences have a main floor area less than  
 750 sq. feet (from \$1.27 to \$1.59 per unit)

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. (from \$1.66 to \$2.08 per unit)

Single-family residences having a main floor area of from 1,251  
 sq. ft. to 2,000 sq. ft. (from \$2.25 to \$2.81 per unit)

Single-family residence having a main floor area more than  
 2,000 sq. ft. (from \$2.64 to \$3.30 per unit)

All non-residential uses of developed land (from \$7.81 or \$0.078  
 per 100 sq. feet of impervious area, whichever is greater to  
 \$9.77 or \$0.98 per 100 sq. feet impervious area, whichever is  
 greater)

- **No layoffs or furloughs in FY 2019**
- **Continue 45 day hiring delay for General Fund (except Police and Fire) and Internal Service Fund positions**

**Employee Pay Package Changes:**

- Pay plan pay grade maximums increased.
- Refuse Collector I, II and Senior Refuse Collector will receive a \$2 per hour pay increase.
- Establish a minimum wage of \$15 per hour.
- All permanent employees with a pay rate below \$15 per hour, will receive a pay increase to the minimum wage of \$15 per hour.
- Permanent eligible employees with at least 5 yrs. time in classification with a performance evaluation score of 2.0, will receive a move to mid point on the pay plan pay grade.
- \$0.45 across the board pay increase (\$0.3214 per hour increase for 56 hour employees).

**Classification and Compensation Plan Implementation:**

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

- Classification requests for 105.5 FTE were reviewed for the FY 2019 budget.
- 8 reorganization requests reviewed.
- Created \$15 hour minimum starting wage
- Equipment Operators and Refuse Collectors who obtain a CDL for six months will receive a \$0.50 per hour pay increase.
- A review will be conducted late 2018/early 2019 to redefine labor markets and comparative employers.
- A review of the classification and compensation policy will be conducted in FY 2020.

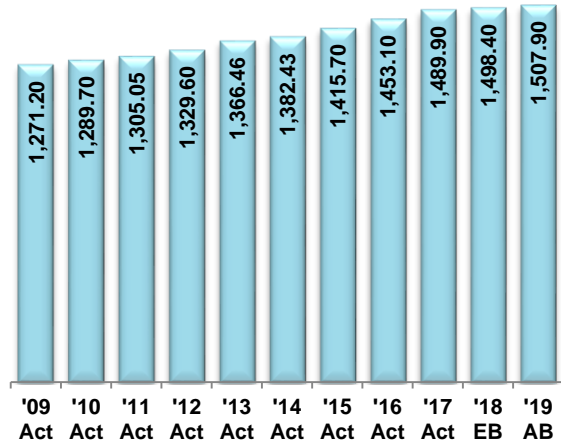
**Health/Dental/Voluntary Insurance Options:**

- Health insurance increase of 3.3% to gross premiums with cost sharing between City and employees
- \$750 PPO plan may be eliminated beginning 1/1/2020.
- No plan design changes to medical plan or prescription plan
- City will continue to pay the full cost of employee only health insurance premiums in the High Deductible Health Plan (HDHP). Deductible amount in the HDHP will not increase in 2019 (remains \$2,700/\$5,400 per IRS regulations). Out of pocket maximums will not increase in 2019.
- 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 3.3% in FY 2019.
- Post-65 retiree health premium rates are expected to reflect a general premium increase under the fully insured plan.

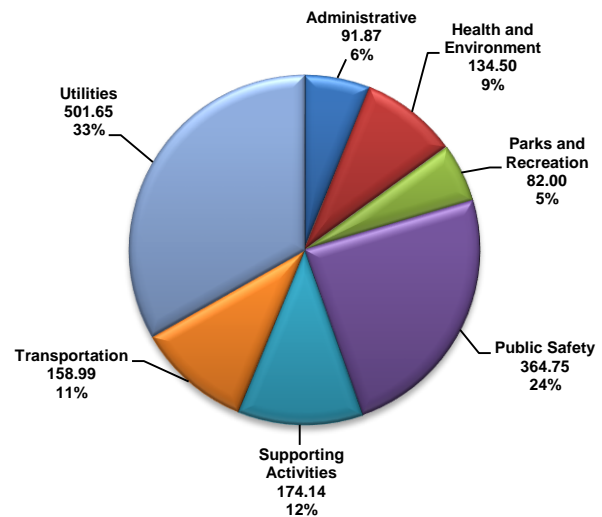
**Other Pay Related Changes:**

- The FY 2018 additional amount of \$40 per pay period will end with the pay period ending September 22, 2018.
- Change in overtime provisions to include all hours in pay status (regular hours, vacation, sick, holiday, floating holiday, and compensator time) as hours worked for calculation of overtime eligibility for non-exempt employees.
- Add (1) designated paid holiday - the day after Thanksgiving.
- Service recognition will change from a gift catalog program to lump sum longevity pay in FY 2019.
- Retirement recognition will change from a gift catalog program to a lump sum retirement appreciation gift.
- 401(a) plan will change to an enhanced recordkeeping and investment platform with Employer, investment fund options will change and expand to include funds that do not include certain unnecessary administrative expenses. Plan participants will continue to pay administrative fees, net of investment earning, calculated pro-rata based on the balance of the account.

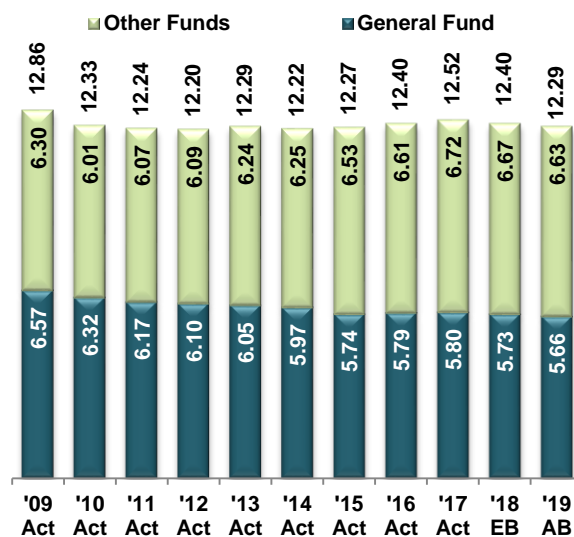
**Total Authorized Positions**



**Total Number of Positions By Functional Group**



**Employees Per Thousand Population**

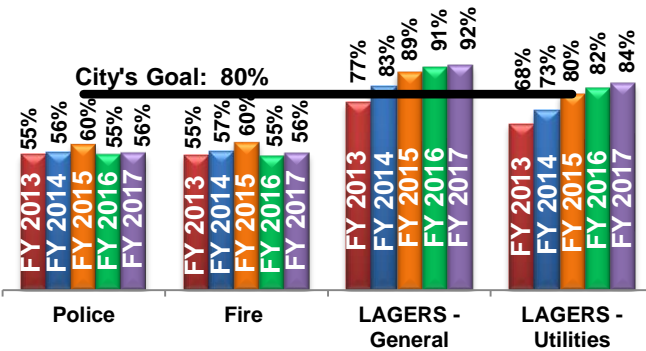


## Reorganizations:

For FY 2019, the Print Shop and Mailroom (Document Support Services) will be moved from the Finance Department to Community Relations.

## Pension Rates

### Pension Funding Percentages



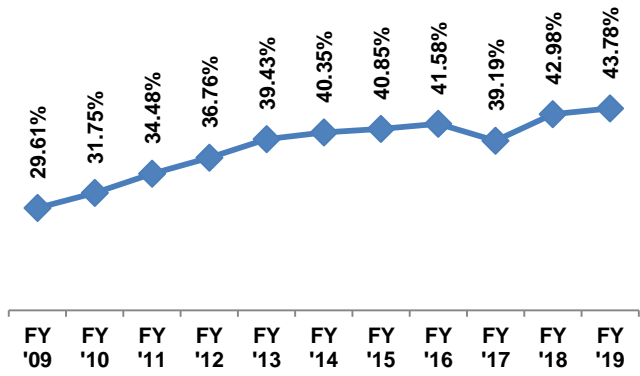
In FY 2015 the City utilized \$5 million of General Fund excess balances to contribute to the Police and Fire pension funds

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.

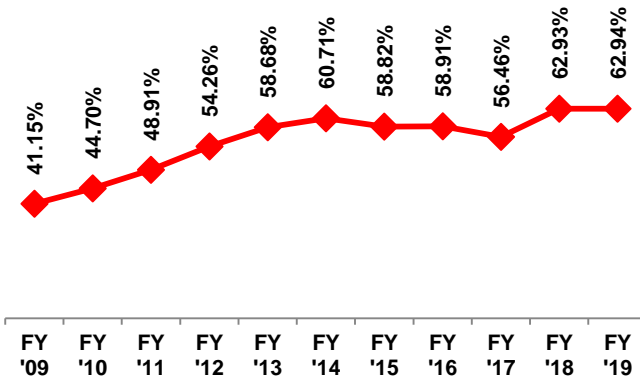
In FY 2015 we used \$5 million in excess General Fund balance to contribute to the Police and Fire plans, and the result was the Police plan increased from 56 percent to 60 percent and the Fire plan increased from 57 percent to 60 percent funded as of the last actuarial valuation; however due to assumption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

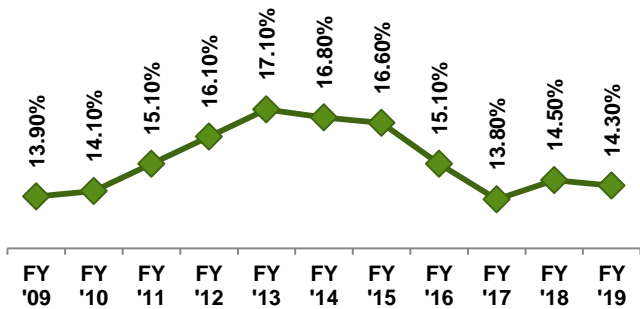
### Police Pension Rates



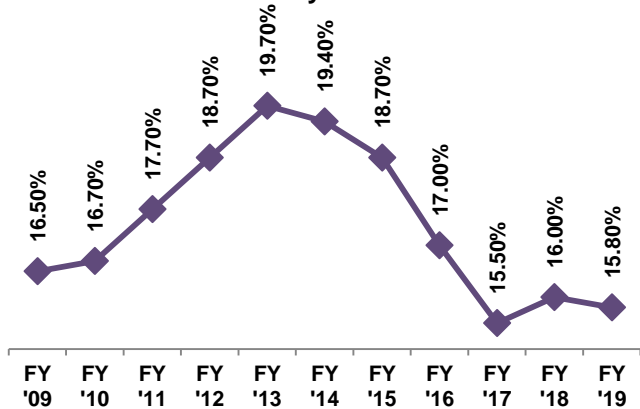
### Fire Pension Rates



### LAGERS - General Pension Rates



### LAGERS - Utility Pension Rates



**Authorized Position Changes** Overall there is a 9.50 net FTE increase in positions for FY 2019 with a net of 1.73 FTE positions added in the General Fund and a net of 7.77 FTE positions added in other funds.

**Administrative Net 0.21 FTE Positions Added**

- No new positions added, only reallocations of Public Works Administrative staff from Airport.

**Health and Environment Net (0.40) FTE Positions**

- No additional positions.
- (0.40) FTE Community Relations Specialist position was reallocated from Convention and Visitors Bureau to Community Relations as these positions are being centralized in the Community Relations budget.

**Parks and Recreation Net 0.60 FTE Positions Added**

- 1.00 FTE Parks and Grounds Specialist added for six months. Cost is being offset by a reduction in temporary salaries.
- (0.40) FTE Marketing Specialist position was reallocated from Parks and Recreation to Community Relations as these positions are being centralized in the Community Relations budget.

**Public Safety Net 0.60 FTE Positions Added**

- (2) 1.00 FTE Information Specialist positions (*Police*) added to help staff the department's 24 hour information center.
- (1.40) FTE Community Relations Specialist positions (*Police*) are being reallocated to Community Relations as these positions are being centralized in the Community Relations budget.

**Supporting Activities Net 4.00 FTE Positions**

- 1.00 FTE Building Facilities Manager (*Building Maintenance*) is being added for six months of FY 2019. This position will oversee and implement a long-range maintenance plan developed from the facility assessment that was completed in FY 2018.
- 1.00 FTE Infrastructure Supervisor (*Information Technology*) - is being added to ensure NERC/CIP compliance for the Electric utility. The costs for this position will be recovered from the Electric utility through intergovernmental charges.
- 1.00 FTE Project Leader (*Information Technology*) - is being added to ensure NERC/CIP compliance for the Electric utility. The costs for this position will be recovered from the Electric utility through intergovernmental charges.
- 1.00 FTE Junior System Administrator (*Information Technology*) - is being added to ensure NERC/CIP compliance for the Electric utility. The costs for this position will be recovered from the Electric utility through intergovernmental charges.
- (3.00) FTE Billing Auditor (*Utility Customer Services*) - positions are being reallocated to the various utility budgets.

- 3.00 FTE positions (*Community Relations*) - positions are being reallocated to centralize Graphic Artist, Marketing Specialist, and Community Relations Specialist positions within the Community Relations budget.

- (1.00) FTE Customer Service Rep II (*Community Relations*) - position is being deleted and 1.00 FTE Web Content Editor position is being added.

**Transportation Net 2.19 FTE Positions**

- 1.00 FTE Engineer (*Streets and Engineering*) - position was added to work on capital projects. It is expected that most of the costs of this position will be charged directly to capital projects.
- 1.80 FTE were reallocated from Water and Electric to Transload Facility to reflect expected hours needed in Transload.
- (0.61) FTE other reallocations out of Streets and Engineering, Non-Motorized Grant, Transit, and Airport.

**Utilities Net 2.30 FTE Positions Added**

- 0.80 FTE Senior Project Compliance Inspector (*Sewer*) - position added to perform contract management and regulatory compliance activities on construction projects.
- 0.20 FTE Senior Project Compliance Inspector (*Storm Water*) - position added to perform contract management and regulatory compliance activities on construction projects.
- 0.50 FTE Sr Refuse Collector (*Solid Waste*) - positions added to provide improved service for the CID.
- 0.80 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 September 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
  - 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
4. Further develop the City’s M/WBE program, including implementation of new city software to track M/WBE outcomes
5. Increase labor pool with the necessary skills for current and upcoming job openings
  - Supplement existing Job Fair (Fall 2018) with a career exploration component that includes Boone County School Districts and CPS

### 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
- Track economic mobility of youth to target resources utilizing existing Boone Impact Group (Heart of Missouri United Way, City of Columbia, Boone County) via Boone Indicators Dashboard
- Track M/WBE outcomes through new city software

## 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

\*Input from residents show a low need for this objective. Grant that funded staff to do this work ended although efforts to connect pregnant women with healthcare coverage will continue.
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: policy development will be part of climate action to adaptation process.
  - 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
8. Integrate Municipal Court community docket as we work with families in the strategic neighborhoods.
9. Integrate recreational and cultural activities in the neighborhoods.
10. Complete the transition of facilitating and managing neighborhood meetings to neighborhood leaders.

### 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
4. Encourage and facilitate more COU/Patrol collaboration; deploy a program to bring these two units together and share skills. Develop a COU/Patrol ride along/work together day on all squad days.
5. Increase citizen interaction with the police. Suggested methods include: Radio show on Facebook live, podcast or other unknown methods. Provide these on a regular basis by targeting younger people. Travel to the locations where people congregate; Douglass Park, etc. Choose topics that are relevant; i.e., gun violence, robbery, etc.

### 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, landowners and developers to identify potential natural areas
4. Increase public engagement on infrastructure needs and projects in the neighborhoods.
  - Host interested parties meetings, attend community meetings, etc. to seek input on the following infrastructure projects:
    - Transit consultant recommendations
    - Whitegate Park
    - Hinkson Trail to Clark Lane design/construction
    - Further define locations for needs including: traffic calming, lighting and sidewalks

### Performance Measures

- Ridership per vehicle miles traveled
- Number of roadways with increased road condition index ratings
- Reduction of sidewalk gaps, increase in number of crosswalks 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?

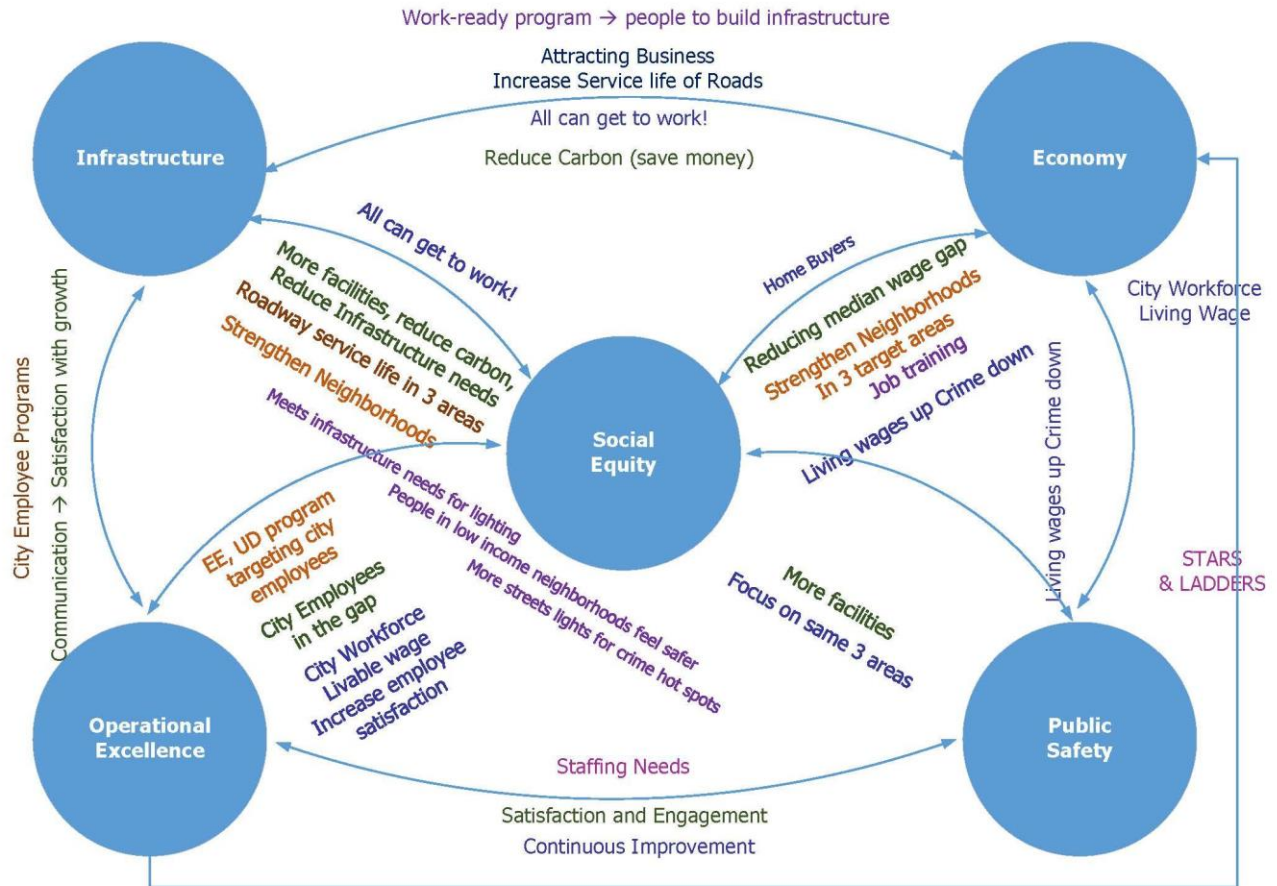
### Outcome Objectives and Actions

1. Increase the City of Columbia's ability to recognize and address bias in its operations.
  - Create a process by which we 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 contact 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 survey results
- Continuous Improvement metric
- Citizen survey results

## Strategic Connections





## State of the City

- Friday, June 1, 2018 -

Presented by:  
Mike Matthes  
City Manager

*The 2018 State of the City message is, at its core, a "statement of policy recommendations for programs and priorities which, in the opinion of the city manager, will be of benefit to the city," as defined in the City Charter. It is an opportunity for me to report to the City Council, thus the Community, the good work that we have been doing and the impact that we have had as an organization dedicated to the well-being of our residents. I view my role as City Manager very much through the lens of stewardship.*

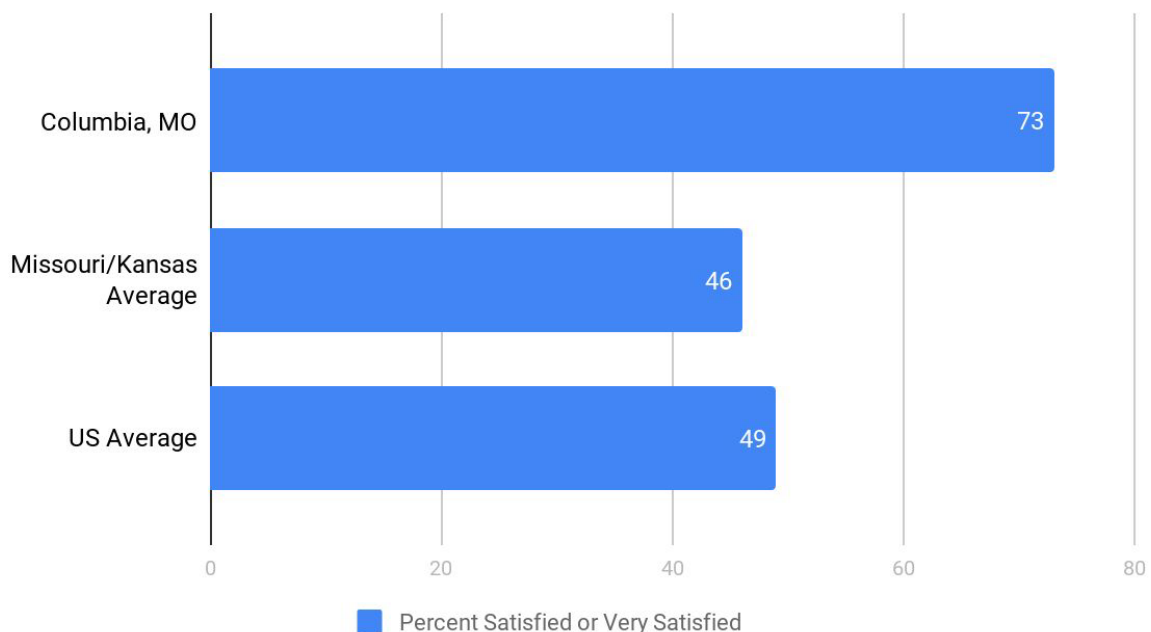
## Stewardship

One of the City's six core values is "stewardship"... being "responsible with the resources the community entrusts to us." I particularly like this amalgam of many definitions, "To be a Steward is to be entrusted with resources that you do not own, that you cannot profit from, in order to serve." I think all of these describe perfectly what the City Government aspires to be.

Applied here in Columbia, residents trust us with their sales and property taxes, fees, and rates, and they expect the best possible service in return. As stewards of those resources, your City staff is frugal. Because we are a very low-tax city, we use the most effective and efficient methods we can find to provide each service. This can be seen in the number of our service lines that are accredited, and the satisfaction our residents feel when they receive those services.

When asked about how satisfied our residents are with the quality of city services, 73 percent of respondents are satisfied or very satisfied. Compared to the Missouri/Kansas average of 46 percent and the US average of 49 percent, our staff is setting the bar for high-quality service. I am particularly proud of our City's employees in this regard, for they provide this high level of service with significantly less property tax revenue than their counterparts receive in other cities.

Quality of City Services - ETC Survey 2017

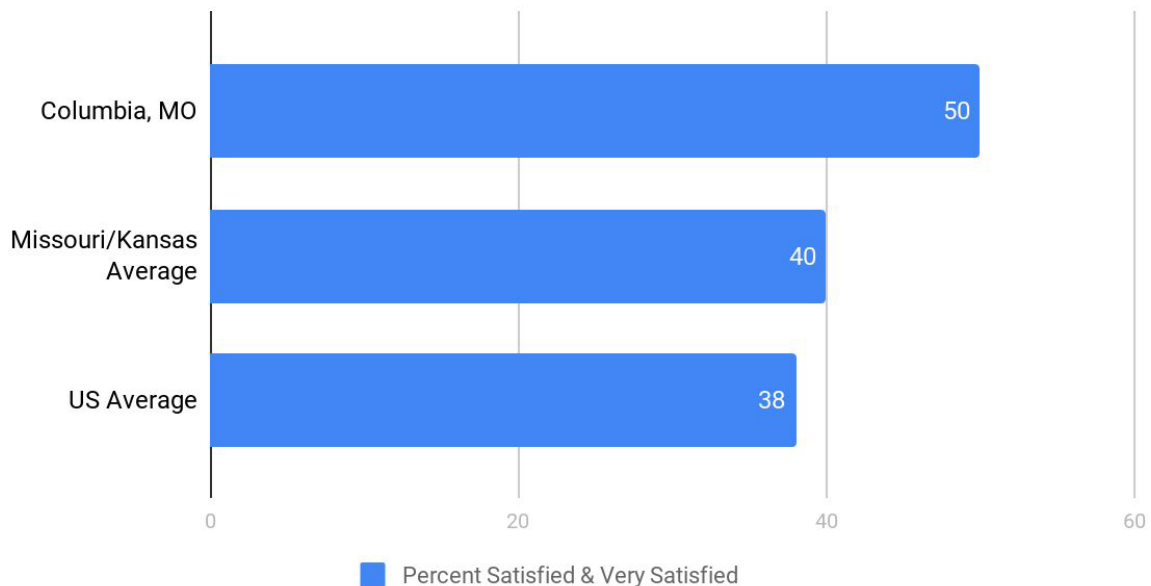


Columbia has an average amount of sales tax for cities in Missouri (2 percent). Columbia also has one of the lowest property tax rates in the state (41 cents per \$100 of assessed value). We charge half the property tax that most cities in Missouri charge, and far less than any of the ten largest cities in the state.

Our residents acknowledge this fact as well. When asked about their satisfaction with the value received for their tax dollars and fees, our residents report significantly more satisfaction (50 percent) than residents in the Missouri/Kansas region (40 percent) or the US as a whole (38 percent).



## Satisfaction with Value Received for City Tax Dollars & Fees ETC Survey 2017



### Accreditation

To achieve these high levels of satisfaction, our departments continually seek out the best methods and processes we can find to provide service. Perhaps the best method to judge performance in city government is through the lens of accreditation. Accreditation is an exhaustive performance audit process conducted by an independent, nationally recognized organization and represents the highest endorsement that local government services can receive.

To achieve accreditation, organizations must demonstrate conformance with nationally and sometimes internationally recognized best practices. Originally recognized for excellence in 2001, our Public Works Department has been accredited longer than any other in Missouri. Other accredited departments include the City's:

- Water Utility;
- Sewer Utility;
- Stormwater Utility;
- Solid Waste Utility;
- Community Development Department;
- Convention and Visitors Bureau;
- Health and Human Services Department; and
- Economic Development Department

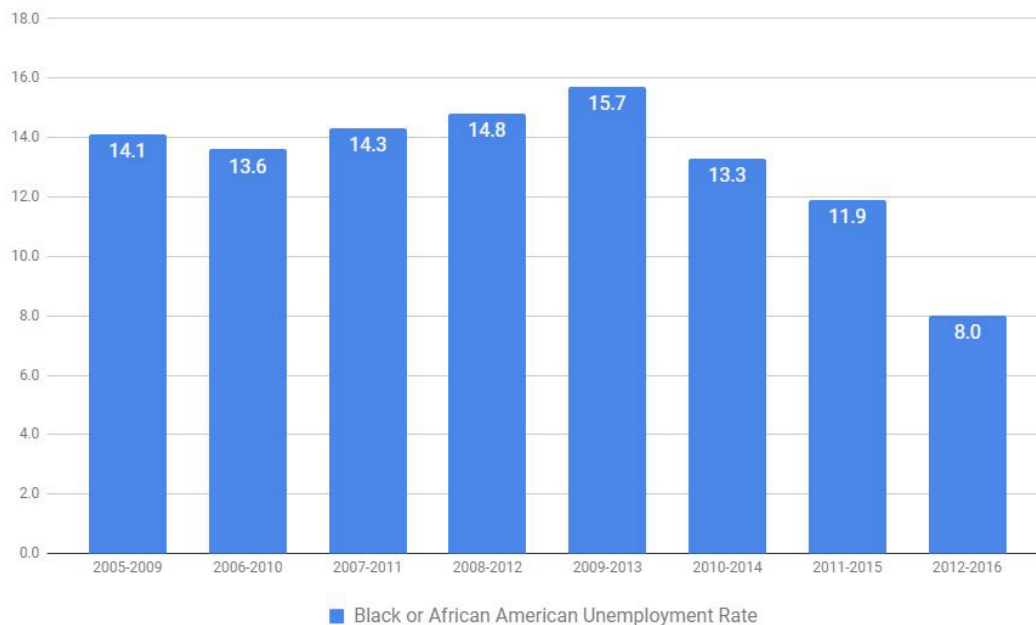
Over the course of the next two years we will very likely see the Police and Fire departments joining this list, as well as our Parks and Recreation Department. Once these three achieve this result, all departments of the City that can be accredited, will be.

## Strategic Plan

Stewardship is also evident in our major Strategic Plan goal to reduce poverty in Columbia. We have made remarkable progress. When we started our Plan just three years ago, we were shocked that African-American unemployment was 15.7 percent when White unemployment was just 4.4 percent. So we chose to do something more than we had previously done to address this gap.

We focused on job creation and living wages. And I am so happy to report that we have made big progress on our goal. Today, African-American unemployment in Columbia is just 8 percent. We couldn't do this without all of our partners who have been engaged in anti-poverty work for a very long time. I'd like this year to highlight one of our heavy hitters when it comes to battling poverty, our very own Heart of Missouri United Way. I've asked Andrew Grabau, Executive Director, to tell us how they've helped drive this reduction in the unemployment gap through their Community Impact model.

Unemployment Rate for Black or African-Americans in Columbia  
American Community Survey 5-year Estimates



[5 Minutes for Andrew to overview Community Impact.](#)

Thank you Andrew. We would not be able to make this kind of impact without the combined efforts of the United Way, Columbia Public Schools, Moberly Area Community College, Columbia College, Stephens College, the University of Missouri, all of our poverty-focused non-profits such as Central Missouri Community Action, JobPoint and, of course, the City's efforts at creating quality jobs. By working together and creating a multiplier effect, we have been able to make an impact and be true stewards of our community.

## Community Scholars Program

It's always good to reflect on some of what we've accomplished in the past year, even with the shrinking resources we have. As I contemplated the State of the City, I kept thinking about the Community Scholars program. One of our staff members, Assistant City Counselor Rose Wibbenmeyer, came up with an idea on how to better serve kids in our community who are working toward the A+ scholarship program offered by the State of Missouri. In case you're not familiar, the A+ Scholarship Program provides funds to eligible graduates of designated high schools to attend a community college or vocational/technical school. One requirement to receive the A+ Scholarship is 50 volunteer hours, 25 percent of which can come from job shadowing. To assist these students, Rose partnered with staff at Hickman High School to organize job shadowing opportunities in the City. In addition, Hickman High School staff provide additional support to these students throughout their high school careers to meet the other requirements of receiving the A+ scholarship.

Here's a short video about last year's effort.

[https://www.youtube.com/watch?time\\_continue=5&v=eJd6vEpWiKA](https://www.youtube.com/watch?time_continue=5&v=eJd6vEpWiKA)

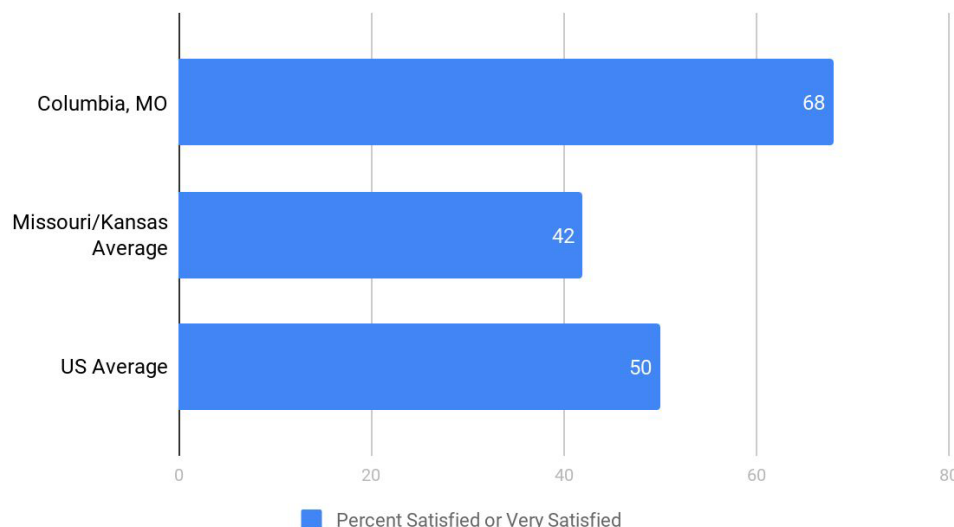
This program demonstrates the stewardship I look for from our City employees. Even with limited resources, this idea received the Missouri Municipal League's Innovation Award for 2017. I look forward to watching this program succeed. Maybe we'll even spark an interest in these students to come work for the City someday. Well done, Rose!

**\*\* Recognize Community Scholars students, City Staff who assisted in shadowing opportunities and Hickman High School staff.\*\***

## Contact Center

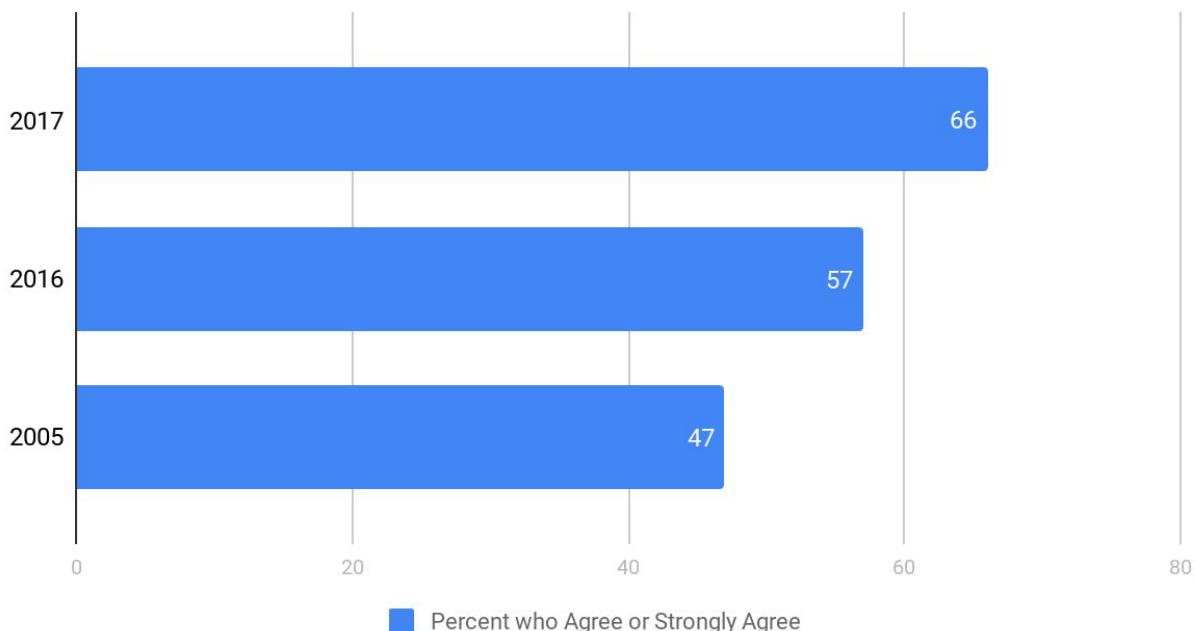
There's that word again...stewardship. I am particularly proud of the improvement we see in citizen satisfaction with our efforts in customer service. Sixty-eight percent of our residents are satisfied or very satisfied with the level of customer service they receive from City employees. This is 26 percent higher than the Kansas/Missouri average and 18 percent higher than the US average. Another way to say this is that our residents are significantly happier with the service they receive than their counterparts in other parts of the country.

Satisfaction with Customer Service - ETC Survey 2017



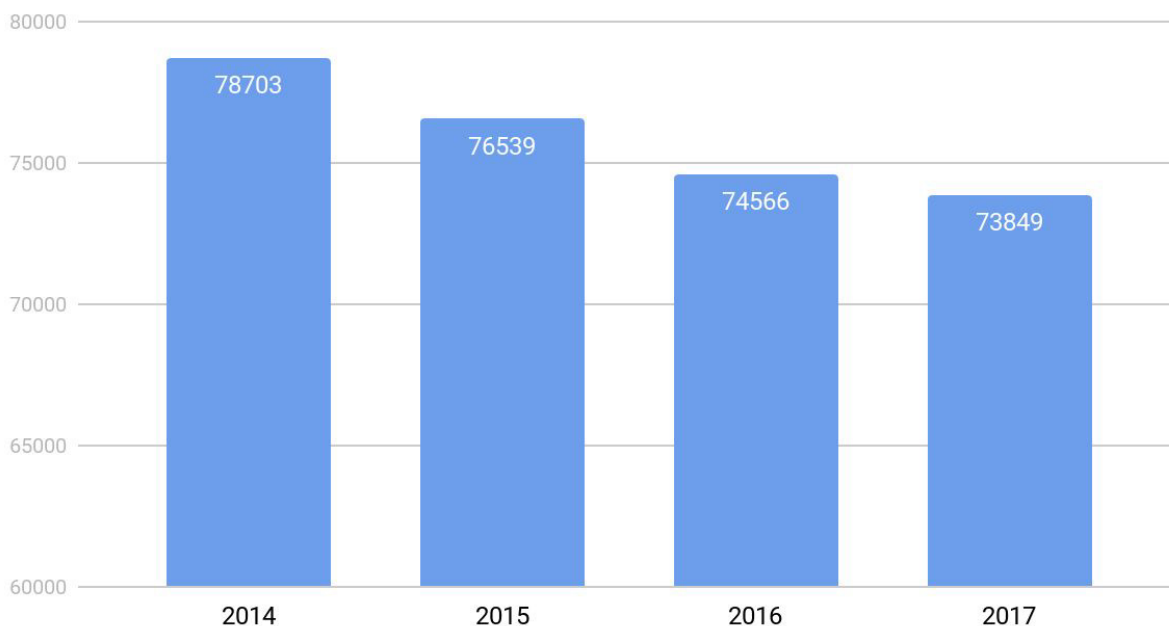
The implementation of our Contact Center has had a particularly powerful impact on the survey statement, "It was easy to reach the right person at the City." Due to the great work of our folks in the Contact Center, the number of people who agreed or strongly agreed, rose from 57 percent to 66 percent in just one year. Only 47 percent of our residents agreed with that statement when we started asking in 2005.

### It was easy to reach the right person at the City - ETC Survey 2017



The Contact Center, combined with the work of our community policing initiative has had a dramatic impact on the number of calls to 9-1-1. Over the last four years the number of calls we handled in the Police Department has dropped by 4,854.

### Police Department Calls For Service Over Time



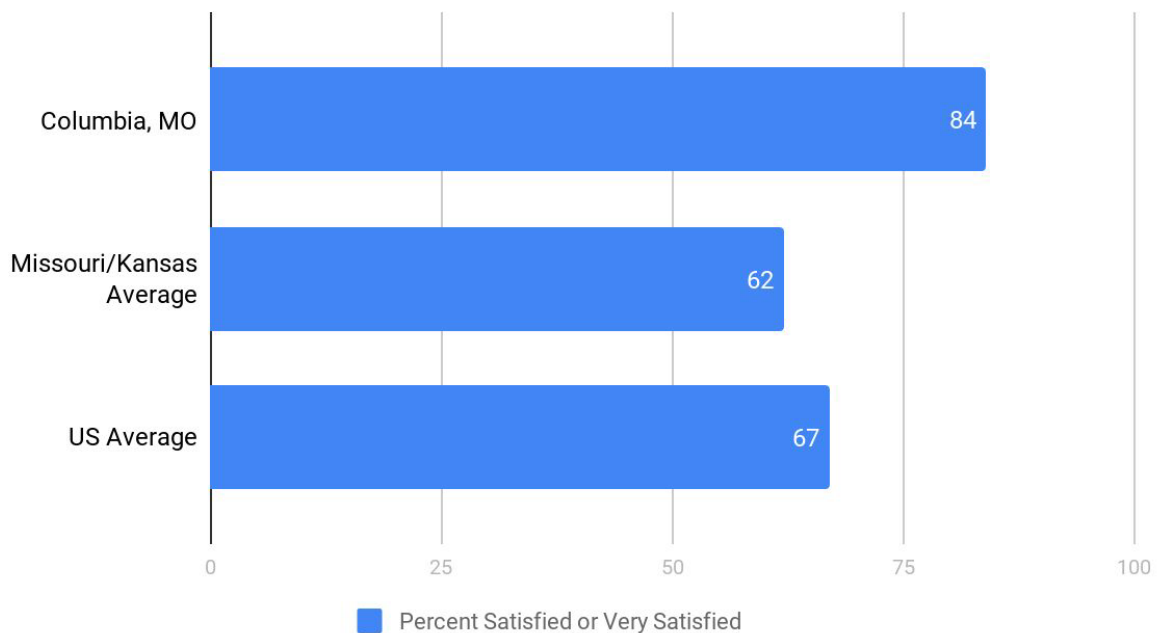
So, the state of our city is one where people are generally happy, generally love the service they receive for their tax dollars and know how to get City government's help if they need it. We continue to move the needle of service in a positive direction.

That sums up the current State of the City, and, as we turn our attention to look toward the future, there are three priorities facing us in the coming year which will need particular attention; the need for a drinking water ballot, the need for an expansion in our Fire and Policing services, and the need for the City to diversify its revenue base away from our current reliance on the sales tax.

## Drinking Water

Columbia is in an enviable location when it comes to water. Unlike many places in the US, water here is plentiful, and our source for drinking water starts out cleaner than most. This enables us to make the water high quality for a relatively low cost. Once again, our survey results attest to this.

Satisfaction with City Water Service - ETC Survey 2017



However, a fair bit of our drinking water infrastructure is well past its useful life: some of it dates from the early 1970s. We must replace old equipment; add water towers to maintain water pressure for residential use but more importantly Fire Department use; and work to regain the capacity we naturally lose over time from wells and the treatment plant. These projects will cost a little over \$42.845 million and, therefore, will require the use of bonds to finance that level of expenditure.

If voters approve a water ballot issue, a rate increase of 11 percent would occur over the course of the next four years (3 percent each year for three years, and then 2 percent in the fourth year) to pay for the bonds. This would cost the average residential rate payer approximately \$2.71 per month when fully implemented.



## Fire Department Expansion

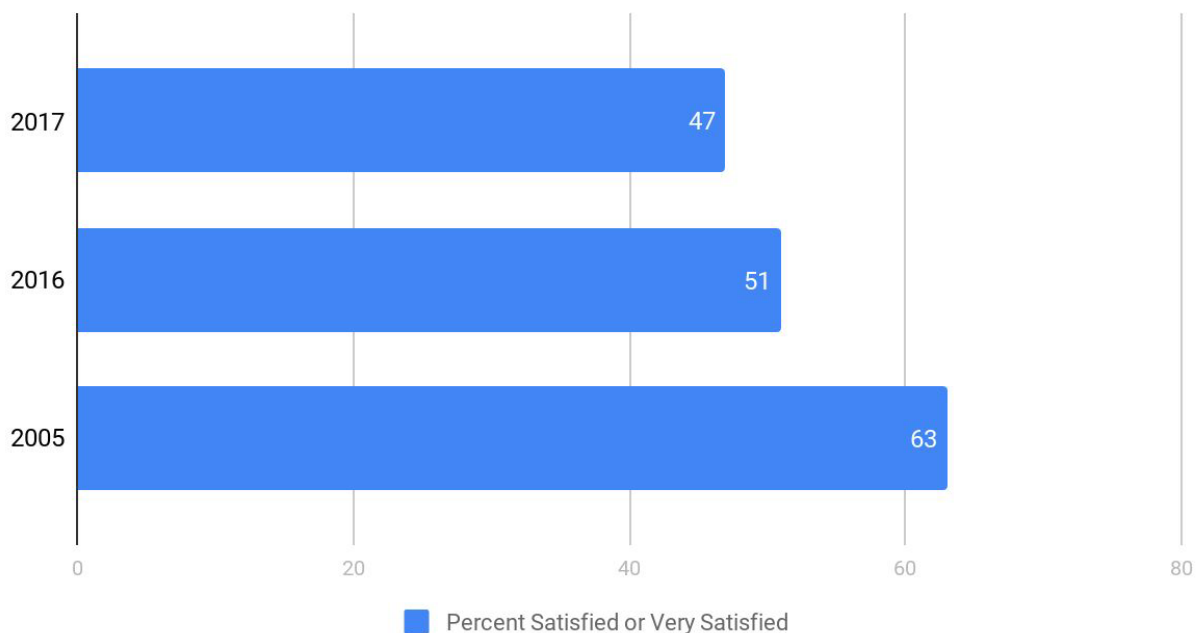
As the City has grown over the years, the Fire Department has added staff and stations. Our goal is to provide the maximum amount of geographic coverage such that travel times to calls for help average four minutes. It is time to add stations and staff to keep up with the growth the city has seen.

We have the capacity in our Public Improvement Fund to build a fire station at the location it is needed most, east of Highway 63 and south of Interstate 70. The staffing needed to operate this station exists now. Building and staffing this station will be included in the proposed budget I will transmit to the City Council in July.

Planning ahead, we included a project in the Capital Improvement Sales Tax ballot to purchase land in the southwest part of the city to locate a municipal service center, including a fire station. I will recommend a method to accelerate this land purchase in my proposed budget.

## Two Years of Community Policing

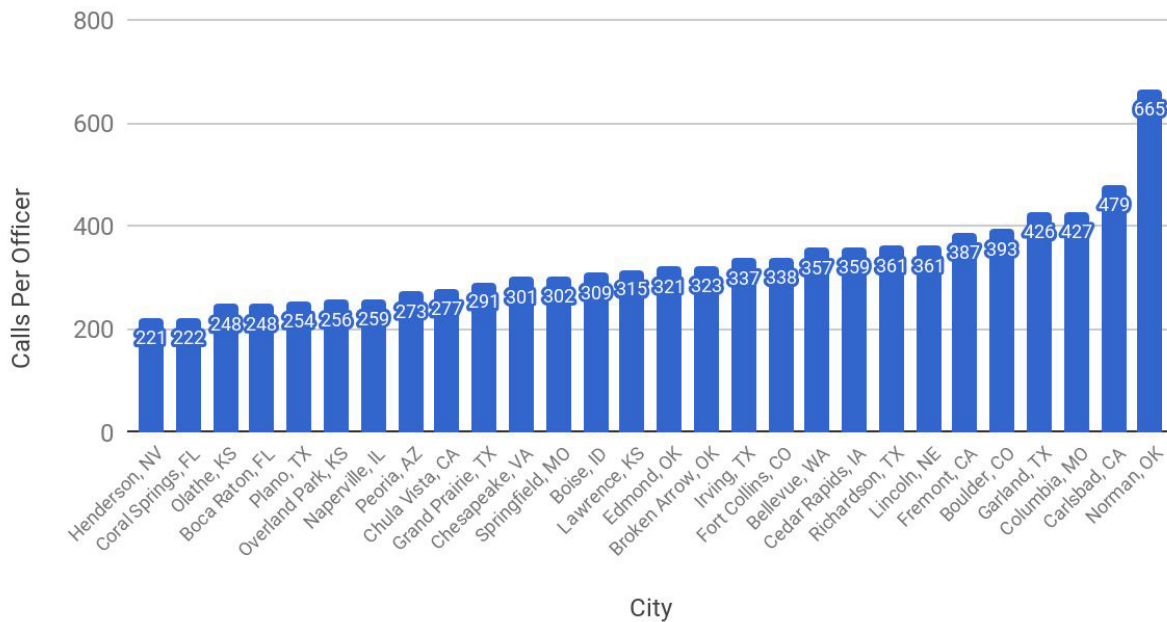
Satisfaction with Police Efforts to Prevent Crime - ETC Survey 2017



As we turn our attention to the Police Department, satisfaction with crime prevention has gone down over time. Our survey respondents also tell us that it is the most important Police service to provide. It is important, yet satisfaction is low. So, what have we done to address this? We created the Community Outreach Unit in the Police Department; a dedicated group of officers who get to focus most of their time on building relationships with our residents and building trust in some of our most stressed neighborhoods.

It was not without some angst that we pulled six officers out of patrol and assigned them to this unit. After all, when we compare our calls per officer to other cities, we have some of the highest call volumes there are. Doing the work of community policing means you are not regularly available to answer 9-1-1 calls, but you may be called to respond, when needed, during your shift.

## Calls Per Officer - 2017 Benchmark



We have seen amazing things happen in Columbia with the work of this team. Over the last two years, the three neighborhoods in which our officers are assigned have seen a 22 percent reduction in the eight categories of crime we track the most. The city as a whole has only seen a 6 percent reduction. Another way to look at this is, of the total citywide drop in the number of crimes, 45 percent of the drop occurred in neighborhoods with a community police officer.

Now, that said, we did see a citywide increase in homicide and larceny, and also in two of the Strategic Plan neighborhoods. Even though homicides did not exceed the standard deviation citywide (meaning it was a 'normal' year) it was still deeply troubling to have nine homicides in 2017. Nearly all of these involved the sale of drugs.

We do have some good news. Thanks to a grant from the Department of Justice, we added two officers to the Community Outreach Unit. These officers are working in the area bounded by Highway 63, Paris Road, and Interstate 70.

We also will begin construction of a new police station in the Second Ward, at the intersection of Range Line Street and International Drive. This decentralization of the department is aimed at improving response times and citizens' proximity to officers, where possible.

Finally, the City Council has passed a Community Oriented Policing resolution which directs me to conduct a six-month process to design a citywide Community Oriented Policing program for the Columbia Police Department and a transition plan, timeline and budget for modifying current department policies, procedures and operations and implementing the new program; as well as an evaluation process that includes goals, objectives and measurable outcomes.

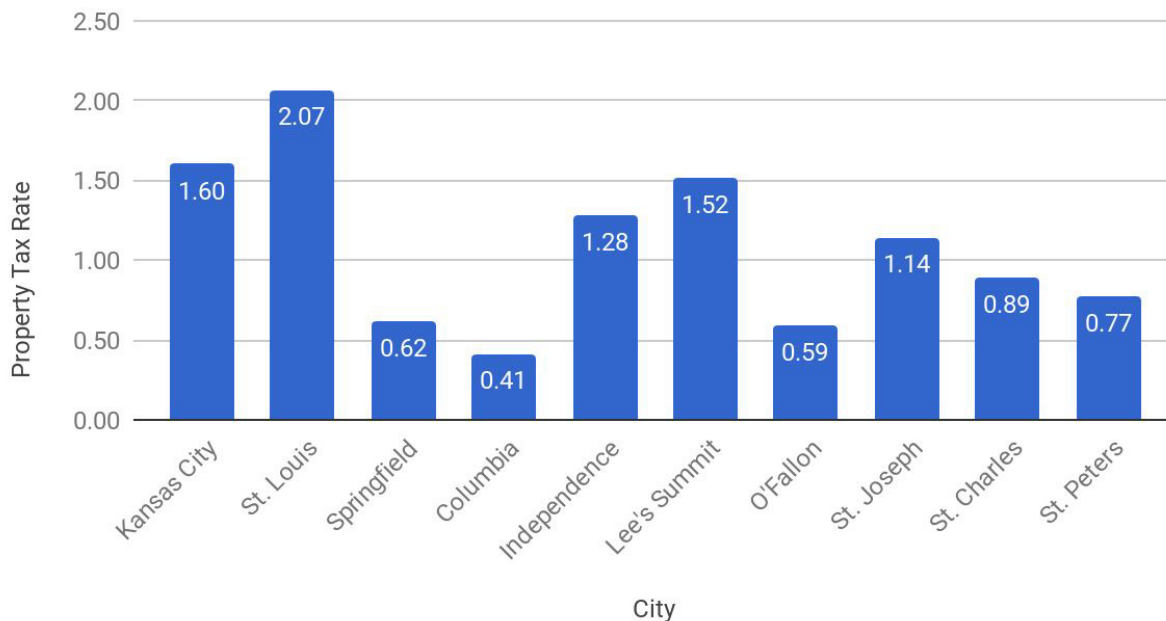
The work we are now engaged in should result in a compelling vision for the future of policing in Columbia. If the City Council places that vision before the voters, it will be the community's decision whether to pay for that vision or to have us struggle on as we are.

## The Need to Diversify Sources of Revenue

Compared to other cities in Missouri, we have a very low property tax rate. This means that the owner of a home in Columbia pays a lot less in property tax than he would if he lived in the same house in 26 other towns in Missouri. In fact, the Daniel Boone Regional Library receives more funding each year from its property tax than the City government does. When you look at your total property tax bill, the City's portion is close to 6 percent..

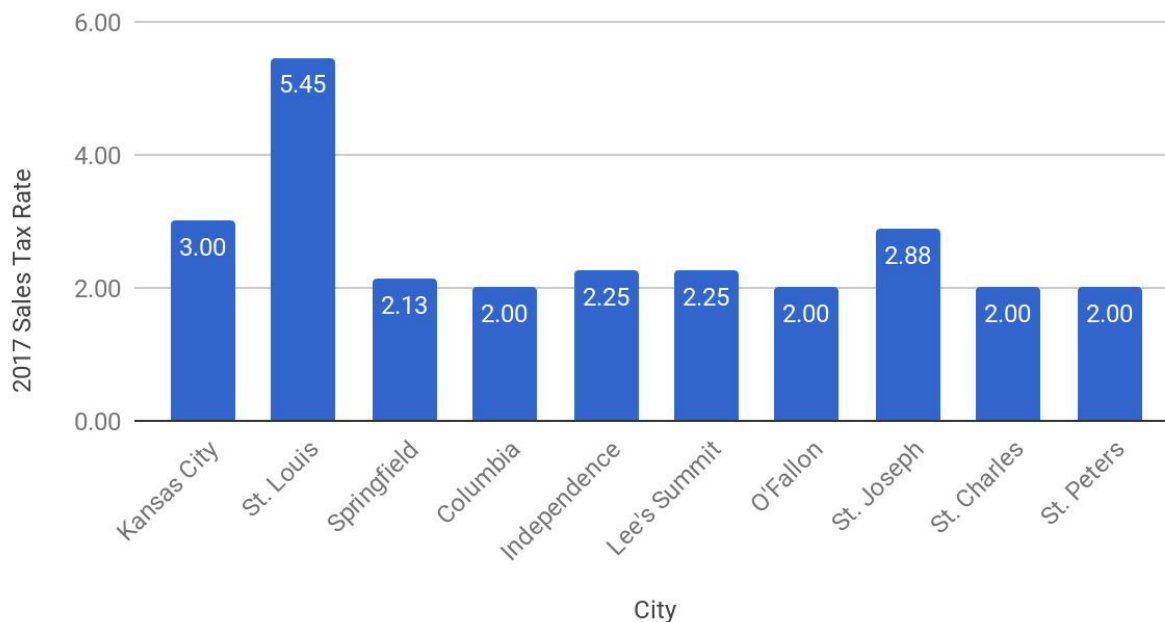
Here is a comparison of the ten most populous cities in Missouri. As you can see, Columbia is the fourth largest city, and the fastest growing, yet we have the lowest property tax rate, by far. In fact, the average of these cities (\$1.09) is more than double our tax rate. While we can take some pride in this fact, it also explains a great deal about why we have such low levels of staffing...and lower pay... than many cities, even in the police and fire departments. For example, O'Fallon and St. Peters don't have city fire departments, which is our second largest General Fund expense.

### 10 Most Populous Cities in Missouri - Property Tax Rate



Columbia's sales tax is average for Missouri but producing less and less funding, due to the majority of taxable transactions moving to the internet and the fact that online retailers do not pay sales taxes to cities. Retail is suffering across the country. As of this writing, we are on pace in America to see a doubling of the amount of retail closures over last year. Both of those years have seen more retail closures than we experienced in the Great Recession in 2008.

## 10 Most Populous Cities in Missouri - Sales Tax Rate



Our strategy for decades has been to rely on sales tax, and how fast our city grows, to keep our property tax rate to the minimum. That strategy is no longer capable of moving us forward, or even keeping pace with the needs of our community. In two months, I will deliver budget recommendations to the City Council aimed at addressing this unsustainable financial situation.

### In Summary

City staff is keeping faith with the community to the extent resources allow. We provide industry-leading stewardship with nine accredited departments and bar-setting resident satisfaction. Our survey also says that our community is starving for more community policing and better roads. Unfortunately there are fewer dollars to do that, and there will be less each year until we either pay sales taxes on internet purchases or switch to property tax.

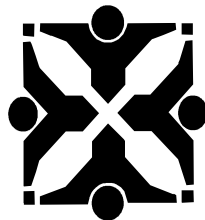
Going forward, we may not be able to meet citizen expectations in some areas. Our purchasing power does not match demands for service. Our residents should expect less service from the City Government in future years. After all, we as a community are not actually buying much of it.

Correction 6/8/2018 - Two numbers listed on page 7 were incorrect. The projected cost of water infrastructure projects was listed at \$48 million; it has been corrected to \$42.845 million. The average residential rate payer cost was listed at \$3.25; it's been corrected to approximately \$2.71.

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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 reserves and targets, 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 cash reserves versus cash reserve targets.

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 Capital Projects, and Municipal Court.

**Supporting Activities:** These departments provide goods and services to other City departments on a cost-reimbursement basis. The budgets included in this functional group include the Employee Benefit Fund, Self Insurance Fund, Custodial and Building Maintenance Fund, Fleet Operations Fund, 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, Public Improvement 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  |
| Disc Golf Course.....                                   | 4  |
| Parks (Total Acres 3,397) excluding Rec facilities..... | 70 |
| Bowling Alleys.....                                     | 1  |
| State Parks.....  | 4  |
| Roller Rinks.....                                       | 1  |
| Roller Hockey Facilities.....                           | 1  |
| Skate Park.....   | 1  |
| Soccer Fields.....                                      | 28 |
| Tennis Courts.....                                      | 27 |
| Volleyball Courts.....                                  | 14 |

**Cultural Arts:** (Cultural Affairs 874-6386)

|   |    |
|---|----|
| Movie Theaters (screens).....                 | 24 |
| Performing Arts Organizations/Companies*..... | 22 |
| 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..... | 3,900 |
| Restaurants.....       | 319   |
| 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).....             | 18,552 |
| Elementary Schools (21).....               | 9,064  |
| Middle Schools (6).....                    | 4,086  |
| Senior High Schools (4).....               | 5,402  |
| Non-Public Schools (17).....               | N/A    |
| Stephens College.....                      | 862    |
| Columbia College (day, evening & ext)..... | 17,122 |
| Univ. Of Missouri-Columbia.....            | 30,870 |

**Libraries:**

|   |   |
|---|---|
| Number of Libraries .....   | 4 |
| <i>Daniel Boone Regional Library, UMC (Ellis), Columbia College &amp; 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.....                               | 6,080 |

**Police Protection:** (874-7506)

|                                   |        |
|-----------------------------------|--------|
| Number of stations.....           | 1      |
| Number of sub-stations.....       | 5      |
| Total number of employees.....    | 211.00 |
| Number of Sworn Positions.....    | 173.00 |
| Number of Civilian Positions..... | 38.00  |
| Number of vehicles.....           | 100    |

**Parking:** (874-7674)

|  |       |
|--|-------|
| On-Street Meters.....                    | 1,888 |
| Off-Street Meters.....                   | 47    |
| Permit Spaces (lots/garages).....        | 2,060 |
| Hourly Garage Spaces.....                | 446   |
| 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 |

**Local Economy:**

The cost of living for the City of Columbia is generally 8%-9% below the national average; for the first quarter in 2018 Columbia was at 93.1%. Columbia area has a median household income of \$50,624. According to the following websites reporting these economic conditions.

[http://www.missourieconomy.org/indicators/cost\\_of\\_living/index.stm](http://www.missourieconomy.org/indicators/cost_of_living/index.stm)

[http://www.clrsearch.com/Columbia\\_Demographics/MO/Household-Income](http://www.clrsearch.com/Columbia_Demographics/MO/Household-Income)

**Top 5 Employers in Columbia in 2018**

|                                     |       |
|-------------------------------------|-------|
| University of Missouri .....        | 8,706 |
| University Hospital & Clinics ..... | 4,600 |
| Columbia Public Schools .....       | 2,517 |
| Veterans United Home Loans.....     | 1,742 |
| City of Columbia .....              | 1,487 |

**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%**

**City Employees (FTE for FY 2019):** 1,507.90

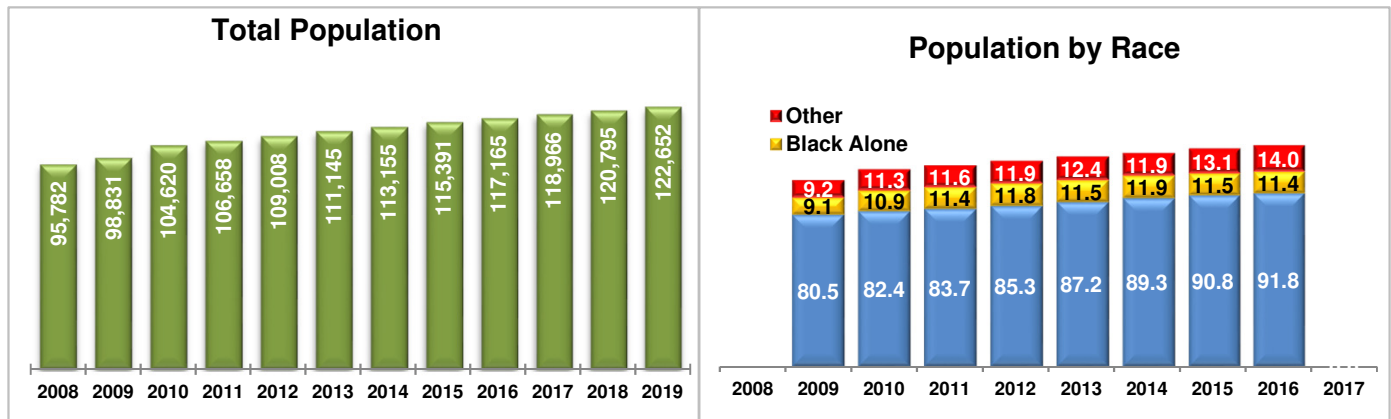
**Volunteer Programs: (874-7499)**

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 2017, volunteers contributed nearly 42,251 hours at a value of nearly \$1.02 million

| Principal Tax Payers                     | Type of Business   | Assessed Valuation | Rank | Percentage of Total Assessed Valuation |
|--|--------------------|--------------------|------|--|
| Union Electric                           | Utility            | 30,452,192         | 1    | 1.57%                                  |
| Shelter Insurance                        | Insurance          | 16,033,067         | 2    | 0.83%                                  |
| 3M Company                               | Manufacturer       | 12,388,438         | 3    | 0.64%                                  |
| Hubbell Power Systems                    | Manufacturer       | 10,141,683         | 4    | 0.52%                                  |
| TKG Biscayne LLC                         | Property/Developer | 9,778,083          | 5    | 0.50%                                  |
| JDM II SF National (formerly State Farm) | Insurance          | 7,807,371          | 6    | 0.40%                                  |
| Breckenridge Group                       | Property/Developer | 7,220,000          | 7    | 0.37%                                  |
| The Links Columbia                       | Property/Developer | 6,839,287          | 8    | 0.35%                                  |
| Boone Hospital                           | Medical            | 6,713,024          | 9    | 0.35%                                  |
| Columbia Mall Limited Partnership        | Property/Developer | 6,705,078          | 10   | 0.35%                                  |

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.

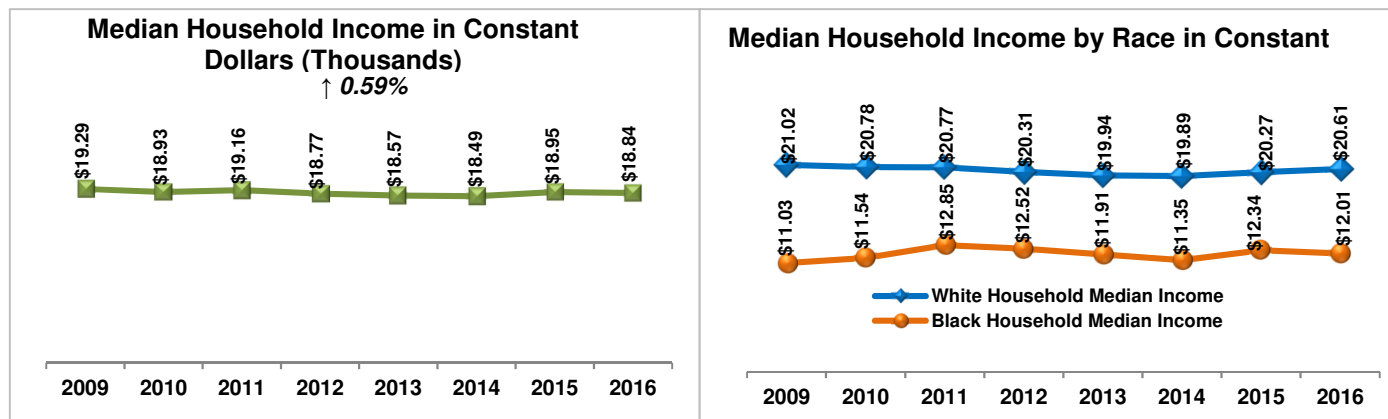


The exact relationship between population changes and other economic and demographic factors has not yet been made clear. However, the evidence seems to indicate that changes in population can have a direct effect on city revenues because population levels appear to be at least indirectly related to such issues as employment, income, and property value. Sudden and substantial increases in population can create immediate pressures for new capital outlays on infrastructure, and for higher levels of service. In the case of annexations, where much of the capital infrastructure is already in place, the pressure may not be as great. However, there still may need to be an expansion of operating programs.

A decline in population would, at first glance, appear to relieve the pressure for expenditures because there would be less population to service. In reality, however, a city is rarely able to reduce expenditures in the same proportion as it is losing population, at least not in the short run. First, many of a city's costs, such as debt service, pension and governmental mandates, are fixed and cannot be reduced in the short run.

Second, if the out migration is composed of middle and upper income households, then the City is left with a more expensive type of population to service, the poor and the aged, who characteristically rely most heavily on government services. Finally, because of the interrelationship between population levels and other economic and demographic factors, a decline in population tends to have a cumulative negative affect on city revenues; the further the decline, the more adverse the affects on employment, income, housing and business activity.

The City of Columbia has experienced positive, manageable population growth over the ten year period listed with an average growth of 2.51% each year.



Median household income is one measure of a community's ability to pay taxes: the higher the median household income, the more property tax and sales tax can be generated by the community. If income is more evenly distributed, a higher median household income will usually mean less dependency on governmental services such as transportation, recreation, and welfare. Credit rating firms use household and per capita income as an important measure of a local government's ability to pay on debt.

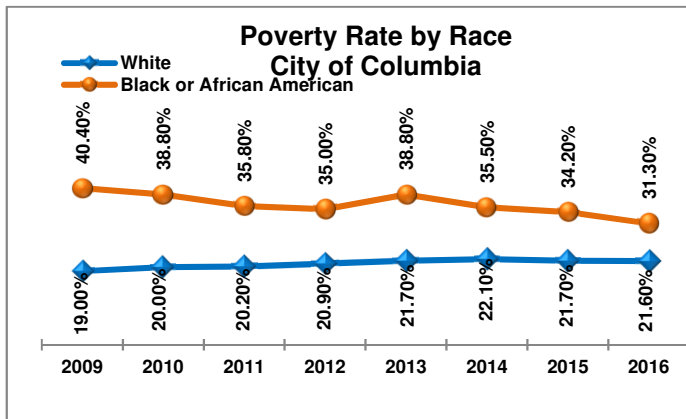
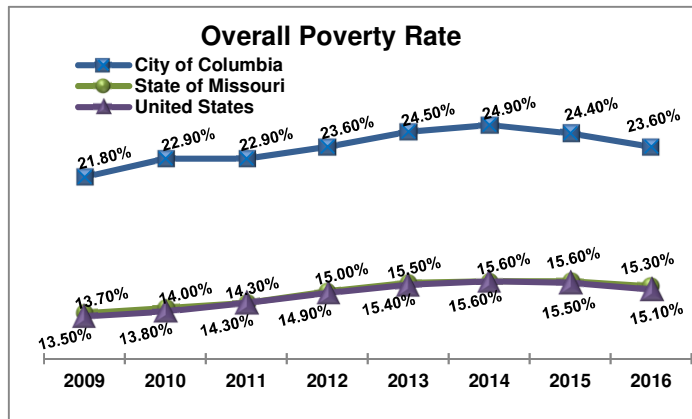
Median household income in constant dollars is taken from the American Community Survey using five years estimates. This methodology results in more conservative estimates and a smoother trend line.

Overall median household income increased by 12.14% for the period shown, median household income in constant dollars increased by 0.59% and the inflation rate increased 11.48%. This indicates that the growth in median household income has not kept pace with the growth of inflation. Median household income in constant dollars for white households decreased 1.95%. Median household income in constant dollars for black or African American households increased 8.90% and the gap between white and black or African American median household income in constant dollars decreased 21.99%. Over the past eight years the gap between median household income in constant dollars by race has decreased from \$11,028 to \$8,603. The City adopted a strategic plan in FY 2015 which includes goals to decrease this gap over the next three years. Information by race is self identified.

#### Source:

- US Census Bureau - Five Year American Community Survey (ACS) Estimates  
[https://factfinder.census.gov/faces/nav/jsf/pages/community\\_facts.xhtml](https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml)

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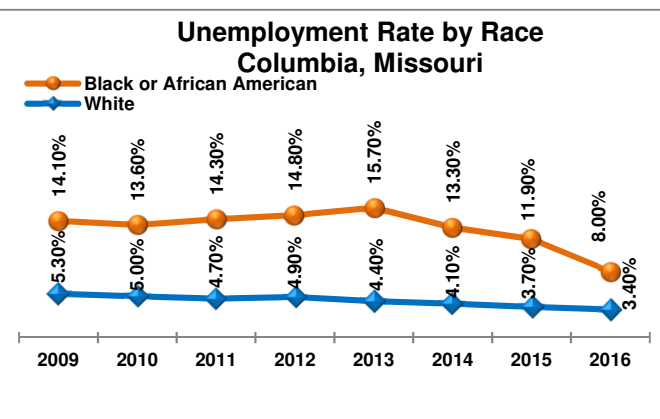
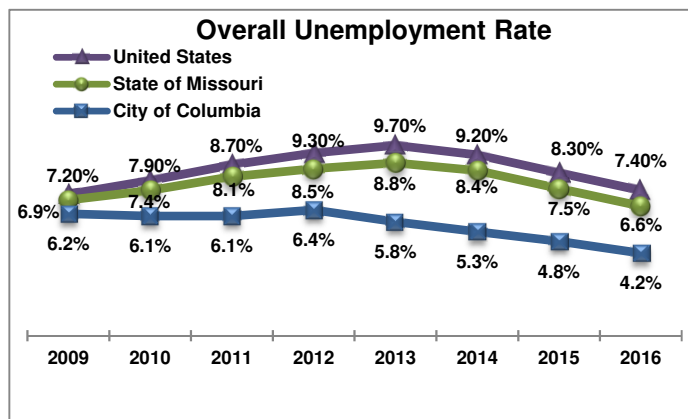


An additional indicator to monitor changes in personal income is the increase in the poverty rate. Statistics for poverty are taken from the American Community Survey. These figures are calculated using five years of data. This indicator can signal a future increase in the level and cost for services because low-income households have relatively higher needs and relatively lower personal wealth.

Information is available for 2009 to 2016. During this time Columbia's overall poverty rate increased by 0.6%, which is a percentage change/increase of 2.61%. Columbia's overall poverty rate has been significantly above both the Missouri and United States poverty rates for the period shown. This is a warning trend that will need to be closely monitored as an increase in poverty rate can indicate more demand for city services with less income to pay for those services. When examining the poverty rates by race, the poverty rate for Whites increased 2.6% over the past eight years while the poverty rate for Black or African Americans decreased 9.1%. Information by race is self identified.

#### Source:

- US Census Bureau - One Year and Five Year American Community Survey Estimates  
[https://factfinder.census.gov/faces/nav/jsf/pages/community\\_facts.xhtml](https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml)



The unemployment rate is directly related to the levels of the business activity and personal income. Changes in rate of employment of the community's citizens are related to changes in personal income and thus, are a measure of and an influence on the community's ability to support its local business sector. Statistics for unemployment are taken from the American Community Survey which utilize five years of data and provide a more conservative estimate. An increase in the unemployment rate can be an early warning sign that overall economic activity will decline and thus, that governmental revenues may decline (or at least not increase at the expected rate), particularly sales tax revenues.

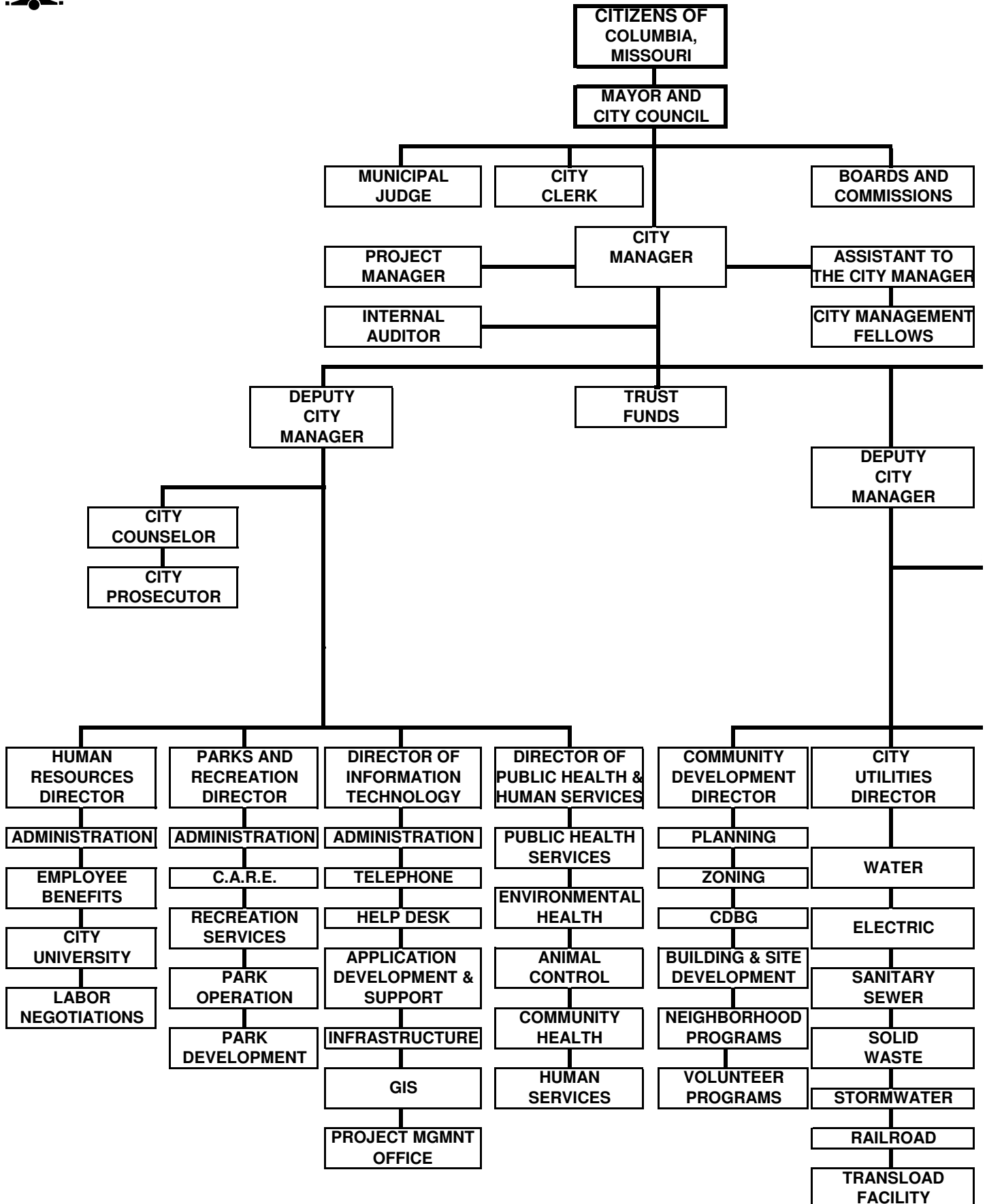
The City of Columbia's largest workforce sector is the education, health and social services area which has enabled the City to continue to stay well below the national and state unemployment rates. For the 5-year ACS estimate period of 2012-2016, the City's overall unemployment rate is 4.2%, compared to the state's rate of 6.6% and the national unemployment rate of 7.4%. While there has been a decrease in unemployment rates for both White and Black or African American residents, there still remains a much higher unemployment rate for Black or African American residents (8.0%) versus White residents (3.4%) in Columbia. It is important to note the significant decrease in the unemployment rate for Black or African Americans corresponds to the decrease shown in the poverty rate for Black or African American residents shown on a previous page. Information by race is self identified.

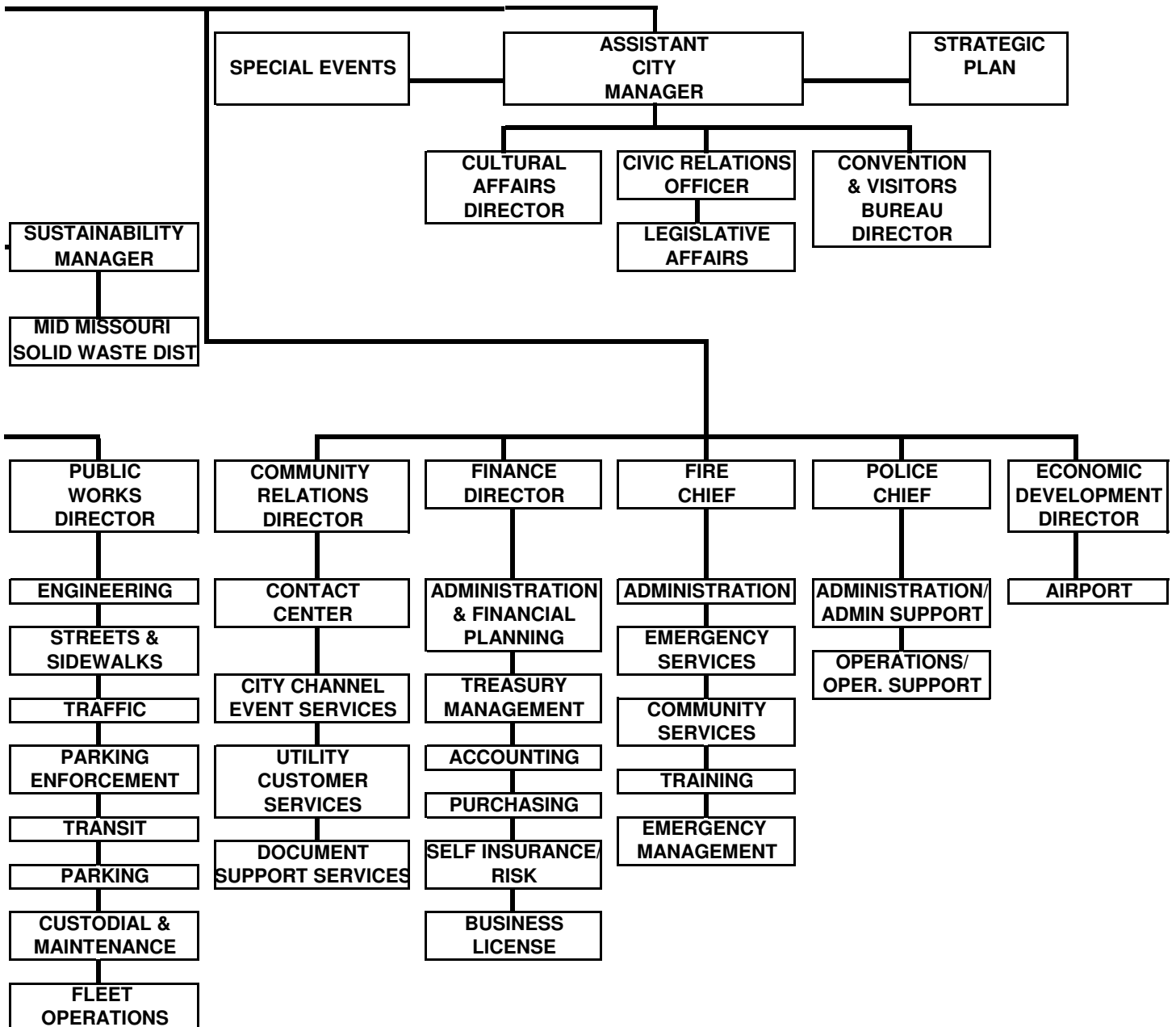
**Source:** US Census Bureau - Five Year American Community Survey Estimates  
[https://factfinder.census.gov/faces/nav/jsf/pages/community\\_facts.xhtml](https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml)





# FUNCTIONAL ORGANIZATIONAL CHART





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**Columbia Website Address: [www.gocomo.gov](http://www.gocomo.gov)**

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

**City Contact Center**

**573-874-CITY**

**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: vacant*

**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**

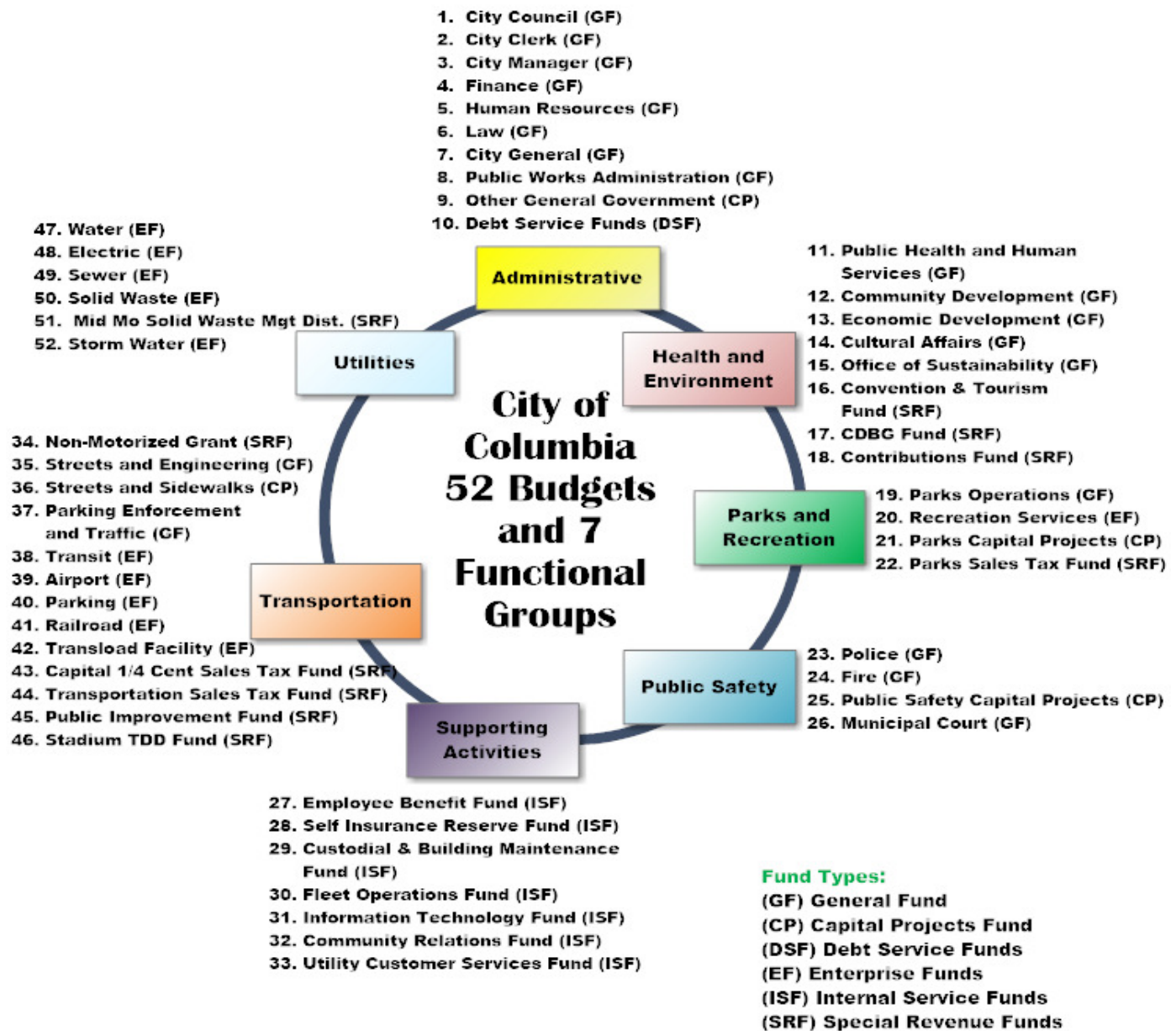
Manages transportation activities of streets and sidewalks, engineering, traffic, parking enforcement, parking facilities, transit, as well as fleet operations and custodial and building maintenance services.

*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*



**Accrual Basis:**

Revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period occurred.

- Airport Fund (EF)
- Community Relations Fund (ISF)
- Custodial and Building Maint Fd (ISF)
- Electric Fd (EF)
- Employee Benefit Fd (ISF)
- Fleet Operations Fund (ISF)
- Information Technology Fund (ISF)
- Parking Fund (EF)
- Railroad Fund (EF)
- Recreation Services (EF)
- Self Insurance Reserve Fund (ISF)
- Sewer Fd (EF)
- Solid Waste Fd (EF)
- Storm Water Fd (EF)
- Transit Fund (EF)
- Transload Facility Fund (EF)
- Utility Customer Services Fund (ISF)
- Water Fd (EF)

**Modified Accrual Basis:**

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.

- Capital 1/4 Cent Sales Tax Fund (SRF)
- Capital Projects Fund (CP)
- CDBG Fund (SRF)
- Contributions Fund (SRF)
- Convention & Tourism Fd (SRF)
- Debt Service Funds (DSF)
- General Fund (GF)
- Mid Mo Solid Waste Mgt District Fd (SRF)
- Non-Motorized Grant Fund (SRF)
- Parks Sales Tax Fund (SRF)
- Public Improvement Fund (SRF)
- Stadium TDD Fund (SRF)
- Transportation Sales Tax Fund (SRF)

**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, Cultural Affairs, Community Development, Economic Development, Finance, Fire, Police, Health, Community Services, Divisions of Public Works (Administration, Streets and Engineering, and Parking Enforcement and Traffic Control), and Divisions of Parks and Recreation (Administration, C.A.R.E. Program, and Parks).

**Capital Projects Fund** - This fund is used to account for the acquisition and construction of major capital facilities or improvements within the general government funds.

**Debt Service Funds** - The 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 assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

- **2008B Special Obligation Improvement Bonds** - to accumulate monies for payment of Series 2008B \$26,795,000 4.3% Special Obligation Bonds with semi-annual installments of principal plus interest until maturity in 2028. Financing is to be provided by property tax and lease payments from enterprise funds. This series was refunded in 2016.
- **Robert M Lemone Trust** - to accumulate monies for payment of the loan for the purchase and renovation of 2810 Lemone Industrial Blvd. (the IBM building). The City assumed the obligation to pay this loan on December 31, 2010.
- **Missouri Transportation Finance Corporation Loan** - to accumulate monies for payment of the loan for transportation improvements to the Stadium Boulevard corridor from Broadway to I-70. Financing is to be provided by contributions from the Columbia Mall and Stadium Corridor TDD's.
- **2016 Special Obligation Refunding Bonds** - to refund the City's Special Obligation Bonds, Series 2008B.

**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 and Electric Utility Fund** - to account for the billing and collection of charges for water and electric service for most city residents. Revenues are used to pay for both operating expenses and capital expenditures to maintain these services.
- **Sanitary Sewer Utility Fund** - to account for the provision of sanitary sewer services to the residents of the city and a limited number of customers outside city limits. All activities necessary to provide such services are accounted for in this fund.
- **Regional Airport Fund** - to account for all the expenses incurred and revenues received by operations at the Columbia Regional Airport.
- **Transit Fund** - to account for all of the expenses and revenues resulting from the provision of public transportation services by the Columbia Area Transportation System.
- **Solid Waste Fund** - to account for the provision of solid waste collection and operation of the landfill.
- **Parking Facilities Fund** - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.
- **Recreation Services Fund** - to account for revenues and expenses for various recreational services provided by the Parks and recreation Department for which participants are charged fees.
- **Railroad Fund** - to account for revenues and expenses resulting from the operation of a railroad branch line which runs from a Norfolk and Southern mainline in Centralia, MO to the City of Columbia.
- **Transload Fund** - to account for revenues and expenses associated with the operation and maintenance of the Transload Facility.
- **Storm Water Utility Fund** - to account for storm water funding, implementation of storm water management projects, and provide maintenance to existing drainage facilities.



## Types of Funds

**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:

- **Employee Benefit Fund** - to account for the City of Columbia's self-insurance program for health, disability and life insurance for covered City employees. Other employee benefits accounted for in this fund include retirement sick leave, medical services, service awards, cafeteria plan and employee health/wellness.
- **Self Insurance Reserve Fund** - to account for reserves established and held in trust for the City's self insurance program, and to account for the payment of property and casualty losses, and uninsured workers' compensation claims.
- **Custodial and Maintenance Services Fund** - to account for the provision of custodial services and building maintenance used by other City departments.
- **Fleet Operations Fund** - to account for operating a maintenance facility for automotive equipment, and for fuel used by some City departments.
- **Information Technology Fund** - to account for the provision of hardware infrastructure to support the computing requirements of the City, as well as developing or implementing software to improve operating efficiencies of the departments within the City.
- **Community Relations Fund** - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments and cable television operations.
- **Utility Customer Services Fund** - to account for utility accounts receivable billing and customer services provided by the Finance Department to the Water and Electric, Sanitary Sewer, Solid Waste and Storm Water utilities.

**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** - to account for the four percent permanent tax and the one percent temporary tax for airport improvements levied on the gross daily rental receipts due from or paid by the transient guests at hotels or motels. The revenues are used by the city for the purpose of promoting convention and tourism in the City of Columbia.
- **Contributions Fund** - to account for revenues and expenditures for The Columbia Trust. The Columbia Trust was founded as a formal structure for the City to receive gifts of cash, land and other items.
- **Transportation Sales Tax Fund** - to account for city-enacted sales tax and expenditures for transportation purposes which include financial support of the public mass transportation system, construction and maintenance of streets, roads, bridges, and airports to the extent of tax revenues.
- **Community Development Block Grant Fund** - to account for all federal monies received by the City and disbursed on Community Development Grant projects.
- **Parks Sales Tax Fund** - to account for the city-enacted 1/4 percent (to be reduced to 1/18 percent in 2021) sales tax and expenditures for funding of local parks.
- **Capital Impr. 1/4 Cent Tax Fund** - to account for the 1/4 percent tax renewed by voters in 2015 to be collected until December 2025 for funding of capital improvement projects.
- **Stadium TDD Fund** - to account for receipts from the Stadium TDD's: Shoppes at Stadium, Columbia Mall and Stadium Corridor.
- **Public Improvement Fund** - to account for and disperse monies the City receives from the city sales tax. This fund receives a portion of the city sales tax and is allocated for a wide range of public improvements to the City which includes streets, sidewalks and parks.
- **Mid MO Solid Waste Management District Fund** - to account for the operations of the MMSWMD funded by a state collected landfill fee. Operations are administered by the City per council approved agreement with the District.
- **Non Motorized Grant Fund** - to account for federal grant monies reserved for non-motorized transportation projects.

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 is held in July to provide input prior to the release of the City Manager's proposed budget. 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 revenues and expenditures over the next five 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 May, 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 52 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.

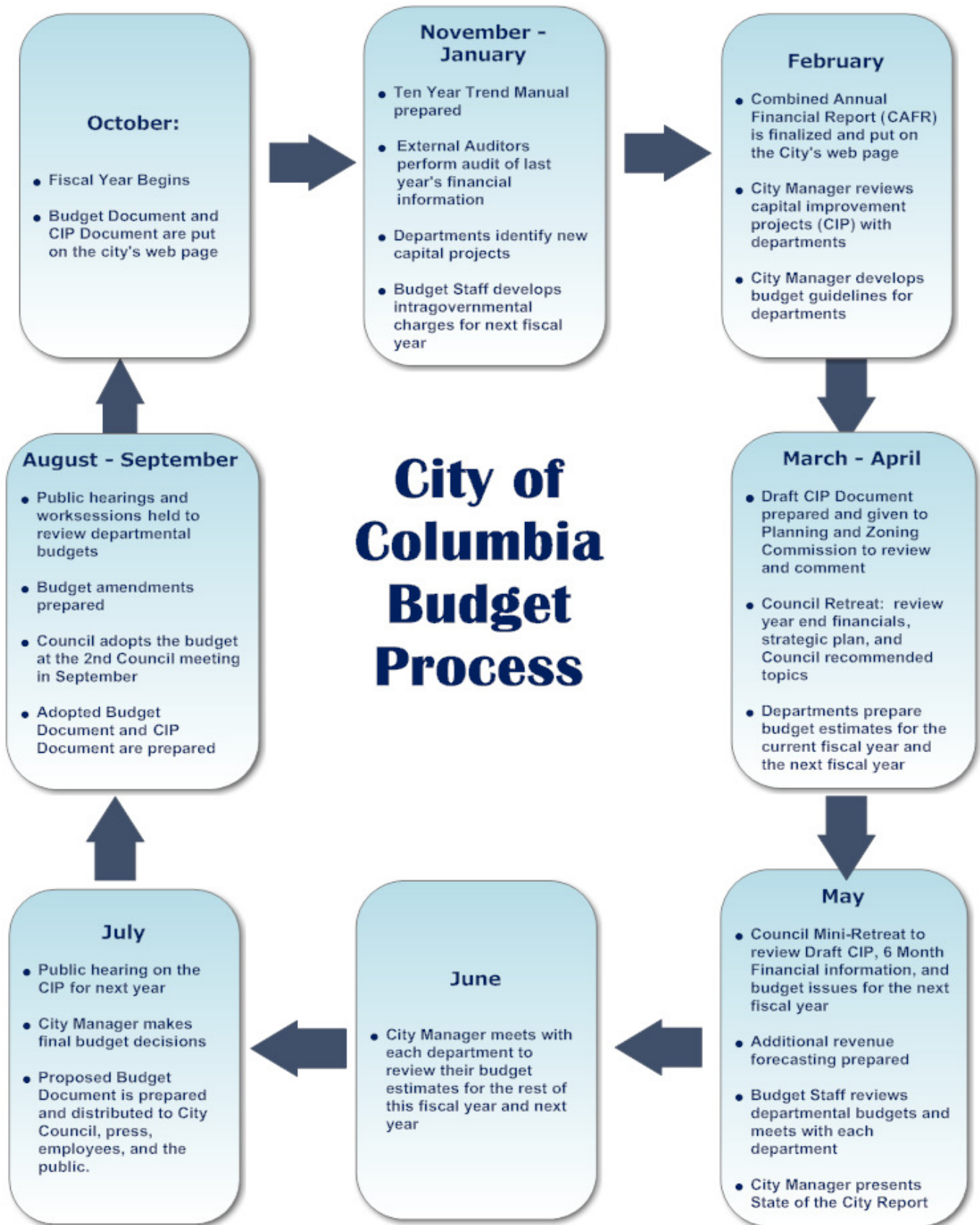
**City Manager Budget Meetings** - At the end of May through the end of June, the City Manager meets with each department to review their budget, approve personnel requests and set rates and fee changes. Final adjustments are made to balance the budget in early July.

**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 or staff identify for inclusion in the budget.

After adoption of the budget, the budget can be amended via ordinances or resolution. The City Manager can submit ordinances and resolutions to the Council to increase expenditures or revenues. If the Council approves the ordinance or resolution, additional appropriations are made in the appropriate department. Ordinances appear before the Council for a first read and are adopted at the second meeting. Resolutions are read and adopted at the same meeting.

**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.



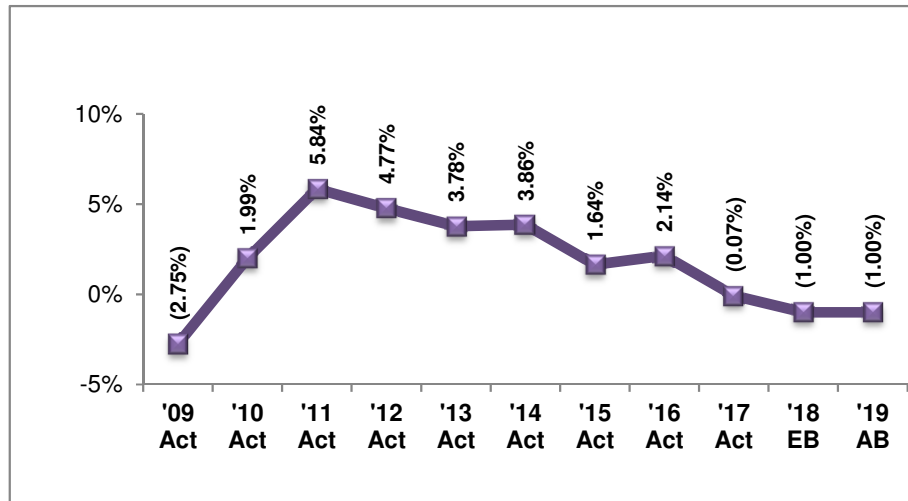
### Assessed Values of Taxable Property

| <u>Fiscal Year</u> | <u>State<br/>Assessed<br/>Value</u> | <u>Real<br/>Property</u> | <u>Personal<br/>Property</u> | <u>Total<br/>Assessed<br/>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 Final         | 4,690,175                           | 1,668,592,626            | 332,330,345                  | 2,005,613,146                       |

### Property Tax Rates (Per \$100 Assessed Value)

| <u>Fiscal Year</u> | <u>General<br/>Fund</u> | <u>G.O Fund<br/>Bond</u> | <u>Total<br/>Fund</u> |
|--------------------|-------------------------|--------------------------|-----------------------|
| 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                  |
| 2018               | 0.41                    | 0.00                     | 0.41                  |

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



| <u>Fiscal<br/>Year</u> | <u>General Fund<br/>Sales Tax<br/>Revenue</u> | <u>% Change<br/>Over<br/>Previous Year</u> |
|------------------------|---|--|
| 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                   | \$23,306,189                                  | (0.07%)                                    |
| 2018                   | \$23,073,127                                  | (1.00%)                                    |
| 2019                   | \$22,842,396                                  | (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](http://www.gocolumbiamo.com)

A detailed listing of the budget calendar is found on page 67.

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. 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.

**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.



# 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

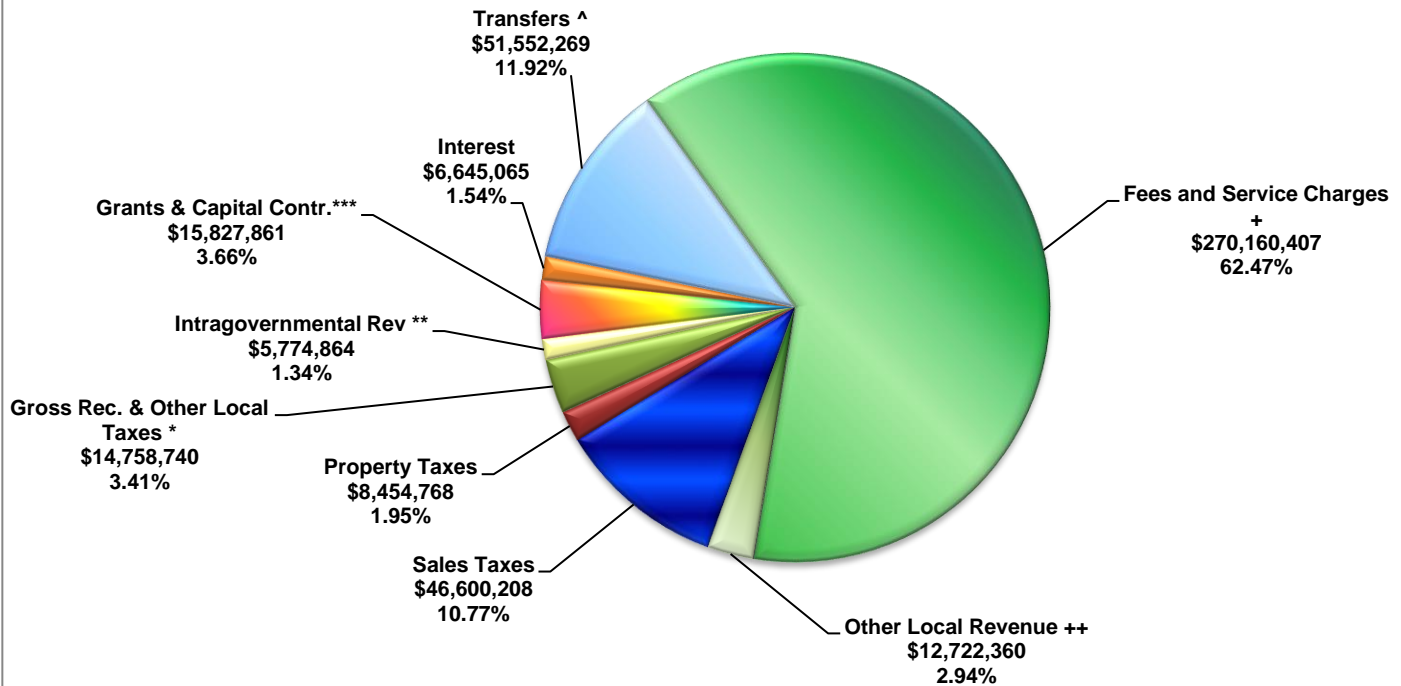
The Personnel Summary provides a summary of the number of personnel by function and department, as well as a table showing all of the position authorization changes.

## 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 2019 Total Revenues By Category**



**Revenues by Category (Where the Money Comes From)**

|                                  | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   | % Change<br>19/18EB | % Change<br>19/18B |
|----------------------------------|----------------------|------------------------|----------------------|----------------------|---------------------|--------------------|
| Sales Taxes                      | \$47,546,381         | \$48,986,941           | \$47,070,917         | \$46,600,208         | (1.0%)              | (4.9%)             |
| Property Taxes                   | \$8,124,534          | \$8,193,832            | \$8,293,780          | \$8,454,768          | 1.9%                | 3.2%               |
| Gross Rec. & Other Local Taxes * | \$14,966,229         | \$15,610,191           | \$14,876,272         | \$14,758,740         | (0.8%)              | (5.5%)             |
| Intragovernmental Rev **         | \$4,748,750          | \$4,817,264            | \$4,817,264          | \$5,774,864          | 19.9%               | 19.9%              |
| Grants & Capital Contr.***       | \$24,214,859         | \$20,111,865           | \$20,027,294         | \$15,827,861         | (21.0%)             | (21.3%)            |
| Interest                         | (\$559,997)          | \$6,150,790            | \$6,757,822          | \$6,645,065          | (1.7%)              | 8.0%               |
| Transfers ^                      | \$50,992,696         | \$50,993,528           | \$51,379,367         | \$51,552,269         | 0.3%                | 1.1%               |
| Fees and Service Charges +       | \$254,787,845        | \$268,384,871          | \$264,711,728        | \$270,160,407        | 2.1%                | 0.7%               |
| Other Local Revenue ++           | \$16,217,349         | \$13,825,689           | \$13,532,017         | \$12,722,360         | (6.0%)              | (8.0%)             |
| Lease/Bond Proceeds              | \$0                  | \$0                    | \$0                  | \$0                  | 0.0%                | 0.0%               |
| Appropriated Fund Balance        | \$500,000            | \$0                    | \$0                  | \$0                  | 0.0%                | 0.0%               |
| <b>Total</b>                     | <b>\$421,538,646</b> | <b>\$437,074,971</b>   | <b>\$431,466,461</b> | <b>\$432,496,542</b> | <b>0.2%</b>         | <b>(1.0%)</b>      |

\* 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 2019, this revenue source reflects an increase of \$5.4 million or 2.1% over Estimated FY 2018. Rate increases include Water (1% operating rate increase), Electric (2.5% operating rate increase), Sewer (1% voter approved), Solid Waste (3% operating) and Storm Water (25% voter approved). The estimated average residential customer impact is \$3.16 per month (compared to an increase of \$3.24 per month last year).

**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 2019, total sales taxes are projected at a 1.0% decrease below estimated budget. In the general fund, sales taxes are projected to decrease by \$230,731 below Estimated FY 2018 due to more transactions being conducted online which do not collect local sales taxes. FY 2019 property taxes are projected to increase \$160,988 or 1.9% from Estimated FY 2018 due to growth in the assessed valuation. Gross receipts taxes as well as other local taxes are projected to decrease \$117,532 or 0.8% below Estimated FY 2018 primarily due to lower gross receipt taxes expected on telephones as there continues to be a decline in the number of landlines. Hotel/motel taxes growth is projected to be flat over Estimated FY 2018.

**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 2019 these revenues are projected to decrease \$0.8 million or (6%) from Estimated FY 2018. 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. There was a significant decrease in Recreation Services capital projects funding from other local revenues and in the Contributions Fund from donations.

**Grants and Capital Contributions** include operating and capital grants. In total, grants and capital contributions are projected to decrease by \$4.2 million or (21%) below Estimated FY 2018. This decrease is primarily due to lower funding in airport, transit, and streets and sidewalk capital projects.

**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 2019, transfers into funds are projected to increase \$172,902 from Estimated FY 2018. Increases are shown in the General Fund (for Water and Electric payment-in-lieu-of-taxes due to proposed rate increases and customer growth) and Capital Projects Fund (for administrative and streets and sidewalk projects). There is a \$1.6 million decrease into Recreation Service Fund for parks sales tax funded capital projects.

**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 2019, general and administrative fees are up \$957,600 or 19.9% due to a review of the charge out methodology which resulted in more general fund expenses charged to other funds.

**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 is budgeted for FY 2019. The City's General Fund balance is projected to be 31% of expenses for FY 2019 which is above the city's 20% fund balance policy guideline.

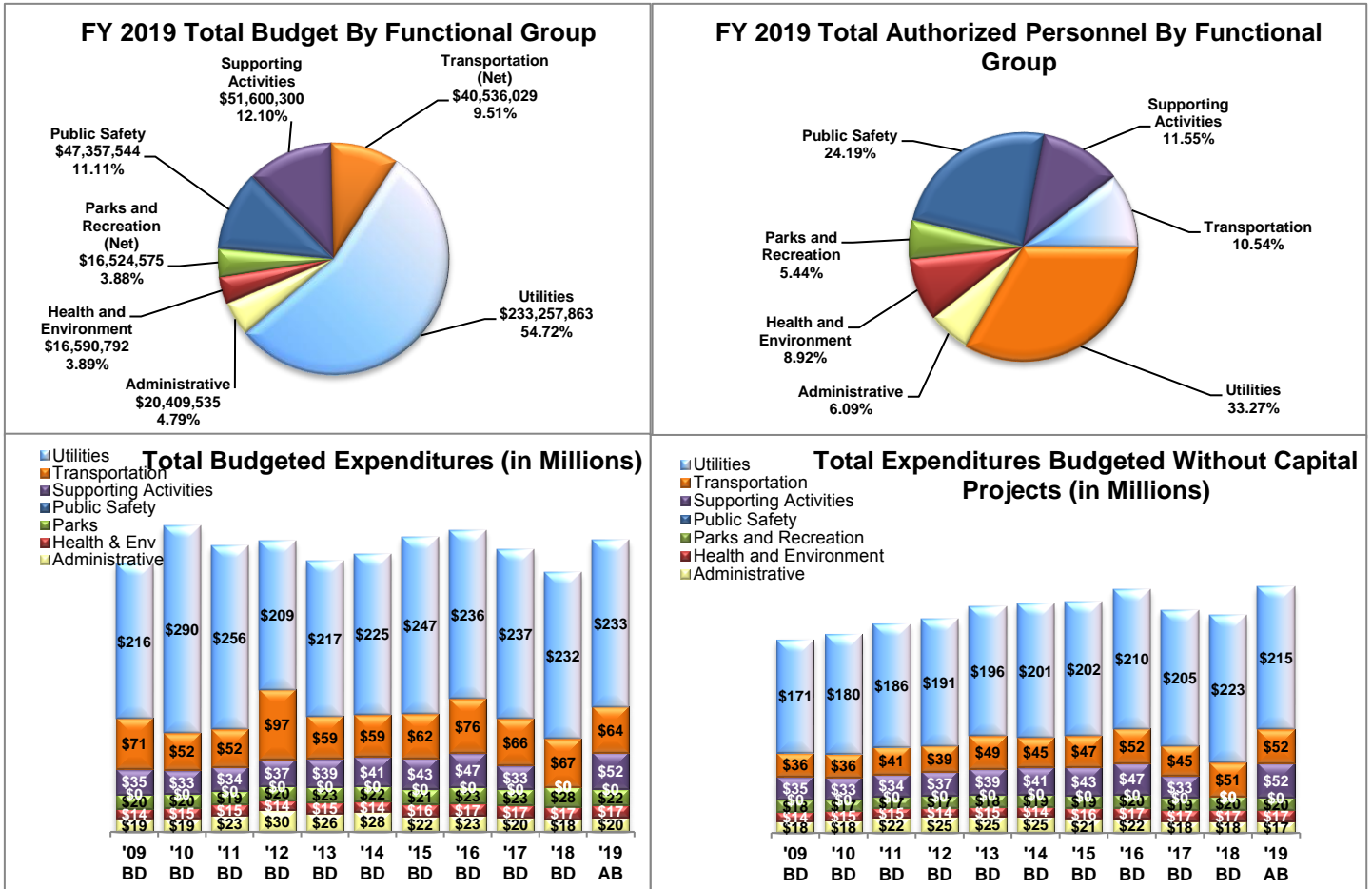
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# Summary of Total Revenues By Fund Type

|                                   | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   | \$ Change<br>19/18B  | % Change<br>19/18B |
|-----------------------------------|----------------------|------------------------|----------------------|----------------------|----------------------|--------------------|
| <b>General Government Funds:</b>  |                      |                        |                      |                      |                      |                    |
| 1100 General Fd                   | \$82,669,606         | \$84,048,689           | \$83,012,943         | \$85,023,203         | \$974,514            | 1.2%               |
| 2190 Capital Improvement STax Fd  | \$5,774,068          | \$6,020,551            | \$5,774,434          | \$5,716,905          | (\$303,646)          | (5.0%)             |
| 2200 Parks Sales Tax Fd           | \$5,802,019          | \$6,017,889            | \$5,771,880          | \$5,714,352          | (\$303,537)          | (5.0%)             |
| 2210 Transportation STax Fd       | \$11,599,809         | \$12,067,772           | \$11,575,632         | \$11,460,570         | (\$607,202)          | (5.0%)             |
| 2220 Public Improvement Fd        | \$2,270,463          | \$2,363,501            | \$2,325,508          | \$2,315,649          | (\$47,852)           | (2.0%)             |
| 2290 Convention & Tourism Fd      | \$3,371,431          | \$3,714,995            | \$3,494,598          | \$3,525,164          | (\$189,831)          | (5.1%)             |
| 2300 Stadium TDD Fd               | \$993,866            | \$1,069,787            | \$980,300            | \$970,551            | (\$99,236)           | (9.3%)             |
| 2310 Contributions Fd             | \$108,287            | \$429,089              | \$421,794            | \$44,730             | (\$384,359)          | (89.6%)            |
| 2320 Mid Mo Sol Waste Mgt Dis Fd  | \$135,465            | \$161,130              | \$164,043            | \$166,106            | \$4,976              | 3.1%               |
| 2610 Non-Motorized Grant Fd       | \$94,589             | \$262,146              | \$220,545            | \$210,952            | (\$51,194)           | (19.5%)            |
| 2660 CDBG                         | \$1,292,607          | \$350,775              | \$742,467            | \$378,977            | \$28,202             | 8.0%               |
| 3xxx Debt Service Fd (combined)   | \$4,776,753          | \$4,178,747            | \$4,190,101          | \$4,168,557          | (\$10,190)           | (0.2%)             |
| 4400 Capital Projects Fd          | \$12,273,800         | \$14,129,368           | \$14,129,368         | \$14,334,005         | \$204,637            | 1.4%               |
| <b>Total Govt. Funds</b>          | <b>\$131,162,763</b> | <b>\$134,814,439</b>   | <b>\$132,803,613</b> | <b>\$134,029,721</b> | <b>(\$784,718)</b>   | <b>(0.58%)</b>     |
| <b>Enterprise Funds:</b>          |                      |                        |                      |                      |                      |                    |
| 503x Railroad Fd                  | \$928,780            | \$586,735              | \$573,102            | \$471,911            | (\$114,824)          | (19.6%)            |
| 504x Transload Facility Fd        | \$2,526,373          | \$266,226              | \$262,949            | \$249,226            | (\$17,000)           | (6.4%)             |
| 550x Water Utility Fd             | \$25,625,356         | \$27,116,239           | \$26,949,734         | \$27,165,380         | \$49,141             | 0.2%               |
| 551x Electric Utility Fd          | \$131,010,964        | \$137,295,555          | \$131,623,064        | \$135,139,026        | (\$2,156,529)        | (1.6%)             |
| 552x Recreation Services Fd       | \$9,703,387          | \$10,722,491           | \$10,729,070         | \$8,201,541          | (\$2,520,950)        | (23.5%)            |
| 553x Transit Fd                   | \$7,687,617          | \$8,555,208            | \$8,403,277          | \$8,070,210          | (\$484,998)          | (5.7%)             |
| 554x Airport Fd                   | \$11,362,017         | \$12,213,550           | \$12,343,728         | \$9,832,163          | (\$2,381,387)        | (19.5%)            |
| 555x Sanitary Sewer Utility Fd    | \$27,233,975         | \$25,425,556           | \$26,089,903         | \$26,210,498         | \$784,942            | 3.1%               |
| 556x Parking Utility Fd           | \$4,654,083          | \$4,728,626            | \$4,901,506          | \$4,994,924          | \$266,298            | 5.6%               |
| 557x Solid Waste Utility Fd       | \$22,136,267         | \$22,141,531           | \$25,176,183         | \$23,503,295         | \$1,361,764          | 6.2%               |
| 558x Storm Water Utility Fd       | \$1,998,890          | \$2,656,765            | \$2,652,801          | \$3,054,040          | \$397,275            | 15.0%              |
| <b>Total Enterprise Funds</b>     | <b>\$244,867,709</b> | <b>\$251,708,482</b>   | <b>\$249,705,317</b> | <b>\$246,892,214</b> | <b>(\$4,816,268)</b> | <b>(1.91%)</b>     |
| <b>Internal Service Funds:</b>    |                      |                        |                      |                      |                      |                    |
| 6590 Employee Benefit Fd          | \$17,088,245         | \$19,637,582           | \$19,551,834         | \$20,939,550         | \$1,301,968          | 6.6%               |
| 6690 Self Insurance Reserve Fd    | \$6,233,637          | \$6,406,149            | \$6,473,404          | \$6,473,406          | \$67,257             | 1.0%               |
| 6710 Custodial / Maintenance Fd   | \$1,925,770          | \$1,520,711            | \$1,520,711          | \$1,608,266          | \$87,555             | 5.8%               |
| 6720 Fleet Operations Fd          | \$7,363,634          | \$9,444,493            | \$8,335,142          | \$8,337,072          | (\$1,107,421)        | (11.7%)            |
| 6730 GIS Fd                       | \$1,149,606          | \$0                    | \$0                  | \$0                  | \$0                  | 0.0%               |
| 6740 Information Technology Fd    | \$6,834,973          | \$7,964,421            | \$7,964,421          | \$8,475,530          | \$511,109            | 6.4%               |
| 6750 Community Relations Fd       | \$2,557,926          | \$2,544,584            | \$2,527,909          | \$2,736,674          | \$192,090            | 7.5%               |
| 6760 Utility Customer Services Fd | \$2,354,383          | \$3,034,110            | \$2,584,110          | \$3,004,109          | (\$30,001)           | (1.0%)             |
| <b>Total Internal Service Fds</b> | <b>\$45,508,174</b>  | <b>\$50,552,050</b>    | <b>\$48,957,531</b>  | <b>\$51,574,607</b>  | <b>\$1,022,557</b>   | <b>2.02%</b>       |
| <b>Total City Revenues</b>        | <b>\$421,538,646</b> | <b>\$437,074,971</b>   | <b>\$431,466,461</b> | <b>\$432,496,542</b> | <b>(\$4,578,429)</b> | <b>(1.05%)</b>     |



## Overall Expenditures By Function (Where the Money Goes)



### Expenditures (Where the Money Goes)

|                              | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   | \$ Change<br>19/18B  | % Change<br>19/18B |
|------------------------------|----------------------|------------------------|----------------------|----------------------|----------------------|--------------------|
| Administrative               | \$18,271,445         | \$17,735,444           | \$17,416,638         | \$20,409,535         | \$2,674,091          | 15.1%              |
| Health and Environment       | \$17,474,213         | \$17,264,061           | \$16,645,346         | \$16,590,792         | (\$673,269)          | (3.9%)             |
| Parks and Recreation (Net)   | \$17,026,313         | \$21,211,113           | \$21,131,615         | \$16,524,575         | (\$4,686,538)        | (22.1%)            |
| Public Safety                | \$41,228,962         | \$49,658,471           | \$49,405,757         | \$47,357,544         | (\$2,300,927)        | (4.6%)             |
| Supporting Activities        | \$43,287,403         | \$51,189,032           | \$49,186,107         | \$51,600,300         | \$411,268            | 0.8%               |
| Transportation (Net)         | \$48,634,804         | \$44,325,006           | \$43,734,866         | \$40,536,029         | (\$3,788,977)        | (8.5%)             |
| Utilities                    | \$245,689,539        | \$232,073,868          | \$225,478,059        | \$233,257,863        | \$1,183,995          | 0.5%               |
| <b>Total Actual Spending</b> | <b>\$431,612,679</b> | <b>\$433,456,995</b>   | <b>\$422,998,388</b> | <b>\$426,276,638</b> | <b>(\$7,180,357)</b> | <b>(1.7%)</b>      |
| Other Special Rev. Fds*      | \$23,038,011         | \$29,746,107           | \$29,733,329         | \$29,432,919         | (\$313,188)          | (1.1%)             |
| <b>Total All Funds Exp.</b>  | <b>\$454,650,690</b> | <b>\$463,203,102</b>   | <b>\$452,731,717</b> | <b>\$455,709,557</b> | <b>(\$7,493,545)</b> | <b>(1.6%)</b>      |

\* 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<br>FY 2017 | Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|------------------------|-------------------|-------------------|----------------------|--------------------|---------------------|
| Administrative         | 89.56             | 90.31             | 91.66                | 91.87              | 0.21                |
| Health and Environment | 135.15            | 134.90            | 134.90               | 134.50             | (0.40)              |
| Parks and Recreation   | 80.40             | 81.40             | 81.40                | 82.00              | 0.60                |
| Public Safety          | 363.40            | 365.40            | 364.15               | 364.75             | 0.60                |
| Supporting Activities  | 171.84            | 170.74            | 170.14               | 174.14             | 4.00                |
| Transportation         | 158.85            | 156.80            | 156.80               | 158.99             | 2.19                |
| Utilities              | 490.70            | 499.35            | 499.35               | 501.65             | 2.30                |
| <b>Total</b>           | <b>1,489.90</b>   | <b>1,498.90</b>   | <b>1,498.40</b>      | <b>1,507.90</b>    | <b>9.50</b>         |

Total Revenues do not equal Total Expenditures due to the planned use of reserves 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.

- Street maintenance funding will remain the same as FY 2018 at \$2.7 million.
- Airport reflects a \$2.8 million decrease due to lower capital project funding required.
- Transit reflects a \$0.6 million decrease due to service changes needed to ensure the financial health of the operation and lower capital project funding.
- Capital Improvement Sales Tax Fund reflects a \$0.9 million decrease due to lower transfers to the Capital Project Fund for public safety capital projects.
- Public Improvement Fund reflects a \$1.6 million increase due to transfers to the Capital Projects Fund for public safety capital projects.

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

- Water reflects a \$2.3 million decrease due to lower capital project amounts and fleet replacements. A 1% operating rate increase is included to ensure the fund meets its debt coverage requirements. A water ballot issue was passed by the voters on August 7, 2018, and will provide funding for capital projects for the next five years.
- Electric reflects a \$1.3 million decrease due to lower capital project funding and fleet replacements. A 2.5% operating rate increase is included to ensure the fund meets its debt coverage requirements.
- Solid Waste reflects a \$3.0 million increase primarily due to higher capital project funding and fleet replacements. There is a 5.77% increase in landfill fees to help pay for the landfill related capital projects and a 3% rate increase in all other services to help pay for pay plan changes approved by the City Council, which included a \$2 per hour increase for refuse collectors, a \$15 per hour minimum starting pay, move to midpoint for employees in their current classification for 5 years, and a \$0.45 per hour across the board increase.
- Sewer reflects a \$1.8 million increase primarily to fund capital projects and the major maintenance schedule. A 1% voter approved rate increase will help provide funding for capital projects.
- Storm Water reflects a \$1,074 decrease due to lower fleet replacements and capital project funding. A 25% voter approved rate increase is included.

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

- Total public safety departments reflect a \$2.3 million decrease (4.6% decrease) for FY 2019 primarily due to lower capital project funding required.
- The Police budget reflects a \$0.5 million increase due to the \$0.45/hour across-the-board pay increase, move to midpoint pay adjustments, and increased self insurance charges due to higher claims.
- The Fire budget reflects a \$46,900 decrease. Pay plan increases were offset by lower self insurance charges as a result of lower claims.
- Public Safety capital projects reflect a \$2.8 million decrease due to lower funding required. Last year's budget included costs for a police station. FY 2019 includes construction costs for 2 additional fire stations.

**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 \$0.3 million due to higher claims costs and HSA contributions.
- Information Technology (IT) reflects an increase of \$0.2 million due to the addition of three positions to meet compliance requirements for North American Electric Reliability Corporation Critical Infrastructure Protection (NERC/CIP) and increased software maintenance costs. The cost of these positions will be paid for by the Electric Fund.
- The Self Insurance Fund increased \$0.6 million due to higher claims costs.

**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 up \$2.7 million.

- Finance reflects a \$154,545 increase due to the reallocation of a position back into Finance from the Print Shop and Mailroom due to a reorganization of that operation to Community Relations, six months funding for a previously authorized but unfunded Pension Administrator position, and pay plan changes which included a move to minimum starting salary of \$15 per hour, move to midpoint for employees with 5 or more years in their current classification, and a \$0.45 per hour across the board increase.
- City General reflects a \$321,431 decrease due to transfers to the capital project fund and budget cuts in several accounts to help fund the pay plan.
- Other General Government capital projects reflect an increase of \$2.7 million to purchase land for the Municipal Service Center South and salt dome.

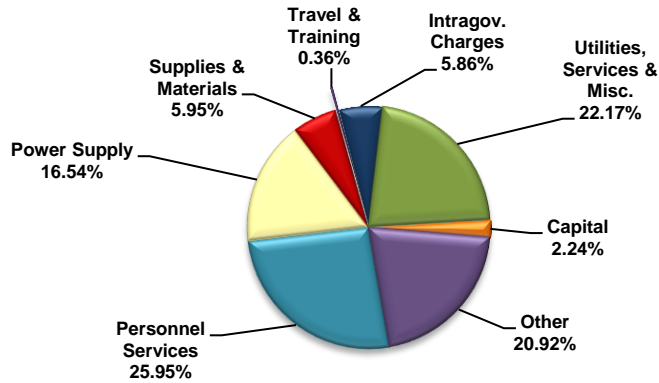
**Parks and Recreation** includes general operations, recreation services, capital projects, and the Parks Sales Tax special revenue fund. While the FY 2019 budget amount is \$22.3 million for all of the parks related funds, it is more appropriate to look at the net amount of \$16.5 million which subtracts 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 decrease \$4.7 million primarily due to capital project funding.

**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 2019, these departments reflect a \$0.7 million decrease.

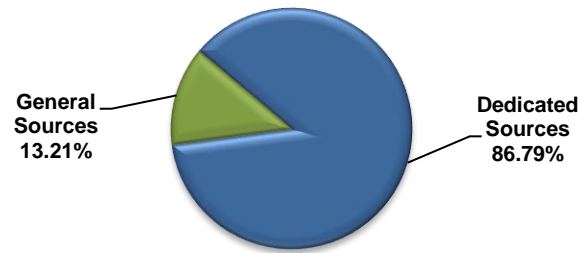
- Community Development reflects a \$136,295 increase due to full year funding of a site inspector for right of way position that was funded for four months in 2018 and pay plan changes.
- CVB decreased \$190,193 due to lower amount of transfer to airport capital projects funded from the 1% temporary hotel/motel tax.
- CDBG Fund reflects a \$0.3 million decrease as the city only budgets for the administrative expenses during the budget process and the budget is revised during the year when the annual grant amount is awarded.
- Contributions Fund reflects a \$0.4 million decrease as only administrative costs are budgeted during the budget process and the budget is adjusted when donations are received and appropriated during the year.

## Overall Expenditure Summary By Category (Where the Money Goes)

**FY 2019 Total Expenditures By Category**

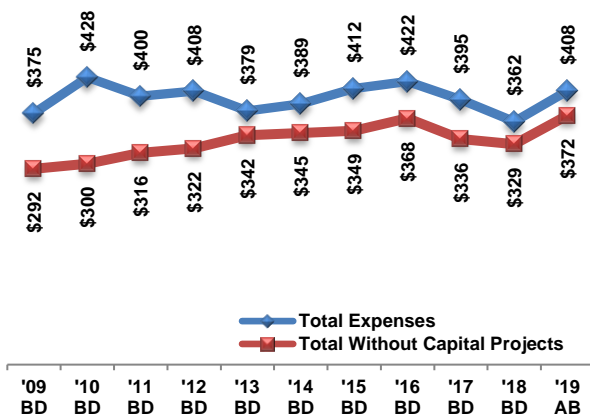


**FY 2019 Totals By Funding Source**

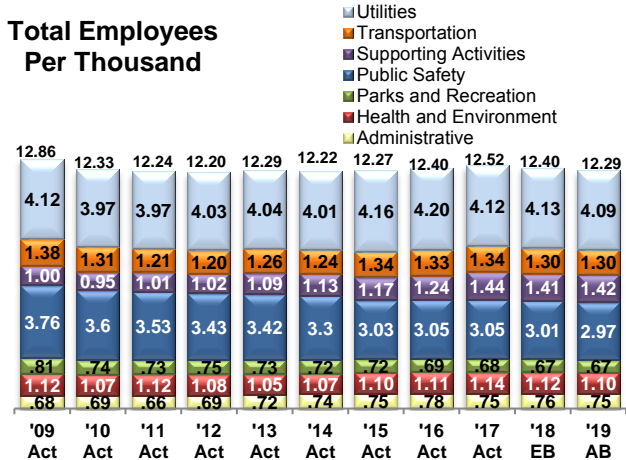


General sources can be reallocated from one department to another. Dedicated sources are specifically allocated to a department.

**Total Budgeted Expenditures (In Millions)**



**Total Employees Per Thousand**



### Appropriations

|                              | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   | \$ Change<br>19/18B  | % Change<br>19/18B |
|------------------------------|----------------------|------------------------|----------------------|----------------------|----------------------|--------------------|
| Personnel Services           | \$108,740,140        | \$113,386,431          | \$110,745,090        | \$118,237,103        | \$4,850,672          | 4.3%               |
| Power Supply                 | \$70,606,865         | \$74,888,000           | \$73,469,685         | \$75,395,393         | \$507,393            | 0.7%               |
| Supplies & Materials         | \$25,743,991         | \$27,805,769           | \$26,195,208         | \$27,125,988         | (\$679,781)          | (2.4%)             |
| Travel & Training            | \$969,639            | \$1,596,291            | \$1,387,071          | \$1,654,345          | \$58,054             | 3.6%               |
| Intragov. Charges            | \$24,286,460         | \$24,910,263           | \$24,817,109         | \$26,687,617         | \$1,777,354          | 7.1%               |
| Utilities, Services & Misc.  | \$111,463,278        | \$111,426,499          | \$107,394,907        | \$101,045,014        | (\$10,381,485)       | (9.3%)             |
| Capital                      | \$14,574,050         | \$14,459,016           | \$12,924,771         | \$10,209,221         | (\$4,249,795)        | (29.4%)            |
| Other                        | \$98,266,267         | \$94,730,833           | \$95,797,876         | \$95,354,876         | \$624,043            | 0.7%               |
| <b>Total</b>                 | <b>\$454,650,690</b> | <b>\$463,203,102</b>   | <b>\$452,731,717</b> | <b>\$455,709,557</b> | <b>(\$7,493,545)</b> | <b>(1.6%)</b>      |
| Operating Expenses           | \$289,612,659        | \$306,468,793          | \$296,453,020        | \$312,174,317        | \$5,705,524          | 1.9%               |
| Non-Operating Expenses       | \$80,720,136         | \$78,050,048           | \$79,262,833         | \$79,268,845         | \$1,218,797          | 1.6%               |
| Debt Service                 | \$17,206,080         | \$16,680,785           | \$16,535,043         | \$16,086,031         | (\$594,754)          | (3.6%)             |
| Capital Additions            | \$7,400,142          | \$9,319,016            | \$7,784,771          | \$6,334,221          | (\$2,984,795)        | (32.0%)            |
| Tl. Excluding Cap Impr. Plan | <b>\$394,939,017</b> | <b>\$410,518,642</b>   | <b>\$400,035,667</b> | <b>\$413,863,414</b> | <b>\$3,344,772</b>   | <b>0.8%</b>        |
| Capital Projects             | \$59,711,673         | \$52,684,460           | \$52,696,050         | \$41,846,143         | (\$10,838,317)       | (20.6%)            |
| <b>Total Expenses</b>        | <b>\$454,650,690</b> | <b>\$463,203,102</b>   | <b>\$452,731,717</b> | <b>\$455,709,557</b> | <b>(\$7,493,545)</b> | <b>(1.6%)</b>      |

### Funding Sources

|                              |                      |                      |                      |                      |                      |               |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| Dedicated Sources            | \$399,442,480        | \$403,324,997        | \$393,349,876        | \$395,522,778        | (\$7,802,219)        | (1.9%)        |
| General Sources              | \$55,208,210         | \$59,878,105         | \$59,381,841         | \$60,186,779         | \$308,674            | 0.5%          |
| <b>Total Funding Sources</b> | <b>\$454,650,690</b> | <b>\$463,203,102</b> | <b>\$452,731,717</b> | <b>\$455,709,557</b> | <b>(\$7,493,545)</b> | <b>(1.6%)</b> |

## Overall Expenditures By Category and Classification (Where the Money Goes)

### Highlights / Significant Changes

**Personnel Services:** Increase of \$4.9 million or 4.3% from the FY 2018 adjusted budget. This includes a net addition of 9.50 permanent positions. The General Fund will increase by a net of 1.73 FTE and a net of 7.77 FTE positions are being added to other funds. This budget includes a health insurance increase of 3.3% to gross premiums with the increase being shared between City and employees. The pay package for employees includes a \$2 per hour increase for refuse collectors, move all permanent positions to a minimum \$15 per hour starting salary, 5% increase for Equipment Operator II positions and movement of those positions to Equipment Operator III positions, change Equipment Operator II job title to Senior Equipment Operator and Equipment Operator I job title to Equipment Operator, move to midpoint adjustment for all employees who have been in their current classification for 5 or more years and are below the current midpoint, and a \$0.45 per hour (or \$0.3214 per hour for 56 hour employees) across the board increase for all permanent employees who are not at their maximum rates.

**Power Supply** reflects \$0.5 million or a 0.7% increase from FY 2018 adjusted budget due to a new solar contract starting in April, 2019.

**Supplies and Materials:** reflects a \$0.7 million or 2.4% decrease from the FY 2018 adjusted budget due to lower fuel costs budgeted in Solid Waste, and Fleet Operations to reflect budgets more in line with actual expense history. Transit reflects a decrease of \$0.4 million due to service cuts recommended to improve the financial condition of the operation. There is also a decrease in the parts costs budgeted in Fleet Operations to reflect a budget more in line with actual expenses.

**Travel and Training:** reflects an increase of \$58,054 or 3.6% from FY 2018 primarily due to increases in training costs budgeted in the Information Technology budget to provide training for departments on the new version of the Munis enterprise software (which will be tested during FY 2019) and utility department training for the Advanced Utility software.

**Intragovernmental Charges:** reflects an increase of \$1.8 million or 7.1% from FY 2018 adjusted budget.

- Community Relations fees increased \$206,241 due to the reallocation of Community Relations Specialist, Marketing Specialist, Graphic Design positions from various department budgets to Community Relations to centralize communication efforts citywide.
- IT Fees increased \$0.6 million due to the addition of (3) 1.00 FTE positions to ensure NERC/CIP compliance for the Electric utility. These costs for these positions will be recovered from the Electric utility.
- General and Administrative Fees increases \$957,600 due a review of the charge out methodology which resulted in more general fund expenses being charged to other funds.

**Utilities, Services & Miscellaneous:** reflects a decrease of \$10.4 million or 9.3% below the FY 2018 adjusted budget, primarily due to lower capital project funding in Electric, Water, Airport, Recreation Services, and Streets and Sidewalks.

**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 2019 reflects a decrease of \$4.2 million or 29.4% from the FY 2018 adjusted budget which is primarily due to capital project funding and fleet replacements in the general fund, Electric, and Water. There are no fleet replacements budgeted in the General Fund due to budget constraints. Departments will utilize existing funds in FY 2018 and their allocation of FY 2017 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 2019 shows an increase of \$624,043 from the FY 2018 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 2019, the operating expenses show an increase of \$5.7 million or 1.9% from FY 2018 adjusted budget.

- General Fund reflects an increase of \$1.8 million with Police increasing \$0.8 million. During FY 2017, Police reallocated unused personnel funding available from vacant positions to the capital additions classification to purchase some fleet replacements. FY 2019 restores the costs in this category. The other significant change in the general fund is the result of the pay package approved by the City Council, which includes a \$15 per hour minimum starting pay, move to midpoint for employees in their current classification for 5 years, a \$0.45 per hour (or \$0.3214 per hour for 56 hour employees) across the board increase, and a reclassification of equipment operator II positions and a 5% pay increase.
- Information Technology reflects a \$1.0 million increase due to the addition of (3) 1.00 FTE positions to ensure NERC/CIP compliance for the Electric utility and increased software maintenance costs, and pay plan changes.
- Employee Benefit Fund reflects and \$0.3 million increase and Self Insurance Fund reflects a \$0.6 million increase due to increasing claims and premiums.

**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 decrease by \$10.8 million from the FY 2018 adjusted budget. Higher capital project costs are budgeted in Sewer, Parking and Solid Waste. Lower capital project costs are budgeted in Public Safety, Streets and Sidewalks, Water, Electric, Recreation Services, and Airport.

**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.



# Summary of Total Expenditures by Fund Type

|                                     | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   | \$ Change<br>19/18B  | % Change<br>19/18B |
|-------------------------------------|----------------------|------------------------|----------------------|----------------------|----------------------|--------------------|
| <b>General Government:</b>          |                      |                        |                      |                      |                      |                    |
| 1100 General Fd                     | \$79,259,641         | \$84,155,467           | \$83,079,785         | \$85,023,203         | \$867,736            | 1.0%               |
| 2190 Capital Improvement STax Fd    | \$3,420,073          | \$8,092,991            | \$8,092,991          | \$7,240,195          | (\$852,796)          | (10.5%)            |
| 2200 Parks Sales Tax Fd             | \$5,567,883          | \$7,182,656            | \$7,182,656          | \$5,782,969          | (\$1,399,687)        | (19.5%)            |
| 2210 Transportation STax Fd         | \$11,031,402         | \$13,136,552           | \$13,123,774         | \$13,484,838         | \$348,286            | 2.7%               |
| 2220 Public Improvement Fd          | \$2,035,177          | \$350,432              | \$350,432            | \$1,941,441          | \$1,591,009          | 454.0%             |
| 2290 Convention & Tourism Fd        | \$3,515,580          | \$2,951,701            | \$2,795,811          | \$2,761,508          | (\$190,193)          | (6.4%)             |
| 2300 Stadium TDD Fd                 | \$983,476            | \$983,476              | \$983,476            | \$983,476            | \$0                  | 0.0%               |
| 2310 Contributions Fd               | \$119,507            | \$428,323              | \$71,029             | \$44,730             | (\$383,593)          | (89.6%)            |
| 2320 Mid Mo Sol Waste Mgt Dis Fd    | \$140,263            | \$161,130              | \$158,828            | \$166,106            | \$4,976              | 3.1%               |
| 2610 Non-Motorized Grant Fd         | \$155,365            | \$259,459              | \$157,544            | \$210,952            | (\$48,507)           | (18.7%)            |
| 2660 CDBG                           | \$926,428            | \$703,125              | \$742,467            | \$378,977            | (\$324,148)          | (46.1%)            |
| 3xxx Debt Service Fd (combined)     | \$4,861,187          | \$4,338,732            | \$4,339,203          | \$4,343,733          | \$5,001              | 0.1%               |
| 4400 Capital Projects Fd            | \$15,358,245         | \$14,963,357           | \$14,963,357         | \$13,484,005         | (\$1,479,352)        | (9.9%)             |
| <b>Total Governmental Funds</b>     | <b>\$127,374,227</b> | <b>\$137,707,401</b>   | <b>\$136,041,353</b> | <b>\$135,846,133</b> | <b>(\$1,861,268)</b> | <b>(1.35%)</b>     |
| <b>Enterprise Funds:*</b>           |                      |                        |                      |                      |                      |                    |
| 503x Railroad Fd                    | \$1,232,139          | \$973,820              | \$966,844            | \$1,090,903          | \$117,083            | 12.0%              |
| 504x Transload Facility Fd          | \$3,312,366          | \$173,744              | \$169,544            | \$315,719            | \$141,975            | 81.7%              |
| 550x Water Utility Fd               | \$31,773,280         | \$29,241,255           | \$28,310,643         | \$26,912,106         | (\$2,329,149)        | (8.0%)             |
| 551x Electric Utility Fd            | \$149,648,998        | \$144,462,174          | \$140,205,626        | \$143,129,912        | (\$1,332,262)        | (0.9%)             |
| 552x Recreation Services Fd         | \$7,386,480          | \$13,295,018           | \$13,262,697         | \$8,948,192          | (\$4,346,826)        | (32.7%)            |
| 553x Transit Fd                     | \$8,828,932          | \$9,617,148            | \$9,616,980          | \$9,033,753          | (\$583,395)          | (6.1%)             |
| 554x Airport Fd                     | \$13,080,938         | \$13,670,184           | \$13,508,794         | \$10,887,017         | (\$2,783,167)        | (20.4%)            |
| 555x Sanitary Sewer Utility Fd      | \$31,930,122         | \$31,209,261           | \$30,507,552         | \$33,029,450         | \$1,820,189          | 5.8%               |
| 556x Parking Utility Fd             | \$4,598,929          | \$4,664,017            | \$4,660,167          | \$4,895,783          | \$231,766            | 5.0%               |
| 557x Solid Waste Utility Fd         | \$29,164,075         | \$23,678,394           | \$23,087,952         | \$26,699,709         | \$3,021,315          | 12.8%              |
| 558x Storm Water Utility Fd         | \$3,032,801          | \$3,321,654            | \$3,207,458          | \$3,320,580          | (\$1,074)            | (0.0%)             |
| <b>Total Enterprise Funds</b>       | <b>\$283,989,060</b> | <b>\$274,306,669</b>   | <b>\$267,504,257</b> | <b>\$268,263,124</b> | <b>(\$6,043,545)</b> | <b>(2.20%)</b>     |
| <b>Internal Service Funds:*</b>     |                      |                        |                      |                      |                      |                    |
| 6590 Employee Benefit Fd            | \$17,288,262         | \$19,057,324           | \$18,993,479         | \$19,382,603         | \$325,279            | 1.7%               |
| 6690 Self Insurance Reserve Fd      | \$4,488,999          | \$6,355,585            | \$6,336,021          | \$6,938,808          | \$583,223            | 9.2%               |
| 6710 Custodial / Maintenance Fd     | \$1,557,642          | \$1,774,587            | \$1,661,825          | \$1,830,192          | \$55,605             | 3.1%               |
| 6720 Fleet Operations Fd            | \$7,537,960          | \$9,091,041            | \$8,212,416          | \$8,498,133          | (\$592,908)          | (6.5%)             |
| 6730 GIS Fd                         | \$1,005,457          | \$0                    | \$0                  | \$0                  | \$0                  | 0.0%               |
| 6740 Information Technology Fd      | \$6,814,737          | \$8,750,819            | \$8,431,079          | \$8,951,760          | \$200,941            | 2.3%               |
| 6750 Community Relations Fd         | \$2,542,859          | \$2,943,523            | \$2,842,599          | \$2,920,780          | (\$22,743)           | (0.8%)             |
| 6760 Utility Customer Services Fd   | \$2,051,487          | \$3,216,153            | \$2,708,688          | \$3,078,024          | (\$138,129)          | (4.3%)             |
| <b>Total Internal Service Funds</b> | <b>\$43,287,403</b>  | <b>\$51,189,032</b>    | <b>\$49,186,107</b>  | <b>\$51,600,300</b>  | <b>\$411,268</b>     | <b>0.80%</b>       |
| <b>Total City Expenses</b>          | <b>\$454,650,690</b> | <b>\$463,203,102</b>   | <b>\$452,731,717</b> | <b>\$455,709,557</b> | <b>(\$7,493,545)</b> | <b>(1.62%)</b>     |

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

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

|                                      | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B  | % Change<br>19/18B |
|--------------------------------------|---------------------|------------------------|----------------------|---------------------|----------------------|--------------------|
| <b>Administrative:</b>               |                     |                        |                      |                     |                      |                    |
| City Council (GF)                    | \$201,187           | \$290,525              | \$264,967            | \$284,505           | (\$6,020)            | (2.1%)             |
| City Clerk (GF)                      | \$282,274           | \$430,523              | \$424,176            | \$435,755           | \$5,232              | 1.2%               |
| City Manager (GF)                    | \$1,860,739         | \$1,443,171            | \$1,364,378          | \$1,447,794         | \$4,623              | 0.3%               |
| Finance Department (GF)              | \$4,215,420         | \$4,591,638            | \$4,354,534          | \$4,746,183         | \$154,545            | 3.4%               |
| Human Resources (GF)                 | \$1,109,305         | \$1,168,215            | \$1,162,039          | \$1,226,898         | \$58,683             | 5.0%               |
| Law Department (GF)                  | \$1,687,564         | \$1,966,514            | \$1,923,193          | \$1,990,733         | \$24,219             | 1.2%               |
| City General (GF)                    | \$2,488,512         | \$3,069,497            | \$3,146,632          | \$2,748,066         | (\$321,431)          | (10.5%)            |
| Public Works Administration (GF)     | \$201,208           | \$211,629              | \$212,516            | \$235,868           | \$24,239             | 11.5%              |
| Other Gen. Govt. Cap. Prjcts (CIP)   | \$1,364,049         | \$225,000              | \$225,000            | \$2,950,000         | \$2,725,000          | 1211.1%            |
| Debt Service Fds (DSF)               | \$4,861,187         | \$4,338,732            | \$4,339,203          | \$4,343,733         | \$5,001              | 0.1%               |
| <b>Total Administrative</b>          | <b>\$18,271,445</b> | <b>\$17,735,444</b>    | <b>\$17,416,638</b>  | <b>\$20,409,535</b> | <b>\$2,674,091</b>   | <b>15.1%</b>       |
| <b>Health and Environment:</b>       |                     |                        |                      |                     |                      |                    |
| Public Health & Human Svcs (GF)      | \$7,226,819         | \$7,441,960            | \$7,412,049          | \$7,486,735         | \$44,775             | 0.6%               |
| Community Development (GF)           | \$4,352,880         | \$4,255,642            | \$4,206,541          | \$4,391,937         | \$136,295            | 3.2%               |
| Economic Development (GF)            | \$479,848           | \$502,322              | \$491,465            | \$579,438           | \$77,116             | 15.4%              |
| Cultural Affairs (GF)                | \$480,431           | \$536,027              | \$482,626            | \$527,265           | (\$8,762)            | (1.6%)             |
| Convention & Tourism Fd (SRF)        | \$3,515,580         | \$2,951,701            | \$2,795,811          | \$2,761,508         | (\$190,193)          | (6.4%)             |
| Office of Sustainability (GF)        | \$372,720           | \$444,961              | \$443,358            | \$420,202           | (\$24,759)           | (5.6%)             |
| CDBG Fd (SRF)                        | \$926,428           | \$703,125              | \$742,467            | \$378,977           | (\$324,148)          | (46.1%)            |
| Contributions Fd (TF)                | \$119,507           | \$428,323              | \$71,029             | \$44,730            | (\$383,593)          | (89.6%)            |
| <b>Total Health and Environment</b>  | <b>\$17,474,213</b> | <b>\$17,264,061</b>    | <b>\$16,645,346</b>  | <b>\$16,590,792</b> | <b>(\$673,269)</b>   | <b>(3.9%)</b>      |
| <b>Parks and Recreation:</b>         |                     |                        |                      |                     |                      |                    |
| General Fund Operations (GF)         | \$5,592,186         | \$5,726,095            | \$5,678,918          | \$5,836,383         | \$110,288            | 1.9%               |
| Recreation Services Fd (EF)          | \$7,386,480         | \$13,295,018           | \$13,262,697         | \$8,948,192         | (\$4,346,826)        | (32.7%)            |
| Parks Capital Projects (CIP)         | \$4,047,647         | \$2,190,000            | \$2,190,000          | \$1,740,000         | (\$450,000)          | (20.5%)            |
| <b>Net Parks and Recreation *</b>    | <b>\$17,026,313</b> | <b>\$21,211,113</b>    | <b>\$21,131,615</b>  | <b>\$16,524,575</b> | <b>(\$4,686,538)</b> | <b>(22.1%)</b>     |
| Parks Sales Tax Fd (SRF)             | \$5,567,883         | \$7,182,656            | \$7,182,656          | \$5,782,969         | (\$1,399,687)        | (19.5%)            |
| <b>Total Parks and Recreation</b>    | <b>\$22,594,196</b> | <b>\$28,393,769</b>    | <b>\$28,314,271</b>  | <b>\$22,307,544</b> | <b>(\$6,086,225)</b> | <b>(21.4%)</b>     |
| <b>Public Safety:</b>                |                     |                        |                      |                     |                      |                    |
| Police Department (GF)               | \$20,809,690        | \$22,737,574           | \$22,653,030         | \$23,286,072        | \$548,498            | 2.4%               |
| Fire Department (GF)                 | \$17,199,241        | \$18,030,634           | \$17,876,773         | \$17,983,734        | (\$46,900)           | (0.3%)             |
| Public Safety Capital Projects (CIP) | \$2,286,742         | \$8,021,000            | \$8,021,000          | \$5,200,000         | (\$2,821,000)        | (35.2%)            |
| Municipal Court (GF)                 | \$911,039           | \$869,263              | \$854,954            | \$887,738           | \$18,475             | 2.1%               |
| <b>Total Before PSJC</b>             | <b>\$41,206,712</b> | <b>\$49,658,471</b>    | <b>\$49,405,757</b>  | <b>\$47,357,544</b> | <b>(\$2,300,927)</b> | <b>(4.6%)</b>      |
| Pub. Safety Joint Comm (GF)          | \$22,250            | \$0                    | \$0                  | \$0                 | \$0                  | 0.0%               |
| <b>Total Public Safety</b>           | <b>\$41,228,962</b> | <b>\$49,658,471</b>    | <b>\$49,405,757</b>  | <b>\$47,357,544</b> | <b>(\$2,300,927)</b> | <b>(4.6%)</b>      |
| <b>Supporting Activities:</b>        |                     |                        |                      |                     |                      |                    |
| Employee Benefit Fd (ISF)            | \$17,288,262        | \$19,057,324           | \$18,993,479         | \$19,382,603        | \$325,279            | 1.7%               |
| Self Insurance Reserve Fd (ISF)      | \$4,488,999         | \$6,355,585            | \$6,336,021          | \$6,938,808         | \$583,223            | 9.2%               |
| Custodial & Bldg Maint. Fd (ISF)     | \$1,557,642         | \$1,774,587            | \$1,661,825          | \$1,830,192         | \$55,605             | 3.1%               |
| Fleet Operations Fd (ISF)            | \$7,537,960         | \$9,091,041            | \$8,212,416          | \$8,498,133         | (\$592,908)          | (6.5%)             |
| GIS Fd (ISF)                         | \$1,005,457         | \$0                    | \$0                  | \$0                 | \$0                  | 0.0%               |
| Information Technology Fd (ISF)      | \$6,814,737         | \$8,750,819            | \$8,431,079          | \$8,951,760         | \$200,941            | 2.3%               |
| Community Relations Fd (ISF)         | \$2,542,859         | \$2,943,523            | \$2,842,599          | \$2,920,780         | (\$22,743)           | (0.8%)             |
| Utility Customer Services Fd (ISF)   | \$2,051,487         | \$3,216,153            | \$2,708,688          | \$3,078,024         | (\$138,129)          | (4.3%)             |
| <b>Total Supporting Activities</b>   | <b>\$43,287,403</b> | <b>\$51,189,032</b>    | <b>\$49,186,107</b>  | <b>\$51,600,300</b> | <b>\$411,268</b>     | <b>0.8%</b>        |

\* 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<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   | \$ Change<br>19/18B  | % Change<br>19/18B |
|--|----------------------|------------------------|----------------------|----------------------|----------------------|--------------------|
| <b>Transportation:</b>                   |                      |                        |                      |                      |                      |                    |
| Non-Motorized Grant (SRF)                | \$155,365            | \$259,459              | \$157,544            | \$210,952            | (\$48,507)           | (18.7%)            |
| Streets and Engineering (GF)             | \$8,700,961          | \$9,183,288            | \$8,914,484          | \$9,231,939          | \$48,651             | 0.5%               |
| Streets & Sidewalks Cap Project (CIP)    | \$7,659,807          | \$4,527,357            | \$4,527,357          | \$3,594,005          | (\$933,352)          | (20.6%)            |
| Parking Enforcement & Traffic (GF)       | \$1,065,367          | \$1,255,989            | \$1,213,152          | \$1,275,958          | \$19,969             | 1.6%               |
| Transit Fd (EF)                          | \$8,828,932          | \$9,617,148            | \$9,616,980          | \$9,033,753          | (\$583,395)          | (6.1%)             |
| Regional Airport Fd (EF)                 | \$13,080,938         | \$13,670,184           | \$13,508,794         | \$10,887,017         | (\$2,783,167)        | (20.4%)            |
| Parking Facilities Fd (EF)               | \$4,598,929          | \$4,664,017            | \$4,660,167          | \$4,895,783          | \$231,766            | 5.0%               |
| Railroad Utility Fd (EF)                 | \$1,232,139          | \$973,820              | \$966,844            | \$1,090,903          | \$117,083            | 12.0%              |
| Transload Facility (EF)                  | \$3,312,366          | \$173,744              | \$169,544            | \$315,719            | \$141,975            | 81.7%              |
| <b>Net Transportation Funding **</b>     | <b>\$48,634,804</b>  | <b>\$44,325,006</b>    | <b>\$43,734,866</b>  | <b>\$40,536,029</b>  | <b>(\$3,788,977)</b> | <b>(8.5%)</b>      |
| Capital Improv. STax Fd (SRF)            | \$3,420,073          | \$8,092,991            | \$8,092,991          | \$7,240,195          | (\$852,796)          | (10.5%)            |
| Transportation STax Fd (SRF)             | \$11,031,402         | \$13,136,552           | \$13,123,774         | \$13,484,838         | \$348,286            | 2.7%               |
| Public Improvement Fd (SRF)              | \$2,035,177          | \$350,432              | \$350,432            | \$1,941,441          | \$1,591,009          | 454.0%             |
| Stadium TDD Fund (SRF)                   | \$983,476            | \$983,476              | \$983,476            | \$983,476            | \$0                  | 0.0%               |
| <b>Total Transportation</b>              | <b>\$66,104,932</b>  | <b>\$66,888,457</b>    | <b>\$66,285,539</b>  | <b>\$64,185,979</b>  | <b>(\$2,702,478)</b> | <b>(4.0%)</b>      |
| <b>Utilities:</b>                        |                      |                        |                      |                      |                      |                    |
| Water Utility Fd (EF)                    | \$31,773,280         | \$29,241,255           | \$28,310,643         | \$26,912,106         | (\$2,329,149)        | (8.0%)             |
| Electric Utility Fd (EF)                 | \$149,648,998        | \$144,462,174          | \$140,205,626        | \$143,129,912        | (\$1,332,262)        | (0.9%)             |
| Sanitary Sewer Utility Fd (EF)           | \$31,930,122         | \$31,209,261           | \$30,507,552         | \$33,029,450         | \$1,820,189          | 5.8%               |
| Solid Waste Utility Fd (EF)              | \$29,164,075         | \$23,678,394           | \$23,087,952         | \$26,699,709         | \$3,021,315          | 12.8%              |
| Mid MO Sol Waste Mgt Dist (SRF)          | \$140,263            | \$161,130              | \$158,828            | \$166,106            | \$4,976              | 3.1%               |
| Storm Water Utility Fd (EF)              | \$3,032,801          | \$3,321,654            | \$3,207,458          | \$3,320,580          | (\$1,074)            | (0.0%)             |
| <b>Total Utilities</b>                   | <b>\$245,689,539</b> | <b>\$232,073,868</b>   | <b>\$225,478,059</b> | <b>\$233,257,863</b> | <b>\$1,183,995</b>   | <b>0.5%</b>        |
| <b>OVERALL TOTAL</b>                     | <b>\$454,650,690</b> | <b>\$463,203,102</b>   | <b>\$452,731,717</b> | <b>\$455,709,557</b> | <b>(\$7,493,545)</b> | <b>(1.6%)</b>      |
| <b>Total By Fund Type:</b>               |                      |                        |                      |                      |                      |                    |
| General Fund (GF)                        | \$79,259,641         | \$84,155,467           | \$83,079,785         | \$85,023,203         | \$867,736            | 1.0%               |
| Special Revenue Funds (SRF)              | \$27,775,647         | \$33,821,522           | \$33,587,979         | \$32,950,462         | (\$871,060)          | (2.6%)             |
| Debt Service Fund (DSF)                  | \$4,861,187          | \$4,338,732            | \$4,339,203          | \$4,343,733          | \$5,001              | 0.1%               |
| Trust Funds (TF)                         | \$119,507            | \$428,323              | \$71,029             | \$44,730             | (\$383,593)          | (89.6%)            |
| Capital Projects Fund (CIP)              | \$15,358,245         | \$14,963,357           | \$14,963,357         | \$13,484,005         | (\$1,479,352)        | (9.9%)             |
| <b>Total Governmental Funds</b>          | <b>\$127,374,227</b> | <b>\$137,707,401</b>   | <b>\$136,041,353</b> | <b>\$135,846,133</b> | <b>(\$1,861,268)</b> | <b>(1.4%)</b>      |
| <b>Total Enterprise Funds (EF)</b>       | <b>\$283,989,060</b> | <b>\$274,306,669</b>   | <b>\$267,504,257</b> | <b>\$268,263,124</b> | <b>(\$6,043,545)</b> | <b>(2.2%)</b>      |
| <b>Total Internal Services Fds (ISF)</b> | <b>\$43,287,403</b>  | <b>\$51,189,032</b>    | <b>\$49,186,107</b>  | <b>\$51,600,300</b>  | <b>\$411,268</b>     | <b>0.8%</b>        |
| <b>Total All Funds</b>                   | <b>\$454,650,690</b> | <b>\$463,203,102</b>   | <b>\$452,731,717</b> | <b>\$455,709,557</b> | <b>(\$7,493,545)</b> | <b>(1.6%)</b>      |

(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<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|--------------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>Administrative:</b>         |                    |                        |                      |                    |                     |                    |
| <b>City Council (GF)</b>       |                    |                        |                      |                    |                     |                    |
| Operating Expenses             | \$201,187          | \$290,525              | \$264,967            | \$284,505          | (\$6,020)           | (2.1%)             |
| 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                 |                    |
| <b>Total Expenses</b>          | <b>\$201,187</b>   | <b>\$290,525</b>       | <b>\$264,967</b>     | <b>\$284,505</b>   | <b>(\$6,020)</b>    | <b>(2.1%)</b>      |
| <b>City Clerk (GF)</b>         |                    |                        |                      |                    |                     |                    |
| Operating Expenses             | \$282,274          | \$430,523              | \$424,176            | \$435,755          | \$5,232             | 1.2%               |
| 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                 |                    |
| <b>Total Expenses</b>          | <b>\$282,274</b>   | <b>\$430,523</b>       | <b>\$424,176</b>     | <b>\$435,755</b>   | <b>\$5,232</b>      | <b>1.2%</b>        |
| <b>City Manager (GF)</b>       |                    |                        |                      |                    |                     |                    |
| Operating Expenses             | \$1,860,739        | \$1,443,171            | \$1,364,378          | \$1,447,794        | \$4,623             | 0.3%               |
| 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                 |                    |
| <b>Total Expenses</b>          | <b>\$1,860,739</b> | <b>\$1,443,171</b>     | <b>\$1,364,378</b>   | <b>\$1,447,794</b> | <b>\$4,623</b>      | <b>0.3%</b>        |
| <b>Finance Department (GF)</b> |                    |                        |                      |                    |                     |                    |
| Operating Expenses             | \$4,184,055        | \$4,591,638            | \$4,354,534          | \$4,746,183        | \$154,545           | 3.4%               |
| Non-Operating Expenses         | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Debt Service                   | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Additions              | \$31,365           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Projects               | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total Expenses</b>          | <b>\$4,215,420</b> | <b>\$4,591,638</b>     | <b>\$4,354,534</b>   | <b>\$4,746,183</b> | <b>\$154,545</b>    | <b>3.4%</b>        |
| <b>Human Resources (GF)</b>    |                    |                        |                      |                    |                     |                    |
| Operating Expenses             | \$1,109,305        | \$1,168,215            | \$1,162,039          | \$1,226,898        | \$58,683            | 5.0%               |
| 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                 |                    |
| <b>Total Expenses</b>          | <b>\$1,109,305</b> | <b>\$1,168,215</b>     | <b>\$1,162,039</b>   | <b>\$1,226,898</b> | <b>\$58,683</b>     | <b>5.0%</b>        |
| <b>Law Department (GF)</b>     |                    |                        |                      |                    |                     |                    |
| Operating Expenses             | \$1,687,564        | \$1,966,514            | \$1,923,193          | \$1,990,733        | \$24,219            | 1.2%               |
| 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                 |                    |
| <b>Total Expenses</b>          | <b>\$1,687,564</b> | <b>\$1,966,514</b>     | <b>\$1,923,193</b>   | <b>\$1,990,733</b> | <b>\$24,219</b>     | <b>1.2%</b>        |
| <b>City General (GF)</b>       |                    |                        |                      |                    |                     |                    |
| Operating Expenses             | \$347,073          | \$840,664              | \$973,730            | \$738,654          | (\$102,010)         | (12.1%)            |
| Non-Operating Expenses         | \$2,141,439        | \$2,228,833            | \$2,172,902          | \$2,009,412        | (\$219,421)         | (9.8%)             |
| Debt Service                   | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Additions              | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Projects               | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total Expenses</b>          | <b>\$2,488,512</b> | <b>\$3,069,497</b>     | <b>\$3,146,632</b>   | <b>\$2,748,066</b> | <b>(\$321,431)</b>  | <b>(10.5%)</b>     |

# Summary of Total Expenses by Function, Department, and Classification

|  | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B | % Change<br>19/18B |
|--|---------------------|------------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Administrative continued:</b>               |                     |                        |                      |                     |                     |                    |
| <b>Public Works Administration (GF)</b>        |                     |                        |                      |                     |                     |                    |
| Operating Expenses                             | \$201,208           | \$211,629              | \$212,516            | \$235,868           | \$24,239            | 11.5%              |
| 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                 |                    |
| <b>Total Expenses</b>                          | <b>\$201,208</b>    | <b>\$211,629</b>       | <b>\$212,516</b>     | <b>\$235,868</b>    | <b>\$24,239</b>     | <b>11.5%</b>       |
| <b>Other Gen. Govt. Capital Projects (CIP)</b> |                     |                        |                      |                     |                     |                    |
| 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                               | \$1,364,049         | \$225,000              | \$225,000            | \$2,950,000         | \$2,725,000         | 1211.1%            |
| <b>Total Expenses</b>                          | <b>\$1,364,049</b>  | <b>\$225,000</b>       | <b>\$225,000</b>     | <b>\$2,950,000</b>  | <b>\$2,725,000</b>  | <b>1211.1%</b>     |
| <b>Debt Service Funds (DSF)</b>                |                     |                        |                      |                     |                     |                    |
| Operating Expenses                             | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Non-Operating Expenses                         | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Debt Service                                   | \$4,861,187         | \$4,338,732            | \$4,339,203          | \$4,343,733         | \$5,001             | 0.1%               |
| Capital Additions                              | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Projects                               | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total Expenses</b>                          | <b>\$4,861,187</b>  | <b>\$4,338,732</b>     | <b>\$4,339,203</b>   | <b>\$4,343,733</b>  | <b>\$5,001</b>      | <b>0.1%</b>        |
| <b>Total Administrative</b>                    |                     |                        |                      |                     |                     |                    |
| Operating Expenses                             | \$9,873,405         | \$10,942,879           | \$10,679,533         | \$11,106,390        | \$163,511           | 1.5%               |
| Non-Operating Expenses                         | \$2,141,439         | \$2,228,833            | \$2,172,902          | \$2,009,412         | (\$219,421)         | (9.8%)             |
| Debt Service                                   | \$4,861,187         | \$4,338,732            | \$4,339,203          | \$4,343,733         | \$5,001             | 0.1%               |
| Capital Additions                              | \$31,365            | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Projects                               | \$1,364,049         | \$225,000              | \$225,000            | \$2,950,000         | \$2,725,000         | 1211.1%            |
| <b>Total Expenses</b>                          | <b>\$18,271,445</b> | <b>\$17,735,444</b>    | <b>\$17,416,638</b>  | <b>\$20,409,535</b> | <b>\$2,674,091</b>  | <b>15.1%</b>       |
| <b>Health and Environment:</b>                 |                     |                        |                      |                     |                     |                    |
| <b>Public Health &amp; Human Services (GF)</b> |                     |                        |                      |                     |                     |                    |
| Operating Expenses                             | \$7,226,819         | \$7,441,960            | \$7,412,049          | \$7,486,735         | \$44,775            | 0.6%               |
| 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                 |                    |
| <b>Total Expenses</b>                          | <b>\$7,226,819</b>  | <b>\$7,441,960</b>     | <b>\$7,412,049</b>   | <b>\$7,486,735</b>  | <b>\$44,775</b>     | <b>0.6%</b>        |
| <b>Community Development (GF)</b>              |                     |                        |                      |                     |                     |                    |
| Operating Expenses                             | \$4,352,880         | \$4,255,642            | \$4,206,541          | \$4,391,937         | \$136,295           | 3.2%               |
| 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                 |                    |
| <b>Total Expenses</b>                          | <b>\$4,352,880</b>  | <b>\$4,255,642</b>     | <b>\$4,206,541</b>   | <b>\$4,391,937</b>  | <b>\$136,295</b>    | <b>3.2%</b>        |
| <b>Economic Development (GF)</b>               |                     |                        |                      |                     |                     |                    |
| Operating Expenses                             | \$479,848           | \$502,322              | \$491,465            | \$579,438           | \$77,116            | 15.4%              |
| 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                 |                    |
| <b>Total Expenses</b>                          | <b>\$479,848</b>    | <b>\$502,322</b>       | <b>\$491,465</b>     | <b>\$579,438</b>    | <b>\$77,116</b>     | <b>15.4%</b>       |

# Summary of Total Expenses by Function, Department, and Classification

|  | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B | % Change<br>19/18B |
|--|---------------------|------------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Health and Environment:</b>             |                     |                        |                      |                     |                     |                    |
| <b>Cultural Affairs (GF)</b>               |                     |                        |                      |                     |                     |                    |
| Operating Expenses                         | \$480,431           | \$536,027              | \$482,626            | \$502,265           | (\$33,762)          | (6.3%)             |
| Non-Operating Expenses                     | \$0                 | \$0                    | \$0                  | \$25,000            | \$25,000            |                    |
| Debt Service                               | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Additions                          | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Projects                           | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total Expenses</b>                      | <b>\$480,431</b>    | <b>\$536,027</b>       | <b>\$482,626</b>     | <b>\$527,265</b>    | <b>(\$8,762)</b>    | <b>(1.6%)</b>      |
| <b>Convention &amp; Tourism Fund (SRF)</b> |                     |                        |                      |                     |                     |                    |
| Operating Expenses                         | \$2,293,260         | \$2,541,425            | \$2,385,535          | \$2,530,650         | (\$10,775)          | (0.4%)             |
| Non-Operating Expenses                     | \$1,222,320         | \$410,276              | \$410,276            | \$230,858           | (\$179,418)         | (43.7%)            |
| Debt Service                               | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Additions                          | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Projects                           | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total Expenses</b>                      | <b>\$3,515,580</b>  | <b>\$2,951,701</b>     | <b>\$2,795,811</b>   | <b>\$2,761,508</b>  | <b>(\$190,193)</b>  | <b>(6.4%)</b>      |
| <b>Office of Sustainability (GF)</b>       |                     |                        |                      |                     |                     |                    |
| Operating Expenses                         | \$372,720           | \$444,961              | \$443,358            | \$420,202           | (\$24,759)          | (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                 |                    |
| <b>Total Expenses</b>                      | <b>\$372,720</b>    | <b>\$444,961</b>       | <b>\$443,358</b>     | <b>\$420,202</b>    | <b>(\$24,759)</b>   | <b>(5.6%)</b>      |
| <b>CDBG Fund (SRF)</b>                     |                     |                        |                      |                     |                     |                    |
| Operating Expenses                         | \$844,865           | \$654,817              | \$694,159            | \$330,669           | (\$324,148)         | (49.5%)            |
| Non-Operating Expenses                     | \$81,563            | \$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                 |                    |
| <b>Total Expenses</b>                      | <b>\$926,428</b>    | <b>\$703,125</b>       | <b>\$742,467</b>     | <b>\$378,977</b>    | <b>(\$324,148)</b>  | <b>(46.1%)</b>     |
| <b>Contributions Fund (TF)</b>             |                     |                        |                      |                     |                     |                    |
| Operating Expenses                         | \$18,328            | \$48,209               | \$48,209             | \$36,930            | (\$11,279)          | (23.4%)            |
| Non-Operating Expenses                     | \$101,179           | \$380,114              | \$22,820             | \$7,800             | (\$372,314)         | (97.9%)            |
| Debt Service                               | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Additions                          | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Projects                           | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total Expenses</b>                      | <b>\$119,507</b>    | <b>\$428,323</b>       | <b>\$71,029</b>      | <b>\$44,730</b>     | <b>(\$383,593)</b>  | <b>(89.6%)</b>     |
| <b>Total Health and Environment</b>        |                     |                        |                      |                     |                     |                    |
| Operating Expenses                         | \$16,069,151        | \$16,425,363           | \$16,163,942         | \$16,278,826        | (\$146,537)         | (0.9%)             |
| Non-Operating Expenses                     | \$1,405,062         | \$838,698              | \$481,404            | \$311,966           | (\$526,732)         | (62.8%)            |
| Debt Service                               | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Additions                          | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Projects                           | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total Expenses</b>                      | <b>\$17,474,213</b> | <b>\$17,264,061</b>    | <b>\$16,645,346</b>  | <b>\$16,590,792</b> | <b>(\$673,269)</b>  | <b>(3.9%)</b>      |

# Summary of Total Expenses by Function, Department, and Classification

|                                      | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B  | % Change<br>19/18B |
|--------------------------------------|---------------------|------------------------|----------------------|---------------------|----------------------|--------------------|
| <b>Parks and Recreation:</b>         |                     |                        |                      |                     |                      |                    |
| <b>General Fund Operations (GF)</b>  |                     |                        |                      |                     |                      |                    |
| Operating Expenses                   | \$5,510,146         | \$5,726,095            | \$5,678,918          | \$5,836,383         | \$110,288            | 1.9%               |
| Non-Operating Expenses               | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Debt Service                         | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Capital Additions                    | \$82,040            | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Capital Projects                     | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| <b>Total Expenses</b>                | <b>\$5,592,186</b>  | <b>\$5,726,095</b>     | <b>\$5,678,918</b>   | <b>\$5,836,383</b>  | <b>\$110,288</b>     | <b>1.9%</b>        |
| <b>Recreation Services Fund (EF)</b> |                     |                        |                      |                     |                      |                    |
| Operating Expenses                   | \$6,371,251         | \$6,602,369            | \$6,571,311          | \$7,075,848         | \$473,479            | 7.2%               |
| Non-Operating Expenses               | \$719,449           | \$684,950              | \$684,950            | \$684,950           | \$0                  | 0.0%               |
| Debt Service                         | \$928               | \$0                    | \$0                  | \$38,894            | \$38,894             |                    |
| Capital Additions                    | \$79,365            | \$162,700              | \$161,437            | \$148,500           | (\$14,200)           | (8.7%)             |
| Capital Projects                     | \$215,487           | \$5,844,999            | \$5,844,999          | \$1,000,000         | (\$4,844,999)        | (82.9%)            |
| <b>Total Expenses</b>                | <b>\$7,386,480</b>  | <b>\$13,295,018</b>    | <b>\$13,262,697</b>  | <b>\$8,948,192</b>  | <b>(\$4,346,826)</b> | <b>(32.7%)</b>     |
| <b>Parks Capital Projects (CIP)</b>  |                     |                        |                      |                     |                      |                    |
| 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                     | \$4,047,647         | \$2,190,000            | \$2,190,000          | \$1,740,000         | (\$450,000)          | (20.5%)            |
| <b>Total Expenses</b>                | <b>\$4,047,647</b>  | <b>\$2,190,000</b>     | <b>\$2,190,000</b>   | <b>\$1,740,000</b>  | <b>(\$450,000)</b>   | <b>(20.5%)</b>     |
| <b>Net Parks and Recreation *</b>    |                     |                        |                      |                     |                      |                    |
| Operating Expenses                   | \$11,881,397        | \$12,328,464           | \$12,250,229         | \$12,912,231        | \$583,767            | 4.7%               |
| Non-Operating Expenses               | \$719,449           | \$684,950              | \$684,950            | \$684,950           | \$0                  | 0.0%               |
| Debt Service                         | \$928               | \$0                    | \$0                  | \$38,894            | \$38,894             |                    |
| Capital Additions                    | \$161,405           | \$162,700              | \$161,437            | \$148,500           | (\$14,200)           | (8.7%)             |
| Capital Projects                     | \$4,263,134         | \$8,034,999            | \$8,034,999          | \$2,740,000         | (\$5,294,999)        | (65.9%)            |
| <b>Total Expenses</b>                | <b>\$17,026,313</b> | <b>\$21,211,113</b>    | <b>\$21,131,615</b>  | <b>\$16,524,575</b> | <b>(\$4,686,538)</b> | <b>(22.1%)</b>     |
| <b>Parks Sales Tax Fund (SRF)</b>    |                     |                        |                      |                     |                      |                    |
| Operating Expenses                   | \$38,862            | \$28,771               | \$28,771             | \$110,550           | \$81,779             | 284.2%             |
| Non-Operating Expenses               | \$5,529,021         | \$7,153,885            | \$7,153,885          | \$5,672,419         | (\$1,481,466)        | (20.7%)            |
| Debt Service                         | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Capital Additions                    | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Capital Projects                     | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| <b>Total Expenses</b>                | <b>\$5,567,883</b>  | <b>\$7,182,656</b>     | <b>\$7,182,656</b>   | <b>\$5,782,969</b>  | <b>(\$1,399,687)</b> | <b>(19.5%)</b>     |
| <b>Total Parks and Recreation</b>    |                     |                        |                      |                     |                      |                    |
| Operating Expenses                   | \$11,920,259        | \$12,357,235           | \$12,279,000         | \$13,022,781        | \$665,546            | 5.4%               |
| Non-Operating Expenses               | \$6,248,470         | \$7,838,835            | \$7,838,835          | \$6,357,369         | (\$1,481,466)        | (18.9%)            |
| Debt Service                         | \$928               | \$0                    | \$0                  | \$38,894            | \$38,894             |                    |
| Capital Additions                    | \$161,405           | \$162,700              | \$161,437            | \$148,500           | (\$14,200)           | (8.7%)             |
| Capital Projects                     | \$4,263,134         | \$8,034,999            | \$8,034,999          | \$2,740,000         | (\$5,294,999)        | (65.9%)            |
| <b>Total Expenses</b>                | <b>\$22,594,196</b> | <b>\$28,393,769</b>    | <b>\$28,314,271</b>  | <b>\$22,307,544</b> | <b>(\$6,086,225)</b> | <b>(21.4%)</b>     |
| <b>Public Safety:</b>                |                     |                        |                      |                     |                      |                    |
| <b>Police Department (GF)</b>        |                     |                        |                      |                     |                      |                    |
| Operating Expenses                   | \$20,466,173        | \$22,460,653           | \$22,376,109         | \$23,286,072        | \$825,419            | 3.7%               |
| Non-Operating Expenses               | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Debt Service                         | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Capital Additions                    | \$343,517           | \$276,921              | \$276,921            | \$0                 | (\$276,921)          | (100.0%)           |
| Capital Projects                     | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| <b>Total Expenses</b>                | <b>\$20,809,690</b> | <b>\$22,737,574</b>    | <b>\$22,653,030</b>  | <b>\$23,286,072</b> | <b>\$548,498</b>     | <b>2.4%</b>        |

\* 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<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B  | % Change<br>19/18B |
|--|---------------------|------------------------|----------------------|---------------------|----------------------|--------------------|
| <b>Public Safety:</b>                        |                     |                        |                      |                     |                      |                    |
| <b>Fire Department (GF)</b>                  |                     |                        |                      |                     |                      |                    |
| Operating Expenses                           | \$17,199,241        | \$17,993,634           | \$17,847,138         | \$17,983,734        | (\$9,900)            | (0.1%)             |
| Non-Operating Expenses                       | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Debt Service                                 | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Capital Additions                            | \$0                 | \$37,000               | \$29,635             | \$0                 | (\$37,000)           | (100.0%)           |
| Capital Projects                             | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| <b>Total Expenses</b>                        | <b>\$17,199,241</b> | <b>\$18,030,634</b>    | <b>\$17,876,773</b>  | <b>\$17,983,734</b> | <b>(\$46,900)</b>    | <b>(0.3%)</b>      |
| <b>Public Safety Capital Projects (CIP)</b>  |                     |                        |                      |                     |                      |                    |
| 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                             | \$2,286,742         | \$8,021,000            | \$8,021,000          | \$5,200,000         | (\$2,821,000)        | (35.2%)            |
| <b>Total Expenses</b>                        | <b>\$2,286,742</b>  | <b>\$8,021,000</b>     | <b>\$8,021,000</b>   | <b>\$5,200,000</b>  | <b>(\$2,821,000)</b> | <b>(35.2%)</b>     |
| <b>Municipal Court (GF)</b>                  |                     |                        |                      |                     |                      |                    |
| Operating Expenses                           | \$911,039           | \$869,263              | \$854,954            | \$887,738           | \$18,475             | 2.1%               |
| 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                  |                    |
| <b>Total Expenses</b>                        | <b>\$911,039</b>    | <b>\$869,263</b>       | <b>\$854,954</b>     | <b>\$887,738</b>    | <b>\$18,475</b>      | <b>2.1%</b>        |
| <b>Public Safety (Before PSJC)</b>           |                     |                        |                      |                     |                      |                    |
| Operating Expenses                           | \$38,576,453        | \$41,323,550           | \$41,078,201         | \$42,157,544        | \$833,994            | 2.0%               |
| Non-Operating Expenses                       | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Debt Service                                 | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Capital Additions                            | \$343,517           | \$313,921              | \$306,556            | \$0                 | (\$313,921)          | (100.0%)           |
| Capital Projects                             | \$2,286,742         | \$8,021,000            | \$8,021,000          | \$5,200,000         | (\$2,821,000)        | (35.2%)            |
| <b>Total Expenses</b>                        | <b>\$41,206,712</b> | <b>\$49,658,471</b>    | <b>\$49,405,757</b>  | <b>\$47,357,544</b> | <b>(\$2,300,927)</b> | <b>(4.6%)</b>      |
| <b>Pub. Safety Joint Communications (GF)</b> |                     |                        |                      |                     |                      |                    |
| Operating Expenses                           | \$22,250            | \$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                             | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| <b>Total Expenses</b>                        | <b>\$22,250</b>     | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>          | <b>\$0</b>           |                    |
| <b>Total Public Safety</b>                   |                     |                        |                      |                     |                      |                    |
| Operating Expenses                           | \$38,598,703        | \$41,323,550           | \$41,078,201         | \$42,157,544        | \$833,994            | 2.0%               |
| Non-Operating Expenses                       | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Debt Service                                 | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Capital Additions                            | \$343,517           | \$313,921              | \$306,556            | \$0                 | (\$313,921)          | (100.0%)           |
| Capital Projects                             | \$2,286,742         | \$8,021,000            | \$8,021,000          | \$5,200,000         | (\$2,821,000)        | (35.2%)            |
| <b>Total Expenses</b>                        | <b>\$41,228,962</b> | <b>\$49,658,471</b>    | <b>\$49,405,757</b>  | <b>\$47,357,544</b> | <b>(\$2,300,927)</b> | <b>(4.6%)</b>      |



# Summary of Total Expenses by Function, Department, and Classification

|   | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B | % Change<br>19/18B |
|---|---------------------|------------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Supporting Activities:</b>                     |                     |                        |                      |                     |                     |                    |
| <b>Employee Benefit Fund (ISF)</b>                |                     |                        |                      |                     |                     |                    |
| Operating Expenses                                | \$17,255,601        | \$19,024,663           | \$18,960,818         | \$19,349,942        | \$325,279           | 1.7%               |
| Non-Operating Expenses                            | \$32,661            | \$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                 |                    |
| <b>Total Expenses</b>                             | <b>\$17,288,262</b> | <b>\$19,057,324</b>    | <b>\$18,993,479</b>  | <b>\$19,382,603</b> | <b>\$325,279</b>    | <b>1.7%</b>        |
| <b>Self Insurance Reserve Fund (ISF)</b>          |                     |                        |                      |                     |                     |                    |
| Operating Expenses                                | \$4,444,119         | \$6,310,705            | \$6,291,141          | \$6,893,928         | \$583,223           | 9.2%               |
| Non-Operating Expenses                            | \$44,880            | \$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                 |                    |
| <b>Total Expenses</b>                             | <b>\$4,488,999</b>  | <b>\$6,355,585</b>     | <b>\$6,336,021</b>   | <b>\$6,938,808</b>  | <b>\$583,223</b>    | <b>9.2%</b>        |
| <b>Custodial &amp; Building Maint. Fund (ISF)</b> |                     |                        |                      |                     |                     |                    |
| Operating Expenses                                | \$1,476,909         | \$1,693,853            | \$1,581,091          | \$1,722,737         | \$28,884            | 1.7%               |
| Non-Operating Expenses                            | \$80,733            | \$80,734               | \$80,734             | \$80,734            | \$0                 | 0.0%               |
| Debt Service                                      | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Additions                                 | \$0                 | \$0                    | \$0                  | \$26,721            | \$26,721            |                    |
| Capital Projects                                  | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total Expenses</b>                             | <b>\$1,557,642</b>  | <b>\$1,774,587</b>     | <b>\$1,661,825</b>   | <b>\$1,830,192</b>  | <b>\$55,605</b>     | <b>3.1%</b>        |
| <b>Fleet Operations Fund (ISF)</b>                |                     |                        |                      |                     |                     |                    |
| Operating Expenses                                | \$7,151,848         | \$9,009,510            | \$8,128,186          | \$8,416,602         | (\$592,908)         | (6.6%)             |
| Non-Operating Expenses                            | \$380,956           | \$81,531               | \$84,230             | \$81,531            | \$0                 | 0.0%               |
| Debt Service                                      | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Additions                                 | \$5,156             | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Projects                                  | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total Expenses</b>                             | <b>\$7,537,960</b>  | <b>\$9,091,041</b>     | <b>\$8,212,416</b>   | <b>\$8,498,133</b>  | <b>(\$592,908)</b>  | <b>(6.5%)</b>      |
| <b>GIS Fund (ISF)</b>                             |                     |                        |                      |                     |                     |                    |
| Operating Expenses                                | \$994,441           | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Non-Operating Expenses                            | \$5,367             | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Debt Service                                      | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Additions                                 | \$5,649             | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Projects                                  | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total Expenses</b>                             | <b>\$1,005,457</b>  | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>          | <b>\$0</b>          |                    |
| <b>Information Technology Fund (ISF)</b>          |                     |                        |                      |                     |                     |                    |
| Operating Expenses                                | \$5,829,105         | \$7,211,817            | \$7,431,212          | \$8,216,793         | \$1,004,976         | 13.9%              |
| Non-Operating Expenses                            | \$498,640           | \$426,373              | \$426,373            | \$426,373           | \$0                 | 0.0%               |
| Debt Service                                      | \$47                | \$94                   | \$94                 | \$94                | \$0                 | 0.0%               |
| Capital Additions                                 | \$486,945           | \$1,112,535            | \$573,400            | \$308,500           | (\$804,035)         | (72.3%)            |
| Capital Projects                                  | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total Expenses</b>                             | <b>\$6,814,737</b>  | <b>\$8,750,819</b>     | <b>\$8,431,079</b>   | <b>\$8,951,760</b>  | <b>\$200,941</b>    | <b>2.3%</b>        |
| <b>Community Relations Fund (ISF)</b>             |                     |                        |                      |                     |                     |                    |
| Operating Expenses                                | \$2,202,290         | \$2,640,352            | \$2,539,428          | \$2,617,609         | (\$22,743)          | (0.9%)             |
| Non-Operating Expenses                            | \$309,233           | \$303,171              | \$303,171            | \$303,171           | \$0                 | 0.0%               |
| Debt Service                                      | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Additions                                 | \$31,336            | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Projects                                  | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total Expenses</b>                             | <b>\$2,542,859</b>  | <b>\$2,943,523</b>     | <b>\$2,842,599</b>   | <b>\$2,920,780</b>  | <b>(\$22,743)</b>   | <b>(0.8%)</b>      |

# Summary of Total Expenses by Function, Department, and Classification

|  | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B | % Change<br>19/18B |
|--|---------------------|------------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Supporting Activities:</b>                    |                     |                        |                      |                     |                     |                    |
| <b>Utility Customer Services Fund (ISF)</b>      |                     |                        |                      |                     |                     |                    |
| Operating Expenses                               | \$1,943,487         | \$3,113,465            | \$2,606,000          | \$2,967,307         | (\$146,158)         | (4.7%)             |
| Non-Operating Expenses                           | \$108,000           | \$102,688              | \$102,688            | \$110,717           | \$8,029             | 7.8%               |
| Debt Service                                     | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Additions                                | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Projects                                 | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total Expenses</b>                            | <b>\$2,051,487</b>  | <b>\$3,216,153</b>     | <b>\$2,708,688</b>   | <b>\$3,078,024</b>  | <b>(\$138,129)</b>  | <b>(4.3%)</b>      |
| <b>Total Supporting Activities</b>               |                     |                        |                      |                     |                     |                    |
| Operating Expenses                               | \$41,297,800        | \$49,004,365           | \$47,537,876         | \$50,184,918        | \$1,180,553         | 2.4%               |
| Non-Operating Expenses                           | \$1,460,470         | \$1,072,038            | \$1,074,737          | \$1,080,067         | \$8,029             | 0.7%               |
| Debt Service                                     | \$47                | \$94                   | \$94                 | \$94                | \$0                 | 0.0%               |
| Capital Additions                                | \$529,086           | \$1,112,535            | \$573,400            | \$335,221           | (\$777,314)         | (69.9%)            |
| Capital Projects                                 | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total Expenses</b>                            | <b>\$43,287,403</b> | <b>\$51,189,032</b>    | <b>\$49,186,107</b>  | <b>\$51,600,300</b> | <b>\$411,268</b>    | <b>0.8%</b>        |
| <b>Transportation:</b>                           |                     |                        |                      |                     |                     |                    |
| <b>Non-Motorized Grant (SRF)</b>                 |                     |                        |                      |                     |                     |                    |
| Operating Expenses                               | \$155,365           | \$259,459              | \$157,544            | \$210,952           | (\$48,507)          | (18.7%)            |
| 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                 |                    |
| <b>Total Expenses</b>                            | <b>\$155,365</b>    | <b>\$259,459</b>       | <b>\$157,544</b>     | <b>\$210,952</b>    | <b>(\$48,507)</b>   | <b>(18.7%)</b>     |
| <b>Streets and Engineering (GF)</b>              |                     |                        |                      |                     |                     |                    |
| Operating Expenses                               | \$8,348,608         | \$8,710,639            | \$8,914,484          | \$9,231,939         | \$521,300           | 6.0%               |
| Non-Operating Expenses                           | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Debt Service                                     | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Additions                                | \$352,353           | \$472,649              | \$0                  | \$0                 | (\$472,649)         | (100.0%)           |
| Capital Projects                                 | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total Expenses</b>                            | <b>\$8,700,961</b>  | <b>\$9,183,288</b>     | <b>\$8,914,484</b>   | <b>\$9,231,939</b>  | <b>\$48,651</b>     | <b>0.5%</b>        |
| <b>Streets &amp; Sidewalks Cap Project (CIP)</b> |                     |                        |                      |                     |                     |                    |
| 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                                 | \$7,659,807         | \$4,527,357            | \$4,527,357          | \$3,594,005         | (\$933,352)         | (20.6%)            |
| <b>Total Expenses</b>                            | <b>\$7,659,807</b>  | <b>\$4,527,357</b>     | <b>\$4,527,357</b>   | <b>\$3,594,005</b>  | <b>(\$933,352)</b>  | <b>(20.6%)</b>     |
| <b>Parking Enforcement and Traffic (GF)</b>      |                     |                        |                      |                     |                     |                    |
| Operating Expenses                               | \$1,046,060         | \$1,255,989            | \$1,213,152          | \$1,275,958         | \$19,969            | 1.6%               |
| Non-Operating Expenses                           | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Debt Service                                     | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Additions                                | \$19,307            | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Projects                                 | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total Expenses</b>                            | <b>\$1,065,367</b>  | <b>\$1,255,989</b>     | <b>\$1,213,152</b>   | <b>\$1,275,958</b>  | <b>\$19,969</b>     | <b>1.6%</b>        |

# Summary of Total Expenses by Function, Department, and Classification

|   | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B  | % Change<br>19/18B |
|---|---------------------|------------------------|----------------------|---------------------|----------------------|--------------------|
| <b>Transportation:</b>                        |                     |                        |                      |                     |                      |                    |
| <b>Transit Fund (EF)</b>                      |                     |                        |                      |                     |                      |                    |
| Operating Expenses                            | \$7,433,772         | \$7,040,303            | \$7,040,135          | \$6,743,196         | (\$297,107)          | (4.2%)             |
| Non-Operating Expenses                        | \$1,267,302         | \$972,070              | \$972,070            | \$972,835           | \$765                | 0.1%               |
| Debt Service                                  | \$76,783            | \$151,308              | \$151,308            | \$139,986           | (\$11,322)           | (7.5%)             |
| Capital Additions                             | \$27,251            | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Capital Projects                              | \$23,824            | \$1,453,467            | \$1,453,467          | \$1,177,736         | (\$275,731)          | (19.0%)            |
| <b>Total Expenses</b>                         | <b>\$8,828,932</b>  | <b>\$9,617,148</b>     | <b>\$9,616,980</b>   | <b>\$9,033,753</b>  | <b>(\$583,395)</b>   | <b>(6.1%)</b>      |
| <b>Regional Airport Fund (EF)</b>             |                     |                        |                      |                     |                      |                    |
| Operating Expenses                            | \$2,608,724         | \$3,092,054            | \$2,932,430          | \$2,942,711         | (\$149,343)          | (4.8%)             |
| Non-Operating Expenses                        | \$1,016,857         | \$848,782              | \$848,782            | \$878,782           | \$30,000             | 3.5%               |
| Debt Service                                  | \$3,951             | \$3,951                | \$3,951              | \$2,065             | (\$1,886)            | (47.7%)            |
| Capital Additions                             | \$83,652            | \$65,000               | \$63,234             | \$0                 | (\$65,000)           | (100.0%)           |
| Capital Projects                              | \$9,367,754         | \$9,660,397            | \$9,660,397          | \$7,063,459         | (\$2,596,938)        | (26.9%)            |
| <b>Total Expenses</b>                         | <b>\$13,080,938</b> | <b>\$13,670,184</b>    | <b>\$13,508,794</b>  | <b>\$10,887,017</b> | <b>(\$2,783,167)</b> | <b>(20.4%)</b>     |
| <b>Parking Facilities Fund (EF)</b>           |                     |                        |                      |                     |                      |                    |
| Operating Expenses                            | \$1,842,240         | \$1,917,546            | \$1,877,306          | \$1,964,269         | \$46,723             | 2.4%               |
| Non-Operating Expenses                        | \$1,393,917         | \$1,437,257            | \$1,462,057          | \$1,439,707         | \$2,450              | 0.2%               |
| Debt Service                                  | \$946,057           | \$967,214              | \$967,214            | \$884,807           | (\$82,407)           | (8.5%)             |
| Capital Additions                             | \$0                 | \$42,000               | \$42,000             | \$7,000             | (\$35,000)           | (83.3%)            |
| Capital Projects                              | \$416,715           | \$300,000              | \$311,590            | \$600,000           | \$300,000            | 100.0%             |
| <b>Total Expenses</b>                         | <b>\$4,598,929</b>  | <b>\$4,664,017</b>     | <b>\$4,660,167</b>   | <b>\$4,895,783</b>  | <b>\$231,766</b>     | <b>5.0%</b>        |
| <b>Railroad Utility Fund (EF)</b>             |                     |                        |                      |                     |                      |                    |
| Operating Expenses                            | \$486,568           | \$497,730              | \$490,754            | \$517,749           | \$20,019             | 4.0%               |
| Non-Operating Expenses                        | \$451,073           | \$461,062              | \$461,062            | \$461,062           | \$0                  | 0.0%               |
| Debt Service                                  | \$17,854            | \$15,028               | \$15,028             | \$12,092            | (\$2,936)            | (19.5%)            |
| Capital Additions                             | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Capital Projects                              | \$276,644           | \$0                    | \$0                  | \$100,000           | \$100,000            |                    |
| <b>Total Expenses</b>                         | <b>\$1,232,139</b>  | <b>\$973,820</b>       | <b>\$966,844</b>     | <b>\$1,090,903</b>  | <b>\$117,083</b>     | <b>12.0%</b>       |
| <b>Transload Facility Fund (EF)</b>           |                     |                        |                      |                     |                      |                    |
| Operating Expenses                            | \$169,130           | \$173,744              | \$169,544            | \$215,412           | \$41,668             | 24.0%              |
| Non-Operating Expenses                        | \$3,143,236         | \$0                    | \$0                  | \$100,307           | \$100,307            |                    |
| Debt Service                                  | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Capital Additions                             | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Capital Projects                              | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| <b>Total Expenses</b>                         | <b>\$3,312,366</b>  | <b>\$173,744</b>       | <b>\$169,544</b>     | <b>\$315,719</b>    | <b>\$141,975</b>     | <b>81.7%</b>       |
| <b>Net Transportation **</b>                  |                     |                        |                      |                     |                      |                    |
| Operating Expenses                            | \$22,090,467        | \$22,947,464           | \$22,795,349         | \$23,102,186        | \$154,722            | 0.7%               |
| Non-Operating Expenses                        | \$7,272,385         | \$3,719,171            | \$3,743,971          | \$3,852,693         | \$133,522            | 3.6%               |
| Debt Service                                  | \$1,044,645         | \$1,137,501            | \$1,137,501          | \$1,038,950         | (\$98,551)           | (8.7%)             |
| Capital Additions                             | \$482,563           | \$579,649              | \$105,234            | \$7,000             | (\$572,649)          | (98.8%)            |
| Capital Projects                              | \$17,744,744        | \$15,941,221           | \$15,952,811         | \$12,535,200        | (\$3,406,021)        | (21.4%)            |
| <b>Total Expenses</b>                         | <b>\$48,634,804</b> | <b>\$44,325,006</b>    | <b>\$43,734,866</b>  | <b>\$40,536,029</b> | <b>(\$3,788,977)</b> | <b>(8.5%)</b>      |
| <b>Capital Improvement Sales Tax Fd (SRF)</b> |                     |                        |                      |                     |                      |                    |
| Operating Expenses                            | \$23,573            | \$21,991               | \$21,991             | \$169,585           | \$147,594            | 671.2%             |
| Non-Operating Expenses                        | \$3,396,500         | \$8,071,000            | \$8,071,000          | \$7,070,610         | (\$1,000,390)        | (12.4%)            |
| Debt Service                                  | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Capital Additions                             | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Capital Projects                              | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| <b>Total Expenses</b>                         | <b>\$3,420,073</b>  | <b>\$8,092,991</b>     | <b>\$8,092,991</b>   | <b>\$7,240,195</b>  | <b>(\$852,796)</b>   | <b>(10.5%)</b>     |

\*\* 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<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   | \$ Change<br>19/18B  | % Change<br>19/18B |
|--|----------------------|------------------------|----------------------|----------------------|----------------------|--------------------|
| <b>Transportation:</b>                   |                      |                        |                      |                      |                      |                    |
| <b>Transportation Sales Tax Fd (SRF)</b> |                      |                        |                      |                      |                      |                    |
| Operating Expenses                       | \$24,006             | \$22,042               | \$22,042             | \$54,440             | \$32,398             | 147.0%             |
| Non-Operating Expenses                   | \$11,007,396         | \$13,114,510           | \$13,101,732         | \$13,430,398         | \$315,888            | 2.4%               |
| Debt Service                             | \$0                  | \$0                    | \$0                  | \$0                  | \$0                  |                    |
| Capital Additions                        | \$0                  | \$0                    | \$0                  | \$0                  | \$0                  |                    |
| Capital Projects                         | \$0                  | \$0                    | \$0                  | \$0                  | \$0                  |                    |
| <b>Total Expenses</b>                    | <b>\$11,031,402</b>  | <b>\$13,136,552</b>    | <b>\$13,123,774</b>  | <b>\$13,484,838</b>  | <b>\$348,286</b>     | <b>2.7%</b>        |
| <b>Public Improvement Fund (SRF)</b>     |                      |                        |                      |                      |                      |                    |
| Operating Expenses                       | \$132,891            | \$109,561              | \$109,561            | \$15,760             | (\$93,801)           | (85.6%)            |
| Non-Operating Expenses                   | \$1,902,286          | \$240,871              | \$240,871            | \$1,925,681          | \$1,684,810          | 699.5%             |
| Debt Service                             | \$0                  | \$0                    | \$0                  | \$0                  | \$0                  |                    |
| Capital Additions                        | \$0                  | \$0                    | \$0                  | \$0                  | \$0                  |                    |
| Capital Projects                         | \$0                  | \$0                    | \$0                  | \$0                  | \$0                  |                    |
| <b>Total Expenses</b>                    | <b>\$2,035,177</b>   | <b>\$350,432</b>       | <b>\$350,432</b>     | <b>\$1,941,441</b>   | <b>\$1,591,009</b>   | <b>454.0%</b>      |
| <b>Stadium TDD Fund (SRF)</b>            |                      |                        |                      |                      |                      |                    |
| 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                  |                    |
| <b>Total Expenses</b>                    | <b>\$983,476</b>     | <b>\$983,476</b>       | <b>\$983,476</b>     | <b>\$983,476</b>     | <b>\$0</b>           | <b>0.0%</b>        |
| <b>Total Transportation</b>              |                      |                        |                      |                      |                      |                    |
| Operating Expenses                       | \$22,270,937         | \$23,101,058           | \$22,948,943         | \$23,341,971         | \$240,913            | 1.0%               |
| Non-Operating Expenses                   | \$24,562,043         | \$26,129,028           | \$26,141,050         | \$27,262,858         | \$1,133,830          | 4.3%               |
| Debt Service                             | \$1,044,645          | \$1,137,501            | \$1,137,501          | \$1,038,950          | (\$98,551)           | (8.7%)             |
| Capital Additions                        | \$482,563            | \$579,649              | \$105,234            | \$7,000              | (\$572,649)          | (98.8%)            |
| Capital Projects                         | \$17,744,744         | \$15,941,221           | \$15,952,811         | \$12,535,200         | (\$3,406,021)        | (21.4%)            |
| <b>Total Expenses</b>                    | <b>\$66,104,932</b>  | <b>\$66,888,457</b>    | <b>\$66,285,539</b>  | <b>\$64,185,979</b>  | <b>(\$2,702,478)</b> | <b>(4.0%)</b>      |
| <b>Utilities:</b>                        |                      |                        |                      |                      |                      |                    |
| <b>Water Utility Fund (EF)</b>           |                      |                        |                      |                      |                      |                    |
| Operating Expenses                       | \$14,324,670         | \$15,430,015           | \$13,972,491         | \$15,767,569         | \$337,554            | 2.2%               |
| Non-Operating Expenses                   | \$7,603,739          | \$6,879,566            | \$7,852,160          | \$8,404,968          | \$1,525,402          | 22.2%              |
| Debt Service                             | \$2,180,343          | \$2,264,500            | \$2,111,487          | \$2,139,569          | (\$124,931)          | (5.5%)             |
| Capital Additions                        | \$755,924            | \$1,067,174            | \$774,505            | \$0                  | (\$1,067,174)        | (100.0%)           |
| Capital Projects                         | \$6,908,604          | \$3,600,000            | \$3,600,000          | \$600,000            | (\$3,000,000)        | (83.3%)            |
| <b>Total Expenses</b>                    | <b>\$31,773,280</b>  | <b>\$29,241,255</b>    | <b>\$28,310,643</b>  | <b>\$26,912,106</b>  | <b>(\$2,329,149)</b> | <b>(8.0%)</b>      |
| <b>Electric Utility Fund (EF)</b>        |                      |                        |                      |                      |                      |                    |
| Operating Expenses                       | \$103,435,701        | \$106,709,342          | \$102,339,509        | \$106,902,801        | \$193,459            | 0.2%               |
| Non-Operating Expenses                   | \$28,811,102         | \$25,023,745           | \$25,133,467         | \$25,389,605         | \$365,860            | 1.5%               |
| Debt Service                             | \$5,626,802          | \$5,286,000            | \$5,292,700          | \$5,023,506          | (\$262,494)          | (5.0%)             |
| Capital Additions                        | \$956,913            | \$1,593,087            | \$1,589,950          | \$264,000            | (\$1,329,087)        | (83.4%)            |
| Capital Projects                         | \$10,818,480         | \$5,850,000            | \$5,850,000          | \$5,550,000          | (\$300,000)          | (5.1%)             |
| <b>Total Expenses</b>                    | <b>\$149,648,998</b> | <b>\$144,462,174</b>   | <b>\$140,205,626</b> | <b>\$143,129,912</b> | <b>(\$1,332,262)</b> | <b>(0.9%)</b>      |

# Summary of Total Expenses by Function, Department, and Classification

|   | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   | \$ Change<br>19/18B  | % Change<br>19/18B |
|---|----------------------|------------------------|----------------------|----------------------|----------------------|--------------------|
| <b>Utilities:</b>                                   |                      |                        |                      |                      |                      |                    |
| <b>Sanitary Sewer Utility Fund (EF)</b>             |                      |                        |                      |                      |                      |                    |
| Operating Expenses                                  | \$11,209,790         | \$12,669,878           | \$11,990,489         | \$13,677,236         | \$1,007,358          | 8.0%               |
| Non-Operating Expenses                              | \$5,326,452          | \$5,172,517            | \$5,172,517          | \$5,154,383          | (\$18,134)           | (0.4%)             |
| Debt Service  | \$3,208,762          | \$3,392,866            | \$3,392,866          | \$3,264,388          | (\$128,478)          | (3.8%)             |
| Capital Additions                                   | \$457,961            | \$1,121,700            | \$1,099,380          | \$1,192,500          | \$70,800             | 6.3%               |
| Capital Projects                                    | \$11,727,157         | \$8,852,300            | \$8,852,300          | \$9,740,943          | \$888,643            | 10.0%              |
| <b>Total Expenses</b>                               | <b>\$31,930,122</b>  | <b>\$31,209,261</b>    | <b>\$30,507,552</b>  | <b>\$33,029,450</b>  | <b>\$1,820,189</b>   | <b>5.8%</b>        |
| <b>Solid Waste Utility Fund (EF)</b>                |                      |                        |                      |                      |                      |                    |
| Operating Expenses                                  | \$19,507,344         | \$16,933,256           | \$16,009,772         | \$18,022,771         | \$1,089,515          | 6.4%               |
| Non-Operating Expenses                              | \$2,509,270          | \$2,253,296            | \$2,779,180          | \$2,676,041          | \$422,745            | 18.8%              |
| Debt Service  | \$283,366            | \$261,092              | \$261,192            | \$236,897            | (\$24,195)           | (9.3%)             |
| Capital Additions                                   | \$3,426,810          | \$3,075,750            | \$2,882,808          | \$4,209,000          | \$1,133,250          | 36.8%              |
| Capital Projects                                    | \$3,437,285          | \$1,155,000            | \$1,155,000          | \$1,555,000          | \$400,000            | 34.6%              |
| <b>Total Expenses</b>                               | <b>\$29,164,075</b>  | <b>\$23,678,394</b>    | <b>\$23,087,952</b>  | <b>\$26,699,709</b>  | <b>\$3,021,315</b>   | <b>12.8%</b>       |
| <b>Mid MO Solid Waste Management District (SRF)</b> |                      |                        |                      |                      |                      |                    |
| Operating Expenses                                  | \$140,263            | \$161,130              | \$158,828            | \$166,106            | \$4,976              | 3.1%               |
| 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                  |                    |
| <b>Total Expenses</b>                               | <b>\$140,263</b>     | <b>\$161,130</b>       | <b>\$158,828</b>     | <b>\$166,106</b>     | <b>\$4,976</b>       | <b>3.1%</b>        |
| <b>Storm Water Utility Fund (EF)</b>                |                      |                        |                      |                      |                      |                    |
| Operating Expenses                                  | \$964,636            | \$1,410,722            | \$1,294,436          | \$1,545,404          | \$134,682            | 9.5%               |
| Non-Operating Expenses                              | \$652,089            | \$613,492              | \$616,581            | \$622,176            | \$8,684              | 1.4%               |
| Debt Service  | \$0                  | \$0                    | \$0                  | \$0                  | \$0                  |                    |
| Capital Additions                                   | \$254,598            | \$292,500              | \$291,501            | \$178,000            | (\$114,500)          | (39.1%)            |
| Capital Projects                                    | \$1,161,478          | \$1,004,940            | \$1,004,940          | \$975,000            | (\$29,940)           | (3.0%)             |
| <b>Total Expenses</b>                               | <b>\$3,032,801</b>   | <b>\$3,321,654</b>     | <b>\$3,207,458</b>   | <b>\$3,320,580</b>   | <b>(\$1,074)</b>     | <b>(0.0%)</b>      |
| <b>Total Utilities</b>                              |                      |                        |                      |                      |                      |                    |
| Operating Expenses                                  | \$149,582,404        | \$153,314,343          | \$145,765,525        | \$156,081,887        | \$2,767,544          | 1.8%               |
| Non-Operating Expenses                              | \$44,902,652         | \$39,942,616           | \$41,553,905         | \$42,247,173         | \$2,304,557          | 5.8%               |
| Debt Service  | \$11,299,273         | \$11,204,458           | \$11,058,245         | \$10,664,360         | (\$540,098)          | (4.8%)             |
| Capital Additions                                   | \$5,852,206          | \$7,150,211            | \$6,638,144          | \$5,843,500          | (\$1,306,711)        | (18.3%)            |
| Capital Projects                                    | \$34,053,004         | \$20,462,240           | \$20,462,240         | \$18,420,943         | (\$2,041,297)        | (10.0%)            |
| <b>Total Expenses</b>                               | <b>\$245,689,539</b> | <b>\$232,073,868</b>   | <b>\$225,478,059</b> | <b>\$233,257,863</b> | <b>\$1,183,995</b>   | <b>0.5%</b>        |
| <b>Total for All Funds</b>                          |                      |                        |                      |                      |                      |                    |
| Operating Expenses                                  | \$289,612,659        | \$306,468,793          | \$296,453,020        | \$312,174,317        | \$5,705,524          | 1.9%               |
| Non-Operating Expenses                              | \$80,720,136         | \$78,050,048           | \$79,262,833         | \$79,268,845         | \$1,218,797          | 1.6%               |
| Debt Service  | \$17,206,080         | \$16,680,785           | \$16,535,043         | \$16,086,031         | (\$594,754)          | (3.6%)             |
| Capital Additions                                   | \$7,400,142          | \$9,319,016            | \$7,784,771          | \$6,334,221          | (\$2,984,795)        | (32.0%)            |
| Capital Projects                                    | \$59,711,673         | \$52,684,460           | \$52,696,050         | \$41,846,143         | (\$10,838,317)       | (20.6%)            |
| <b>Total Expenses</b>                               | <b>\$454,650,690</b> | <b>\$463,203,102</b>   | <b>\$452,731,717</b> | <b>\$455,709,557</b> | <b>(\$7,493,545)</b> | <b>(1.6%)</b>      |

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

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

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

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

|   | General Fund        |                      |                     | Special Revenue Funds   |                      |                      |
|---|---------------------|----------------------|---------------------|---|----------------------|----------------------|
|   | Actual<br>FY 2017   | Estimated<br>FY 2018 | Adopted<br>FY 2019  | Actual<br>FY 2017   | Estimated<br>FY 2018 | Adopted<br>FY 2019   |
| <b>Financial Sources</b>                                      |                     |                      |                     |   |                      |                      |
| Sales Taxes   | \$23,306,189        | \$23,073,127         | \$22,842,396        | \$24,240,192  | \$23,997,790         | \$23,757,812         |
| Property Taxes  | \$8,124,534         | \$8,293,780          | \$8,454,768         | \$0   | \$0                  | \$0                  |
| Gross Receipts & Other Local Taxes *                          | \$11,147,263        | \$10,967,263         | \$10,849,731        | \$2,047,492   | \$2,016,773          | \$2,016,773          |
| Intragovernmental Revenues **                                 | \$4,748,750         | \$4,817,264          | \$5,774,864         | \$0   | \$0                  | \$0                  |
| Grants and Capital Contributions **                           | \$3,228,182         | \$3,397,393          | \$3,332,883         | \$2,467,874   | \$1,883,323          | \$1,531,293          |
| Interest  | (\$198,858)         | \$900,000            | \$900,000           | (\$130,618)   | \$333,317            | \$333,317            |
| Less: GASB 31 Interest Adjustment                             | \$446,942           | \$0                  | \$0                 | \$297,374   | \$0                  | \$0                  |
| Fees and Service Charges +                                    | \$0                 | \$0                  | \$0                 | \$1,319,207   | \$1,200,000          | \$1,200,000          |
| Other Local Revenues ++                                       | \$7,133,567         | \$6,507,206          | \$6,597,132         | \$166,670   | \$395,599            | \$28,800             |
| Lease/Bond Proceeds   | \$0                 | \$0                  | \$0                 | \$0   | \$0                  | \$0                  |
| <b>Total Financial Sources Before Transfers</b>               | <b>\$57,936,569</b> | <b>\$57,956,033</b>  | <b>\$58,751,774</b> | <b>\$30,408,191</b>   | <b>\$29,826,802</b>  | <b>\$28,867,995</b>  |
| Transfers In  | \$24,679,979        | \$25,056,910         | \$26,271,429        | \$57,552  | \$81,618             | \$82,773             |
| <b>Total Financial Sources</b>                                | <b>\$82,616,548</b> | <b>\$83,012,943</b>  | <b>\$85,023,203</b> | <b>\$30,465,743</b>   | <b>\$29,908,420</b>  | <b>\$28,950,768</b>  |
| <b>Financial Uses</b>   |                     |                      |                     |   |                      |                      |
| Personnel Services  | \$53,256,899        | \$56,703,965         | \$59,851,707        | \$964,929   | \$1,010,451          | \$1,033,141          |
| 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  | \$5,576,751         | \$5,660,597          | \$5,859,562         | \$51,407  | \$54,149             | \$54,184             |
| Travel & Training   | \$415,650           | \$607,090            | \$619,254           | \$24,046  | \$36,570             | \$37,985             |
| Intragovernmental Charges                                     | \$8,363,868         | \$8,283,303          | \$8,104,690         | \$465,668   | \$347,089            | \$649,910            |
| Utilities, Services & Misc.                                   | \$8,676,452         | \$9,345,372          | \$8,553,578         | \$1,869,389   | \$1,595,261          | \$1,071,579          |
| 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   | \$2,141,439         | \$2,172,902          | \$2,034,412         | \$23,207,741  | \$29,828,297         | \$29,356,050         |
| Principal Payments  | \$0                 | \$0                  | \$0                 | \$0   | \$0                  | \$0                  |
| Capital Additions   | \$828,582           | \$306,556            | \$0                 | \$0   | \$0                  | \$0                  |
| Enterprise Rev. for Capital Projects                          | \$0                 | \$0                  | \$0                 | \$0   | \$0                  | \$0                  |
| <b>Total Financial Uses</b>                                   | <b>\$79,259,641</b> | <b>\$83,079,785</b>  | <b>\$85,023,203</b> | <b>\$26,583,180</b>   | <b>\$32,871,817</b>  | <b>\$32,202,849</b>  |
| <b>Financial Sources Over/(Under) Uses</b>                    | <b>\$3,356,907</b>  | <b>(\$66,842)</b>    | <b>\$0</b>          | <b>\$3,882,563</b>  | <b>(\$2,963,397)</b> | <b>(\$3,252,081)</b> |
| Beginning Unassigned Cash Reserve                             |                     | \$27,140,891         | \$27,074,049        |   | \$22,380,716         | \$19,863,962         |
| Beginning GIS Cash Reserve brought to IT                      |                     |                      |                     |   |                      |                      |
| Less: Cash restricted for RPPO program                        |                     |                      |                     |   |                      |                      |
| Transfer of Cash Reserves from CIP to Operations              |                     |                      |                     |   |                      |                      |
| Less: Cash Set Aside for Computer Rpl and GIS Projects        |                     |                      |                     |   |                      |                      |
| Add: Tap Fees moved from restricted to unrestricted           |                     |                      |                     |   |                      |                      |
| Expected Reimb. from MoDOT for Projects Funded Upfront by TST |                     |                      |                     | \$0   | \$446,643            | \$976,062            |
| <b>Projected Unassigned Cash Reserve</b>                      | <b>\$27,140,891</b> | <b>\$27,074,049</b>  | <b>\$27,074,049</b> | <b>\$22,380,716</b>   | <b>\$19,863,962</b>  | <b>\$17,587,943</b>  |
| <b>Budgeted Cash Reserve Target</b>                           | <b>\$16,750,297</b> | <b>\$16,702,238</b>  | <b>\$17,004,641</b> | Note: most of the special revenue funds do not have a budgeted cash reserve target. |                      |                      |
| <b>Cash Above/(Below) Budgeted Cash Reserve Target</b>        | <b>\$10,390,594</b> | <b>\$10,371,811</b>  | <b>\$10,069,408</b> |   |                      |                      |

\* 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**

|                                       | <b>Actual<br/>FY 2017</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> |
|---------------------------------------|---------------------------|------------------------------|----------------------------|
| 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                              | (\$8,884)                 | \$133,810                    | \$122,456                  |
| Less: GASB 31 Interest Adjustment     | \$26,666                  | \$0                          | \$0                        |
| Fees and Service Charges +            | \$0                       | \$0                          | \$0                        |
| Other Local Revenues ++               | \$1,779,151               | \$1,257,494                  | \$1,257,494                |
| Lease/Bond Proceeds                   | \$0                       | \$0                          | \$0                        |
| <b>Total Financial Sources Before</b> | <b>\$1,796,933</b>        | <b>\$1,391,304</b>           | <b>\$1,379,950</b>         |
| <b>Transfers</b>                      |                           |                              |                            |
| Transfers In                          | \$2,817,713               | \$2,798,797                  | \$2,788,607                |
| <b>Total Financial Sources</b>        | <b>\$4,614,646</b>        | <b>\$4,190,101</b>           | <b>\$4,168,557</b>         |

**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.                 | \$516,948          | \$0                | \$0                |
| Payment to refunded bond escrow agent       | \$0                | \$0                | \$0                |
| Interest Expense                            | \$1,049,589        | \$915,107          | \$774,329          |
| Bank & Paying Agent Fees                    | \$0                | \$0                | \$0                |
| Transfers Out                               | \$0                | \$0                | \$0                |
| Principal Payments                          | \$3,294,650        | \$3,424,096        | \$3,569,404        |
| Capital Additions                           | \$0                | \$0                | \$0                |
| Enterprise Rev. for Capital Projects        | \$0                | \$0                | \$0                |
| <b>Total Financial Uses</b>                 | <b>\$4,861,187</b> | <b>\$4,339,203</b> | <b>\$4,343,733</b> |

|   |                    |                    |                    |
|---|--------------------|--------------------|--------------------|
| <b>Financial Sources Over/(Under) Uses</b>                    | <b>(\$246,541)</b> | <b>(\$149,102)</b> | <b>(\$175,176)</b> |
| Beginning Unassigned Cash Reserve                             |                    | \$3,380,512        | \$3,231,410        |
| Beginning GIS Cash Reserve brought to IT                      |                    |                    |                    |
| Less: Cash restricted for RPPO program                        |                    |                    |                    |
| Transfer of Cash Reserves from CIP to Operations              |                    |                    |                    |
| Less: Cash Set Aside for Computer Rpl and GIS Projects        |                    |                    |                    |
| Add: Tap Fees moved from restricted to unrestricted           |                    |                    |                    |
| Expected Reimb. from MoDOT for Projects Funded Upfront by TST |                    |                    |                    |
| <b>Projected Unassigned Cash Reserve</b>                      | <b>\$3,380,512</b> | <b>\$3,231,410</b> | <b>\$3,056,234</b> |

**Budgeted Cash Reserve Target**

**Above/(Below) Budgeted Cash Reserve Target**

Debt Service Funds do not have a budgeted cash reserve target

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

| Capital Projects Fund |                      |                     | Total Governmental Funds |                      |                      |
|-----------------------|----------------------|---------------------|--------------------------|----------------------|----------------------|
| Actual<br>FY 2017     | Estimated<br>FY 2018 | Adopted<br>FY 2019  | Actual<br>FY 2017        | Estimated<br>FY 2018 | Adopted<br>FY 2019   |
| \$0                   | \$0                  | \$0                 | \$47,546,381             | \$47,070,917         | \$46,600,208         |
| \$0                   | \$0                  | \$0                 | \$8,124,534              | \$8,293,780          | \$8,454,768          |
| \$0                   | \$0                  | \$0                 | \$13,194,755             | \$12,984,036         | \$12,866,504         |
| \$0                   | \$0                  | \$0                 | \$4,748,750              | \$4,817,264          | \$5,774,864          |
| \$4,584,422           | \$3,282,500          | \$2,250,000         | \$10,280,478             | \$8,563,216          | \$7,114,176          |
| (\$58,728)            | \$760,868            | \$850,000           | (\$397,088)              | \$2,127,995          | \$2,205,773          |
| \$0                   | \$0                  | \$0                 | \$770,982                | \$0                  | \$0                  |
| \$0                   | \$0                  | \$0                 | \$1,319,207              | \$1,200,000          | \$1,200,000          |
| \$0                   | \$0                  | \$0                 | \$9,079,388              | \$8,160,299          | \$7,883,426          |
| \$0                   | \$0                  | \$0                 | \$0                      | \$0                  | \$0                  |
| <b>\$4,525,694</b>    | <b>\$4,043,368</b>   | <b>\$3,100,000</b>  | <b>\$94,667,387</b>      | <b>\$93,217,507</b>  | <b>\$92,099,719</b>  |
| \$7,206,623           | \$10,086,000         | \$11,234,005        | \$34,761,867             | \$38,023,325         | \$40,376,814         |
| <b>\$11,732,317</b>   | <b>\$14,129,368</b>  | <b>\$14,334,005</b> | <b>\$129,429,254</b>     | <b>\$131,240,832</b> | <b>\$132,476,533</b> |
| \$495,218             | \$0                  | \$0                 | \$54,717,046             | \$57,714,416         | \$60,884,848         |
| \$0                   | \$0                  | \$0                 | \$0                      | \$0                  | \$0                  |
| \$0                   | \$0                  | \$0                 | \$0                      | \$0                  | \$0                  |
| \$0                   | \$0                  | \$0                 | \$0                      | \$0                  | \$0                  |
| \$874,187             | \$0                  | \$0                 | \$6,502,345              | \$5,714,746          | \$5,913,746          |
| \$0                   | \$0                  | \$0                 | \$439,696                | \$643,660            | \$657,239            |
| \$0                   | \$0                  | \$0                 | \$8,829,536              | \$8,630,392          | \$8,754,600          |
| \$11,530,007          | \$14,963,357         | \$13,484,005        | \$22,592,796             | \$25,903,990         | \$23,109,162         |
| \$0                   | \$0                  | \$0                 | \$0                      | \$0                  | \$0                  |
| \$0                   | \$0                  | \$0                 | \$1,049,589              | \$915,107            | \$774,329            |
| \$0                   | \$0                  | \$0                 | \$0                      | \$0                  | \$0                  |
| \$542,566             | \$0                  | \$0                 | \$25,891,746             | \$32,001,199         | \$31,390,462         |
| \$0                   | \$0                  | \$0                 | \$3,294,650              | \$3,424,096          | \$3,569,404          |
| \$1,916,267           | \$0                  | \$0                 | \$2,744,849              | \$306,556            | \$0                  |
| \$0                   | \$0                  | \$0                 | \$0                      | \$0                  | \$0                  |
| <b>\$15,358,245</b>   | <b>\$14,963,357</b>  | <b>\$13,484,005</b> | <b>\$126,062,253</b>     | <b>\$135,254,162</b> | <b>\$135,053,790</b> |
| <b>(\$3,625,928)</b>  | <b>(\$833,989)</b>   | <b>\$850,000</b>    | <b>\$3,367,001</b>       | <b>(\$4,013,330)</b> | <b>(\$2,577,257)</b> |
|                       | \$34,015,440         | \$33,181,451        |                          | \$86,917,559         | \$83,350,872         |
| <b>\$34,015,440</b>   | <b>\$33,181,451</b>  | <b>\$34,031,451</b> | <b>\$86,917,559</b>      | <b>\$82,904,229</b>  | <b>\$80,773,615</b>  |

The Capital Projects Fund does not have a  
budgeted 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**

|   | <b>Enterprise Funds</b>   |                              |                            |
|---|---------------------------|------------------------------|----------------------------|
|   | <b>Actual<br/>FY 2017</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> |
| <b>Financial Sources</b>                                      |                           |                              |                            |
| 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 **                           | \$2,788,829               | \$2,366,986                  | \$1,957,200                |
| Interest  | (\$41,897)                | \$4,195,420                  | \$4,004,885                |
| Less: GASB 31 Interest Adjustment                             | \$2,094,367               | \$0                          | \$0                        |
| Fees and Service Charges +                                    | \$211,383,770             | \$217,745,464                | \$221,393,528              |
| Other Local Revenues ++                                       | \$3,576,619               | \$2,406,391                  | \$1,993,969                |
| Lease/Bond Proceeds   | \$0                       | \$0                          | \$0                        |
| <b>Total Financial Sources Before Transfers</b>               | <b>\$219,801,688</b>      | <b>\$226,714,261</b>         | <b>\$229,349,582</b>       |
| Transfers In  | \$7,471,845               | \$7,310,471                  | \$7,475,478                |
| <b>Total Financial Sources</b>                                | <b>\$227,273,533</b>      | <b>\$234,024,732</b>         | <b>\$236,825,060</b>       |
| <b>Financial Uses</b>   |                           |                              |                            |
| Personnel Services  | \$41,850,197              | \$39,897,792                 | \$43,128,930               |
| Less: GASB 16 Vacation Liability Adjustment                   | \$245,237                 | \$0                          | \$0                        |
| Less: GASB 68 Pension Adjustment                              | (\$2,443,583)             | \$0                          | \$0                        |
| Power Supply  | \$70,606,865              | \$73,469,685                 | \$75,395,393               |
| Supplies & Materials  | \$12,603,610              | \$13,585,013                 | \$14,317,781               |
| Travel & Training   | \$334,501                 | \$446,501                    | \$587,487                  |
| Intragovernmental Charges                                     | \$14,835,530              | \$15,481,075                 | \$17,009,772               |
| Utilities, Services & Misc.                                   | \$28,051,276              | \$21,766,111                 | \$24,865,103               |
| Payment to refunded bond escrow agent                         | \$0                       | \$0                          | \$0                        |
| Interest Expense  | \$11,736,142              | \$11,846,076                 | \$11,398,889               |
| Bank & Paying Agent Fees                                      | \$608,704                 | \$349,670                    | \$343,315                  |
| Operating Transfers to Other Funds                            | \$19,778,756              | \$18,060,992                 | \$19,126,583               |
| Principal Payments  | \$14,362,473              | \$17,455,458                 | \$17,916,674               |
| Capital Additions   | \$6,042,474               | \$6,904,815                  | \$5,999,000                |
| Enterprise Rev. for Capital Projects                          | \$16,679,623              | \$14,186,530                 | \$12,667,541               |
| <b>Total Financial Uses</b>                                   | <b>\$235,291,805</b>      | <b>\$233,449,718</b>         | <b>\$242,756,468</b>       |
| <b>Financial Sources Over/(Under) Uses</b>                    | <b>(\$8,018,272)</b>      | <b>\$575,014</b>             | <b>(\$5,931,408)</b>       |
| Beginning Unassigned Cash Reserve                             | \$0                       | \$60,573,893                 | \$63,560,312               |
| Beginning GIS Cash Reserve brought to IT                      |                           |                              |                            |
| Less: Cash restricted for RPPO program                        | \$0                       | \$0                          | (\$110,515)                |
| Transfer of Cash Reserves from CIP to Operations              |                           | \$411,405                    |                            |
| Less: Cash Set Aside for Computer Rpl and GIS Projects        |                           |                              |                            |
| Add: Tap Fees moved from restricted to unrestricted           |                           | \$2,000,000                  |                            |
| Expected Reimb. from MoDOT for Projects Funded Upfront by TST | \$0                       | \$0                          | \$0                        |
| <b>Projected Unassigned Cash Reserve</b>                      | <b>\$60,573,893</b>       | <b>\$63,560,312</b>          | <b>\$57,518,389</b>        |
| <b>Budgeted Cash Reserve Target</b>                           | <b>\$57,105,136</b>       | <b>\$59,045,459</b>          | <b>\$58,685,326</b>        |
| <b>Above/(Below) Budgeted Cash Reserve Target</b>             | <b>\$3,468,757</b>        | <b>\$4,514,853</b>           | <b>(\$1,166,937)</b>       |

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

| Internal Service Funds |                      |                     | Overall Summary Total |                      |                      |
|------------------------|----------------------|---------------------|-----------------------|----------------------|----------------------|
| Actual<br>FY 2017      | Estimated<br>FY 2018 | Adopted<br>FY 2019  | Actual<br>FY 2017     | Estimated<br>FY 2018 | Adopted<br>FY 2019   |
| \$0                    | \$0                  | \$0                 | \$47,546,381          | \$47,070,917         | \$46,600,208         |
| \$0                    | \$0                  | \$0                 | \$8,124,534           | \$8,293,780          | \$8,454,768          |
| \$591,828              | \$550,000            | \$550,000           | \$13,786,583          | \$13,534,036         | \$13,416,504         |
| \$0                    | \$0                  | \$0                 | \$4,748,750           | \$4,817,264          | \$5,774,864          |
| \$135,883              | \$0                  | \$0                 | \$13,205,190          | \$10,930,202         | \$9,071,376          |
| (\$121,012)            | \$434,407            | \$434,407           | (\$559,997)           | \$6,757,822          | \$6,645,065          |
| \$293,651              | \$0                  | \$0                 | \$3,159,000           | \$0                  | \$0                  |
| \$41,501,794           | \$45,140,805         | \$46,985,254        | \$254,204,771         | \$264,086,269        | \$269,578,782        |
| \$2,887,823            | \$2,624,636          | \$3,188,090         | \$15,543,830          | \$13,191,326         | \$13,065,485         |
| \$0                    | \$0                  | \$0                 | \$0                   | \$0                  | \$0                  |
| <b>\$45,289,967</b>    | <b>\$48,749,848</b>  | <b>\$51,157,751</b> | <b>\$359,759,042</b>  | <b>\$368,681,616</b> | <b>\$372,607,052</b> |
| \$366,653              | \$50,000             | \$295,000           | \$42,600,365          | \$45,383,796         | \$48,147,292         |
| <b>\$45,656,620</b>    | <b>\$48,799,848</b>  | <b>\$51,452,751</b> | <b>\$402,359,407</b>  | <b>\$414,065,412</b> | <b>\$420,754,344</b> |
| \$10,704,707           | \$11,456,709         | \$12,665,147        | \$107,271,950         | \$109,068,917        | \$116,678,925        |
| (\$2,355)              | \$0                  | \$0                 | \$242,882             | \$0                  | \$0                  |
| (\$313,057)            | \$0                  | \$0                 | (\$2,756,640)         | \$0                  | \$0                  |
| \$0                    | \$0                  | \$0                 | \$70,606,865          | \$73,469,685         | \$75,395,393         |
| \$5,904,894            | \$6,845,788          | \$6,813,167         | \$25,010,849          | \$26,145,547         | \$27,044,694         |
| \$195,392              | \$296,610            | \$409,319           | \$969,589             | \$1,386,771          | \$1,654,045          |
| \$621,394              | \$705,642            | \$923,245           | \$24,286,460          | \$24,817,109         | \$26,687,617         |
| \$23,871,413           | \$28,233,127         | \$29,374,040        | \$74,515,485          | \$75,903,228         | \$77,348,305         |
| \$0                    | \$0                  | \$0                 | \$0                   | \$0                  | \$0                  |
| \$47                   | \$94                 | \$94                | \$12,785,778          | \$12,761,277         | \$12,173,312         |
| \$0                    | \$0                  | \$0                 | \$608,704             | \$349,670            | \$343,315            |
| \$725,613              | \$650,300            | \$658,329           | \$46,396,115          | \$50,712,491         | \$51,175,374         |
| \$10,132               | \$0                  | \$0                 | \$17,667,255          | \$20,879,554         | \$21,486,078         |
| \$529,086              | \$573,400            | \$335,221           | \$9,316,409           | \$7,784,771          | \$6,334,221          |
| \$0                    | \$0                  | \$0                 | \$16,679,623          | \$14,186,530         | \$12,667,541         |
| <b>\$42,247,266</b>    | <b>\$48,761,670</b>  | <b>\$51,178,562</b> | <b>\$403,601,324</b>  | <b>\$417,465,550</b> | <b>\$428,988,820</b> |
| <b>\$3,409,354</b>     | <b>\$38,178</b>      | <b>\$274,189</b>    | <b>(\$1,241,917)</b>  | <b>(\$3,400,138)</b> | <b>(\$8,234,476)</b> |
| \$0                    | \$19,091,305         | \$19,356,566        | \$0                   | \$166,582,757        | \$165,684,563        |
|                        | \$447,856            | \$0                 | \$0                   | \$447,856            | \$0                  |
|                        |                      |                     | \$0                   | \$0                  | (\$110,515)          |
|                        |                      |                     | \$0                   | \$411,405            | \$0                  |
|                        | (\$357,317)          | (\$447,413)         | \$0                   | (\$357,317)          | (\$447,413)          |
|                        |                      |                     |                       | \$2,000,000          | \$0                  |
|                        |                      |                     | \$0                   | \$0                  | \$0                  |
| <b>\$19,091,305</b>    | <b>\$19,220,022</b>  | <b>\$19,183,342</b> | <b>\$166,582,757</b>  | <b>\$165,684,563</b> | <b>\$156,892,159</b> |
| \$14,719,506           | \$14,588,128         | \$15,085,923        | \$88,574,939          | \$73,633,587         | \$90,473,487         |
| <b>\$4,371,799</b>     | <b>\$4,631,894</b>   | <b>\$4,097,419</b>  | <b>\$78,007,818</b>   | <b>\$92,050,976</b>  | <b>\$66,418,672</b>  |

\* 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 2019 Operating Statements Summary for All Funds**

|                                       | <b>Beginning<br/>Net Position/<br/>Fund Balance</b> | <b>Operating<br/>Revenues</b> | <b>Operating<br/>Expenses *</b> | <b>Operating<br/>Income/<br/>(Loss)</b> |
|---------------------------------------|---|-------------------------------|---------------------------------|---|
| <b>Governmental Funds:</b>            |   |                               |                                 |   |
| 1100 General Fund **                  | \$26,147,240  | \$58,751,774                  | \$82,988,791                    | (\$24,237,017)                          |
| 2190 Capital Improvement Sales Tax    | \$4,346,396   | \$5,716,905                   | \$169,585                       | \$5,547,320                             |
| 2200 Parks Sales Tax Fund             | \$813,420   | \$5,714,352                   | \$110,550                       | \$5,603,802                             |
| 2210 Transportation Sales Tax Fund    | \$4,267,380   | \$11,460,570                  | \$54,440                        | \$11,406,130                            |
| 2220 Public Improvement Fund          | \$10,314,590  | \$2,315,649                   | \$15,760                        | \$2,299,889                             |
| 2290 Convention & Tourism Fund        | \$5,024,165   | \$3,525,164                   | \$2,530,650                     | \$994,514                               |
| 2300 Stadium TDD Fund                 | \$257,994   | \$970,551                     | \$0                             | \$970,551                               |
| 2310 Contributions Fund               | \$963,229   | \$19,730                      | \$36,930                        | (\$17,200)                              |
| 2320 Mid-Mo Solid Waste Mgt Dist Fd   | \$4,701   | \$108,333                     | \$166,106                       | (\$57,773)                              |
| 2610 Non-Motorized Grant Fund         | \$0   | \$210,952                     | \$210,952                       | \$0                                     |
| 3xxx Debt Service Funds (Combined)    | \$3,128,287   | \$4,168,557                   | \$4,343,733                     | (\$175,176)                             |
| 4400 Capital Projects Fund            | \$32,003,622  | \$14,334,005                  | \$13,484,005                    | \$850,000                               |
| <b>Total Governmental Funds****</b>   | <b>\$87,271,024</b>                                 | <b>\$107,296,542</b>          | <b>\$104,111,502</b>            | <b>\$3,185,040</b>                      |
| <b>Enterprise Funds:*</b>             |   |                               |                                 |   |
| 503x Railroad Fund                    | \$6,874,147   | \$363,000                     | \$978,811                       | (\$615,811)                             |
| 504x Transload Facility               | \$633,696   | \$248,000                     | \$215,412                       | \$32,588                                |
| 550x & 551x Water & Electric Funds*** | \$204,564,179                                       | \$159,073,402                 | \$138,151,547                   | \$20,921,855                            |
| 552x Recreation Services Fund         | \$24,028,904  | \$4,764,350                   | \$7,760,798                     | (\$2,996,448)                           |
| 553x Transit Fund                     | \$11,658,683  | \$1,786,925                   | \$7,713,736                     | (\$5,926,811)                           |
| 554x Airport Fund                     | \$59,382,172  | \$1,186,583                   | \$3,791,493                     | (\$2,604,910)                           |
| 555x Sanitary Sewer Utility Fund      | \$181,321,982                                       | \$24,051,946                  | \$18,796,570                    | \$5,255,376                             |
| 556x Parking Utility Fund             | \$17,672,844  | \$4,630,944                   | \$3,105,963                     | \$1,524,981                             |
| 557x Solid Waste Utility Fund         | \$32,825,892  | \$22,837,957                  | \$20,398,588                    | \$2,439,369                             |
| 558x Storm Water Utility Fund         | \$11,589,462  | \$3,032,046                   | \$2,050,382                     | \$981,664                               |
| <b>Total Enterprise Funds</b>         | <b>\$550,551,961</b>                                | <b>\$221,975,153</b>          | <b>\$202,963,300</b>            | <b>\$19,011,853</b>                     |
| <b>Internal Service Funds:*</b>       |   |                               |                                 |   |
| 6590 Employee Benefit Fund            | \$2,358,964   | \$20,631,600                  | \$19,349,942                    | \$1,281,658                             |
| 6690 Self Insurance Reserve Fund      | \$8,739,943   | \$6,220,367                   | \$6,893,928                     | (\$673,561)                             |
| 6710 Custodial / Maintenance Fund     | \$1,628,322   | \$1,591,210                   | \$1,738,371                     | (\$147,161)                             |
| 6720 Fleet Operations Fund            | \$4,197,424   | \$8,260,551                   | \$8,493,250                     | (\$232,699)                             |
| 6740 Information Technology Fund      | \$4,402,086   | \$8,313,353                   | \$8,480,971                     | (\$167,618)                             |
| 6750 Community Relations Fund         | \$1,886,220   | \$2,658,564                   | \$2,682,887                     | (\$24,323)                              |
| 6760 Utility Customer Services Fund   | \$1,454,781   | \$2,609,609                   | \$2,967,307                     | (\$357,698)                             |
| <b>Total Internal Service Funds</b>   | <b>\$24,667,740</b>                                 | <b>\$50,285,254</b>           | <b>\$50,606,656</b>             | <b>(\$321,402)</b>                      |
| <b>Total All Funds</b>                | <b>\$662,490,725</b>                                | <b>\$379,556,949</b>          | <b>\$357,681,458</b>            | <b>\$21,875,491</b>                     |

\* 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 | \$26,399,380  | \$19,338,668  | \$7,060,712  |
| Electric Utility Fund  | \$132,674,022 | \$118,812,879 | \$13,861,143 |

\*\*\*\*Does not include CDBG Revenues or Expenses

**FY 2019 Operating Statements Summary for All Funds**

|                                       | <b>Net Non-<br/>Oper. Rev<br/>&amp; Expenses</b> | <b>Net<br/>Transfers &amp;<br/>Subsidies</b> | <b>Change in<br/>Net<br/>Position</b> | <b>Ending<br/>Net Position/<br/>Fund Balance</b> |
|---------------------------------------|--|--|---------------------------------------|--|
| <b>Governmental Funds:</b>            |  |  |                                       |  |
| 1100 General Fund **                  | \$0  | \$24,237,017                                 | \$0                                   | \$26,147,240                                     |
| 2190 Capital Improvement Sales Tax    | \$0  | (\$7,070,610)                                | (\$1,523,290)                         | \$2,823,106                                      |
| 2200 Parks Sales Tax Fund             | \$0  | (\$5,672,419)                                | (\$68,617)                            | \$744,803  |
| 2210 Transportation Sales Tax Fund    | \$0  | (\$13,430,398)                               | (\$2,024,268)                         | \$2,243,112                                      |
| 2220 Public Improvement Fund          | \$0  | (\$1,925,681)                                | \$374,208                             | \$10,688,798                                     |
| 2290 Convention & Tourism Fund        | \$0  | (\$230,858)                                  | \$763,656                             | \$5,787,821                                      |
| 2300 Stadium TDD Fund                 | \$0  | (\$983,476)                                  | (\$12,925)                            | \$245,069  |
| 2310 Contributions Fund               | \$0  | \$17,200                                     | \$0                                   | \$963,229  |
| 2320 Mid-Mo Solid Waste Mgt Dist Fd   | \$0  | \$57,773                                     | \$0                                   | \$4,701  |
| 2610 Non-Motorized Grant Fund         | \$0  | \$0  | \$0                                   | \$0  |
| 3xxx Debt Service Funds (Combined)    | \$0  | \$2,788,607                                  | \$2,613,431                           | \$5,741,718                                      |
| 4400 Capital Projects Fund            | \$0  | \$11,234,005                                 | \$12,084,005                          | \$44,087,627                                     |
| <b>Total Governmental Funds****</b>   | <b>\$0</b>                                       | <b>\$9,021,160</b>                           | <b>\$12,206,200</b>                   | <b>\$99,477,224</b>                              |
| <b>Enterprise Funds: *</b>            |  |  |                                       |  |
| 503x Railroad Fund                    | (\$3,488)  | \$100,307                                    | (\$518,992) +                         | \$6,355,155                                      |
| 504x Transload Facility               | \$1,226  | (\$100,307)                                  | (\$66,493) ^                          | \$567,203  |
| 550x & 551x Water & Electric Funds*** | (\$3,984,071)                                    | (\$18,261,396)                               | (\$1,323,612) ^                       | \$203,240,567                                    |
| 552x Recreation Services Fund         | \$175,686  | \$3,222,611                                  | \$401,849                             | \$24,430,753                                     |
| 553x Transit Fund                     | \$3,067,322                                      | \$3,073,682                                  | \$214,193                             | \$11,872,876                                     |
| 554x Airport Fund                     | \$66,014   | \$8,547,501                                  | \$6,008,605                           | \$65,390,777                                     |
| 555x Sanitary Sewer Utility Fund      | (\$2,123,735)                                    | \$982,850                                    | \$4,114,491                           | \$185,436,473                                    |
| 556x Parking Utility Fund             | (\$520,827)                                      | (\$298,013)                                  | \$706,141                             | \$18,378,985                                     |
| 557x Solid Waste Utility Fund         | \$428,441  | (\$300,224)                                  | \$2,567,586                           | \$35,393,478                                     |
| 558x Storm Water Utility Fund         | \$21,994   | (\$117,198)                                  | \$886,460                             | \$12,475,922                                     |
| <b>Total Enterprise Funds</b>         | <b>(\$2,871,438)</b>                             | <b>(\$3,150,187)</b>                         | <b>\$12,990,228</b>                   | <b>\$563,542,189</b>                             |
| <b>Internal Service Funds: *</b>      |  |  |                                       |  |
| 6590 Employee Benefit Fund            | \$62,950   | \$212,339                                    | \$1,556,947                           | \$3,915,911                                      |
| 6690 Self Insurance Reserve Fund      | \$253,039  | (\$44,880)                                   | (\$465,402) ^                         | \$8,274,541                                      |
| 6710 Custodial / Maintenance Fund     | \$17,056   | (\$65,100)                                   | (\$195,205) ^                         | \$1,433,117                                      |
| 6720 Fleet Operations Fund            | \$76,521   | (\$4,883)                                    | (\$161,061) ^                         | \$4,036,363                                      |
| 6740 Information Technology Fund      | \$162,083  | (\$162,195)                                  | (\$167,730) ^                         | \$4,234,356                                      |
| 6750 Community Relations Fund         | \$28,110   | (\$187,893)                                  | (\$184,106) ^                         | \$1,702,114                                      |
| 6760 Utility Customer Services Fund   | \$394,500  | (\$110,717)                                  | (\$73,915) ^                          | \$1,380,866                                      |
| <b>Total Internal Service Funds</b>   | <b>\$994,259</b>                                 | <b>(\$363,329)</b>                           | <b>\$309,528</b>                      | <b>\$24,977,268</b>                              |
| <b>Total All Funds</b>                | <b>(\$1,877,179)</b>                             | <b>\$5,507,644</b>                           | <b>\$25,505,956</b>                   | <b>\$687,996,681</b>                             |

\* 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.

^ 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.

|                        |               |                |               |               |
|------------------------|---------------|----------------|---------------|---------------|
| *** Water Utility Fund | (\$1,373,569) | (\$4,833,869)  | \$853,274     | \$853,274     |
| Electric Utility Fund  | (\$2,610,502) | (\$13,427,527) | (\$2,176,886) | (\$2,176,886) |

\*\*\*\*Does not include CDBG Revenues or Expenses



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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. In general, department fleet items, while considered to be capital fixed assets because they cost more than \$5,000 and have a life of more than one year, they are generally not a part of the CIP. The only fleet-type items included in the CIP are those items which must be custom built and the construction process takes more than one year (fire trucks for example) or items that are funded with federal grants where the receipt of the funds crosses city fiscal years (buses and airport items).

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

## 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.

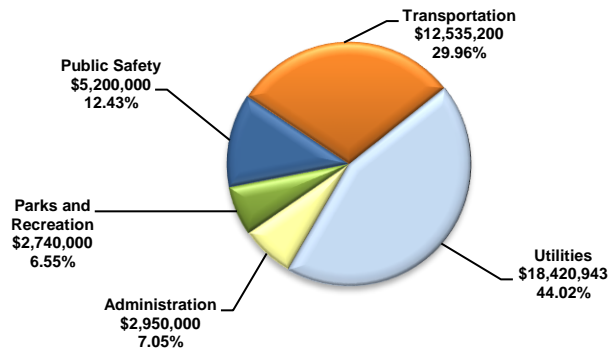
Enterprise capital projects are those projects that are funded primarily through revenues generated by enterprise funds, capital grants, and bond issues approved by voters for departments such as electric, water, railroad, sewer, solid waste, storm water, transit, and airport.

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:

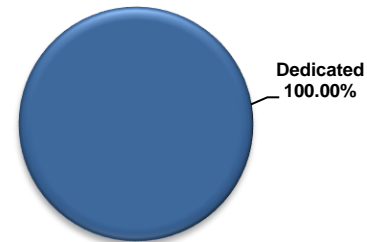
- Other General Government CIP - page 221
- Parks and Recreation CIP - page 301
- Recreation Services CIP - page 323
- Public Safety CIP - page 373
- Streets and Sidewalks CIP - page 479
- Transit - page 494
- Airport - page 508
- Parking - page 563
- Railroad - page 580
- Water - page 612
- Electric - page 631
- Sewer - page 653
- Solid Waste - page 675
- Storm Water - page 703

# All Funds Capital Projects Summary

**FY 2019 Total Expenditures By Category**

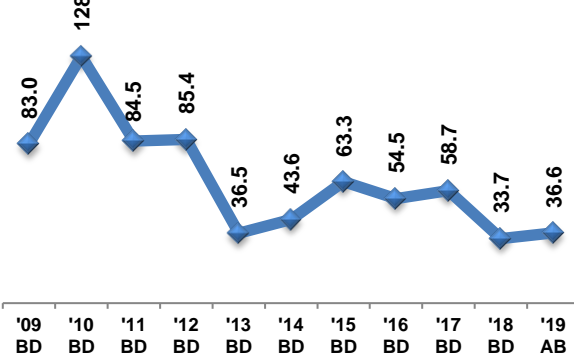


**FY 2019 Totals By Funding Source**



**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<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B   | % Change<br>19/18B |
|------------------------|---------------------|------------------------|----------------------|---------------------|-----------------------|--------------------|
| Administration         | \$1,364,049         | \$225,000              | \$225,000            | \$2,950,000         | \$2,725,000           | 1211.1%            |
| Health and Environment | \$0                 | \$0                    | \$0                  | \$0                 | \$0                   |                    |
| Parks and Recreation   | \$4,263,134         | \$8,034,999            | \$8,034,999          | \$2,740,000         | (\$5,294,999)         | (65.9%)            |
| Public Safety          | \$2,286,742         | \$8,021,000            | \$8,021,000          | \$5,200,000         | (\$2,821,000)         | (35.2%)            |
| Supporting Activities  | \$0                 | \$0                    | \$0                  | \$0                 | \$0                   |                    |
| Transportation         | \$17,744,744        | \$15,941,221           | \$15,952,811         | \$12,535,200        | (\$3,406,021)         | (21.4%)            |
| Utilities              | \$34,053,004        | \$20,462,240           | \$20,462,240         | \$18,420,943        | (\$2,041,297)         | (10.0%)            |
| <b>Total</b>           | <b>\$59,711,673</b> | <b>\$52,684,460</b>    | <b>\$52,696,050</b>  | <b>\$41,846,143</b> | <b>(\$10,838,317)</b> | <b>(20.6%)</b>     |
| 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       | \$59,711,673        | \$52,684,460           | \$52,696,050         | \$41,846,143        | (\$10,838,317)        | (20.6%)            |
| <b>Total Expenses</b>  | <b>\$59,711,673</b> | <b>\$52,684,460</b>    | <b>\$52,696,050</b>  | <b>\$41,846,143</b> | <b>(\$10,838,317)</b> | <b>(20.6%)</b>     |

**Funding Sources (Where the Money Comes From)**

|                              |                     |                     |                     |                     |                       |                |
|------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------|
| Dedicated                    | \$59,711,673        | \$52,684,460        | \$52,696,050        | \$41,846,143        | (\$10,838,317)        | (20.6%)        |
| General                      | \$0                 | \$0                 | \$0                 | \$0                 | \$0                   |                |
| <b>Total Funding Sources</b> | <b>\$59,711,673</b> | <b>\$52,684,460</b> | <b>\$52,696,050</b> | <b>\$41,846,143</b> | <b>(\$10,838,317)</b> | <b>(20.6%)</b> |

## 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), Storm Water (April 2015), and Water (August, 2018).

- **Streets and Sidewalks:** Major projects planned to be bid in FY 2019 include: Lynn, Oak, Sexton Sidewalk, Carter Lane Sidewalk, Ballenger Road Improvements, 9th and Elm Pedestrian Scramble, Forum and Green Meadows Roundabout, Nifong Intersection Improvements, Keene and I-70 Drive Roundabout.
- **Public Safety:** The construction of the north police precinct/municipal services center and construction of two additional fire stations will begin in FY 2019.
- **Parks:** Major projects include finishing construction of the Sports Field House which will construct an indoor sports field house with a sport flooring suitable for basketball, volleyball and other hardcourt sport and Hinkson Creek Trail: Stephens Lake Park to the new sidewalks being constructed on Clark Lane.
- **Water:** Includes funding for annual projects. In August, 2018 a ballot was passed which will provide funding for other water capital projects for the next five years.
- **Electric:** Includes funding for a number of annual projects. Major projects include distribution automation, mercury vapor streetlight replacement, Truman solar feeders, and reconfiguration of substation feeders.
- **Sewer:** Includes funding for annual projects, Upper Merideth Stream Bank Stabilization, Phase 3 and 4 of PCCE #8 Thilly, Lathrop and Westmount, Phase 2 of PCCE #3 Stewart, Ridge and Medavista, Phase 1 of PCCE #15 Bingham Road and West Ridgeley, and Columbia Country Club Sewer Replacement.
- **Solid Waste:** Includes funding for improvements to the fueling station at the existing Landfill fueling station to accommodate collection vehicles that will be stored on site, improvements to landfill security gate, and landfill expansion permitting.

- **Airport:** Includes funding for design of new terminal complex, design and construction of TW and Apron, and design of Runway 2-20 and Taxiway A North Ext 900 feet and isolated repairs and Route H.
- **Storm Water:** Includes funding annual projects, design of Quail Drive storm water improvements, construction of Garth at Oak Tower infrastructure improvements, funding of CAM projects, and construction of Hirth Avenue storm water improvement project.

## 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

Parks and Rec - Hinkson Creek Trail Stephens to Clark Lane will add just over one mile of trail with an annual trail maintenance cost of \$2,334.

Police - North Police Precinct/Municipal Services Center will require the FY 2020 additions of (2) 1.00 FTE Information Specialists, and (1) 1.00 FTE custodian, and operating costs.

Fire - construction of two additional fire stations will require an increase of \$60,000 operating costs for each station to be added to the FY 2020 budget.

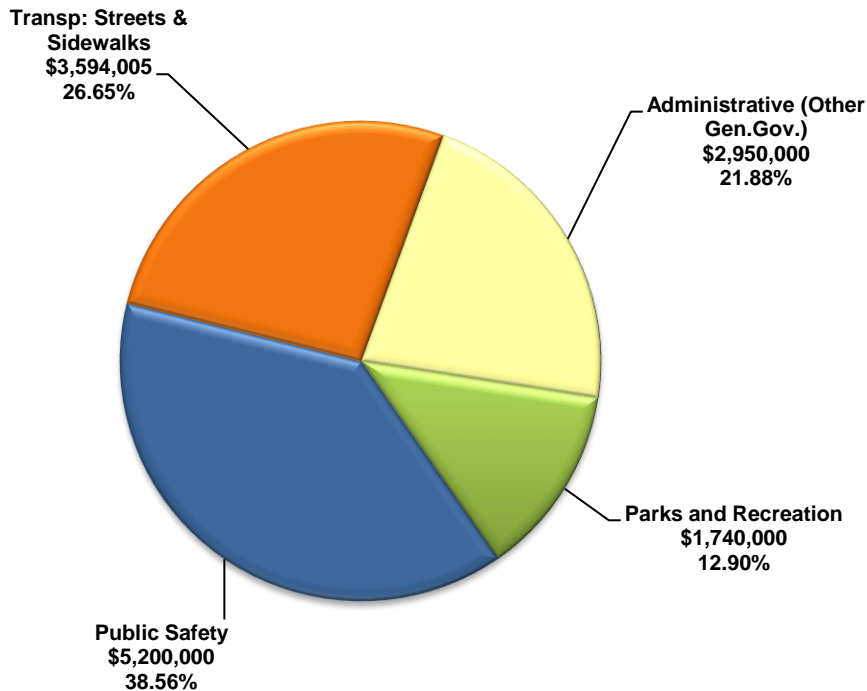
Sewer - Annual Inflow and Infiltration Program - will reduce inflow and infiltration, lower treatment costs and reduce Sanitary Sewer Overflows (SSOs) and sewer backups.

## 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 139.

# General Government Capital Projects

FY 2019



## General Government Capital Project Expenditures

|                                    | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B  | % Change<br>19/18B |
|------------------------------------|---------------------|------------------------|----------------------|---------------------|----------------------|--------------------|
| Administrative (Other Gen.Gov.)    | \$1,364,049         | \$225,000              | \$225,000            | \$2,950,000         | \$2,725,000          | 1211.1%            |
| Health and Environment             | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Parks and Recreation               | \$4,047,647         | \$2,190,000            | \$2,190,000          | \$1,740,000         | (\$450,000)          | (20.5%)            |
| Public Safety                      | \$2,286,742         | \$8,021,000            | \$8,021,000          | \$5,200,000         | (\$2,821,000)        | (35.2%)            |
| Transp: Streets & Sidewalks        | \$7,659,807         | \$4,527,357            | \$4,527,357          | \$3,594,005         | (\$933,352)          | (20.6%)            |
| <b>Total Capital Projects Fund</b> | <b>\$15,358,245</b> | <b>\$14,963,357</b>    | <b>\$14,963,357</b>  | <b>\$13,484,005</b> | <b>(\$1,479,352)</b> | <b>(9.9%)</b>      |

## Funding Sources (Where the Money Comes From)

|                               |                     |                     |                     |                     |                      |               |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------|
| Grants                        | \$4,584,422         | \$3,282,500         | \$3,282,500         | \$2,250,000         | (\$1,032,500)        | (31.5%)       |
| Investment Revenue            | (\$58,728)          | \$760,868           | \$760,868           | \$850,000           | \$89,132             | 11.7%         |
| Other Local Revenues          | \$541,483           | \$0                 | \$0                 | \$0                 | \$0                  |               |
| Operating Transfers In        | \$7,206,623         | \$10,086,000        | \$10,086,000        | \$11,234,005        | \$1,148,005          | 11.4%         |
| Use of Fund Balance           | \$3,084,445         | \$833,989           | \$833,989           | \$0                 | (\$833,989)          | (100.0%)      |
| Less: Amt Added to Fd Balance | \$0                 | \$0                 | \$0                 | (\$850,000)         | (\$850,000)          |               |
| Dedicated Sources             | <b>\$15,358,245</b> | <b>\$14,963,357</b> | <b>\$14,963,357</b> | <b>\$13,484,005</b> | <b>(\$1,479,352)</b> | <b>(9.9%)</b> |
| General Sources               | \$0                 | \$0                 | \$0                 | \$0                 | \$0                  |               |
| <b>Total Funding Sources</b>  | <b>\$15,358,245</b> | <b>\$14,963,357</b> | <b>\$14,963,357</b> | <b>\$13,484,005</b> | <b>(\$1,479,352)</b> | <b>(9.9%)</b> |

## Capital Projects Fund - General Government Summary

### Purpose

This budget adopts the FY 2019 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 (When the Money Comes From)

|  | Adopted<br>FY 2019  |
|--|---------------------|
| Cap Fund Balance   |                     |
| Grants (MoDOT, STP, County Road Tax Rebate, Non Motorized and Other Grants)      | \$2,250,000         |
| Transfers from Other Funds:  |                     |
| 1/4% Capital Improvement Sales Tax Fund  | \$7,070,610         |
| CDBG   | \$363,395           |
| Convention & Visitors Bureau (CVB)   | \$15,000            |
| General Fund (Property Taxes)  | \$0                 |
| Public Improvement Fund (4.1% of the 1% Sales Tax which is dedicated to capital) | \$1,895,000         |
| Public Improvement Fund (Development Fees)                                       |                     |
| 1/4% Parks Sales Tax Fund  | \$1,740,000         |
| 1/2% Transportation Sales Tax Fund   | \$150,000           |
| Miscellaneous Revenue  | \$0                 |
| <b>Total Resources in Capital Projects Fund</b>                                  | <b>\$13,484,005</b> |

### Expenditures (Where the Money Goes)

|   | Adopted<br>FY 2019  |
|---|---------------------|
| Parks and Recreation                            | \$1,740,000         |
| Public Safety                                   | \$5,200,000         |
| Streets and Sidewalks                           | \$3,594,005         |
| Other General Government:                       | \$2,950,000         |
| <b>Total Capital Projects Fund Expenditures</b> | <b>\$13,484,005</b> |

### Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B  | % Change<br>19/18B |
|-----------------------------|---------------------|------------------------|----------------------|---------------------|----------------------|--------------------|
| Personnel Services          | \$495,218           | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Supplies & Materials        | \$874,187           | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Travel & Training           | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Intragovernmental Charges   | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Utilities, Services & Misc. | \$11,530,007        | \$14,963,357           | \$14,963,357         | \$13,484,005        | (\$1,479,352)        | (9.9%)             |
| Capital                     | \$1,916,267         | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Other                       | \$542,566           | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| <b>Total</b>                | <b>\$15,358,245</b> | <b>\$14,963,357</b>    | <b>\$14,963,357</b>  | <b>\$13,484,005</b> | <b>(\$1,479,352)</b> | <b>(9.9%)</b>      |
| 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            | \$15,358,245        | \$14,963,357           | \$14,963,357         | \$13,484,005        | (\$1,479,352)        | (9.9%)             |
| <b>Total Expenses</b>       | <b>\$15,358,245</b> | <b>\$14,963,357</b>    | <b>\$14,963,357</b>  | <b>\$13,484,005</b> | <b>(\$1,479,352)</b> | <b>(9.9%)</b>      |



## GENERAL GOVERNMENT CIP FUNDING SOURCES

|   | Adopted<br>FY 2019  | Prior<br>Year<br>Appr | Total<br>New<br>Funding | Cap<br>FB  | Cap<br>Imp Sales<br>Tax | Cap Imp<br>Sales Tax<br>2015 Ballot | County<br>Rd Tx<br>Rebates |
|---|---------------------|-----------------------|-------------------------|------------|-------------------------|-------------------------------------|----------------------------|
| <b>Other General Government</b>                               |                     |                       |                         |            |                         |                                     |                            |
| Addl Salt Storage Bldg (Mun Serv Center S) - 00632 [ID: 1831] | \$2,740,000         |                       | \$2,740,000             |            |                         | \$2,740,000                         |                            |
| 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]                       | \$15,000            |                       | \$15,000                |            |                         |                                     |                            |
| <b>Total</b>  | <b>\$2,950,000</b>  |                       | <b>\$2,950,000</b>      | <b>\$0</b> | <b>\$0</b>              | <b>\$2,740,000</b>                  | <b>\$0</b>                 |
| <b>Parks and Recreation</b>                                   |                     |                       |                         |            |                         |                                     |                            |
| ADA Compliance Phase II 00663 [ID: 1820]                      | \$25,000            |                       | \$25,000                |            |                         |                                     |                            |
| Annual Land Acq/Land Preservation 00662 [ID: 1812]            | \$100,000           |                       | \$100,000               |            |                         |                                     |                            |
| Annual Park Improv - Major Maint. Programs 00056 [ID: 259]    | \$50,000            |                       | \$50,000                |            |                         |                                     |                            |
| Annual Trails 00673 [ID: 1813]                                | \$100,000           |                       | \$100,000               |            |                         |                                     |                            |
| Bear Creek Park Improvements - 00715 [ID: 2080]               | \$40,000            |                       | \$40,000                |            |                         |                                     |                            |
| City School Park Improv 00249 [ID: 257]                       | \$30,000            |                       | \$30,000                |            |                         |                                     |                            |
| Cosmo-Bethel Park: Small Shelter - 00731 [ID: 2117]           | \$25,000            |                       | \$25,000                |            |                         |                                     |                            |
| Emergency Phone Replacement - Phase II - 00717 [ID: 2081]     | \$20,000            |                       | \$20,000                |            |                         |                                     |                            |
| Hinkson Creek Trail: Stephens to Clark Lane -00728 [ID: 1188] | \$700,000           |                       | \$700,000               |            |                         |                                     |                            |
| Kiwanis Park Improvements - 00718 [ID: 322]                   | \$125,000           |                       | \$125,000               |            |                         |                                     |                            |
| Lions-Stephens Park Improvements 00668 [ID: 1264]             | \$100,000           |                       | \$100,000               |            |                         |                                     |                            |
| Magnolia Falls Neighborhood Park Devlpmnt - 00720 [ID: 1819]  | \$125,000           |                       | \$125,000               |            |                         |                                     |                            |
| Oakwood Hills Park Improvements - 00721 [ID: 1675]            | \$125,000           |                       | \$125,000               |            |                         |                                     |                            |
| Park Roads & Parking 00242 [ID: 260]                          | \$150,000           |                       | \$150,000               |            |                         |                                     |                            |
| Stephens Lake Park: Spraygrounds UV Rplcmnt 00722 [ID: 2083]  | \$25,000            |                       | \$25,000                |            |                         |                                     |                            |
| <b>Total</b>  | <b>\$1,740,000</b>  |                       | <b>\$1,740,000</b>      | <b>\$0</b> | <b>\$0</b>              | <b>\$0</b>                          | <b>\$0</b>                 |
| <b>Public Safety</b>  |                     |                       |                         |            |                         |                                     |                            |
| Additional Fire Station #10 (East) - 00732 [ID: 1799]         | \$2,500,000         | \$800,000             | \$1,700,000             |            |                         |                                     |                            |
| Additional Fire Station #11 (Mun Serv Center S) [ID: 475]     | \$2,500,000         |                       | \$2,500,000             |            |                         | \$2,500,000                         |                            |
| Replace 2004 Quint (14 years old) (00726) [ID: 1402]          | \$1,000,000         |                       | \$1,000,000             |            |                         | \$1,000,000                         |                            |
| <b>Total</b>  | <b>\$6,000,000</b>  | <b>\$800,000</b>      | <b>\$5,200,000</b>      | <b>\$0</b> | <b>\$0</b>              | <b>\$3,500,000</b>                  | <b>\$0</b>                 |
| <b>Streets, Sidewalks &amp; Major Maint</b>                   |                     |                       |                         |            |                         |                                     |                            |
| 3rd Avenue Alley 00734 [ID: 2125]                             | \$150,000           |                       | \$150,000               |            |                         |                                     |                            |
| Annual Traffic Calming - 00646 [ID: 1966]                     | \$50,000            |                       | \$50,000                |            |                         | \$50,000                            |                            |
| Annual Traffic Safety (Calming,Ped, Bike) - 40159 [ID: 15]    | \$50,000            |                       | \$50,000                |            |                         | \$50,000                            |                            |
| Ballenger Ln - Ria to Mexico Gravel - 00642 [ID: 22]          | \$2,250,000         |                       | \$2,250,000             |            |                         | \$450,000                           |                            |
| Contingency (40198) [ID: 2128]                                | \$280,610           |                       | \$280,610               |            |                         | \$280,610                           |                            |
| I-70 Dr & Keene Roundabout 00658 [ID: 1998]                   | \$710,927           | \$260,927             | \$450,000               |            |                         |                                     |                            |
| Lynn/Oak/Sexton Sidewalk 00685 [ID: 2021]                     | \$198,000           |                       | \$198,000               |            |                         |                                     |                            |
| McKee Street Sidewalk 00712 [ID: 2116]                        | \$165,395           |                       | \$165,395               |            |                         |                                     |                            |
| <b>Total</b>  | <b>\$3,854,932</b>  | <b>\$260,927</b>      | <b>\$3,594,005</b>      | <b>\$0</b> | <b>\$0</b>              | <b>\$830,610</b>                    | <b>\$0</b>                 |
| <b>Total General Government CIP</b>                           | <b>\$14,544,932</b> | <b>\$1,060,927</b>    | <b>\$13,484,005</b>     | <b>\$0</b> | <b>\$0</b>              | <b>\$7,070,610</b>                  | <b>\$0</b>                 |

GENERAL GOVERNMENT CIP FUNDING SOURCES

| CVB      | Donation | GCIF | Gen<br>FD/PI | Gen FD<br>Transfer | MoDOT     | MoDOT<br>Relin-<br>quishment | Parks<br>Sales<br>Tax 2015 | Transp<br>S Tax |
|----------|----------|------|--------------|--------------------|-----------|------------------------------|----------------------------|-----------------|
|          |          |      | \$100,000    |                    |           |                              |                            |                 |
|          |          |      | \$20,000     |                    |           |                              |                            |                 |
|          |          |      | \$75,000     |                    |           |                              |                            |                 |
| \$15,000 |          |      |              |                    |           |                              |                            |                 |
| \$15,000 | \$0      | \$0  | \$195,000    | \$0                | \$0       | \$0                          | \$0                        | \$0             |
|          |          |      |              |                    |           |                              | \$25,000                   |                 |
|          |          |      |              |                    |           |                              | \$100,000                  |                 |
|          |          |      |              |                    |           |                              | \$50,000                   |                 |
|          |          |      |              |                    |           |                              | \$100,000                  |                 |
|          |          |      |              |                    |           |                              | \$40,000                   |                 |
|          |          |      |              |                    |           |                              | \$30,000                   |                 |
|          |          |      |              |                    |           |                              | \$25,000                   |                 |
|          |          |      |              |                    |           |                              | \$20,000                   |                 |
|          |          |      |              |                    |           |                              | \$700,000                  |                 |
|          |          |      |              |                    |           |                              | \$125,000                  |                 |
|          |          |      |              |                    |           |                              | \$100,000                  |                 |
|          |          |      |              |                    |           |                              | \$125,000                  |                 |
|          |          |      |              |                    |           |                              | \$125,000                  |                 |
|          |          |      |              |                    |           |                              | \$150,000                  |                 |
|          |          |      |              |                    |           |                              | \$25,000                   |                 |
| \$0      | \$0      | \$0  | \$0          | \$0                | \$0       | \$0                          | \$1,740,000                | \$0             |
|          |          |      | \$1,700,000  |                    |           |                              |                            |                 |
| \$0      | \$0      | \$0  | \$1,700,000  | \$0                | \$0       | \$0                          | \$0                        | \$0             |
|          |          |      |              |                    |           |                              | \$150,000                  |                 |
|          |          |      |              |                    | \$450,000 | \$1,800,000                  |                            |                 |
| \$0      | \$0      | \$0  | \$0          | \$0                | \$450,000 | \$1,800,000                  | \$0                        | \$150,000       |
| \$15,000 | \$0      | \$0  | \$1,895,000  | \$0                | \$450,000 | \$1,800,000                  | \$1,740,000                | \$150,000       |

## General Government

## Capital Projects Summary

| Funding Source   | Adopted<br>FY 2019 | FY 2020             | FY 2021            | FY 2022            | FY 2023            | Future<br>Costs     |
|--|--------------------|---------------------|--------------------|--------------------|--------------------|---------------------|
| <b>Other General Government Funding Source Summary</b>             |                    |                     |                    |                    |                    |                     |
| Cap Imp S Tax - 2015 Ballot  | \$2,740,000        | \$4,000,000         |                    |                    |                    |                     |
| CVB  | \$15,000           | \$15,000            | \$15,000           | \$15,000           |                    |                     |
| Gen Fd/PI  | \$195,000          | \$195,000           | \$75,000           | \$75,000           |                    |                     |
| <b>New Funding</b>   | <b>\$2,950,000</b> | <b>\$4,210,000</b>  | <b>\$90,000</b>    | <b>\$90,000</b>    |                    | <b>\$0</b>          |
| <b>Total Other General Government</b>                              | <b>\$2,950,000</b> | <b>\$4,210,000</b>  | <b>\$90,000</b>    | <b>\$90,000</b>    |                    | <b>\$0</b>          |
| <b>Parks and Recreation Funding Source Summary</b>                 |                    |                     |                    |                    |                    |                     |
| GCIF   |                    | \$100,000           |                    |                    |                    |                     |
| Parks Sales Tax - 2015 Ballot                                      | \$1,740,000        | \$2,265,000         | \$2,105,000        | \$655,000          |                    |                     |
| <b>New Funding</b>   | <b>\$1,740,000</b> | <b>\$2,365,000</b>  | <b>\$2,105,000</b> | <b>\$655,000</b>   |                    | <b>\$0</b>          |
| Future Ballot  |                    |                     |                    |                    |                    | \$500,000           |
| Unfunded   |                    | \$750,000           |                    | \$2,575,000        | \$2,985,000        | \$6,515,000         |
| <b>Unfunded</b>  |                    | <b>\$750,000</b>    |                    | <b>\$2,575,000</b> | <b>\$2,985,000</b> | <b>\$6,515,000</b>  |
| <b>Total Parks and Recreation</b>                                  | <b>\$1,740,000</b> | <b>\$3,115,000</b>  | <b>\$2,105,000</b> | <b>\$3,230,000</b> | <b>\$2,985,000</b> | <b>\$7,015,000</b>  |
| <b>Public Safety Funding Source Summary</b>                        |                    |                     |                    |                    |                    |                     |
| Cap Imp S Tax - 2015 Ballot  | \$3,500,000        | \$950,000           | \$1,100,000        | \$2,150,000        | \$1,200,000        | \$1,250,000         |
| Gen Fd/PI  | \$1,700,000        |                     |                    |                    |                    |                     |
| <b>New Funding</b>   | <b>\$5,200,000</b> | <b>\$950,000</b>    | <b>\$1,100,000</b> | <b>\$2,150,000</b> | <b>\$1,200,000</b> | <b>\$1,250,000</b>  |
| PYA Gen Fd/PI  | \$800,000          |                     |                    |                    |                    |                     |
| <b>Prior Year Funding</b>  | <b>\$800,000</b>   |                     |                    |                    |                    | <b>\$0</b>          |
| Unfunded   |                    | \$1,500,000         |                    | \$5,700,000        | \$8,200,000        | \$1,153,000         |
| <b>Unfunded</b>  |                    | <b>\$1,500,000</b>  |                    | <b>\$5,700,000</b> | <b>\$8,200,000</b> | <b>\$1,153,000</b>  |
| <b>Total Public Safety</b>   | <b>\$6,000,000</b> | <b>\$2,450,000</b>  | <b>\$1,100,000</b> | <b>\$7,850,000</b> | <b>\$9,400,000</b> | <b>\$2,403,000</b>  |
| <b>Streets, Sidewalks &amp; Major Maint Funding Source Summary</b> |                    |                     |                    |                    |                    |                     |
| Cap Imp S Tax - 2015 Ballot  | \$830,610          | \$2,729,150         | \$3,672,052        | \$3,538,300        | \$2,548,300        | \$7,463,516         |
| CDBG   | \$363,395          |                     |                    |                    |                    |                     |
| Co Rd Tax Reb  |                    | \$1,472,200         | \$2,444,300        | \$470,000          | \$1,525,000        | \$2,779,000         |
| Development Fees   |                    | \$7,707,800         | \$2,415,700        | \$1,250,000        |                    | \$5,902,884         |
| Miscellaneous Revenues   |                    | \$200,000           |                    |                    |                    |                     |
| MoDot  | \$450,000          | \$600,000           |                    |                    |                    |                     |
| MoDOT Relinquishment   | \$1,800,000        |                     |                    |                    |                    |                     |
| Transp S Tax   | \$150,000          |                     |                    |                    |                    |                     |
| <b>New Funding</b>   | <b>\$3,594,005</b> | <b>\$12,709,150</b> | <b>\$8,532,052</b> | <b>\$5,258,300</b> | <b>\$4,073,300</b> | <b>\$16,145,400</b> |
| PYA Cap Imp S Tax  | \$260,927          | \$385,000           | \$171,850          |                    |                    |                     |
| PYA Transp S Tax   |                    | \$270,000           |                    |                    |                    |                     |
| <b>Prior Year Funding</b>  | <b>\$260,927</b>   | <b>\$655,000</b>    | <b>\$171,850</b>   |                    |                    | <b>\$0</b>          |
| Unfunded   |                    |                     |                    |                    |                    | \$3,455,500         |
| <b>Total Streets, Sidewalks &amp; Major Maint</b>                  | <b>\$3,854,932</b> | <b>\$13,364,150</b> | <b>\$8,703,902</b> | <b>\$5,258,300</b> | <b>\$4,073,300</b> | <b>\$19,600,900</b> |

## General Government

## Capital Projects Summary

| Funding Source                 | Adopted<br>FY 2019  | FY 2020             | FY 2021             | FY 2022             | FY 2023             | Future<br>Costs     |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Overall Funding Source Summary |                     |                     |                     |                     |                     |                     |
| Cap Imp S Tax - 2015 Ballot    | \$7,070,610         | \$7,679,150         | \$4,772,052         | \$5,688,300         | \$3,748,300         | \$8,713,516         |
| CDBG                           | \$363,395           |                     |                     |                     |                     |                     |
| Co Rd Tax Reb                  |                     | \$1,472,200         | \$2,444,300         | \$470,000           | \$1,525,000         | \$2,779,000         |
| CVB                            | \$15,000            | \$15,000            | \$15,000            | \$15,000            |                     |                     |
| Development Fees               |                     | \$7,707,800         | \$2,415,700         | \$1,250,000         |                     | \$5,902,884         |
| GCIF                           |                     | \$100,000           |                     |                     |                     |                     |
| Gen Fd/PI                      | \$1,895,000         | \$195,000           | \$75,000            | \$75,000            |                     |                     |
| Miscellaneous Revenues         |                     | \$200,000           |                     |                     |                     |                     |
| MoDot                          | \$450,000           | \$600,000           |                     |                     |                     |                     |
| MoDOT Relinquishment           | \$1,800,000         |                     |                     |                     |                     |                     |
| Parks Sales Tax - 2015 Ballot  | \$1,740,000         | \$2,265,000         | \$2,105,000         | \$655,000           |                     |                     |
| Transp S Tax                   | \$150,000           |                     |                     |                     |                     |                     |
| <b>New Funding</b>             | <b>\$13,484,005</b> | <b>\$20,234,150</b> | <b>\$11,827,052</b> | <b>\$8,153,300</b>  | <b>\$5,273,300</b>  | <b>\$17,395,400</b> |
| PYA Cap Imp S Tax              | \$260,927           | \$385,000           | \$171,850           |                     |                     |                     |
| PYA Gen Fd/PI                  | \$800,000           |                     |                     |                     |                     |                     |
| PYA Transp S Tax               |                     | \$270,000           |                     |                     |                     |                     |
| <b>Prior Year Funding</b>      | <b>\$1,060,927</b>  | <b>\$655,000</b>    | <b>\$171,850</b>    |                     |                     | <b>\$0</b>          |
| Unfunded                       |                     | \$2,250,000         |                     | \$8,275,000         | \$11,185,000        | \$11,123,500        |
| <b>Unfunded</b>                |                     | <b>\$2,250,000</b>  |                     | <b>\$8,275,000</b>  | <b>\$11,185,000</b> | <b>\$11,123,500</b> |
| <b>Total</b>                   | <b>\$14,544,932</b> | <b>\$23,139,150</b> | <b>\$11,998,902</b> | <b>\$16,428,300</b> | <b>\$16,458,300</b> | <b>\$29,018,900</b> |

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

|  | <u>Actual<br/>FY 2017</u>         | <u>Adj. Budget<br/>FY 2018</u>    | <u>Estimated<br/>FY 2018</u>      | <u>Adopted<br/>FY 2019</u>        |
|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| <b>Revenues:</b>   |                                   |                                   |                                   |                                   |
| Grant Revenues   | \$4,584,422                       | \$3,282,500                       | \$3,282,500                       | \$2,250,000                       |
| Investment Revenue   | (\$58,728)                        | \$760,868                         | \$760,868                         | \$850,000                         |
| Miscellaneous Revenue  | \$541,483                         | \$0                               | \$0                               | \$0                               |
| <b>Total Revenues</b>  | <u><b>\$5,067,177</b></u>         | <u><b>\$4,043,368</b></u>         | <u><b>\$4,043,368</b></u>         | <u><b>\$3,100,000</b></u>         |
| <br><b>Expenditures:</b>   |                                   |                                   |                                   |                                   |
| Personnel Services   | \$495,218                         | \$0                               | \$0                               | \$0                               |
| Supplies & Materials   | \$874,187                         | \$0                               | \$0                               | \$0                               |
| Travel & Training  | \$0                               | \$0                               | \$0                               | \$0                               |
| Intragovernmental Charges  | \$0                               | \$0                               | \$0                               | \$0                               |
| Utilities, Services & Misc.                                      | \$11,530,007                      | \$14,963,357                      | \$14,963,357                      | \$13,484,005                      |
| Interest   | \$0                               | \$0                               | \$0                               | \$0                               |
| Capital  | \$1,916,267                       | \$0                               | \$0                               | \$0                               |
| <b>Total Expenditures</b>  | <u><b>\$14,815,679</b></u>        | <u><b>\$14,963,357</b></u>        | <u><b>\$14,963,357</b></u>        | <u><b>\$13,484,005</b></u>        |
| <br><b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <u><b>(\$9,748,502)</b></u>       | <u><b>(\$10,919,989)</b></u>      | <u><b>(\$10,919,989)</b></u>      | <u><b>(\$10,384,005)</b></u>      |
| <br><b>Other Financing Sources (Uses):</b>                       |                                   |                                   |                                   |                                   |
| Lease/Bond Proceeds  |                                   |                                   |                                   |                                   |
| Transfers In   | \$7,206,623                       | \$10,086,000                      | \$10,086,000                      | \$11,234,005                      |
| Transfers Out  | (\$542,566)                       | \$0                               | \$0                               | \$0                               |
| <b>Total Other Financing Sources/(Uses)</b>                      | <u><b>\$6,664,057</b></u>         | <u><b>\$10,086,000</b></u>        | <u><b>\$10,086,000</b></u>        | <u><b>\$11,234,005</b></u>        |
| <br><b>Net Change in Fund Balance</b>                            | <u><b>(\$3,084,445)</b></u>       | <u><b>(\$833,989)</b></u>         | <u><b>(\$833,989)</b></u>         | <u><b>\$850,000</b></u>           |
| <br>Fund Balance - Beginning                                     | \$35,922,056                      | \$32,837,611                      | \$32,837,611                      | \$32,003,622                      |
| <br><b>Fund Balance - Ending</b>                                 | <u><u><b>\$32,837,611</b></u></u> | <u><u><b>\$32,003,622</b></u></u> | <u><u><b>\$32,003,622</b></u></u> | <u><u><b>\$32,853,622</b></u></u> |



**Financial Sources and Uses  
Capital Projects Fund**

|   | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> |
|---|---------------------------|--------------------------------|------------------------------|----------------------------|
| <b>Financial Sources</b>                        |                           |                                |                              |                            |
| Grants  | \$4,584,422               | \$3,282,500                    | \$3,282,500                  | \$2,250,000                |
| Interest Revenue                                | (\$58,728)                | \$760,868                      | \$760,868                    | \$850,000                  |
| Less: GASB 31 Interest Adjustment               | \$0                       |                                |                              |                            |
| Other Local Revenues                            | \$541,483                 | \$0                            | \$0                          | \$0                        |
| <b>Total Financial Sources Before Transfers</b> | <b>\$5,067,177</b>        | <b>\$4,043,368</b>             | <b>\$4,043,368</b>           | <b>\$3,100,000</b>         |
| Transfers In                                    | \$7,206,623               | \$10,086,000                   | \$10,086,000                 | \$11,234,005               |
| <b>Total Financial Sources</b>                  | <b>\$12,273,800</b>       | <b>\$14,129,368</b>            | <b>\$14,129,368</b>          | <b>\$14,334,005</b>        |
| Fees and Service Charges                        |                           |                                |                              |                            |
| <b>Financial Uses</b>                           |                           |                                |                              |                            |
| Personnel Services                              | \$495,218                 | \$0                            | \$0                          | \$0                        |
| Less: GASB 16 Vacation Liability Adj *          | \$0                       | \$0                            | \$0                          | \$0                        |
| Less: GASB 68 Pension Adjustment *              | \$0                       | \$0                            | \$0                          | \$0                        |
| Supplies & Materials                            | \$874,187                 | \$0                            | \$0                          | \$0                        |
| Travel & Training                               | \$0                       | \$0                            | \$0                          | \$0                        |
| Intragovernmental Charges                       | \$0                       | \$0                            | \$0                          | \$0                        |
| Utilities, Services & Misc.                     | \$11,530,007              | \$14,963,357                   | \$14,963,357                 | \$13,484,005               |
| Interest Expense                                | \$0                       | \$0                            | \$0                          | \$0                        |
| Bank & Paying Agent Fees                        | \$0                       | \$0                            | \$0                          | \$0                        |
| Transfers Out                                   | \$542,566                 | \$0                            | \$0                          | \$0                        |
| Principal Payments                              | \$0                       | \$0                            | \$0                          | \$0                        |
| Capital Additions                               | \$1,916,267               | \$0                            | \$0                          | \$0                        |
| Enterprise Revenues used for Capital Projects   | \$0                       | \$0                            | \$0                          | \$0                        |
| <b>Total Financial Uses</b>                     | <b>\$15,358,245</b>       | <b>\$14,963,357</b>            | <b>\$14,963,357</b>          | <b>\$13,484,005</b>        |
| <b>Financial Sources Over/(Under) Uses</b>      | <b>(\$3,084,445)</b>      | <b>(\$833,989)</b>             | <b>(\$833,989)</b>           | <b>\$850,000</b>           |
| <b>Cash Reserves</b>                            |                           |                                |                              |                            |
| Beginning Unassigned Cash Reserve               |                           | \$34,015,440                   | \$34,015,440                 | \$33,181,451               |
| Financial Sources Over/(Under) Uses             |                           | (\$833,989)                    | (\$833,989)                  | \$850,000                  |
| Total Assets                                    | \$35,252,015              |                                |                              |                            |
| Less: GASB 31 Pooled Cash Adj                   | \$1,123,642               |                                |                              |                            |
| Less: Total Liabilities                         | (\$2,360,217)             |                                |                              |                            |
| <b>Projected Unassigned Cash Reserve</b>        | <b>\$34,015,440</b>       | <b>\$33,181,451</b>            | <b>\$33,181,451</b>          | <b>\$34,031,451</b>        |

**Budgeted Cash Reserve Target**

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

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

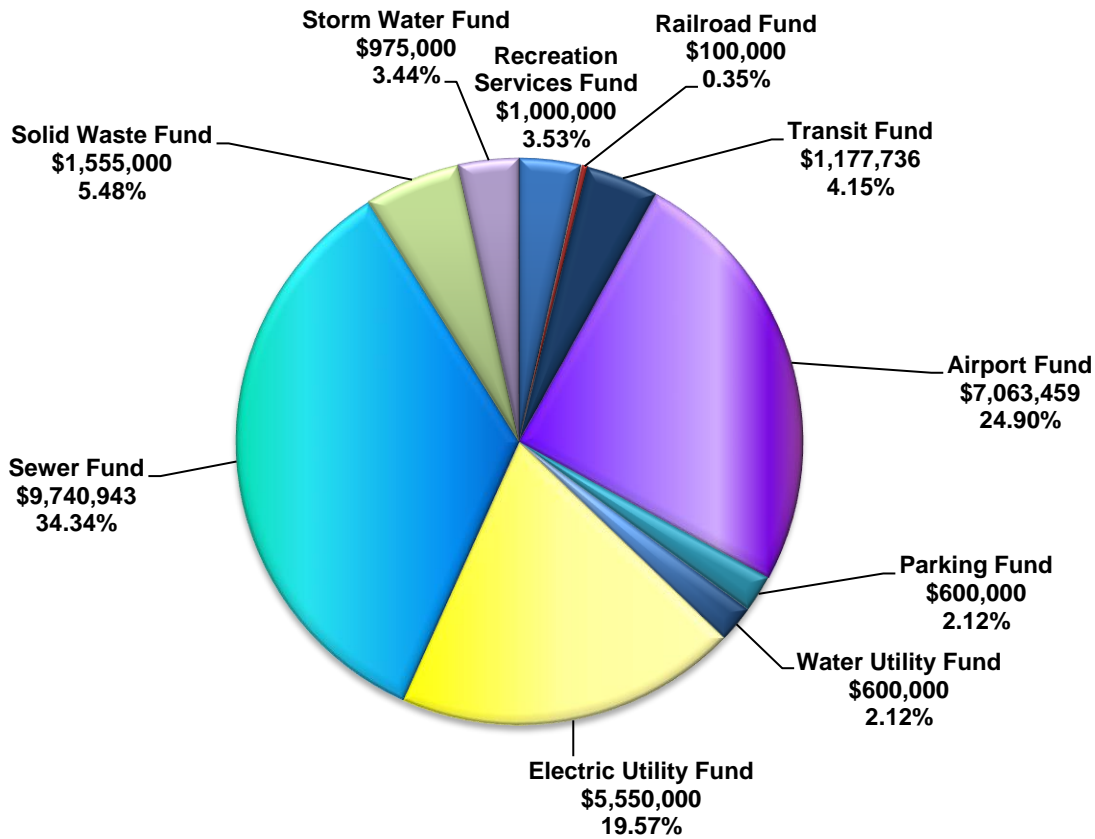
*The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted 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 budgeted 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 budgeted 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 budgeted cash reserve target. When the reserves are below the budgeted 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 budgeted 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.*

# Enterprise Fund Capital Projects



## Enterprise Capital Project Expenditures

|   | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B  | % Change<br>19/18B |
|---|---------------------|------------------------|----------------------|---------------------|----------------------|--------------------|
| <b>Parks and Recreation:</b>                  |                     |                        |                      |                     |                      |                    |
| Recreation Services Fund                      | \$215,487           | \$5,844,999            | \$5,844,999          | \$1,000,000         | (\$4,844,999)        | (82.9%)            |
|   | <b>\$215,487</b>    | <b>\$5,844,999</b>     | <b>\$5,844,999</b>   | <b>\$1,000,000</b>  | <b>(\$4,844,999)</b> | <b>(82.9%)</b>     |
| <b>Transportation:</b>                        |                     |                        |                      |                     |                      |                    |
| Railroad Fund                                 | \$276,644           | \$0                    | \$0                  | \$100,000           | \$100,000            |                    |
| Transit Fund                                  | \$23,824            | \$1,453,467            | \$1,453,467          | \$1,177,736         | (\$275,731)          | (19.0%)            |
| Airport Fund                                  | \$9,367,754         | \$9,660,397            | \$9,660,397          | \$7,063,459         | (\$2,596,938)        | (26.9%)            |
| Parking Fund                                  | \$416,715           | \$300,000              | \$311,590            | \$600,000           | \$300,000            | 100.0%             |
|   | <b>\$10,084,937</b> | <b>\$11,413,864</b>    | <b>\$11,425,454</b>  | <b>\$8,941,195</b>  | <b>(\$2,472,669)</b> | <b>(21.7%)</b>     |
| <b>Utilities:</b>                             |                     |                        |                      |                     |                      |                    |
| Water Utility Fund                            | \$6,908,604         | \$3,600,000            | \$3,600,000          | \$600,000           | (\$3,000,000)        | (83.3%)            |
| Electric Utility Fund                         | \$10,818,480        | \$5,850,000            | \$5,850,000          | \$5,550,000         | (\$300,000)          | (5.1%)             |
| Sewer Fund                                    | \$11,727,157        | \$8,852,300            | \$8,852,300          | \$9,740,943         | \$888,643            | 10.0%              |
| Solid Waste Fund                              | \$3,437,285         | \$1,155,000            | \$1,155,000          | \$1,555,000         | \$400,000            | 34.6%              |
| Storm Water Fund                              | \$1,161,478         | \$1,004,940            | \$1,004,940          | \$975,000           | (\$29,940)           | (3.0%)             |
|   | <b>\$34,053,004</b> | <b>\$20,462,240</b>    | <b>\$20,462,240</b>  | <b>\$18,420,943</b> | <b>(\$2,041,297)</b> | <b>(10.0%)</b>     |
| <b>Total Enterprise Fund Capital Projects</b> | <b>\$44,353,428</b> | <b>\$37,721,103</b>    | <b>\$37,732,693</b>  | <b>\$28,362,138</b> | <b>(\$9,358,965)</b> | <b>(24.8%)</b>     |

## ENTERPRISE FUNDS CIP FUNDING SOURCES

|   | Adopted<br>FY 2019 | Prior<br>Year<br>Appr | Total<br>New<br>Funding | 2008<br>Ballot | 2014<br>Ballot | 2015<br>Electric<br>Bond | Bonds<br>Proceeds |
|---|--------------------|-----------------------|-------------------------|----------------|----------------|--------------------------|-------------------|
| <b>Recreation Services</b>                                  |                    |                       |                         |                |                |                          |                   |
| Clary-Shy Community Park Improvements - RS089 [ID: 1825]    | \$150,000          |                       | \$150,000               |                |                |                          |                   |
| LOW Golf Course Improvements - RS091 [ID: 323]              | \$50,000           |                       | \$50,000                |                |                |                          |                   |
| Philips Park Improvements - RS092 [ID: 1957]                | \$800,000          |                       | \$800,000               |                |                |                          |                   |
| <b>Total</b>  | <b>\$1,000,000</b> |                       | <b>\$1,000,000</b>      |                |                |                          |                   |
| <b>Transit</b>  |                    |                       |                         |                |                |                          |                   |
| Annual Bus replacement - PT053 [ID: 1560]                   | \$1,177,736        |                       | \$1,177,736             |                |                |                          |                   |
| Annual Transit Project - PT050 [ID: 1549]                   | \$0                |                       |                         |                |                |                          |                   |
| <b>Total</b>  | <b>\$1,177,736</b> |                       | <b>\$1,177,736</b>      |                |                |                          |                   |
| <b>Airport</b>  |                    |                       |                         |                |                |                          |                   |
| Annual General Improvements - AP008 [ID: 944]               | \$0                |                       |                         |                |                |                          |                   |
| Design/Construct T/W and Apron (AP140) [ID: 2127]           | \$948,151          |                       | \$948,151               |                |                |                          |                   |
| New Terminal Complex: Design AP111 [ID: 1557]               | \$2,777,525        | \$563,264             | \$2,214,261             |                |                |                          |                   |
| R/W 2-20 & T/W A (N Ext 900Ft & Isol Rpr (AP125) [ID: 1924] | \$634,254          |                       | \$634,254               |                |                |                          |                   |
| Route H AP123 [ID: 1923]                                    | \$3,266,793        |                       | \$3,266,793             |                |                |                          |                   |
| <b>Total</b>  | <b>\$7,626,723</b> | <b>\$563,264</b>      | <b>\$7,063,459</b>      |                |                |                          |                   |
| <b>Parking</b>  |                    |                       |                         |                |                |                          |                   |
| Camera System Replacement PK065 [ID: 2111]                  | \$250,000          |                       | \$250,000               |                |                |                          |                   |
| MM - Plaza Garage PK066 [ID: 2113]                          | \$300,000          |                       | \$300,000               |                |                |                          |                   |
| Parking Ramp Access Control PK063 [ID: 2065]                | \$50,000           |                       | \$50,000                |                |                |                          |                   |
| <b>Total</b>  | <b>\$600,000</b>   |                       | <b>\$600,000</b>        |                |                |                          |                   |
| <b>Railroad</b>   |                    |                       |                         |                |                |                          |                   |
| Annual Capital Maintenance - R0045 [ID: 626]                | \$25,000           |                       | \$25,000                |                |                |                          |                   |
| Annual Rail Replacement Program - R0014 [ID: 627]           | \$25,000           |                       | \$25,000                |                |                |                          |                   |
| Annual Surfacing Program - R0013 [ID: 629]                  | \$25,000           |                       | \$25,000                |                |                |                          |                   |
| Annual Tie Program - R0012 [ID: 630]                        | \$25,000           |                       | \$25,000                |                |                |                          |                   |
| <b>Total</b>  | <b>\$100,000</b>   |                       | <b>\$100,000</b>        |                |                |                          |                   |
| <b>Water</b>  |                    |                       |                         |                |                |                          |                   |
| Annual Contingency - W0009 [ID: 718]                        | \$0                |                       |                         |                |                |                          |                   |
| Annual Fire Hydrants & Valve Replacements - W0127 [ID: 587] | \$200,000          |                       | \$200,000               |                |                |                          |                   |
| Annual Main Relctn for Streets & Highways - W0125 [ID: 589] | \$100,000          |                       | \$100,000               |                |                |                          |                   |
| Annual Meter Replacement Program - W0231 [ID: 1362]         | \$50,000           |                       | \$50,000                |                |                |                          |                   |
| Annual New Srvs Connections:Install/Rpl W0128 [ID: 592]     | \$250,000          |                       | \$250,000               |                |                |                          |                   |
| Annual Water Main Replacements - W0130 [ID: 590]            | \$0                |                       |                         |                |                |                          |                   |
| New Elevated Storage [ID: 2031]                             | \$0                |                       |                         |                |                |                          |                   |
| New Southeast Pump Station - W0280 [ID: 1989]               | \$0                |                       |                         |                |                |                          |                   |
| Water Treatment Plant Upgrade - Phase 1 - W0236 [ID: 1487]  | \$0                |                       |                         |                |                |                          |                   |
| West Ash Upgrades W0145 [ID: 644]                           | \$0                |                       |                         |                |                |                          |                   |
| <b>Total</b>  | <b>\$600,000</b>   |                       | <b>\$600,000</b>        |                |                |                          |                   |
| <b>Electric</b>   |                    |                       |                         |                |                |                          |                   |
| Annual Commercial Expansion - E0117 [ID: 556]               | \$600,000          |                       | \$600,000               |                |                |                          |                   |
| Annual Distrib. Transformers & Capacitors - E0021 [ID: 559] | \$1,600,000        | \$1,600,000           |                         |                |                |                          |                   |
| Annual Fiber Optic Cable - E0082 [ID: 560]                  | \$100,000          |                       | \$100,000               |                |                |                          |                   |
| Annual New Electric Connections - E0053 [ID: 563]           | \$750,000          |                       | \$750,000               |                |                |                          |                   |
| Annual Relocation of Distribution Lines - E0199 [ID: 1847]  | \$200,000          |                       | \$200,000               |                |                |                          |                   |
| Annual Replace Circuit Breakers - E0153 [ID: 1109]          | \$250,000          | \$250,000             |                         |                |                |                          |                   |

## ENTERPRISE FUNDS CIP FUNDING SOURCES

| Cap Imp<br>Sales Tax<br>2015 Ballot | Connection<br>Fee<br>Revenues | CVB<br>Hotel<br>Tax | Ent<br>Rev | Ent Rev<br>2015<br>Ballot | FAA<br>Grant | FTA<br>Grant | MoDot | Transp<br>S Tax | TST - will<br>be Reimb<br>by MoDOT |
|-------------------------------------|-------------------------------|---------------------|------------|---------------------------|--------------|--------------|-------|-----------------|------------------------------------|
|-------------------------------------|-------------------------------|---------------------|------------|---------------------------|--------------|--------------|-------|-----------------|------------------------------------|

\$600,000

\$100,000

\$750,000

\$200,000

\$50,000

\$750,000

\$50,000

\$100,000

\$50,000

\$300,000

\$150,000

\$50,000

\$1,000,000

\$1,400,000

**\$5,550,000**

\$200,000

\$100,000

\$50,000

\$250,000

**\$250,000**

**\$350,000**

\$25,000

\$25,000

\$25,000

\$25,000

**\$100,000**

# ENTERPRISE FUNDS CIP FUNDING SOURCES

|   | Adopted<br>FY 2019  | Prior<br>Year<br>Appr | Total<br>New<br>Funding | 2008<br>Ballot     | 2014<br>Ballot     | 2015<br>Electric<br>Bond | Bonds<br>Proceeds |
|---|---------------------|-----------------------|-------------------------|--------------------|--------------------|--------------------------|-------------------|
| <b>Electric</b>   |                     |                       |                         |                    |                    |                          |                   |
| Annual Replacement of Existing Overhead - E0118 [ID: 651]     | \$0                 |                       |                         |                    |                    |                          |                   |
| Annual Replacement of Existing UG System - E0107 [ID: 562]    | \$550,000           | \$500,000             | \$50,000                |                    |                    |                          |                   |
| Annual Residential Expansion - E0116 [ID: 564]                | \$750,000           |                       | \$750,000               |                    |                    |                          |                   |
| 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]      | \$250,000           | \$200,000             | \$50,000                |                    |                    |                          |                   |
| Annual Underground Conversion - E0027 [ID: 555]               | \$300,000           |                       | \$300,000               |                    |                    |                          |                   |
| Distribution Automation - E0200 [ID: 1893]                    | \$150,000           |                       | \$150,000               |                    |                    |                          |                   |
| Future Substation Transformer - E0184 [ID: 1601]              | \$0                 |                       |                         |                    |                    |                          |                   |
| Landfill Gas Generator #4 - E0175 [ID: 1584]                  | \$1,600,000         | \$1,600,000           |                         |                    |                    |                          |                   |
| Mercury Vapor Streetlight Replacement - E0182 [ID: 1599]      | \$50,000            |                       | \$50,000                |                    |                    |                          |                   |
| Mill Creek Sub Transmisn Connect to 2 Subs-E0148 [ID: 1050]   | \$0                 |                       |                         |                    |                    |                          |                   |
| More's Lake Restoration - E0204 [ID: 1982]                    | \$0                 |                       |                         |                    |                    |                          |                   |
| MPP Decommissioning - E0208 [ID: 2102]                        | \$0                 |                       |                         |                    |                    |                          |                   |
| Reconfiguration of Substation Feeders-E0201 [ID: 1894]        | \$1,000,000         |                       | \$1,000,000             |                    |                    |                          |                   |
| Substation Transformer Replacement - E0192 [ID: 1776]         | \$600,000           | \$600,000             |                         |                    |                    |                          |                   |
| Truman Solar Feeders - E0205 [ID: 2088]                       | \$1,400,000         |                       | \$1,400,000             |                    |                    |                          |                   |
| <b>Total</b>  | <b>\$10,300,000</b> | <b>\$4,750,000</b>    | <b>\$5,550,000</b>      |                    |                    |                          |                   |
| <b>Sanitary Sewer</b>   |                     |                       |                         |                    |                    |                          |                   |
| 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]            | \$500,000           |                       | \$500,000               |                    | \$500,000          |                          |                   |
| Henderson Branch Sewer :Midway Sewer Ext -SW255 [ID: 1060]    | \$125,609           |                       | \$125,609               |                    |                    |                          |                   |
| Hwy 63 Connector south of I-70 - SW516 [ID: 2041]             | \$200,000           |                       | \$200,000               |                    |                    |                          |                   |
| North Grindstone Outfall Ext. Phase III SW214 [ID: 732]       | \$1,140,000         |                       | \$1,140,000             |                    | \$1,140,000        |                          |                   |
| PCCE # 3 - Stewart & Medavista - SW198 [ID: 780]              | \$270,000           |                       | \$270,000               |                    |                    |                          |                   |
| PCCE # 8 : Thilly Lathrop SW221 [ID: 1241]                    | \$220,000           |                       | \$220,000               |                    |                    |                          |                   |
| PCCE #16 - Bingham Rd & West Ridgeley Rd SW240 [ID: 1366]     | \$350,000           |                       | \$350,000               |                    |                    |                          |                   |
| PCCE #28 - Hickory Hill Drive & Sunset Drive SW521 [ID: 1910] | \$20,000            | \$20,000              |                         |                    |                    |                          |                   |
| PCCE #29 - East Sunset Lane - SW522 [ID: 1909]                | \$25,000            | \$25,000              |                         |                    |                    |                          |                   |
| PCCE #30 - West Stewart, Edgewood, Westmount ave [ID: 1908]   | \$35,000            | \$35,000              |                         |                    |                    |                          |                   |
| PCCE #33 - Lyon Street - SW523 [ID: 1906]                     | \$10,000            | \$10,000              |                         |                    |                    |                          |                   |
| Tupelo-larch Sewer Replacement - SW513 [ID: 2043]             | \$135,000           |                       | \$135,000               |                    |                    |                          |                   |
| WWTP - Digester Complex Improvements - SW508 [ID: 1303]       | \$2,000,000         |                       | \$2,000,000             |                    |                    |                          |                   |
| WWTP Improvement Project Phase I - SW194 [ID: 791]            | \$1,218,034         |                       | \$1,218,034             | \$1,218,034        |                    |                          |                   |
| <b>Total</b>  | <b>\$9,830,943</b>  | <b>\$90,000</b>       | <b>\$9,740,943</b>      | <b>\$1,218,034</b> | <b>\$5,222,300</b> |                          |                   |
| <b>Solid Waste</b>  |                     |                       |                         |                    |                    |                          |                   |
| CID Special Project - RF067 [ID: 2055]                        | \$-50,000           | \$-50,000             |                         |                    |                    |                          |                   |
| Collection and Admin Relocation-Landfill RF048 [ID: 1250]     | \$-100,000          | \$-100,000            |                         |                    |                    |                          |                   |
| Landfill Expansion Permitting - RF061 [ID: 1585]              | \$400,000           |                       | \$400,000               |                    |                    |                          |                   |
| Small Vehicle Drop-Off Facility - RF070 [ID: 2093]            | \$30,000            |                       | \$30,000                |                    |                    |                          |                   |
| Vehicle Storage Shelters - RF064 [ID: 2035]                   | \$625,000           |                       | \$625,000               |                    |                    |                          |                   |
| Vehicle Wash Bay - RF065 [ID: 2033]                           | \$500,000           |                       | \$500,000               |                    |                    |                          |                   |
| West Broadway Recycling Drop-Off Site - RF071 [ID: 2091]      | \$150,000           | \$150,000             |                         |                    |                    |                          |                   |
| <b>Total</b>  | <b>\$1,555,000</b>  |                       | <b>\$1,555,000</b>      |                    |                    |                          |                   |
| <b>Storm Water</b>  |                     |                       |                         |                    |                    |                          |                   |

## ENTERPRISE FUNDS CIP FUNDING SOURCES

| Cap Imp<br>Sales Tax<br>2015 Ballot | Connection<br>Fee<br>Revenues | CVB<br>Hotel<br>Tax | Ent<br>Rev | Ent Rev<br>2015<br>Ballot | FAA<br>Grant | FTA<br>Grant | MoDot | Transp<br>S Tax | TST - will<br>be Reimb<br>by MoDOT |
|-------------------------------------|-------------------------------|---------------------|------------|---------------------------|--------------|--------------|-------|-----------------|------------------------------------|
|-------------------------------------|-------------------------------|---------------------|------------|---------------------------|--------------|--------------|-------|-----------------|------------------------------------|

\$200,000

\$270,000

\$220,000

\$350,000

\$135,000

\$2,000,000

**\$3,175,000**

\$20,000

\$20,000

\$125,000

\$25,000

\$635,000

\$50,000

\$100,000

**\$75,000**

**\$900,000**

\$400,000

\$30,000

\$625,000

\$500,000

**\$1,555,000**

\$250,000

\$300,000

\$50,000

**\$600,000**

\$1,177,736

**\$1,177,736**



## ENTERPRISE FUNDS CIP FUNDING SOURCES

|   | Adopted<br>FY 2019  | Prior<br>Year<br>Appr | Total<br>New<br>Funding | 2008<br>Ballot     | 2014<br>Ballot     | 2015<br>Electric<br>Bond | Bonds<br>Proceeds |
|---|---------------------|-----------------------|-------------------------|--------------------|--------------------|--------------------------|-------------------|
| <b>Storm Water</b>                                |                     |                       |                         |                    |                    |                          |                   |
| Annual CAM Projects - SS114 [ID: 1611]            | \$20,000            |                       | \$20,000                |                    |                    |                          |                   |
| 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                |                    |                    |                          |                   |
| Garth @ Oak Tower SS110 [ID: 819]                 | \$635,000           |                       | \$635,000               |                    |                    |                          |                   |
| Hirth Ave - SS142 [ID: 2070]                      | \$50,000            |                       | \$50,000                |                    |                    |                          |                   |
| Quail Drive - SS067 [ID: 821]                     | \$100,000           |                       | \$100,000               |                    |                    |                          |                   |
| <b>Total</b>                                      | <b>\$975,000</b>    |                       | <b>\$975,000</b>        |                    |                    |                          |                   |
| <b>Total Enterprise Fund CIP</b>                  | <b>\$33,765,402</b> | <b>\$5,403,264</b>    | <b>\$28,362,138</b>     | <b>\$1,218,034</b> | <b>\$5,222,300</b> | <b>\$0</b>               | <b>\$0</b>        |

## ENTERPRISE FUNDS CIP FUNDING SOURCES

| Cap Imp<br>Sales Tax<br>2015 Ballot | Connection<br>Fee<br>Revenues | CVB<br>Hotel<br>Tax | Ent<br>Rev<br>Rev   | Ent Rev<br>2015<br>Ballot | FAA<br>Grant       | FTA<br>Grant       | MoDot      | Transp<br>S Tax    | TST - will<br>be Reimb<br>by MoDOT |
|-------------------------------------|-------------------------------|---------------------|---------------------|---------------------------|--------------------|--------------------|------------|--------------------|------------------------------------|
|                                     |                               |                     | \$135,775           |                           | \$585,000          |                    |            | \$1,628,915        | \$812,376                          |
|                                     |                               |                     | \$63,426            |                           | \$570,828          |                    |            |                    | \$346                              |
|                                     |                               |                     | \$163,340           |                           | \$2,940,113        |                    |            |                    | \$163,340                          |
|                                     |                               |                     | <b>\$362,541</b>    |                           | <b>\$4,095,941</b> |                    |            | <b>\$1,628,915</b> | <b>\$976,062</b>                   |
| <b>\$0</b>                          | <b>\$250,000</b>              | <b>\$0</b>          | <b>\$11,767,541</b> | <b>\$900,000</b>          | <b>\$4,095,941</b> | <b>\$1,177,736</b> | <b>\$0</b> | <b>\$1,628,915</b> | <b>\$976,062</b>                   |

## Enterprise Funds

## Capital Projects Summary

| Funding Source                                    | Adopted<br>FY 2019 | FY 2020             | FY 2021            | FY 2022            | FY 2023            | Future<br>Cost      |
|---|--------------------|---------------------|--------------------|--------------------|--------------------|---------------------|
| <b>Recreation Services Funding Source Summary</b> |                    |                     |                    |                    |                    |                     |
| GCIF  | \$50,000           |                     |                    |                    |                    |                     |
| Grant   | \$150,000          |                     |                    |                    |                    |                     |
| Parks Sales Tax - 2015 Ballot                     | \$800,000          |                     |                    |                    |                    |                     |
| <b>New Funding</b>                                | <b>\$1,000,000</b> |                     |                    |                    |                    | <b>\$0</b>          |
| Unfunded  |                    |                     |                    | \$500,000          |                    |                     |
| <b>Unfunded</b>                                   |                    |                     |                    | <b>\$500,000</b>   |                    | <b>\$0</b>          |
| <b>Total Recreation Services</b>                  | <b>\$1,000,000</b> |                     |                    | <b>\$500,000</b>   |                    | <b>\$0</b>          |
| <b>Transit Funding Source Summary</b>             |                    |                     |                    |                    |                    |                     |
| FTA Grant   | \$1,177,736        | \$1,177,736         | \$1,177,736        | \$1,177,736        | \$1,177,736        | \$3,533,208         |
| Transp S Tax                                      |                    | \$291,872           | \$300,351          | \$309,106          | \$294,434          | \$883,302           |
| <b>New Funding</b>                                | <b>\$1,177,736</b> | <b>\$1,469,608</b>  | <b>\$1,478,087</b> | <b>\$1,486,842</b> | <b>\$1,472,170</b> | <b>\$4,416,510</b>  |
| <b>Total Transit</b>                              | <b>\$1,177,736</b> | <b>\$1,469,608</b>  | <b>\$1,478,087</b> | <b>\$1,486,842</b> | <b>\$1,472,170</b> | <b>\$4,416,510</b>  |
| <b>Airport Funding Source Summary</b>             |                    |                     |                    |                    |                    |                     |
| Ent Rev   | \$362,541          |                     |                    |                    | \$100,000          | \$900,000           |
| FAA Grant   | \$4,095,941        | \$24,777,874        | \$4,786,674        | \$2,916,000        |                    |                     |
| Transp S Tax                                      | \$1,628,915        | \$2,760,076         | \$36,000           | \$324,000          |                    |                     |
| TST - will be reimb from MoDot                    | \$976,062          | \$12,500            | \$112,500          |                    |                    |                     |
| <b>New Funding</b>                                | <b>\$7,063,459</b> | <b>\$27,550,450</b> | <b>\$4,935,174</b> | <b>\$3,240,000</b> | <b>\$100,000</b>   | <b>\$900,000</b>    |
| PYA Ent Rev                                       |                    | \$700,000           |                    |                    |                    |                     |
| PYA Gen Fd Transfer                               |                    | \$200,000           |                    |                    |                    |                     |
| PYA Transp S Tax                                  | \$563,264          | \$190,571           |                    |                    |                    |                     |
| <b>Prior Year Funding</b>                         | <b>\$563,264</b>   | <b>\$1,090,571</b>  |                    |                    |                    | <b>\$0</b>          |
| Future Bond                                       |                    | \$10,000,000        |                    |                    |                    |                     |
| <b>Future Funding</b>                             |                    | <b>\$10,000,000</b> |                    |                    |                    | <b>\$0</b>          |
| Unfunded  |                    | \$2,046,082         | \$591,286          |                    |                    |                     |
| <b>Unfunded</b>                                   |                    | <b>\$2,046,082</b>  | <b>\$591,286</b>   |                    |                    | <b>\$0</b>          |
| <b>Total Airport</b>                              | <b>\$7,626,723</b> | <b>\$40,687,103</b> | <b>\$5,526,460</b> | <b>\$3,240,000</b> | <b>\$100,000</b>   | <b>\$900,000</b>    |
| <b>Parking Funding Source Summary</b>             |                    |                     |                    |                    |                    |                     |
| Ent Rev   | \$600,000          | \$400,000           | \$300,000          | \$300,000          | \$3,160,000        |                     |
| <b>New Funding</b>                                | <b>\$600,000</b>   | <b>\$400,000</b>    | <b>\$300,000</b>   | <b>\$300,000</b>   | <b>\$3,160,000</b> | <b>\$0</b>          |
| Unfunded  |                    |                     |                    |                    |                    | \$12,140,000        |
| <b>Total Parking</b>                              | <b>\$600,000</b>   | <b>\$400,000</b>    | <b>\$300,000</b>   | <b>\$300,000</b>   | <b>\$3,160,000</b> | <b>\$12,140,000</b> |
| <b>Railroad Funding Source Summary</b>            |                    |                     |                    |                    |                    |                     |
| Ent Rev   | \$100,000          | \$100,000           | \$100,000          | \$100,000          | \$100,000          | \$100,000           |
| <b>New Funding</b>                                | <b>\$100,000</b>   | <b>\$100,000</b>    | <b>\$100,000</b>   | <b>\$100,000</b>   | <b>\$100,000</b>   | <b>\$100,000</b>    |
| <b>Total Railroad</b>                             | <b>\$100,000</b>   | <b>\$100,000</b>    | <b>\$100,000</b>   | <b>\$100,000</b>   | <b>\$100,000</b>   | <b>\$100,000</b>    |

## Enterprise Funds

## Capital Projects Summary

| Funding Source                               | Adopted<br>FY 2019  | FY 2020             | FY 2021             | FY 2022             | FY 2023             | Fut re<br>Cost      |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Water Funding Source Summary</b>          |                     |                     |                     |                     |                     |                     |
| Connection Fee Revenues                      | \$250,000           | \$250,000           | \$250,000           | \$250,000           | \$250,000           | \$2,000,000         |
| Ent Rev                                      | \$350,000           | \$350,000           | \$350,000           | \$350,000           | \$350,000           | \$4,500,000         |
| <b>New Funding</b>                           | <b>\$600,000</b>    | <b>\$600,000</b>    | <b>\$600,000</b>    | <b>\$600,000</b>    | <b>\$600,000</b>    | <b>\$6,500,000</b>  |
| Future Ballot                                | \$13,350,000        | \$1,150,000         | \$11,150,000        | \$12,150,000        | \$1,150,000         | \$5,100,000         |
| <b>Future Ballot</b>                         | <b>\$13,350,000</b> | <b>\$1,150,000</b>  | <b>\$11,150,000</b> | <b>\$12,150,000</b> | <b>\$1,150,000</b>  | <b>\$5,100,000</b>  |
| <b>Total Water</b>                           | <b>\$13,950,000</b> | <b>\$1,750,000</b>  | <b>\$11,750,000</b> | <b>\$12,750,000</b> | <b>\$1,750,000</b>  | <b>\$11,600,000</b> |
| <b>Electric Funding Source Summary</b>       |                     |                     |                     |                     |                     |                     |
| 2015 Electric Bond                           |                     | \$29,000,000        |                     |                     |                     |                     |
| Ent Rev                                      | \$5,550,000         | \$4,900,000         | \$5,750,000         | \$7,100,000         | \$7,350,000         | \$26,850,000        |
| <b>New Funding</b>                           | <b>\$5,550,000</b>  | <b>\$33,900,000</b> | <b>\$5,750,000</b>  | <b>\$7,100,000</b>  | <b>\$7,350,000</b>  | <b>\$26,850,000</b> |
| PYA 2015 Ballot                              | \$4,750,000         |                     |                     |                     |                     |                     |
| <b>Prior Year Funding</b>                    | <b>\$4,750,000</b>  |                     |                     |                     |                     | <b>\$0</b>          |
| Future Ballot                                |                     |                     |                     | \$1,000,000         | \$1,000,000         |                     |
| <b>Future Ballot</b>                         |                     |                     |                     | <b>\$1,000,000</b>  | <b>\$1,000,000</b>  | <b>\$0</b>          |
| Unfunded                                     |                     |                     | \$7,600,000         | \$6,500,000         |                     |                     |
| <b>Unfunded</b>                              |                     |                     | <b>\$7,600,000</b>  | <b>\$6,500,000</b>  |                     | <b>\$0</b>          |
| <b>Total Electric</b>                        | <b>\$10,300,000</b> | <b>\$33,900,000</b> | <b>\$13,350,000</b> | <b>\$14,600,000</b> | <b>\$8,350,000</b>  | <b>\$26,850,000</b> |
| <b>Sanitary Sewer Funding Source Summary</b> |                     |                     |                     |                     |                     |                     |
| 2008 Ballot                                  | \$1,218,034         |                     |                     |                     |                     |                     |
| 2014 Ballot                                  | \$5,222,300         |                     |                     |                     |                     |                     |
| BCRSD  | \$125,609           | \$125,609           | \$125,609           | \$125,609           | \$125,609           |                     |
| Ent Rev                                      | \$3,175,000         | \$3,497,200         | \$2,525,300         | \$1,832,500         | \$1,200,000         | \$6,000,000         |
| <b>New Funding</b>                           | <b>\$9,740,943</b>  | <b>\$3,622,809</b>  | <b>\$2,650,909</b>  | <b>\$1,958,109</b>  | <b>\$1,325,609</b>  | <b>\$6,000,000</b>  |
| PYA Ballot                                   | \$90,000            |                     |                     |                     |                     |                     |
| <b>Prior Year Funding</b>                    | <b>\$90,000</b>     |                     |                     |                     |                     | <b>\$0</b>          |
| Future Ballot                                |                     |                     |                     | \$2,513,494         | \$8,726,567         | \$22,087,990        |
| <b>Future Ballot</b>                         |                     |                     |                     | <b>\$2,513,494</b>  | <b>\$8,726,567</b>  | <b>\$22,087,990</b> |
| <b>Total Sanitary Sewer</b>                  | <b>\$9,830,943</b>  | <b>\$3,622,809</b>  | <b>\$2,650,909</b>  | <b>\$4,471,603</b>  | <b>\$10,052,176</b> | <b>\$28,087,990</b> |
| <b>Solid Waste Funding Source Summary</b>    |                     |                     |                     |                     |                     |                     |
| Ent Rev                                      | \$1,555,000         | \$700,000           | \$790,000           | \$1,150,000         | \$2,350,000         | \$600,000           |
| <b>New Funding</b>                           | <b>\$1,555,000</b>  | <b>\$700,000</b>    | <b>\$790,000</b>    | <b>\$1,150,000</b>  | <b>\$2,350,000</b>  | <b>\$600,000</b>    |
| Future Bond                                  |                     |                     |                     |                     |                     | \$10,500,000        |
| <b>Total Solid Waste</b>                     | <b>\$1,555,000</b>  | <b>\$700,000</b>    | <b>\$790,000</b>    | <b>\$1,150,000</b>  | <b>\$2,350,000</b>  | <b>\$11,100,000</b> |
| <b>Storm Water Funding Source Summary</b>    |                     |                     |                     |                     |                     |                     |
| Ent Rev                                      | \$75,000            | \$50,000            | \$910,000           | \$340,000           | \$490,000           | \$3,085,000         |
| Ent Rev - 2015 Ballot                        | \$900,000           | \$1,200,000         | \$670,000           | \$1,255,000         | \$1,290,000         | \$270,000           |
| <b>New Funding</b>                           | <b>\$975,000</b>    | <b>\$1,250,000</b>  | <b>\$1,580,000</b>  | <b>\$1,595,000</b>  | <b>\$1,780,000</b>  | <b>\$3,355,000</b>  |

## Enterprise Funds

## Capital Projects Summary

| Funding Source                            | Adopted<br>FY 2019 | FY 2020            | FY 2021            | FY 2022            | FY 2023            | Future<br>Cost     |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Storm Water Funding Source Summary</b> |                    |                    |                    |                    |                    |                    |
| <b>Total Storm Water</b>                  | <b>\$975,000</b>   | <b>\$1,250,000</b> | <b>\$1,580,000</b> | <b>\$1,595,000</b> | <b>\$1,780,000</b> | <b>\$3,355,000</b> |

| <b>Overall Funding Source Summary</b> |                     |                     |                     |                     |                     |                     |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 2008 Ballot                           | \$1,218,034         |                     |                     |                     |                     |                     |
| 2014 Ballot                           | \$5,222,300         |                     |                     |                     |                     |                     |
| 2015 Electric Bond                    |                     | \$29,000,000        |                     |                     |                     |                     |
| BCRSD                                 | \$125,609           | \$125,609           | \$125,609           | \$125,609           | \$125,609           |                     |
| Connection Fee Revenues               | \$250,000           | \$250,000           | \$250,000           | \$250,000           | \$250,000           | \$2,000,000         |
| Ent Rev                               | \$11,767,541        | \$9,997,200         | \$10,725,300        | \$11,172,500        | \$15,100,000        | \$42,035,000        |
| Ent Rev - 2015 Ballot                 | \$900,000           | \$1,200,000         | \$670,000           | \$1,255,000         | \$1,290,000         | \$270,000           |
| FAA Grant                             | \$4,095,941         | \$24,777,874        | \$4,786,674         | \$2,916,000         |                     |                     |
| FTA Grant                             | \$1,177,736         | \$1,177,736         | \$1,177,736         | \$1,177,736         | \$1,177,736         | \$3,533,208         |
| GCIF                                  | \$50,000            |                     |                     |                     |                     |                     |
| Grant                                 | \$150,000           |                     |                     |                     |                     |                     |
| Parks Sales Tax - 2015 Ballot         | \$800,000           |                     |                     |                     |                     |                     |
| Transp S Tax                          | \$1,628,915         | \$3,051,948         | \$336,351           | \$633,106           | \$294,434           | \$883,302           |
| TST - will be reimb from MoDot        | \$976,062           | \$12,500            | \$112,500           |                     |                     |                     |
| <b>New Funding</b>                    | <b>\$28,362,138</b> | <b>\$69,592,867</b> | <b>\$18,184,170</b> | <b>\$17,529,951</b> | <b>\$18,237,779</b> | <b>\$48,721,510</b> |
| PYA 2015 Ballot                       | \$4,750,000         |                     |                     |                     |                     |                     |
| PYA Ballot                            | \$90,000            |                     |                     |                     |                     |                     |
| PYA Ent Rev                           |                     | \$700,000           |                     |                     |                     |                     |
| PYA Gen Fd Transfer                   |                     | \$200,000           |                     |                     |                     |                     |
| PYA Transp S Tax                      | \$563,264           | \$190,571           |                     |                     |                     |                     |
| <b>Prior Year Funding</b>             | <b>\$5,403,264</b>  | <b>\$1,090,571</b>  |                     |                     |                     | <b>\$0</b>          |
| Future Bond                           |                     | \$10,000,000        |                     |                     |                     | \$10,500,000        |
| <b>Future Funding</b>                 |                     | <b>\$10,000,000</b> |                     |                     |                     | <b>\$10,500,000</b> |
| Future Ballot                         | \$13,350,000        | \$1,150,000         | \$11,150,000        | \$15,663,494        | \$10,876,567        | \$27,187,990        |
| <b>Future Ballot</b>                  | <b>\$13,350,000</b> | <b>\$1,150,000</b>  | <b>\$11,150,000</b> | <b>\$15,663,494</b> | <b>\$10,876,567</b> | <b>\$27,187,990</b> |
| Unfunded                              |                     | \$2,046,082         | \$8,191,286         | \$7,000,000         |                     | \$12,140,000        |
| <b>Unfunded</b>                       |                     | <b>\$2,046,082</b>  | <b>\$8,191,286</b>  | <b>\$7,000,000</b>  |                     | <b>\$12,140,000</b> |
| <b>Total</b>                          | <b>\$47,115,402</b> | <b>\$83,879,520</b> | <b>\$37,525,456</b> | <b>\$40,193,445</b> | <b>\$29,114,346</b> | <b>\$98,549,500</b> |

## Capital Project Funding Sources FY 2019 Adopted Budget

| Abbreviations                                   | Funding Source Descriptions   |
|---|---|
| <b>Ballot - All Dates</b>                       | <u>Ballot</u> - Funds authorized by public vote via a ballot issue.   |
| <b>Bond Forfeitures</b>                         | <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  |
| <b>Bond Proceeds</b>                            | <u>Bond Proceeds</u> - Bond proceeds for the acquisition/improvement/development of public infrastructure.  |
| <b>Capital Improvements Sales Tax</b>           | <u>Capital Improvements Sales Tax</u> - Funds generated from the 1/4 Cent Capital Improvement Sales tax issue voted on in 2015.   |
| <b>CAP-FB</b>                                   | <u>Capital Projects Fund Balance</u> - Monies made available through the closeout of old projects.  |
| <b>CDBG</b>                                     | <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.                            |
| <b>CVB</b>                                      | <u>Convention &amp; Visitors Bureau</u> - funding from Convention and Visitors Bureau for major maintenance projects at the Walton Building.  |
| <b>CVB Tourism Dev Fund</b>                     | <u>Convention &amp; Visitors Bureau Tourism Development Fund</u> - 1% lodging tax, passed in 1999, that is set aside to enhance and develop attractions.  |
| <b>CVB Hotel Tax for Airport</b>                | <u>CVB Hotel Tax for Airport</u> - a temporary 1% lodging tax, passed in August 2016 to fund the Airport terminal project. This temporary tax will sunset after 23 years or when the tax generates \$10 million.                |
| <b>Connection Fee Revenues</b>                  | <u>Connection Fee Revenues</u> - revenues received from water connection fees that are restricted to be used for installing and replacing service connections.  |
| <b>Contrib. From Utilities</b>                  | <u>Contributions from Utilities</u> - Funds transferred from City utility funds for projects from which they will benefit.  |
| <b>Co rd tax reb</b>                            | <u>County Rebate Funds</u> - Funds received by Columbia from Boone County for maintenance/improvement to roads under City jurisdiction after annexations.   |
| <b>County Reimbursement</b>                     | <u>County Reimbursement</u> - Reimbursement from the county for work performed by the city on joint projects.   |
| <b>Designated Loan Fund (DLF)</b>               | <u>Designated Loan Fund</u> - This fund was established to up front money designated for specific projects. Repayment sources and terms must be identified.   |
| <b>Development fee</b>                          | <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. |
| <b>Donations</b>                                | <u>Donations</u> - Monies or gifts donated from non-governmental entities.  |
| <b>EU loans</b>                                 | <u>Electric Utility Loans</u> - Funds provided for a project from the electric utility.   |
| <b>Ent Rev</b>                                  | <u>Enterprise Revenue</u> - Actual income to one of the City's utilities, such as sanitary sewers, water, etc.  |
| <b>FAA Gr</b>                                   | <u>Federal Aviation Administration (U.S.) Grant</u> - Competitive federal grant funds for capital local matching funds.   |
| <b>FTA</b>                                      | <u>Federal Transit Administration Capital Grant</u> - Grant for transit related capital projects. 80% Federal; 20% Local funding.   |
| <b>Future Bonds<br/>Future Financing/Ballot</b> | <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.<br>(Future Bonds or Future Financing)                                    |



## Capital Project Funding Sources FY 2019 Adopted Budget

| Abbreviations  | Funding Source Descriptions   |
|--|---|
| <b>GCIF</b>  | <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.  |
| <b>Gen Fd/PI</b>                                       | <u>General Fund/Public Improvement</u> - 4.1% of the 1% general sales tax that can be allocated to capital project costs of any department.   |
| <b>Gen Fd Transfer</b>                                 | <u>Gen Fd Transfer</u> - In FY 2019, the City increased the property tax rate from \$0.41 to \$0.4329 by reversing previous voluntary reductions. The additional funds generated by this increase are to be built up to construct an additional fire station in the southwest part of the City. |
| <b>Grants</b>  | <u>Grants</u> - Monies received from local, state, county or federal entities.  |
| <b>Insurance Reimb</b>                                 | <u>Insurance Reimb</u> - Monies received from insurance due to damage to City assets.   |
| <b>Loan/Bond</b>                                       | <u>Loan/Bond</u> - short-term borrowing, either from a bank or bond   |
| <b>Miscellaneous Revenues</b>                          | <u>Miscellaneous Revenues</u> - Monies received for a specific capital project that need to be appropriated before they can be spent.   |
| <b>MODOT</b>   | <u>Missouri Highway Transportation Department</u> - Monies the City receives from the Mo. Hwy. Trans. Dept. for transportation related projects.  |
| <b>MoDot Relinquishment</b>                            | <u>MoDot Relinquishment</u> - An agreement with MoDot whereby they provide funding toward road improvements and then relinquishes their ownership and future maintenance of the road after the project is completed.  |
| <b>Non - Motorized Grant</b>                           | <u>Non-Motorized Grant</u> - Federal grant money to be used for non-motorized transportation projects (Sidewalks, trails, bicycle paths etc.).  |
| <b>Park Sales Tax</b>                                  | <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.   |
| <b>Prior Yr App (PYA)</b>                              | <u>Prior Year Appropriation</u> - Funds approved in previous years.   |
| <b>RSR Fd</b>  | <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.   |
| <b>STP</b>   | <u>Federal Highway Administration Surface Transportation Program</u> - Replaces the old Federal Aid Urban Program- 20% local match.   |
| <b>Tax Bill</b>  | <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.                                     |
| <b>TDD<br/>Transportation<br/>Development District</b> | <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.  |
| <b>Transp S Tax</b>                                    | <u>Transportation Sales Tax</u> - 1/2 cent sales tax authorized by the voters for transportation purposes.  |
| <b>TST will be Reimb from MoDOT</b>                    | <u>TST will be Reimb from MoDot</u> - There are a number of airport terminal related capital projects which the City will receive reimbursement from MoDot; however the City will need to provide the funding upfront from the Transportation Sales Tax.  |
| <b>Unfunded</b>  | <u>Unfunded</u> - Projects beyond current FY which have no definite funding commitment.   |



# 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.

As of September 30, 2018, the City had no outstanding General Obligation Bonds and \$353,662,154 outstanding in revenue bonds, special obligation bonds, and special obligation notes. The City has a legal debt limit of \$401,122,629 which represents twenty percent of the taxable assessed valuation of the City.

## Missouri Statutes

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

## Debt Requirement Schedules

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

### Enterprise Fund Debt:

- Water and Electric - page 599
- Sewer - page 660
- Parking - page 564
- Solid Waste - page 679

### General Government Debt:

- Robert M. Lemone Trust - page 228
- MO Transportation Finance Corp. Loan - page 228
- 2016 Govt Center Refunding Bonds 2008B - page 229

# All Funds - Debt Service Summary

## Computation of Legal Debt Margin

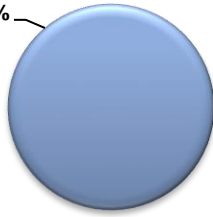
|   |                        |
|---|------------------------|
| <b>Assessed Value 2017 - Final*</b>                                     | <b>\$2,005,613,146</b> |
| <b>Constitutional Debt Limit**</b>                                      | <b>\$401,122,629</b>   |
| (20% Assessed Value)  |                        |
| <b>Total Bonded Debt</b>  | <b>\$353,662,154</b>   |
| Less:   |                        |
| Revenue Bonds   | \$239,495,700          |
| Special Obligation Bonds  | \$107,805,000          |
| Special Obligation Notes  | \$6,361,454            |
|   | <b>\$353,662,154</b>   |
| <b>Total Amount of General Obligation Debt Applicable to Debt Limit</b> | <b>\$0</b>             |
| (City currently has no general obligation debt)                         |                        |
| <b>Legal Debt Margin</b>  | <b>\$401,122,629</b>   |
| * All tangible property   |                        |
| ** Section 95.115 of the 1978 Missouri Revised Statutes                 |                        |

## Summary of Outstanding Debt

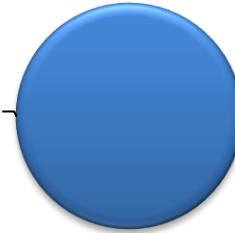
As of 09/30/2018

|   | Original<br>Issue | Interest<br>Rate | Maturity<br>Date | Amount<br>Outstanding |
|---|-------------------|------------------|------------------|-----------------------|
| <b>General Obligation Bonds:</b> Paid off in FY 2003          |                   |                  |                  |                       |
| <b>REVENUE BONDS:</b>   |                   |                  |                  |                       |
| '09 Water and Electric Improvement Bonds (09/29/09)           | \$16,725,000      | 3.00% - 4.125%   | 10/01/34         | \$15,815,000          |
| '11 Water and Electric Refunding and Improvement Bonds        | \$84,180,000      | 3.00% - 5.00%    | 10/01/41         | \$70,025,000          |
| '14 Water and Electric System Rev. Refunding Bonds (05/17/11) | \$14,180,000      | 2.00% - 3.00%    | 10/01/28         | \$9,995,000           |
| '15 Water and Electric System Rev. Refunding Bonds (08/05/15) | \$51,280,000      | 3.125% - 5.00%   | 10/01/45         | \$44,945,000          |
| '99 Sanitary Sewerage System Series A (06/01/99)              | \$3,730,000       | 3.625% - 5.25%   | 01/01/20         | \$445,000             |
| '99 Sanitary Sewerage System Series B (12/1/99)               | \$1,420,000       | 4.125% - 6.00%   | 07/01/20         | \$170,000             |
| '00 Sanitary Sewerage System Series B (11/01/00)              | \$2,445,000       | 4.35% - 5.625%   | 07/01/21         | \$435,000             |
| '02 Sanitary Sewerage System Series A (05/01/02)              | \$2,230,000       | 3.00% - 5.375%   | 01/01/23         | \$645,000             |
| '03 Sanitary Sewerage System Revenue Bonds (04/01/03)         | \$3,620,000       | 2.00% - 5.25%    | 01/01/24         | \$1,250,000           |
| '04 Sanitary Sewerage System Revenue Bonds (05/28/04)         | \$650,000         | 2.00% - 5.25%    | 01/01/25         | \$265,000             |
| '06 Sanitary Sewerage System Revenue Bonds (11/01/06)         | \$915,000         | 4.00% - 5.00%    | 07/01/26         | \$415,000             |
| '07 Sanitary Sewerage System Revenue Bonds (11/01/07)         | \$1,800,000       | 4.00% - 5.00%    | 01/01/28         | \$985,000             |
| '09 Sanitary Sewerage System Taxable Rev. Bonds (09/29/09)    | \$10,405,000      | 5.44% - 6.02%    | 10/01/34         | \$10,405,000          |
| '10 Sanitary Sewerage System Revenue Bonds (01/14/10)         | \$59,335,000      | 1.49%            | 07/01/32         | \$43,780,700          |
| '12 Sewerage System Revenue Bonds (03/29/12)                  | \$9,365,000       | .35% - 3.75%     | 10/01/36         | \$7,620,000           |
| '15 Sanitary Sewerage System Revenue Bonds (03/31/15)         | \$18,200,000      | 3.00% - 5.00%    | 10/01/35         | \$16,510,000          |
| '17 Sanitary Sewerage Systems Revenue Bonds (04/19/17)        | \$15,790,000      | 2.00% - 5.00%    | 10/01/37         | \$15,790,000          |
| <b>Total Revenue Bonds</b>                                    |                   |                  |                  | <b>\$239,495,700</b>  |
| <b>SPECIAL OBLIGATION BONDS:</b>                              |                   |                  |                  |                       |
| '09 Parking System Taxable S.O. Improvement Bonds             | \$13,030,000      | 4.30% - 6.20%    | 03/01/34         | \$12,255,000          |
| '12 Parking System S.O. Impr Bonds A-1, A-2 (03/08/12)        | \$8,925,000       | .55% - 4.00%     | 03/01/31         | \$6,510,000           |
| '15 Parking System S.O. Refunding Bonds (12/8/15)             | \$1,135,000       | 5.00%            | 02/01/21         | \$330,000             |
| '12 Electric Special Obligation Bonds (05/21/12)              | \$25,400,000      | 2.00% - 5.00%    | 10/01/33         | \$20,275,000          |
| '12 Electric Special Obligation Bonds (12/13/12)              | \$39,955,000      | 2.00% - 4.00%    | 09/01/32         | \$35,460,000          |
| '12 Special Obligation Refunding Bonds, Series 2012 B         | \$1,465,000       | 2.00%            | 10/01/20         | \$515,000             |
| '09 Sanitary Sewerage System Taxable Rev. Bonds (09/29/09)    | \$10,405,000      | 5.44% - 6.02%    | 10/01/34         | \$10,405,000          |
| '12 Special Obligation Refunding Bonds, Series 2012C          | \$2,650,000       | 2.00%            | 02/01/21         | \$945,000             |
| '15 Solid Waste System Special Oblig. Refunding Bonds         | \$1,235,000       | 2.00%-5.00%      | 02/01/26         | \$665,000             |
| '17 Solid Waste System Special Oblig. Bonds (04/19/17)        | \$5,520,000       | 3.00%-3.375%     | 02/01/37         | \$5,315,000           |
| '16 Improv. Downtown Govt. Center                             | \$17,580,000      | 3.50% - 5.00%    | 09/30/28         | \$15,130,000          |
| <b>Total Special Obligation Bonds</b>                         |                   |                  |                  | <b>\$107,805,000</b>  |
| <b>SPECIAL OBLIGATION NOTES:</b>                              |                   |                  |                  |                       |
| '12 Missouri Transportation Finance Corp Loan                 | \$8,200,000       | 3.92%            | 03/01/22         | \$3,187,476           |
| '11 Special Obligation Bonds - IBM Loan (12/28/10)            | \$9,229,723       | 6.00%            | 10/01/20         | \$2,454,455           |
| "11 Special Obligation Bonds - Robert M. Lemone Trust         | \$2,550,000       | 5.25%            | 01/01/21         | \$719,523             |
| <b>Total Special Obligation Notes</b>                         |                   |                  |                  | <b>\$6,361,454</b>    |
| <b>Total Bonded Debt</b>                                      |                   |                  |                  | <b>\$353,662,154</b>  |

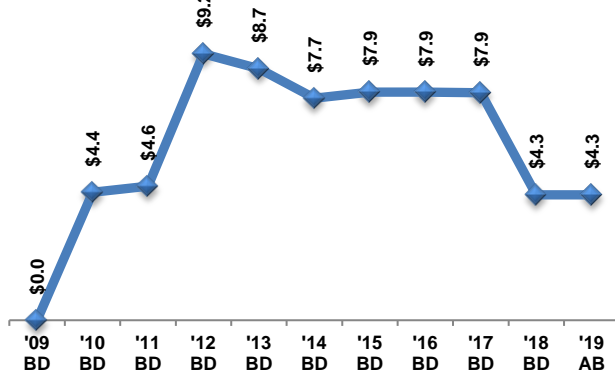
## FY 2019 Total Expenditures By Category

Other  
100.00%

## FY 2019 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<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18EB | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|----------------------|--------------------|
| 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. | \$516,948          | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Capital                     | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Other                       | \$4,344,239        | \$4,338,732            | \$4,339,203          | \$4,343,733        | \$4,530              | 0.1%               |
| <b>Total</b>                | <b>\$4,861,187</b> | <b>\$4,338,732</b>     | <b>\$4,339,203</b>   | <b>\$4,343,733</b> | <b>\$4,530</b>       | <b>0.1%</b>        |
| Operating Expenses          | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Non-Operating Expenses      | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Debt Service                | \$4,861,187        | \$4,338,732            | \$4,339,203          | \$4,343,733        | \$4,530              | 0.1%               |
| Capital Additions           | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Capital Projects            | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| <b>Total Expenses</b>       | <b>\$4,861,187</b> | <b>\$4,338,732</b>     | <b>\$4,339,203</b>   | <b>\$4,343,733</b> | <b>\$4,530</b>       | <b>0.1%</b>        |

## Revenues (Where the Money Comes From)

|                            |                    |                    |                    |                    |                |             |
|----------------------------|--------------------|--------------------|--------------------|--------------------|----------------|-------------|
| Property Taxes             | \$188,773          | \$0                | \$0                | \$0                | \$0            |             |
| Investment Revenue         | (\$8,884)          | \$122,456          | \$133,810          | \$122,456          | (\$11,354)     | 0.0%        |
| Other Local Revenue        | \$1,779,151        | \$1,257,494        | \$1,257,494        | \$1,257,494        | \$0            | 0.0%        |
| Lease/Bond Proceeds        | \$0                | \$0                | \$0                | \$0                | \$0            |             |
| Operating Transfers        | \$2,817,713        | \$2,798,797        | \$2,798,797        | \$2,788,607        | (\$10,190)     | (0.4%)      |
| Use of Prior Year Sources  | \$84,434           | \$159,985          | \$149,102          | \$175,176          | \$26,074       | 9.5%        |
| Less: Current Year Surplus | \$0                | \$0                | \$0                | \$0                | \$0            |             |
| Dedicated Sources          | \$4,861,187        | \$4,338,732        | \$4,339,203        | \$4,343,733        | \$4,530        | 0.1%        |
| General Sources            | \$0                | \$0                | \$0                | \$0                | \$0            |             |
| <b>Total Sources</b>       | <b>\$4,861,187</b> | <b>\$4,338,732</b> | <b>\$4,339,203</b> | <b>\$4,343,733</b> | <b>\$4,530</b> | <b>0.1%</b> |

|   |
|---|
| <b>Revenues, Expenditures, and Changes in Fund Balance</b><br><b>General Government Debt Service Funds Combined</b> |
|---|

|  | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019       |
|--|----------------------|------------------------|----------------------|--------------------------|
| <b>Revenues:</b>   |                      |                        |                      |                          |
| Grant Revenue  | \$188,773            | \$0                    | \$0                  | \$0                      |
| Investment Revenue   | (\$8,884)            | \$122,456              | \$133,810            | \$122,456                |
| Miscellaneous Revenue  | \$1,779,151          | \$1,257,494            | \$1,257,494          | \$1,257,494              |
| <b>Total Revenues</b>  | <b>\$1,959,040</b>   | <b>\$1,379,950</b>     | <b>\$1,391,304</b>   | <b>\$1,379,950</b>       |
| <b>Expenditures:</b>   |                      |                        |                      |                          |
| 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.                                  | \$516,948            | \$0                    | \$0                  | \$0                      |
| Capital  | \$0                  | \$0                    | \$0                  | \$0                      |
| Bank & Paying Agent Fees                                     | \$0                  | \$0                    | \$0                  | \$0                      |
| Interest Expense   | \$1,049,589          | \$914,636              | \$915,107            | \$774,329                |
| Principal Payments   | \$3,294,650          | \$3,424,096            | \$3,424,096          | \$3,569,404              |
| <b>Total Expenditures</b>                                    | <b>\$4,861,187</b>   | <b>\$4,338,732</b>     | <b>\$4,339,203</b>   | <b>\$4,343,733</b>       |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>(\$2,902,147)</b> | <b>(\$2,958,782)</b>   | <b>(\$2,947,899)</b> | <b>(\$2,963,783)</b>     |
| <b>Other Financing Sources (Uses):</b>                       |                      |                        |                      |                          |
| Transfers In   | \$2,817,713          | \$2,798,797            | \$2,798,797          | \$2,788,607              |
| Transfers Out  | \$0                  | \$0                    | \$0                  | \$0                      |
| Lease/Bond Proceeds  | \$0                  | \$0                    | \$0                  | \$0                      |
| Payment to Refunded Bond Escrow Agent                        | \$0                  | \$0                    | \$0                  | \$0                      |
| <b>Total Other Financing Sources/(Uses)</b>                  | <b>\$2,817,713</b>   | <b>\$2,798,797</b>     | <b>\$2,798,797</b>   | <b>\$2,788,607</b>       |
| <b>Net Change in Fund Balance</b>                            | <b>(\$84,434)</b>    | <b>(\$159,985)</b>     | <b>(\$149,102)</b>   | <b>(\$175,176)</b>       |
| Fund Balance - Beginning                                     | \$3,361,823          | \$3,277,389            | \$3,277,389          | \$3,128,287 <sup>^</sup> |
| <b>Fund Balance - Ending</b>                                 | <b>\$3,277,389</b>   | <b>\$3,117,404</b>     | <b>\$3,128,287</b>   | <b>\$2,953,111</b>       |

<sup>^</sup> Planned use of reserve in accordance with budget strategies and guidelines.

**Financial Sources and Uses**  
**General Government Debt Service Funds Combined**

|   | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> |
|---|---------------------------|--------------------------------|------------------------------|----------------------------|
| <b>Financial Sources</b>                        |                           |                                |                              |                            |
| Grant Revenue                                   | \$188,773                 | \$0                            | \$0                          | \$0                        |
| Interest Revenue                                | (\$8,884)                 | \$122,456                      | \$133,810                    | \$122,456                  |
| Less: GASB 31 Interest Adjustment               | \$26,666                  |                                |                              |                            |
| Other Local Revenues ++                         | \$1,779,151               | \$1,257,494                    | \$1,257,494                  | \$1,257,494                |
| Lease/Bond Proceeds                             | \$0                       | \$0                            | \$0                          | \$0                        |
| <b>Total Financial Sources Before Transfers</b> | <b>\$1,985,706</b>        | <b>\$1,379,950</b>             | <b>\$1,391,304</b>           | <b>\$1,379,950</b>         |
| Transfers In                                    | \$2,817,713               | \$2,798,797                    | \$2,798,797                  | \$2,788,607                |
| <b>Total Financial Sources</b>                  | <b>\$4,803,419</b>        | <b>\$4,178,747</b>             | <b>\$4,190,101</b>           | <b>\$4,168,557</b>         |
| <b>Financial Uses</b>                           |                           |                                |                              |                            |
| 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.                     | \$516,948                 | \$0                            | \$0                          | \$0                        |
| Payment to refunded bond escrow agent           | \$0                       | \$0                            | \$0                          | \$0                        |
| Interest Expense                                | \$1,049,589               | \$914,636                      | \$915,107                    | \$774,329                  |
| Bank & Paying Agent Fees                        | \$0                       | \$0                            | \$0                          | \$0                        |
| Transfers Out                                   | \$0                       | \$0                            | \$0                          | \$0                        |
| Principal Payments                              | \$3,294,650               | \$3,424,096                    | \$3,424,096                  | \$3,569,404                |
| Capital Additions                               | \$0                       | \$0                            | \$0                          | \$0                        |
| Enterprise Revenues used for Capital Projects   | \$0                       | \$0                            | \$0                          | \$0                        |
| <b>Total Financial Uses</b>                     | <b>\$4,861,187</b>        | <b>\$4,338,732</b>             | <b>\$4,339,203</b>           | <b>\$4,343,733</b>         |
| <b>Financial Sources Over/(Under) Uses</b>      | <b>(\$57,768)</b>         | <b>(\$159,985)</b>             | <b>(\$149,102)</b>           | <b>(\$175,176)</b>         |
| <b>Cash Reserves</b>                            |                           |                                |                              |                            |
| Beginning Unassigned Cash Reserve               |                           | \$3,380,512                    | \$3,380,512                  | \$3,231,410                |
| Financial Sources Over/(Under) Uses             |                           | (\$159,985)                    | (\$149,102)                  | (\$175,176)                |
| Cash and cash equivalents                       | \$3,273,958               |                                |                              |                            |
| Less: GASB 31 Pooled Cash Adj                   | \$106,554                 |                                |                              |                            |
| <b>Projected Unassigned Cash Reserve</b>        | <b>\$3,380,512</b>        | <b>\$3,220,527</b>             | <b>\$3,231,410</b>           | <b>\$3,056,234</b>         |

**Budgeted 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 budgeted cash reserve target for this fund.

\* 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 reserves 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 budgeted 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.

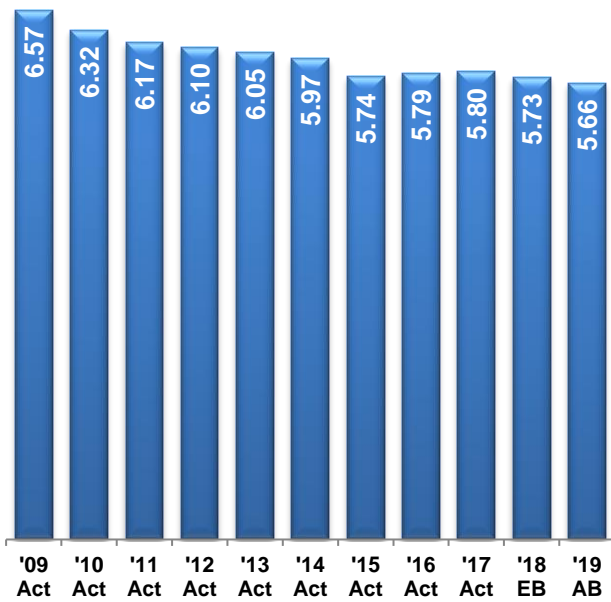
A budgeted cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The budgeted cash reserve target amount is different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

The ending unassigned cash reserves are compared to the budgeted cash reserve target. When the reserves are below the budgeted 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 budgeted 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.

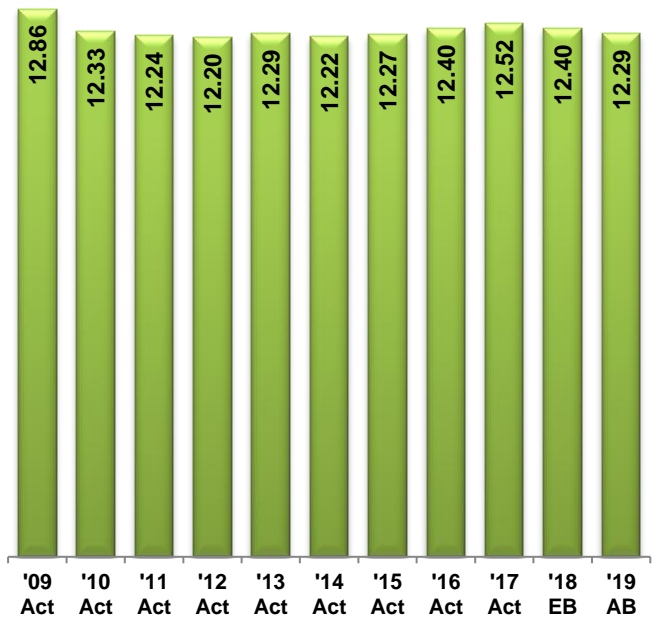


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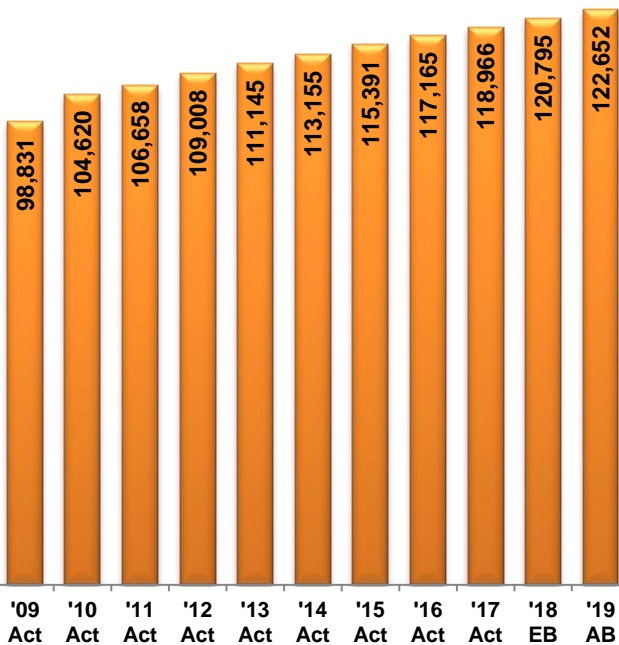
**General Fund  
Employees Per 1,000 Population**



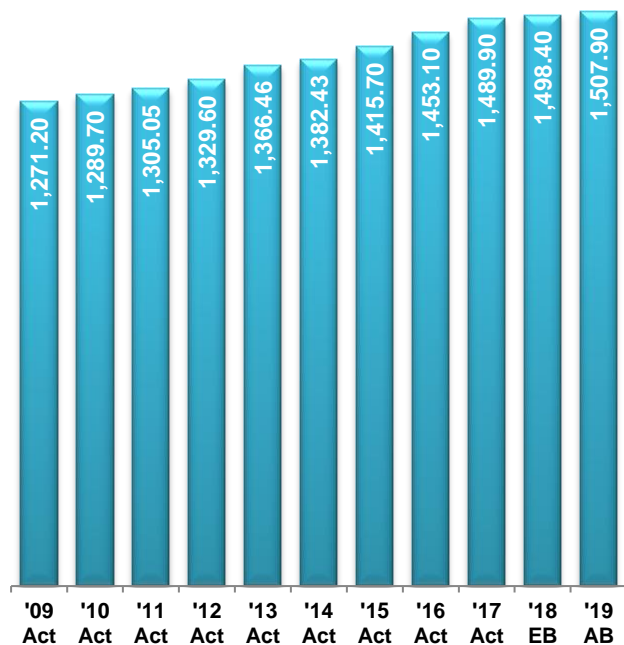
**Total Employees  
Per 1,000 Population**



**City of Columbia  
Population\***



**Total Authorized  
Positions**



**Personnel Position Summary**  
**FY 2019 Adopted Budget**

|  | <b>Fund Type</b> | <b>Positions Added</b> | <b>Positions Deleted</b> | <b>Positions Reallocated</b> | <b>Net FTE Changes</b> | <b>Net \$ Changes</b> |
|--|------------------|------------------------|--------------------------|------------------------------|------------------------|-----------------------|
| <b>Administrative Depts:</b>           |                  |                        |                          |                              |                        |                       |
| Public Works Admin                     | GF               |                        |                          | 0.21                         | 0.21                   | \$24,091              |
|  |                  | <b>0.00</b>            | <b>0.00</b>              | <b>0.21</b>                  | <b>0.21</b>            | <b>\$24,091</b>       |
| <b>Health and Environment Depts:</b>   |                  |                        |                          |                              |                        |                       |
| Convention and Visitors                | SRF              |                        |                          | (0.40)                       | (0.40)                 | (\$20,790)            |
|  |                  | <b>0.00</b>            | <b>0.00</b>              | <b>(0.40)</b>                | <b>(0.40)</b>          | <b>(\$20,790)</b>     |
| <b>Parks and Recreation Depts:</b>     |                  |                        |                          |                              |                        |                       |
| Parks and Recreation                   | GF               |                        |                          | (0.40)                       | (0.40)                 | (\$20,427)            |
| Recreation Services                    | EF               | 1.00                   |                          |                              | 1.00                   | \$27,537              |
|  |                  | <b>1.00</b>            | <b>0.00</b>              | <b>(0.40)</b>                | <b>0.60</b>            | <b>\$7,110</b>        |
| <b>Public Safety Depts:</b>            |                  |                        |                          |                              |                        |                       |
| Police                                 | GF               | 2.00                   |                          |                              | 2.00                   | \$186,076             |
| Police                                 | GF               |                        |                          | (1.40)                       | (1.40)                 | (\$20,781)            |
|  |                  | <b>2.00</b>            | <b>0.00</b>              | <b>(1.40)</b>                | <b>0.60</b>            | <b>\$165,295</b>      |
| <b>Supporting Activity Depts:</b>      |                  |                        |                          |                              |                        |                       |
| Custodial and Bldg Maint               | ISF              | 1.00                   |                          |                              | 1.00                   | \$45,970              |
| Information Technology                 | ISF              | 1.00                   |                          |                              | 1.00                   | \$100,598             |
| Information Technology                 | ISF              | 1.00                   |                          |                              | 1.00                   | \$92,247              |
| Information Technology                 | ISF              | 1.00                   |                          |                              | 1.00                   | \$74,462              |
| Utility Customer Services              | ISF              |                        |                          | (3.00)                       | (3.00)                 | (\$125,591)           |
| Community Relations                    | ISF              | 1.00                   |                          |                              | 1.00                   | \$33,058              |
| Community Relations                    | ISF              |                        | (1.00)                   |                              | (1.00)                 | (\$28,467)            |
| Community Relations                    | ISF              |                        |                          | 3.00                         | 3.00                   | \$202,180             |
| <b>Total Supporting Activity Depts</b> |                  | <b>5.00</b>            | <b>(1.00)</b>            | <b>0.00</b>                  | <b>4.00</b>            | <b>\$394,457</b>      |
| <b>Transportation Depts:</b>           |                  |                        |                          |                              |                        |                       |
| Streets and Engineering                | GF               | 1.00                   |                          |                              | 1.00                   | \$0                   |
| Streets and Engineering                | GF               |                        |                          | 0.32                         | 0.32                   | \$28,829              |
| Non-Motorized Grant                    | SRF              |                        |                          | (0.20)                       | (0.20)                 | (\$19,215)            |
| Transit                                | EF               |                        |                          | (0.40)                       | (0.40)                 | (\$20,427)            |
| Airport                                | EF               |                        |                          | (0.33)                       | (0.33)                 | (\$35,599)            |
| Transload                              | EF               |                        |                          | 1.80                         | 1.80                   | \$132,215             |
| <b>Total Transportation Depts</b>      |                  | <b>1.00</b>            | <b>0.00</b>              | <b>1.19</b>                  | <b>2.19</b>            | <b>\$85,803</b>       |
| <b>Utility Depts:</b>                  |                  |                        |                          |                              |                        |                       |
| Water                                  | EF               |                        |                          | (0.40)                       | (0.40)                 | (\$27,289)            |
| Water                                  | EF               |                        |                          | (0.40)                       | (0.40)                 | (\$31,590)            |
| Water                                  | EF               |                        |                          | 0.50                         | 0.50                   | \$24,383              |
| Water                                  | EF               |                        |                          | 1.30                         | 1.30                   | \$79,193              |
| Electric                               | EF               |                        |                          | (0.40)                       | (0.40)                 | (\$25,199)            |
| Electric                               | EF               |                        |                          | 1.30                         | 1.30                   | \$79,193              |
| Electric                               | EF               |                        |                          | (0.50)                       | (0.50)                 | (\$23,545)            |
| Electric                               | EF               |                        |                          | (0.50)                       | (0.50)                 | (\$34,195)            |
| Electric                               | EF               |                        |                          | (0.50)                       | (0.50)                 | (\$39,433)            |
| Sewer                                  | EF               |                        |                          | (0.05)                       | (0.05)                 | (\$2,768)             |
| Sewer                                  | EF               |                        |                          | 0.30                         | 0.30                   | \$18,410              |
| Sewer                                  | EF               | 0.80                   |                          |                              | 0.80                   | \$56,504              |
| Solid Waste                            | EF               | 0.50                   |                          |                              | 0.50                   | \$14,605              |
| Solid Waste                            | EF               |                        |                          | (0.05)                       | (0.05)                 | (\$2,768)             |
| Solid Waste                            | EF               |                        |                          | 0.10                         | 0.10                   | \$6,053               |
| Storm Water                            | EF               | 0.10                   |                          |                              | 0.10                   | \$7,540               |
| Storm Water                            | EF               | 0.20                   |                          |                              | 0.20                   | \$14,126              |
|  |                  | <b>1.60</b>            | <b>0.00</b>              | <b>0.70</b>                  | <b>2.30</b>            | <b>\$113,220</b>      |
| General Fund (GF)                      |                  | 3.00                   | 0.00                     | (1.27)                       | 1.73                   | \$197,788             |
| Special Revenue Funds (SRF)            |                  | 0.00                   | 0.00                     | (0.60)                       | (0.60)                 | (\$40,005)            |
| Enterprise Funds (EF)                  |                  | 2.60                   | 0.00                     | 1.77                         | 4.37                   | \$216,946             |
| Internal Services Funds (ISF)          |                  | 5.00                   | (1.00)                   | 0.00                         | 4.00                   | \$394,457             |
| <b>Total Personnel Changes</b>         |                  | <b>10.60</b>           | <b>(1.00)</b>            | <b>(0.10)</b>                | <b>9.50</b>            | <b>\$769,186</b>      |

**Personnel Position Summary  
FY 2019 Adopted Budget**

**Description of Position Changes**

Positions reallocated from Airport back to PW Administration as a result of the transition of Airport to Economic Development

0.40 FTE Community Relations Specialist reallocated to Community Relations to centralize the communication function city wide.

0.40 FTE Marketing Specialist position reallocated to Community Relations to centralize the communication function city wide.

1.00 FTE Parks & Grounds Specialist added in the last six months of FY 2019 - cost partially offset by temp help reductions.

2.00 FTE Information Specialists added department's 24 hour information center. Costs offset by temp help reductions.

1.40 FTE Community Relation Specialist positions reallocated to Community Relations to centralize the function city wide.

1.00 FTE Building Facilities Manager added for last six months of FY 2019 - will oversee and implement facility maint. plan.

1.00 FTE Infrastructure Supervisor to ensure NERC/CIP Compliance - costs will be recovered from Electric.

1.00 FTE Project Leader added for last six months of FY 2019 (NERC/CIP Compliance) - costs recovered from Electric

1.00 FTE Jr System Admin. added for last six months of FY 2019 (NERC/CIP Compliance) - costs recovered from Electric.

3.00 FTE Billing Auditors reallocated to the various utility departments in order to improve this function.

1.00 FTE Web Content Editor added for last six months of FY 2019 - transition and maintain various webpages.

1.00 FTE Customer Service Rep II position deleted to offset Web Content Editor position costs.

3.00 FTE positions reallocated from other depts to centralize Graphic Artist, Marketing Spec., and Comm. Relations Spec. positions.

1.00 FTE Engineer added for capital project work and costs for this position will be charged to the capital projects fund.

0.20 FTE were reallocated from Non-Motorized Grant and (0.12) FTE were reallocated from Airport due to transition to Econ Dev.

0.20 FTE were reallocated back to Streets and Engineering as project work ends

0.40 FTE Marketing Specialist reallocated to Community Relations in order to centralize this function citywide.

0.33 FTE were reallocated back to other Public Works divisions due to the transition of Airport to Economic Development.

1.80 FTE were reallocated from Water and Electric to reflect expected hours needed in Transload.

0.40 FTE Sr Equip Operator reallocated to Transload Facility to reflect expected hours needed in that operation.

0.40 FTE Transload Operations Supervisor reallocated to Transload Facility to reflect expected hours needed in that operation.

0.50 FTE Lead Utility Service Worker reallocated from Electric to reflect expected hours needed for FY 2019.

1.30 FTE Billing Auditor reallocated from UCS to centralize this function within the utility departments.

0.40 FTE Graphic Artist reallocated to Community Relations to centralize this function city wide.

1.30 FTE Billing Auditor reallocated from UCS to centralize this function within the utility departments.

0.50 FTE Lead Utility Service Worker reallocated to Water to reflect expected hours needed for FY 2019.

0.50 FTE Sr Equip Operator reallocated to Transload Facility to reflect expected hours needed in that operation.

0.50 FTE Transload Operations Supervisor reallocated to Transload Facility to reflect expected hours needed in that operation.

0.05 FTE Rate Analyst reallocated to Storm Water to reflect expected hours needed for FY 2019.

0.30 FTE Billing Auditor positions reallocated from UCS to centralize this function within the utility departments.

0.80 FTE Sr Project Compliance Inspector added to perform contract mgmt and regulatory compliance for construction projects.

0.50 FTE Sr Refuse Collector added to provide improved service for the Community Improvement District (CID).

0.05 FTE Rate Analyst reallocated to Storm Water to reflect expected hours needed for FY 2019.

0.10 FTE Billing Auditor positions reallocated from UCS to centralize this function within the utility departments.

0.10 FTE Rate Analyst reallocated from Sewer and Solid Waste to reflect expected hours needed for FY 2019.

0.20 FTE Sr Project Compliance Inspector added to perform contract mgmt and regulatory compliance for construction projects.

**Personnel Position Summary**  
**FY 2019 Adopted Budget**

|   | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> | <b>Position<br/>Changes</b> |
|---|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|
| <b>Administrative:</b>                  |                           |                                |                              |                            |                             |
| 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)                       | 8.60                      | 8.85                           | 9.10                         | 9.10                       | 0.00                        |
| Finance Department (GF)                 | 52.10                     | 52.10                          | 52.20                        | 52.20                      | 0.00                        |
| Human Resources (GF)                    | 9.16                      | 9.66                           | 9.66                         | 9.66                       | 0.00                        |
| Law Department (GF)                     | 15.75                     | 15.75                          | 16.75                        | 16.75                      | 0.00                        |
| City General (GF)                       | 0.00                      | 0.00                           | 0.00                         | 0.00                       | 0.00                        |
| Public Works Administration (GF)        | 0.95                      | 0.95                           | 0.95                         | 1.16                       | 0.21                        |
| 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                        |
| <b>Total Administrative</b>             | <b>89.56</b>              | <b>90.31</b>                   | <b>91.66</b>                 | <b>91.87</b>               | <b>0.21</b>                 |
| <b>Health and Environment:</b>          |                           |                                |                              |                            |                             |
| Public Health & Human Services (GF)     | 68.00                     | 68.00                          | 68.00                        | 68.00                      | 0.00                        |
| Community Development (GF)              | 42.25                     | 42.25                          | 42.25                        | 42.25                      | 0.00                        |
| Economic Development (GF)               | 3.50                      | 3.50                           | 3.50                         | 3.50                       | 0.00                        |
| Cultural Affairs (GF)                   | 2.75                      | 2.50                           | 2.50                         | 2.50                       | 0.00                        |
| Convention & Tourism Fund (SRF)         | 9.65                      | 9.65                           | 9.65                         | 9.25                       | (0.40)                      |
| Office of Sustainability (GF)           | 5.00                      | 5.00                           | 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                        |
| <b>Total Health and Environment</b>     | <b>135.15</b>             | <b>134.90</b>                  | <b>134.90</b>                | <b>134.50</b>              | <b>(0.40)</b>               |
| <b>Parks and Recreation:</b>            |                           |                                |                              |                            |                             |
| General Fund Operations (GF)            | 47.06                     | 47.56                          | 47.56                        | 47.16                      | (0.40)                      |
| Recreation Services Fund (EF)           | 33.34                     | 33.84                          | 33.84                        | 34.84                      | 1.00                        |
| 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                        |
| <b>Total Parks and Recreation</b>       | <b>80.40</b>              | <b>81.40</b>                   | <b>81.40</b>                 | <b>82.00</b>               | <b>0.60</b>                 |
| <b>Public Safety:</b>                   |                           |                                |                              |                            |                             |
| Police Department (GF)                  | 207.40                    | 210.40                         | 210.40                       | 211.00                     | 0.60                        |
| 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)                    | 11.00                     | 10.00                          | 8.75                         | 8.75                       | 0.00                        |
| <b>Total Before PSJC</b>                | <b>363.40</b>             | <b>365.40</b>                  | <b>364.15</b>                | <b>364.75</b>              | <b>0.60</b>                 |
| Public Safety Joint Comm. (GF)          | 0.00                      | 0.00                           | 0.00                         | 0.00                       | 0.00                        |
| <b>Total Public Safety</b>              | <b>363.40</b>             | <b>365.40</b>                  | <b>364.15</b>                | <b>364.75</b>              | <b>0.60</b>                 |
| <b>Supporting Activities:</b>           |                           |                                |                              |                            |                             |
| Employee Benefit Fund (ISF)             | 7.84                      | 8.34                           | 8.34                         | 8.34                       | 0.00                        |
| Self Insurance Reserve Fund (ISF)       | 3.30                      | 3.30                           | 3.30                         | 3.30                       | 0.00                        |
| Custodial & Building Maint. Fund (ISF)  | 17.57                     | 14.57                          | 13.82                        | 14.82                      | 1.00                        |
| Fleet Operations Fund (ISF)             | 41.23                     | 41.23                          | 41.23                        | 41.23                      | 0.00                        |
| GIS Fund (ISF)                          | 12.25                     | 0.00 *                         | 0.00                         | 0.00                       | 0.00                        |
| Information Technology Fund (ISF)       | 39.10                     | 51.35 *                        | 52.85                        | 55.85                      | 3.00                        |
| Community Relations Fund (ISF)          | 30.35                     | 31.75                          | 30.15                        | 33.15                      | 3.00                        |
| Utility Customer Services Fund (ISF)    | 20.20                     | 20.20                          | 20.45                        | 17.45                      | (3.00)                      |
| <b>Total Supporting Activities</b>      | <b>171.84</b>             | <b>170.74</b>                  | <b>170.14</b>                | <b>174.14</b>              | <b>4.00</b>                 |

\* In the FY 2018 budget, GIS was merged into the Information Technology budget.

**Personnel Position Summary  
FY 2019 Adopted Budget**

|   | <u>Actual<br/>FY 2017</u> | <u>Adj. Budget<br/>FY 2018</u> | <u>Estimated<br/>FY 2018</u> | <u>Adopted<br/>FY 2019</u> | <u>Position<br/>Changes</u> |
|---|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|
| <b>Transportation:</b>                      |                           |                                |                              |                            |                             |
| Non-Motorized Grant (SRF)                   | 3.20                      | 2.20                           | 2.20                         | 2.00                       | (0.20)                      |
| Streets and Engineering (GF)                | 55.60                     | 55.05                          | 55.05                        | 56.37                      | 1.32                        |
| Streets & Sidewalks Cap Project (CIP)       | 0.00                      | 0.00                           | 0.00                         | 0.00                       | 0.00                        |
| Parking Enforcement and Traffic (GF)        | 13.05                     | 13.05                          | 13.05                        | 13.05                      | 0.00                        |
| Transit Fund (EF)                           | 56.55                     | 56.50                          | 56.50                        | 56.10                      | (0.40)                      |
| Regional Airport Fund (EF)                  | 17.40                     | 16.95                          | 16.95                        | 16.62                      | (0.33)                      |
| Parking Facilities Fund (EF)                | 10.05                     | 10.05                          | 10.05                        | 10.05                      | 0.00                        |
| Railroad Utility Fund (EF)                  | 3.00                      | 3.00                           | 3.00                         | 3.00                       | 0.00                        |
| Transload Facility (EF)                     | 0.00                      | 0.00                           | 0.00                         | 1.80                       | 1.80                        |
| 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                        |
| <b>Total Transportation</b>                 | <b>158.85</b>             | <b>156.80</b>                  | <b>156.80</b>                | <b>158.99</b>              | <b>2.19</b>                 |
| <b>Utilities:</b>                           |                           |                                |                              |                            |                             |
| Water Utility Fund (EF)                     | 100.75                    | 99.77                          | 99.37                        | 100.37                     | 1.00                        |
| Electric Utility Fund (EF)                  | 182.85                    | 186.48                         | 186.88                       | 186.28                     | (0.60)                      |
| Sanitary Sewer Utility Fund (EF)            | 84.02                     | 84.77                          | 84.77                        | 85.82                      | 1.05                        |
| Solid Waste Utility Fund (EF)               | 113.27                    | 116.52                         | 116.52                       | 117.07                     | 0.55                        |
| Mid MO Solid Waste Mgt Dist (SRF)           | 2.00                      | 2.00                           | 2.00                         | 2.00                       | 0.00                        |
| Storm Water Utility Fund (EF)               | 7.81                      | 9.81                           | 9.81                         | 10.11                      | 0.30                        |
| <b>Total Utilities</b>                      | <b>490.70</b>             | <b>499.35</b>                  | <b>499.35</b>                | <b>501.65</b>              | <b>2.30</b>                 |
| <b>Total Authorized Number of Positions</b> | <b>1,489.90</b>           | <b>1,498.90</b>                | <b>1,498.40</b>              | <b>1,507.90</b>            | <b>9.50</b>                 |
| <b>Total By Fund Type:</b>                  |                           |                                |                              |                            |                             |
| General Fund (GF)                           | 690.17                    | 692.62                         | 692.72                       | 694.45                     | 1.73                        |
| Special Revenue Funds (SRF)                 | 18.85                     | 17.85                          | 17.85                        | 17.25                      | (0.60)                      |
| 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                        |
| <b>Total Governmental Funds</b>             | <b>709.02</b>             | <b>710.47</b>                  | <b>710.57</b>                | <b>711.70</b>              | <b>1.13</b>                 |
| <b>Total Enterprise Funds (EF)</b>          | <b>609.04</b>             | <b>617.69</b>                  | <b>617.69</b>                | <b>622.06</b>              | <b>4.37</b>                 |
| <b>Total Internal Services Funds (ISF)</b>  | <b>171.84</b>             | <b>170.74</b>                  | <b>170.14</b>                | <b>174.14</b>              | <b>4.00</b>                 |
| <b>Total All Funds</b>                      | <b>1,489.90</b>           | <b>1,498.90</b>                | <b>1,498.40</b>              | <b>1,507.90</b>            | <b>9.50</b>                 |

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



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# General Fund Summary



## Description

The General Fund is used to finance and account for a large portion of the current operating expenditures and capital additions (not capital improvements) of City Government. The General Fund is one of the largest and most important of the City's funds because most governmental programs (Police, Fire, 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, 29% comes from dedicated sources that must be used to offset the cost of the specific operation. The remaining 71% comes from general sources which can be moved from one department to another department. The capital projects associated with these General Fund departments are accounted for in a separate fund called the Capital Projects Fund and are thus not included in the General Fund Summary totals.

## Administrative

Eight General Fund departments are included in the Administrative section. These include: City Council, City Manager, City Clerk, Finance, Human Resources, Law, City General, and Public Works Administration. Of the total funding, 45% comes from dedicated sources and 55% 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, 33% comes from dedicated sources and 67% is general sources.

## Public Safety

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

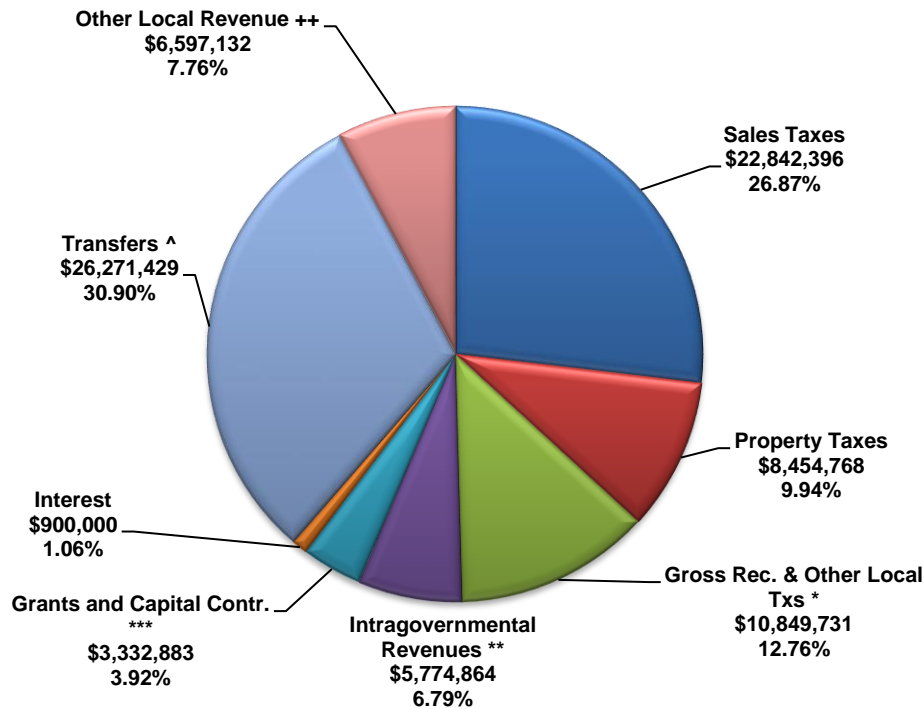
## Transportation

Two General Fund departments are included in the Transportation Section. These include: Streets and Engineering, and Parking Enforcement and Traffic. Of the total funding, 91% is from dedicated sources and 9% is from general sources.

# General Fund Revenue Summary (Where the Money Comes From)

## General Fund Revenues

FY 2019



### Revenues By Category (Where the Money Comes From)

|                                 | Actual<br>FY 2017   | Budget<br>FY 2018   | Estimated<br>FY 2018 | Adopted<br>FY 2019  | % Change<br>19/18EB | % Change<br>19/18B |
|---------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|--------------------|
| Sales Taxes                     | \$23,306,189        | \$23,966,892        | \$23,073,127         | \$22,842,396        | (1.0%)              | (4.7%)             |
| Property Taxes                  | \$8,124,534         | \$8,193,832         | \$8,293,780          | \$8,454,768         | 1.9%                | 3.2%               |
| Gross Rec. & Other Local Txns * | \$11,147,263        | \$11,480,785        | \$10,967,263         | \$10,849,731        | (1.1%)              | (5.5%)             |
| Intragovernmental Revenues **   | \$4,748,750         | \$4,817,264         | \$4,817,264          | \$5,774,864         | 19.9%               | 19.9%              |
| Grants and Capital Contr. ***   | \$3,228,182         | \$3,806,014         | \$3,397,393          | \$3,332,883         | (1.9%)              | (12.4%)            |
| Interest                        | (\$198,858)         | \$569,042           | \$900,000            | \$900,000           | 0.0%                | 58.2%              |
| Transfers ^                     | \$24,679,979        | \$24,666,071        | \$25,056,910         | \$26,271,429        | 4.8%                | 6.5%               |
| Other Local Revenue ++          | \$7,133,567         | \$6,548,789         | \$6,507,206          | \$6,597,132         | 1.4%                | 0.7%               |
| Lease/Bond Proceeds             | \$0                 | \$0                 | \$0                  | \$0                 |                     |                    |
| Appropriated Fund Balance +++   | \$500,000           | \$0                 | \$0                  | \$0                 |                     |                    |
|                                 | <b>\$82,669,606</b> | <b>\$84,048,689</b> | <b>\$83,012,943</b>  | <b>\$85,023,203</b> | <b>2.4%</b>         | <b>1.2%</b>        |

\* 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                | \$0              | \$0        | \$0        | \$0        |
| Prior Year Savings Allocated       | \$0              | \$0        | \$0        | \$0        |
| Council Alloc. Of Excess Fund Bal. | \$500,000        | \$0        | \$0        | \$0        |
| Operations                         | \$0              | \$0        | \$0        | \$0        |
|                                    | <b>\$500,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

## 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 2017, Estimated 2018 and Proposed 2019.

**Property Taxes:** FY 2019 property taxes are projected to increase \$160,988 or 1.9% from Estimated FY 2018 due to growth in the assessed valuation. The rate will remain at \$0.41 per \$100 assessed value as it has since 2002. There is no G.O. Bond levy.

**Sales Taxes:** Sales Taxes are projected to decrease 1.0% below Estimated FY 2018. Estimated FY 2018 reflects a 1.0% decrease over Actual FY 2017. Actual FY 2017 receipts were 0.07% below FY 2016 receipts. This is the first time sales tax receipts have been lower than the previous year since the economic downturn in FY 2008-FY 2009. We have seen significant retail stores close throughout the city. A majority of taxable transactions are moving to the internet and online retailers do not pay sales taxes to the city. Staff continues to closely monitor sales tax receipts to determine if further adjustments will be necessary.

**Gross Receipt/Other Local Taxes:** Based on FY 2018 estimates, a slight decrease (1.1%) is anticipated for FY 2019. Gross receipts from telephones continue to decline as well as cigarette taxes and motor vehicle taxes.

**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 19.9% increase from Estimated FY 2018 due to a review of the charge out methodology which resulted in more general fund expenses charged back to other funds and increase in several of the general fund departments for intragovernmental charges.

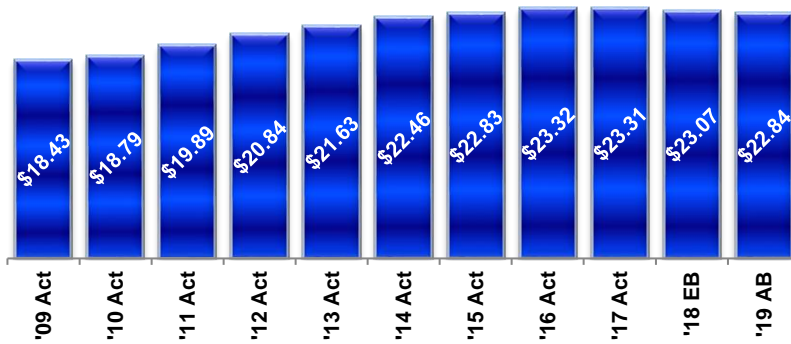
**Grants:** There is a decrease of \$64,510 or 1.9% from Estimated FY 2018 in Grants due to several police and health grants ending.

**Transfers:** The growth in Transfers is projected to be \$1.2 million or 4.8% over Estimated FY 2018. 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 \$1.0 million or 6.3% from Estimated FY 2018 based upon modest growth trends, a 1% operating rate increase in the Water Utility and a 2.5% operating rate increase in the Electric Utility. P.I.L.O.T. revenue is highly weather dependent. Transfers from Parks Sales Tax of \$1,885,218 will continue to help fund parks and recreation costs in the general fund. Transfers from Transportation Sales Tax of \$5,998,276 will continue to help fund streets and engineering and parking enforcement and traffic operations.

**Other Local Revenues:** Other local revenues reflect a slight increase of \$89,926 which is primarily in building and site development fees.

Please refer to pages 160 - 163 for trend information on the General Fund major revenue sources.

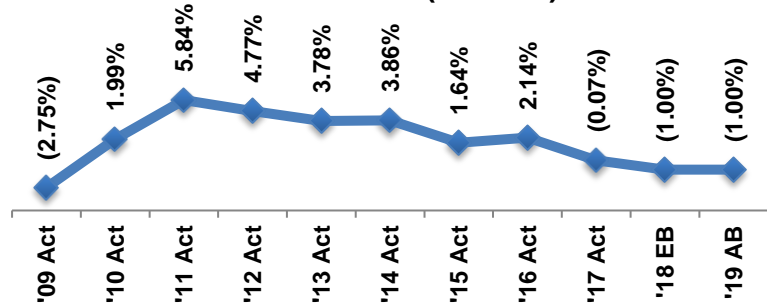
### General Fund Major Revenue Trends - Sales Tax (in Millions)



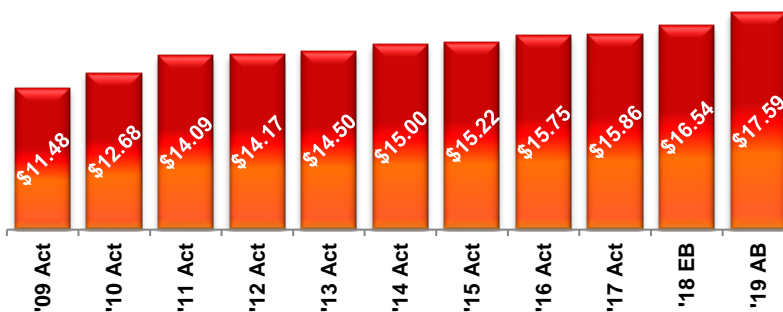
**Sales Tax:** Sales tax revenue is a substantial revenue source (26.87%) for the General Fund. The City of Columbia closely monitors this revenue source each month and adjustments are made to expenses as needed such as delaying the purchase of equipment until later in the year or until the following year and holding vacant positions unfilled for 45 days before posting the jobs. FY 2019 is projected to be 1.0% below Estimated FY 2018. The continued growth of internet sales which do not collect local sales taxes and the closing of brick and mortar stores in Columbia is negatively impacting this revenue source. As a result, a number of budget cuts have occurred in the general fund in order to keep the budget balanced.

**Sales Tax Growth/(Decline):** The graph to the right illustrates just how volatile fluctuations have been in sales taxes for the period of FY 2009 to Budget FY 2019. This trend indicates that the City has experienced a decline in this revenue source in FY 2017 and the last time that occurred was during the economic downturn in FY 2009. Based on current sales tax receipts, the City is estimating a 1% decline in sales taxes in FY 2018 and in FY 2019. More taxable transactions are moving to the internet and online retailers do not pay city sales taxes.

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



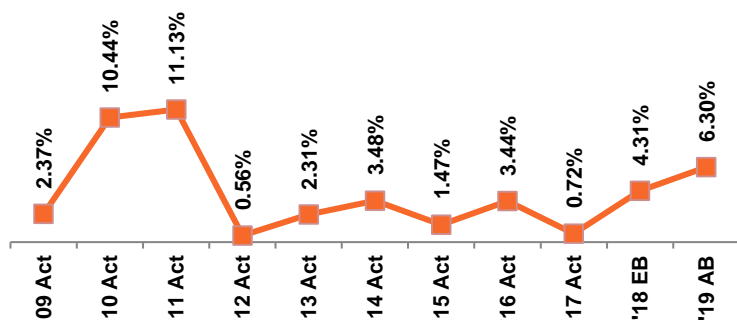
### Revenue Trends - PILOT (in Millions)



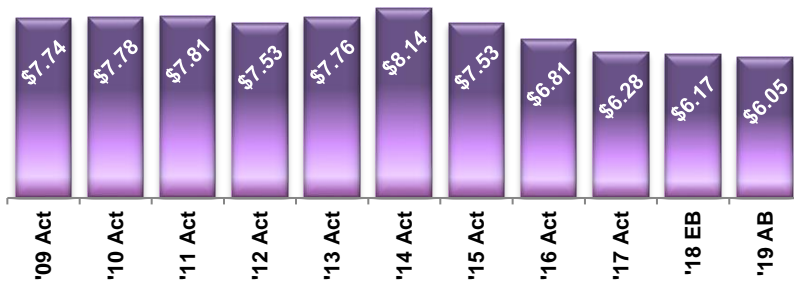
**P.I.L.O.T (Payment-In-Lieu-of Taxes):** The Water and Electric Utilities pay the General Fund annually an amount equivalent to the sum which would be paid in taxes if the utility were privately owned. This amount is reflected in the Transfers category. The tax is equal to 7% of the gross receipts and 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. The years of decline indicate years when capital project funding amounts were lower. There is a 6.3% increase budgeted for FY 2019 based on a modest customer growth, 1% operating rate increase in water and a 2.5% operating increase in electric.

### Revenue Trends - PILOT Annual Growth/(Decline)



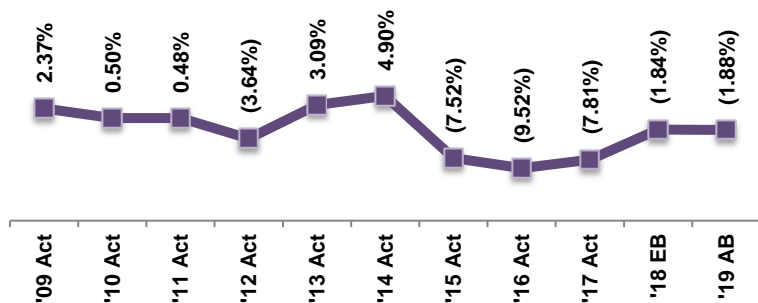
### General Fund Major Revenue Trends - Gross Receipts (in Millions)



**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:** There has been a decline in gross receipts since FY 2015. Gross receipts from telephones continues to decline as more households move away from landlines.

### Revenue Trends - Gross Receipts Annual Growth/(Decline)



### General Fund Major Revenue Trends - Other Local Taxes (in Millions)



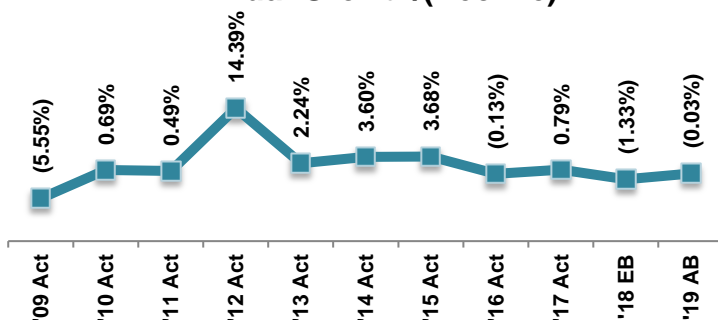
**Other Local Taxes:** Other local taxes include gasoline, cigarette and motor vehicle taxes. The city receives a portion of the voter approved state gasoline tax collected which funds construction and maintenance of streets/highways. This revenue fluctuates with the consumption and the price of gas. 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 2015. A 0.03% decrease was budgeted for FY 2019.

**Other Local Taxes:** The growth trend has fluctuated during the ten year period listed. 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 2019 reflects a 0.03% decrease over Estimated FY 2018 due to lower cigarette taxes projected.

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





### General Fund Major Revenue Trends - General Property Taxes (in Millions)



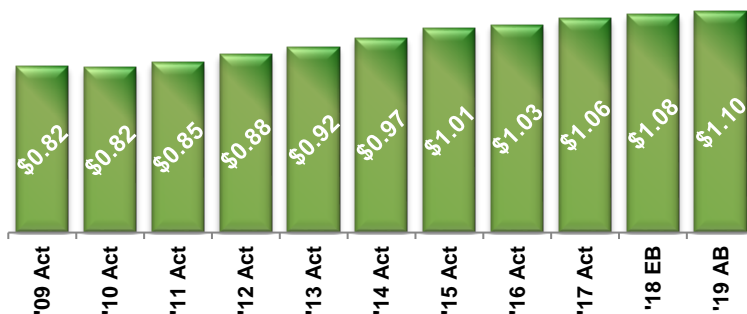
**General Property Taxes:** Includes real property, individual personal, railroad and utility property, financial institution property and penalties. Taxes are levied on real property and individual property within the City based on millage rates. These taxes are used for support and improvements within the City. The General Fund rate will remain at \$0.41 per \$100 assessed value as it has since 2002. There is no G.O. Bond levy.

**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. In 2017, Senate Bills were passed which capped fines and costs for minor traffic offenses, required consideration of a person's ability to pay, prohibited jail sentences for failure to pay, and no longer allowed the court to suspend a driver's license for failure to appear to pay the fine for a traffic violation. This has resulted in lower fine revenues for the City.

### General Fund Revenue Trends - Fines (in Millions)



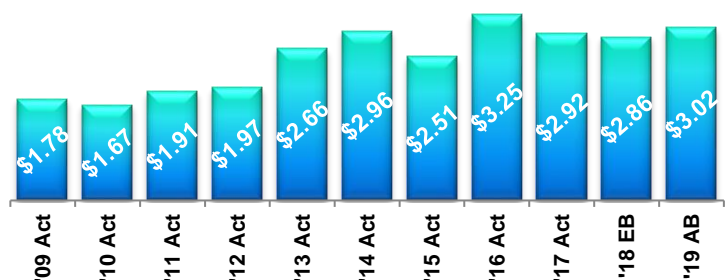
### General Fund Revenue Trends - Licenses & Permits (in Millions)



**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 2019. The city has currently issued 5,935 business licenses in FY 2018. Liquor licenses are also issued based on Sunday operation and quantity sold (by drink or by package). Annual and temporary liquor licenses issued were 619.

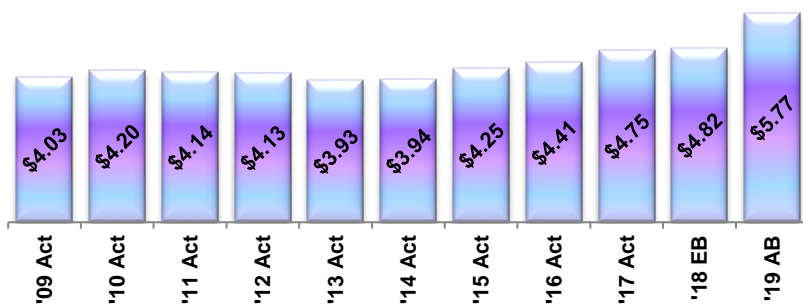
**Fees & Service Charges:** Fees and service charges are generic for the fees charged for the City's performance of construction inspections, street and sidewalk resurfacing and maintenance, animal control and health services. These fees fluctuate based on the amount of service provided and the cost 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 2019, revenues are increasing due to the anticipation of a higher number of building permits being issued.

### General Fund Revenue Trends - Fees & Service Charges (in Millions)





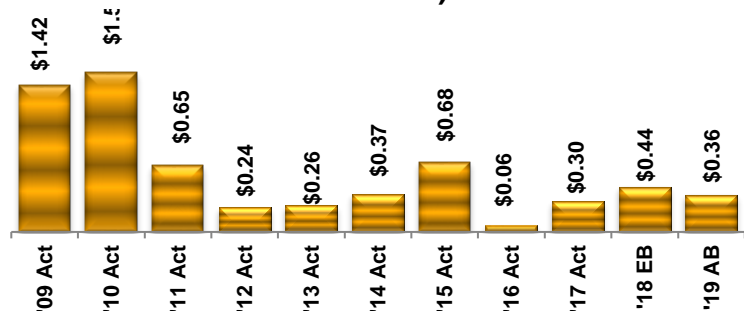
### General Fund Major Revenue Trends - G & A Fees (In Millions)



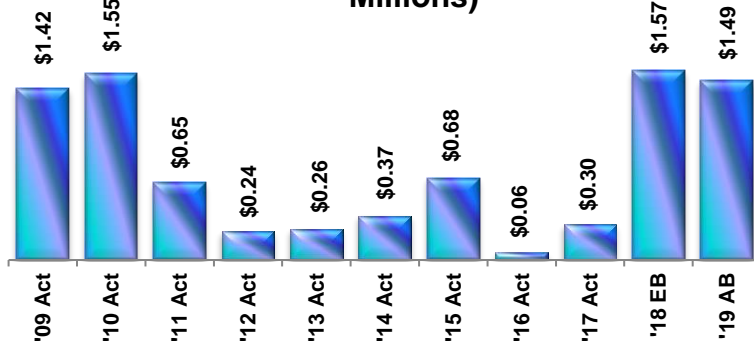
**General & Administrative Fees:** The City charges proportionately for all services performed by administrative departments for enterprise and special revenue funds. The charges are based on the amount of time spent working with the department, the number of checks prepared, bids requested and awarded, investments, personnel hired etc. These charges increase when department budgets increase. There is a 19.88% increase in FY 2019 due to a review of the charge out methodology which resulted in more general fund expenses charged to other funds.

**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 2019 is due to reductions in Health and Police.

### General Fund Revenue Trends - Federal Grants (In Millions)



### General Fund Revenue Trends - State Grants (In Millions)



**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.

**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) until FY 2017, 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.

### General Fund Revenue Trends - County Grants (In Millions)



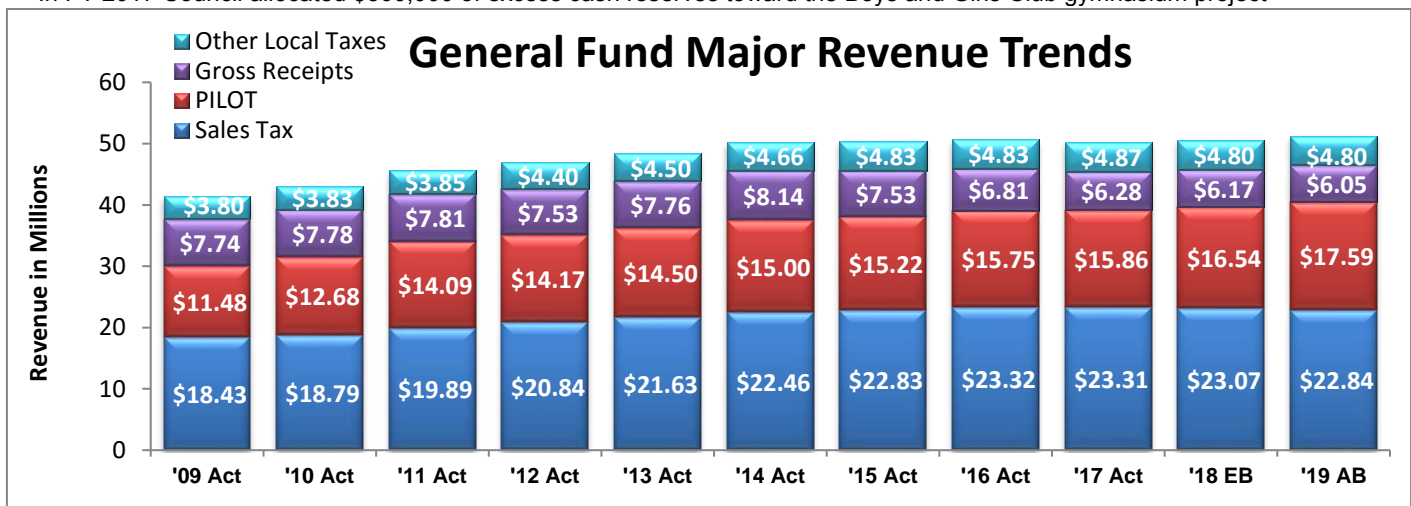
## General Fund Revenue Summary (Where the Money Comes From)

|  | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | % Change<br>19/18B | % Change<br>19/18B |
|--|---------------------|------------------------|----------------------|---------------------|--------------------|--------------------|
| <b>Taxes</b>                               |                     |                        |                      |                     |                    |                    |
| <b>Property Taxes:</b>                     |                     |                        |                      |                     |                    |                    |
| Real Estate                                | \$6,654,929         | \$6,777,555            | \$6,888,579          | \$7,095,236         | 3.0%               | 4.7%               |
| Personal Property                          | \$1,379,149         | \$1,342,152            | \$1,304,818          | \$1,259,149         | (3.5%)             | (6.2%)             |
| Other                                      | \$90,456            | \$74,125               | \$100,383            | \$100,383           | 0.0%               | 35.4%              |
| <b>Total Property Taxes</b>                | <b>\$8,124,534</b>  | <b>\$8,193,832</b>     | <b>\$8,293,780</b>   | <b>\$8,454,768</b>  | <b>1.9%</b>        | <b>3.2%</b>        |
| <b>Sales Tax</b>                           | <b>\$23,306,189</b> | <b>\$23,966,892</b>    | <b>\$23,073,127</b>  | <b>\$22,842,396</b> | <b>(1.0%)</b>      | <b>(4.7%)</b>      |
| <b>Gross Receipt Tax:</b>                  |                     |                        |                      |                     |                    |                    |
| Telephone                                  | \$2,695,049         | \$3,165,159            | \$2,560,297          | \$2,432,282         | (5.0%)             | (23.2%)            |
| Natural Gas                                | \$2,153,297         | \$2,005,000            | \$2,153,298          | \$2,153,298         | 0.0%               | 7.4%               |
| Electric                                   | \$1,178,927         | \$1,118,000            | \$1,198,345          | \$1,210,328         | 1.0%               | 8.3%               |
| Cable Franchise Fees                       | \$253,585           | \$230,000              | \$253,585            | \$253,585           | 0.0%               | 10.3%              |
| <b>Total Gross Receipts Tax</b>            | <b>\$6,280,858</b>  | <b>\$6,518,159</b>     | <b>\$6,165,525</b>   | <b>\$6,049,493</b>  | <b>(1.9%)</b>      | <b>(7.2%)</b>      |
| <b>Other Local Taxes</b>                   |                     |                        |                      |                     |                    |                    |
| Cigarette Tax                              | \$515,363           | \$541,000              | \$524,000            | \$522,500           | (0.3%)             | (3.4%)             |
| Gasoline Tax                               | \$2,932,516         | \$2,983,251            | \$2,983,251          | \$2,983,251         | 0.0%               | 0.0%               |
| Motor Vehicle License Tax                  | \$467,596           | \$486,567              | \$420,837            | \$420,837           | 0.0%               | (13.5%)            |
| Motor Vehicle Sales Tax                    | \$950,930           | \$951,808              | \$873,650            | \$873,650           | 0.0%               | (8.2%)             |
| <b>Total Other Local Taxes</b>             | <b>\$4,866,405</b>  | <b>\$4,962,626</b>     | <b>\$4,801,738</b>   | <b>\$4,800,238</b>  | <b>(0.0%)</b>      | <b>(3.3%)</b>      |
| <b>Total Taxes</b>                         | <b>\$42,577,986</b> | <b>\$43,641,509</b>    | <b>\$42,334,170</b>  | <b>\$42,146,895</b> | <b>(0.4%)</b>      | <b>(3.4%)</b>      |
| <b>Intragovernmental Revenues</b>          |                     |                        |                      |                     |                    |                    |
| Gen. & Admin. Revenue                      | \$4,748,750         | \$4,817,264            | \$4,817,264          | \$5,774,864         | 19.9%              | 19.9%              |
| <b>Total Intragovernmental</b>             | <b>\$4,748,750</b>  | <b>\$4,817,264</b>     | <b>\$4,817,264</b>   | <b>\$5,774,864</b>  | <b>19.9%</b>       | <b>19.9%</b>       |
| <b>Intergovernmental Revenues (Grants)</b> |                     |                        |                      |                     |                    |                    |
| Federal / State Revenues                   | \$1,825,812         | \$2,247,508            | \$2,008,974          | \$1,845,932         | (8.1%)             | (17.9%)            |
| County Revenues                            | \$1,402,370         | \$1,558,506            | \$1,388,419          | \$1,486,951         | 7.1%               | (4.6%)             |
| <b>Total Intergovernmental</b>             | <b>\$3,228,182</b>  | <b>\$3,806,014</b>     | <b>\$3,397,393</b>   | <b>\$3,332,883</b>  | <b>(1.9%)</b>      | <b>(12.4%)</b>     |
| <b>Interest and Investment Revenue</b>     |                     |                        |                      |                     |                    |                    |
| Invest. Earnings & Interest                | (\$198,858)         | \$569,042              | \$900,000            | \$900,000           | 0.0%               | 58.2%              |
| <b>Total Investment Revenue</b>            | <b>(\$198,858)</b>  | <b>\$569,042</b>       | <b>\$900,000</b>     | <b>\$900,000</b>    | <b>0.0%</b>        | <b>58.2%</b>       |
| <b>Operating Transfers</b>                 |                     |                        |                      |                     |                    |                    |
| PILOT - Electric                           | \$11,878,002        | \$12,446,480           | \$12,412,956         | \$12,858,674        | 3.6%               | 3.3%               |
| PILOT - Water                              | \$3,981,315         | \$3,676,196            | \$4,130,674          | \$4,726,660         | 14.4%              | 28.6%              |
| <b>Total PILOT</b>                         | <b>\$15,859,317</b> | <b>\$16,122,676</b>    | <b>\$16,543,630</b>  | <b>\$17,585,334</b> | <b>6.3%</b>        | <b>9.1%</b>        |
| Transportation Sales Tax                   | \$5,968,577         | \$5,998,276            | \$5,998,276          | \$5,998,276         | 0.0%               | 0.0%               |
| Parks Sales Tax                            | \$1,666,820         | \$1,746,684            | \$1,746,684          | \$1,885,218         | 7.9%               | 7.9%               |
| Capital Projects Fund                      | \$351,000           | \$30,000               | \$30,000             | \$0                 | (100.0%)           | (100.0%)           |
| CDBG Planning                              | \$45,211            | \$48,308               | \$48,308             | \$48,308            | 0.0%               | 0.0%               |
| Contributions Fund                         | \$40,864            | \$38,615               | \$8,500              | \$7,800             | (8.2%)             | (79.8%)            |
| Convention & Visitors Fund                 | \$164,320           | \$164,205              | \$164,205            | \$194,766           | 18.6%              | 18.6%              |
| Electric Fund                              | \$119,545           | \$124,842              | \$124,842            | \$136,384           | 9.2%               | 9.2%               |
| Fleet Operations                           | \$2,295             | \$2,295                | \$2,295              | \$2,295             | 0.0%               | 0.0%               |
| Parking Fund                               | \$123,565           | \$48,365               | \$48,365             | \$23,565            | (51.3%)            | (51.3%)            |
| Transit Fund                               | \$1,530             | \$1,530                | \$1,530              | \$2,295             | 50.0%              | 50.0%              |
| Airport Fund                               | \$0                 | \$0                    | \$0                  | \$30,000            |                    |                    |
| Solid Waste Fund                           | \$211,375           | \$215,301              | \$215,301            | \$217,951           | 1.2%               | 1.2%               |
| Storm Water Fund                           | \$103,788           | \$108,514              | \$108,514            | \$114,748           | 5.7%               | 5.7%               |
| Transload Facility Fund                    | \$0                 | \$0                    | \$0                  | \$0                 |                    |                    |
| Utility Customer Svcs Fd                   | \$20,593            | \$15,281               | \$15,281             | \$23,310            | 52.5%              | 52.5%              |
| Water Utility Fund                         | \$1,179             | \$1,179                | \$1,179              | \$1,179             | 0.0%               | 0.0%               |
| <b>Total Operating Transfers</b>           | <b>\$24,679,979</b> | <b>\$24,666,071</b>    | <b>\$25,056,910</b>  | <b>\$26,271,429</b> | <b>4.8%</b>        | <b>6.5%</b>        |

## General Fund Revenue Summary (Where the Money Comes From)

|   | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | % Change<br>19/18B | % Change<br>19/18B |
|---|---------------------|------------------------|----------------------|---------------------|--------------------|--------------------|
| <b>Other Local Revenue</b>                      |                     |                        |                      |                     |                    |                    |
| <b>Licenses and Permits:</b>                    |                     |                        |                      |                     |                    |                    |
| Business License                                | \$844,075           | \$830,680              | \$848,499            | \$853,500           | 0.6%               | 2.7%               |
| Liquor License                                  | \$178,348           | \$204,900              | \$192,000            | \$198,800           | 3.5%               | (3.0%)             |
| Animal License                                  | \$41,869            | \$38,600               | \$42,000             | \$42,900            | 2.1%               | 11.1%              |
| <b>Total Licenses and Permits</b>               | <b>\$1,064,292</b>  | <b>\$1,074,180</b>     | <b>\$1,082,499</b>   | <b>\$1,095,200</b>  | <b>1.2%</b>        | <b>2.0%</b>        |
| <b>Fines:</b>                                   |                     |                        |                      |                     |                    |                    |
| Municipal Court Fines                           | \$504,043           | \$467,000              | \$513,500            | \$520,000           | 1.3%               | 11.3%              |
| Uniform Ticket Fines                            | \$204,987           | \$220,000              | \$200,000            | \$200,000           | 0.0%               | (9.1%)             |
| Meter Fines                                     | \$842,711           | \$900,000              | \$900,000            | \$900,000           | 0.0%               | 0.0%               |
| Alarm Violations                                | \$12,300            | \$13,500               | \$5,400              | \$2,400             | (55.6%)            | (82.2%)            |
| <b>Total Fines</b>                              | <b>\$1,564,041</b>  | <b>\$1,600,500</b>     | <b>\$1,618,900</b>   | <b>\$1,622,400</b>  | <b>0.2%</b>        | <b>1.4%</b>        |
| <b>Fees:</b>                                    |                     |                        |                      |                     |                    |                    |
| Animal Control Fees                             | \$13,008            | \$13,525               | \$12,725             | \$12,725            | 0.0%               | (5.9%)             |
| Construction Fees                               | \$1,994,802         | \$2,090,161            | \$1,922,625          | \$2,114,131         | 10.0%              | 1.1%               |
| Health Fees                                     | \$723,809           | \$715,500              | \$763,139            | \$745,200           | (2.4%)             | 4.2%               |
| Municipal Court Fees                            | \$60,740            | \$59,300               | \$57,850             | \$56,000            | (3.2%)             | (5.6%)             |
| Other Fees                                      | \$123,498           | \$81,618               | \$99,254             | \$96,268            | (3.0%)             | 17.9%              |
| Street Maintenance Fees                         | \$0                 | \$0                    | \$0                  | \$0                 |                    |                    |
| <b>Total Fees</b>                               | <b>\$2,915,857</b>  | <b>\$2,960,104</b>     | <b>\$2,855,593</b>   | <b>\$3,024,324</b>  | <b>5.9%</b>        | <b>2.2%</b>        |
| <b>Miscellaneous Revenue</b>                    | <b>\$1,589,377</b>  | <b>\$914,005</b>       | <b>\$950,214</b>     | <b>\$855,208</b>    | <b>(10.0%)</b>     | <b>(6.4%)</b>      |
| <b>Total Other Local Revenue</b>                | <b>\$7,133,567</b>  | <b>\$6,548,789</b>     | <b>\$6,507,206</b>   | <b>\$6,597,132</b>  | <b>1.4%</b>        | <b>0.7%</b>        |
| <b>Lease/Bond Proceeds</b>                      | <b>\$0</b>          | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>          |                    |                    |
| <b>Appropriated Fund Balance</b>                |                     |                        |                      |                     |                    |                    |
| Pension Plan Change                             | \$0                 | \$0                    | \$0                  | \$0                 |                    |                    |
| Prior Year Savings Allocated                    | \$0                 | \$0                    | \$0                  | \$0                 |                    |                    |
| Council Alloc. of Excess Fund Bal. + Operations | \$500,000           | \$0                    | \$0                  | \$0                 |                    |                    |
| <b>Total Appropriated Fund Balance</b>          | <b>\$500,000</b>    | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>          |                    |                    |
| <b>Total Revenue and Other Sources</b>          | <b>\$82,669,606</b> | <b>\$84,048,689</b>    | <b>\$83,012,943</b>  | <b>\$85,023,203</b> | <b>2.4%</b>        | <b>1.2%</b>        |

+ In FY 2017 Council allocated \$500,000 of excess cash reserves toward the Boys and Girls Club gymnasium project

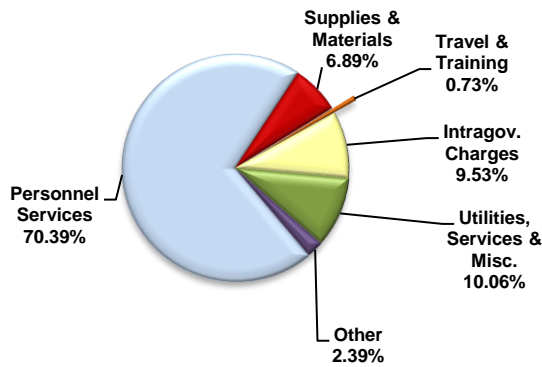


\* PILOT - Payment in Lieu of Taxes

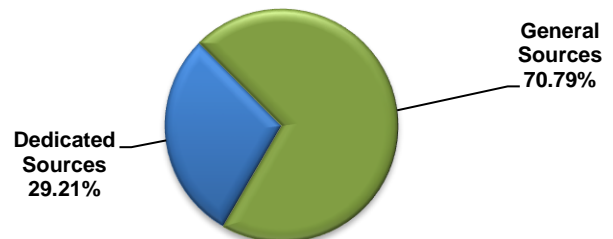
\*\*Other Local Taxes include gasoline, cigarette and motor vehicle taxes

## General Fund Expenditure Summary

**FY 2019 Total Expenditures By Category**

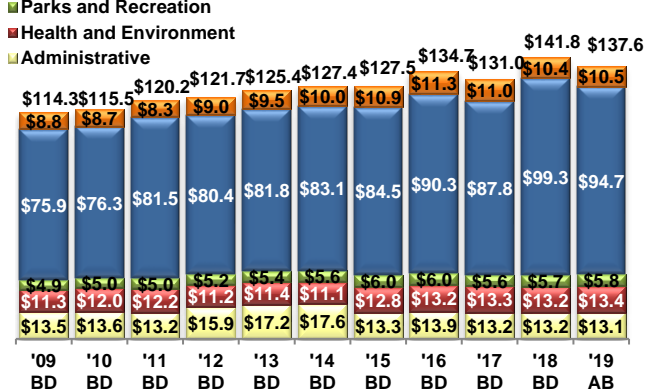


**FY 2019 Totals By Funding Source**

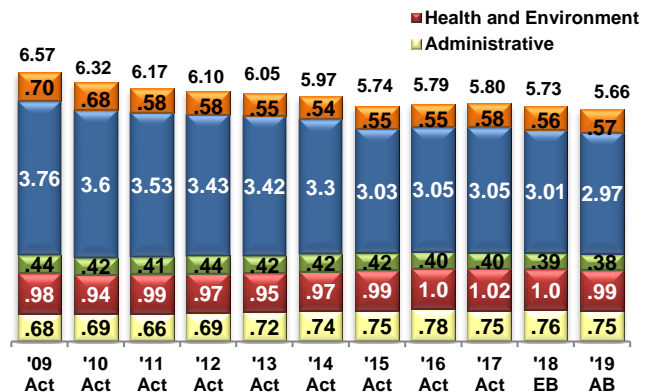


General sources can be reallocated from one department to another. Dedicated sources are specifically allocated to a department.

**Total Budgeted Expenses (in Millions)**



**Total Employees Per Thousand**



**Appropriations (Where the Money Goes)**

|                             | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|---------------------|------------------------|----------------------|---------------------|---------------------|--------------------|
| Personnel Services          | \$53,256,899        | \$57,202,164           | \$56,703,965         | \$59,851,707        | \$2,649,543         | 4.6%               |
| Supplies & Materials        | \$5,576,751         | \$5,380,797            | \$5,660,597          | \$5,859,562         | \$478,765           | 8.9%               |
| Travel & Training           | \$415,650           | \$615,719              | \$607,090            | \$619,254           | \$3,535             | 0.6%               |
| Intragov. Charges           | \$8,363,868         | \$8,283,303            | \$8,283,303          | \$8,104,690         | (\$178,613)         | (2.2%)             |
| Utilities, Services & Misc. | \$8,676,452         | \$9,658,081            | \$9,345,372          | \$8,553,578         | (\$1,104,503)       | (11.4%)            |
| Capital                     | \$828,582           | \$786,570              | \$306,556            | \$0                 | (\$786,570)         | (100.0%)           |
| Other                       | \$2,141,439         | \$2,228,833            | \$2,172,902          | \$2,034,412         | (\$194,421)         | (8.7%)             |
| <b>Total</b>                | <b>\$79,259,641</b> | <b>\$84,155,467</b>    | <b>\$83,079,785</b>  | <b>\$85,023,203</b> | <b>\$867,736</b>    | <b>1.0%</b>        |
|                             |                     |                        |                      |                     |                     |                    |
| Operating Expenses          | \$76,289,620        | \$81,140,064           | \$80,600,327         | \$82,988,791        | \$1,848,727         | 2.3%               |
| Non-Operating Expenses      | \$2,141,439         | \$2,228,833            | \$2,172,902          | \$2,034,412         | (\$194,421)         | (8.7%)             |
| Debt Service                | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Additions           | \$828,582           | \$786,570              | \$306,556            | \$0                 | (\$786,570)         | (100.0%)           |
| Capital Projects            | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total Expenses</b>       | <b>\$79,259,641</b> | <b>\$84,155,467</b>    | <b>\$83,079,785</b>  | <b>\$85,023,203</b> | <b>\$867,736</b>    | <b>1.0%</b>        |

**Funding Sources (Where the Money Comes From)**

| Dedicated Sources            | \$24,051,431        | \$24,277,362        | \$23,697,944        | \$24,836,424        | \$559,062        | 2.3%        |
|------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|-------------|
| General Sources              | \$55,208,210        | \$59,878,105        | \$59,381,841        | \$60,186,779        | \$308,674        | 0.5%        |
| <b>Total Funding Sources</b> | <b>\$79,259,641</b> | <b>\$84,155,467</b> | <b>\$83,079,785</b> | <b>\$85,023,203</b> | <b>\$867,736</b> | <b>1.0%</b> |

## General Fund Expenditures By Category (Where the Money Goes)

### Highlights / Significant Changes

**Personnel Services:** General Fund personnel services will increase by \$2.6 million and a net of 1.73 FTE positions due to a combination of additional positions, positions being deleted, and reallocation of positions from one department to another. There were 3.00 FTE positions added in the general fund. This 0.43% increase in the number of positions is considerably lower than the population growth of 1.5%.

- Two 1.00 FTE Information Specialist positions were added in Police to help staff the department's 24 hour information center. The permanent positions were funded by deleting temporary positions.
- One 1.00 FTE Engineer was added to Streets and Engineering to help with capital projects. The majority of the cost of this position will be charged directly to capital projects.

**Supplies and Materials:** reflects an increase of \$478,765 or 8.9%. During FY 2018, \$402,200 was transferred from Streets and Engineering, supplies and materials, budget to the Utilities, Services, and Miscellaneous category to contract out street maintenance. The FY 2019 budget restores the funding in the supplies and materials category.

**Travel and Training:** reflects a increase of \$3,535 or 0.6%.

**Intragovernmental Charges:** reflects a decrease of \$178,613 or (2.2%) decrease primarily in IT Fees and Self Insurance Fees.

**Utilities, Services & Miscellaneous:** reflects a decrease of \$1.1 million or (11.4%). This is primarily due to a one-time transfer of unused personnel dollars resulting from vacancies in street maintenance to contractual services in FY 2019. Since the department was not able to keep the positions filled, more of the street maintenance work had to be contracted out which is a more expensive option. The FY 2019 budget restored the funding back to Personnel Services. Council approved a minimum starting salary of \$15 per hour, reassignment of Equipment Operator II positions with a 5% pay increase, a move to midpoint for employees who have been in their current classification for five or more years, and a \$0.45 per hour across-the-board increase. The department is hopeful this will help them be able to recruit and keep qualified employees in the future.

There is a Council Reserve amount of \$91,000 set aside which Council can allocate. Contingency has been set at \$20,155.

**Capital** reflects a decrease of (\$786,570) or 100%. Due to budget constraints, it was again necessary to postpone fleet replacements due in FY 2019. Some departments were able to replace fleet items in FY 2018 by transferring unused amounts in other categories to capital. Most of these unused amounts came from personnel vacancies in FY 2018.

**Other** reflects an decrease of \$194,421 or (8.7%). FY 2018 reflect a \$321,806 in transfers to the Capital Project fund that was not needed in FY 2019.



## General Fund Expenditures By Department (Where the Money Goes)

Fund 1100

## Expenditure Summary - By Function

|                        | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B | % Change<br>19/18B |
|------------------------|---------------------|------------------------|----------------------|---------------------|---------------------|--------------------|
| Administrative         | \$12,046,209        | \$13,171,712           | \$12,852,435         | \$13,115,802        | (\$55,910)          | (0.4%)             |
| Health and Environment | \$12,912,698        | \$13,180,912           | \$13,036,039         | \$13,405,577        | \$224,665           | 1.7%               |
| Parks and Recreation   | \$5,592,186         | \$5,726,095            | \$5,678,918          | \$5,836,383         | \$110,288           | 1.9%               |
| Public Safety          | \$38,942,220        | \$41,637,471           | \$41,384,757         | \$42,157,544        | \$520,073           | 1.2%               |
| Transportation         | \$9,766,328         | \$10,439,277           | \$10,127,636         | \$10,507,897        | \$68,620            | 0.7%               |
| <b>Total</b>           | <b>\$79,259,641</b> | <b>\$84,155,467</b>    | <b>\$83,079,785</b>  | <b>\$85,023,203</b> | <b>\$867,736</b>    | <b>1.0%</b>        |

## Expenditure Summary - By Department

|                            |                     |                     |                     |                     |                  |             |
|----------------------------|---------------------|---------------------|---------------------|---------------------|------------------|-------------|
| City Council               | \$201,187           | \$290,525           | \$264,967           | \$284,505           | (\$6,020)        | (2.1%)      |
| City Clerk                 | \$282,274           | \$430,523           | \$424,176           | \$435,755           | \$5,232          | 1.2%        |
| City Manager               | \$1,860,739         | \$1,443,171         | \$1,364,378         | \$1,447,794         | \$4,623          | 0.3%        |
| Finance                    | \$4,215,420         | \$4,591,638         | \$4,354,534         | \$4,746,183         | \$154,545        | 3.4%        |
| Human Resources            | \$1,109,305         | \$1,168,215         | \$1,162,039         | \$1,226,898         | \$58,683         | 5.0%        |
| Law                        | \$1,687,564         | \$1,966,514         | \$1,923,193         | \$1,990,733         | \$24,219         | 1.2%        |
| General City (Nondprtmntl) | \$2,488,512         | \$3,069,497         | \$3,146,632         | \$2,748,066         | (\$321,431)      | (10.5%)     |
| Public Works Admin.        | \$201,208           | \$211,629           | \$212,516           | \$235,868           | \$24,239         | 11.5%       |
| Health and Human Services  | \$7,226,819         | \$7,441,960         | \$7,412,049         | \$7,486,735         | \$44,775         | 0.6%        |
| Community Development      | \$4,352,880         | \$4,255,642         | \$4,206,541         | \$4,391,937         | \$136,295        | 3.2%        |
| Economic Development       | \$479,848           | \$502,322           | \$491,465           | \$579,438           | \$77,116         | 15.4%       |
| Sustainability             | \$372,720           | \$444,961           | \$443,358           | \$420,202           | (\$24,759)       | (5.6%)      |
| Cultural Affairs           | \$480,431           | \$536,027           | \$482,626           | \$527,265           | (\$8,762)        | (1.6%)      |
| Parks & Recreation         | \$5,592,186         | \$5,726,095         | \$5,678,918         | \$5,836,383         | \$110,288        | 1.9%        |
| Police                     | \$20,809,690        | \$22,737,574        | \$22,653,030        | \$23,286,072        | \$548,498        | 2.4%        |
| Fire                       | \$17,199,241        | \$18,030,634        | \$17,876,773        | \$17,983,734        | (\$46,900)       | (0.3%)      |
| Pub. Safety Joint Comm     | \$22,250            | \$0                 | \$0                 | \$0                 | \$0              |             |
| Municipal Court            | \$911,039           | \$869,263           | \$854,954           | \$887,738           | \$18,475         | 2.1%        |
| Streets and Engineering    | \$8,700,961         | \$9,183,288         | \$8,914,484         | \$9,231,939         | \$48,651         | 0.5%        |
| Parking Enforcement        | \$1,065,367         | \$1,255,989         | \$1,213,152         | \$1,275,958         | \$19,969         | 1.6%        |
| <b>Total</b>               | <b>\$79,259,641</b> | <b>\$84,155,467</b> | <b>\$83,079,785</b> | <b>\$85,023,203</b> | <b>\$867,736</b> | <b>1.0%</b> |

## Summary By Function and Type of Funding

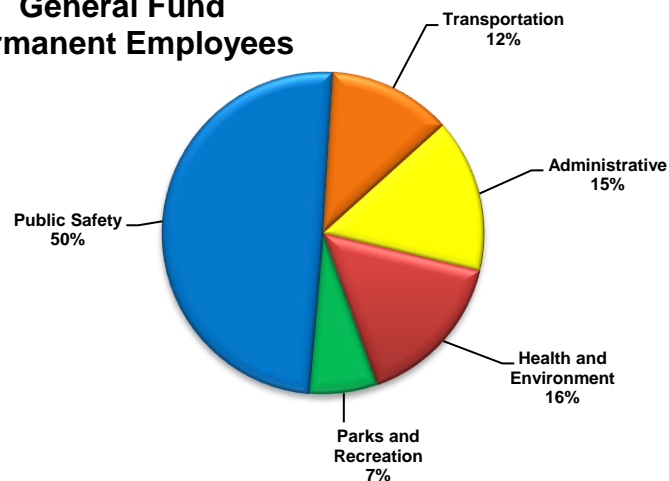
|                                 | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B | Percent of<br>Total |
|---------------------------------|---------------------|------------------------|----------------------|---------------------|---------------------|---------------------|
| <b>Administrative</b>           |                     |                        |                      |                     |                     |                     |
| Dedicated Funding               | \$4,883,283         | \$4,918,330            | \$4,922,001          | \$5,871,016         | \$952,686           | 45%                 |
| General Funding                 | \$7,162,926         | \$8,253,382            | \$7,930,434          | \$7,244,786         | (\$1,008,596)       | 55%                 |
| <b>Total Funding</b>            | <b>\$12,046,209</b> | <b>\$13,171,712</b>    | <b>\$12,852,435</b>  | <b>\$13,115,802</b> | <b>(\$55,910)</b>   | <b>100.0%</b>       |
| <b>Health &amp; Environment</b> |                     |                        |                      |                     |                     |                     |
| Dedicated Funding               | \$6,988,915         | \$7,177,594            | \$6,595,756          | \$6,915,758         | (\$261,836)         | 52%                 |
| General Funding                 | \$5,923,783         | \$6,003,318            | \$6,440,283          | \$6,489,819         | \$486,501           | 48%                 |
| <b>Total Funding</b>            | <b>\$12,912,698</b> | <b>\$13,180,912</b>    | <b>\$13,036,039</b>  | <b>\$13,405,577</b> | <b>\$224,665</b>    | <b>100.0%</b>       |
| <b>Parks and Recreation</b>     |                     |                        |                      |                     |                     |                     |
| Dedicated Funding               | \$1,755,493         | \$1,838,593            | \$1,830,314          | \$1,949,802         | \$111,209           | 33%                 |
| General Funding                 | \$3,836,693         | \$3,887,502            | \$3,848,604          | \$3,886,581         | (\$921)             | 67%                 |
| <b>Total Funding</b>            | <b>\$5,592,186</b>  | <b>\$5,726,095</b>     | <b>\$5,678,918</b>   | <b>\$5,836,383</b>  | <b>\$110,288</b>    | <b>100.0%</b>       |
| <b>Public Safety</b>            |                     |                        |                      |                     |                     |                     |
| Dedicated Funding               | \$1,316,117         | \$692,859              | \$915,229            | \$581,284           | (\$111,575)         | 1%                  |
| General Funding                 | \$37,626,103        | \$40,944,612           | \$40,469,528         | \$41,576,260        | \$631,648           | 99%                 |
| <b>Total Funding</b>            | <b>\$38,942,220</b> | <b>\$41,637,471</b>    | <b>\$41,384,757</b>  | <b>\$42,157,544</b> | <b>\$520,073</b>    | <b>100.0%</b>       |
| <b>Transportation</b>           |                     |                        |                      |                     |                     |                     |
| Dedicated Funding               | \$9,107,623         | \$9,649,986            | \$9,434,644          | \$9,518,564         | (\$131,422)         | 91%                 |
| General Funding                 | \$658,705           | \$789,291              | \$692,992            | \$989,333           | \$200,042           | 9%                  |
| <b>Total Funding</b>            | <b>\$9,766,328</b>  | <b>\$10,439,277</b>    | <b>\$10,127,636</b>  | <b>\$10,507,897</b> | <b>\$68,620</b>     | <b>100.0%</b>       |
| <b>Total Dedicated Funding</b>  | <b>\$24,051,431</b> | <b>\$24,277,362</b>    | <b>\$23,697,944</b>  | <b>\$24,836,424</b> | <b>\$559,062</b>    | <b>29%</b>          |
| <b>Total General Funding</b>    | <b>\$55,208,210</b> | <b>\$59,878,105</b>    | <b>\$59,381,841</b>  | <b>\$60,186,779</b> | <b>\$308,674</b>    | <b>71%</b>          |
| <b>Total Funding</b>            | <b>\$79,259,641</b> | <b>\$84,155,467</b>    | <b>\$83,079,785</b>  | <b>\$85,023,203</b> | <b>\$867,736</b>    | <b>100.0%</b>       |

## Personnel Summary - By Function

|                        | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| Administrative         | 89.56             | 90.31                  | 91.66                | 91.87              | 0.21                |
| Health and Environment | 121.50            | 121.25                 | 121.25               | 121.25             | 0.00                |
| Parks and Recreation   | 47.06             | 47.56                  | 47.56                | 47.16              | (0.40)              |
| Public Safety          | 363.40            | 365.40                 | 364.15               | 364.75             | 0.60                |
| Transportation         | 68.65             | 68.10                  | 68.10                | 69.42              | 1.32                |
| <b>Total Personnel</b> | <b>690.17</b>     | <b>692.62</b>          | <b>692.72</b>        | <b>694.45</b>      | <b>1.73</b>         |

## Personnel Summary - By Department

|                                     | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>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                        | 8.60              | 8.85                   | 9.10                 | 9.10               | 0.00                |
| Finance                             | 52.10             | 52.10                  | 52.20                | 52.20              | 0.00                |
| Human Resources                     | 9.16              | 9.66                   | 9.66                 | 9.66               | 0.00                |
| Law                                 | 15.75             | 15.75                  | 16.75                | 16.75              | 0.00                |
| General City (Nondepartmental)      | 0.00              | 0.00                   | 0.00                 | 0.00               | 0.00                |
| Public Works Administration         | 0.95              | 0.95                   | 0.95                 | 1.16               | 0.21                |
| <b>Total Administrative</b>         | <b>89.56</b>      | <b>90.31</b>           | <b>91.66</b>         | <b>91.87</b>       | <b>0.21</b>         |
| Health and Human Services           | 68.00             | 68.00                  | 68.00                | 68.00              | 0.00                |
| Community Development               | 42.25             | 42.25                  | 42.25                | 42.25              | 0.00                |
| Economic Development                | 3.50              | 3.50                   | 3.50                 | 3.50               | 0.00                |
| Sustainability                      | 5.00              | 5.00                   | 5.00                 | 5.00               | 0.00                |
| Cultural Affairs                    | 2.75              | 2.50                   | 2.50                 | 2.50               | 0.00                |
| <b>Total Health and Environment</b> | <b>121.50</b>     | <b>121.25</b>          | <b>121.25</b>        | <b>121.25</b>      | <b>0.00</b>         |
| <b>Parks &amp; Recreation</b>       | <b>47.06</b>      | <b>47.56</b>           | <b>47.56</b>         | <b>47.16</b>       | <b>(0.40)</b>       |
| Police                              | 207.40            | 210.40                 | 210.40               | 211.00             | 0.60                |
| 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                     | 11.00             | 10.00                  | 8.75                 | 8.75               | 0.00                |
| <b>Total Public Safety</b>          | <b>363.40</b>     | <b>365.40</b>          | <b>364.15</b>        | <b>364.75</b>      | <b>0.60</b>         |
| Streets and Engineering             | 55.60             | 55.05                  | 55.05                | 56.37              | 1.32                |
| Parking Enforcement and Traffic     | 13.05             | 13.05                  | 13.05                | 13.05              | 0.00                |
| <b>Total Transportation</b>         | <b>68.65</b>      | <b>68.10</b>           | <b>68.10</b>         | <b>69.42</b>       | <b>1.32</b>         |
| <b>Total Personnel</b>              | <b>690.17</b>     | <b>692.62</b>          | <b>692.72</b>        | <b>694.45</b>      | <b>1.73</b>         |

General Fund  
Permanent Employees



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

|  | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> |
|--|---------------------------|--------------------------------|------------------------------|----------------------------|
| <b>Revenues:</b>   |                           |                                |                              |                            |
| Taxes  | \$42,577,986              | \$43,641,509                   | \$42,334,170                 | \$42,146,895               |
| Other Local Revenue  | \$5,544,190               | \$5,634,784                    | \$5,556,992                  | \$5,741,924                |
| Intragovernmental Revenue  | \$4,748,750               | \$4,817,264                    | \$4,817,264                  | \$5,774,864                |
| Grant Revenue  | \$3,228,182               | \$3,806,014                    | \$3,397,393                  | \$3,332,883                |
| Interest and Investment Revenue  | (\$198,858)               | \$569,042                      | \$900,000                    | \$900,000                  |
| Miscellaneous Revenue  | \$1,589,377               | \$914,005                      | \$950,214                    | \$855,208                  |
| <b>Total Revenues</b>  | <b>\$57,489,627</b>       | <b>\$59,382,618</b>            | <b>\$57,956,033</b>          | <b>\$58,751,774</b>        |
| <b>Expenditures:</b>   |                           |                                |                              |                            |
| Personnel Services   | \$53,256,899              | \$57,202,164                   | \$56,703,965                 | \$59,851,707               |
| Supplies & Materials   | \$5,576,751               | \$5,380,797                    | \$5,660,597                  | \$5,859,562                |
| Travel & Training  | \$415,650                 | \$615,719                      | \$607,090                    | \$619,254                  |
| Intragovernmental Charges  | \$8,363,868               | \$8,283,303                    | \$8,283,303                  | \$8,104,690                |
| Utilities, Services & Other Misc.  | \$8,676,452               | \$9,658,081                    | \$9,345,372                  | \$8,553,578                |
| Capital Additions  | \$828,582                 | \$786,570                      | \$306,556                    | \$0                        |
| Interest & Lease Payment   | \$0                       | \$0                            | \$0                          | \$0                        |
| <b>Total Expenditures</b>  | <b>\$77,118,202</b>       | <b>\$81,926,634</b>            | <b>\$80,906,883</b>          | <b>\$82,988,791</b>        |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b>             | <b>(\$19,628,575)</b>     | <b>(\$22,544,016)</b>          | <b>(\$22,950,850)</b>        | <b>(\$24,237,017)</b>      |
| <b>Other Financing Sources (Uses):</b>                                   |                           |                                |                              |                            |
| Transfers In - PILOT from Water and Electric                             | \$15,859,317              | \$16,122,676                   | \$16,543,630                 | \$17,585,334               |
| Transfers In - Other   | \$8,820,662               | \$8,543,395                    | \$8,513,280                  | \$8,686,095                |
| <b>Total Transfers In</b>  | <b>\$24,679,979</b>       | <b>\$24,666,071</b>            | <b>\$25,056,910</b>          | <b>\$26,271,429</b>        |
| Lease/Bond Proceeds  | \$0                       | \$0                            | \$0                          | \$0                        |
| Transfers Out  | (\$2,141,439)             | (\$2,228,833)                  | (\$2,172,902)                | (\$2,034,412)              |
| <b>Total Other Financing Sources/(Uses)</b>                              | <b>\$22,538,540</b>       | <b>\$22,437,238</b>            | <b>\$22,884,008</b>          | <b>\$24,237,017</b>        |
| <b>Net Change in Fund Balance</b>  | <b>\$2,909,965</b>        | <b>(\$106,778)</b>             | <b>(\$66,842)</b>            | <b>\$0</b>                 |
| Fund Balance - Beginning   | \$34,912,060              | \$28,805,065                   | \$28,805,065                 | \$26,147,240               |
| FY 2017 General Fund Savings to Be<br>Appropriated at the end of FY 2018 |                           |                                | (\$2,590,983)                |                            |
| <b>Fund Balance - Ending</b>   | <b>\$37,822,025</b>       |                                |                              |                            |
| <b>Unassigned Fund Balance</b>   | <b>\$28,805,065</b>       | <b>\$28,698,287</b>            | <b>\$26,147,240</b>          | <b>\$26,147,240</b>        |

**Expenditures and Fund Balance**

|                     | <b>Total<br/>Financial<br/>Uses</b> | <b>Unassigned<br/>Fund<br/>Balance</b> | <b>Fund Balance<br/>As a Percent Of<br/>Expenditures</b> |
|---------------------|-------------------------------------|--|--|
| 2009                | \$72,554,174                        | \$17,154,195                           | 23%  |
| 2010                | \$74,450,327                        | \$19,029,812                           | 25%  |
| 2011                | \$75,487,905                        | \$23,660,321                           | 32%  |
| 2012                | \$75,016,214                        | \$25,955,804                           | 35%  |
| 2013                | \$77,581,172                        | \$26,350,897                           | 34%  |
| 2014                | \$78,565,522                        | \$28,889,505                           | 37%  |
| 2015                | \$87,243,007                        | \$24,159,186                           | 28%  |
| 2016                | \$79,972,309                        | \$29,245,964                           | 37%  |
| 2017                | \$79,259,641                        | \$28,805,065                           | 36%  |
| FY 2018 Adj. Budget | \$84,155,467                        | \$28,698,287                           | 34%  |
| FY 2019 Adopted     | \$85,023,203                        | \$26,147,240                           | 31%  |

**Financial Sources and Uses  
General Fund**

|   | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> |
|---|---------------------------|--------------------------------|------------------------------|----------------------------|
| <b>Financial Sources</b>                          |                           |                                |                              |                            |
| Sales Taxes                                       | \$23,306,189              | \$23,966,892                   | \$23,073,127                 | \$22,842,396               |
| Property Taxes                                    | \$8,124,534               | \$8,193,832                    | \$8,293,780                  | \$8,454,768                |
| Gross Receipts & Other Local Taxes *              | \$11,147,263              | \$11,480,785                   | \$10,967,263                 | \$10,849,731               |
| Intragovernmental Revenues **                     | \$4,748,750               | \$4,817,264                    | \$4,817,264                  | \$5,774,864                |
| Grants  | \$3,228,182               | \$3,806,014                    | \$3,397,393                  | \$3,332,883                |
| Interest Revenue                                  | (\$198,858)               | \$569,042                      | \$900,000                    | \$900,000                  |
| Less: GASB 31 Interest Adjustment                 | \$446,942                 |                                |                              |                            |
| Fees and Service Charges                          | \$0                       | \$0                            | \$0                          | \$0                        |
| Other Local Revenues ++                           | \$7,133,567               | \$6,548,789                    | \$6,507,206                  | \$6,597,132                |
| <b>Total Financial Sources Before Transfers</b>   | <b>\$57,936,569</b>       | <b>\$59,382,618</b>            | <b>\$57,956,033</b>          | <b>\$58,751,774</b>        |
| Transfers In                                      | \$24,679,979              | \$24,666,071                   | \$25,056,910                 | \$26,271,429               |
| <b>Total Financial Sources</b>                    | <b>\$82,616,548</b>       | <b>\$84,048,689</b>            | <b>\$83,012,943</b>          | <b>\$85,023,203</b>        |
| <b>Financial Uses</b>                             |                           |                                |                              |                            |
| Personnel Services                                | \$53,256,899              | \$57,202,164                   | \$56,703,965                 | \$59,851,707               |
| Less: GASB 16 Vacation Liability Adj ^^           | \$0                       | \$0                            | \$0                          | \$0                        |
| Less: GASB 68 Pension Adjustment ^^               | \$0                       | \$0                            | \$0                          | \$0                        |
| Supplies & Materials                              | \$5,576,751               | \$5,380,797                    | \$5,660,597                  | \$5,859,562                |
| Travel & Training                                 | \$415,650                 | \$615,719                      | \$607,090                    | \$619,254                  |
| Intragovernmental Charges                         | \$8,363,868               | \$8,283,303                    | \$8,283,303                  | \$8,104,690                |
| Utilities, Services & Misc.                       | \$8,676,452               | \$9,658,081                    | \$9,345,372                  | \$8,553,578                |
| Interest Expense                                  | \$0                       | \$0                            | \$0                          | \$0                        |
| Bank & Paying Agent Fees                          | \$0                       | \$0                            | \$0                          | \$0                        |
| Transfers Out                                     | \$2,141,439               | \$2,228,833                    | \$2,172,902                  | \$2,034,412                |
| Principal Payments                                | \$0                       | \$0                            | \$0                          | \$0                        |
| Capital Additions                                 | \$828,582                 | \$786,570                      | \$306,556                    | \$0                        |
| Enterprise Revenues used for Capital Projects     | \$0                       | \$0                            | \$0                          | \$0                        |
| <b>Total Financial Uses</b>                       | <b>\$79,259,641</b>       | <b>\$84,155,467</b>            | <b>\$83,079,785</b>          | <b>\$85,023,203</b>        |
| <b>Financial Sources Over/(Under) Uses</b>        | <b>\$3,356,907</b>        | <b>(\$106,778)</b>             | <b>(\$66,842)</b>            | <b>\$0</b>                 |
| <b>Unassigned Cash Reserve</b>                    |                           |                                |                              |                            |
| Financial Sources Over/(Under) Uses               |                           | (\$106,778)                    | (\$66,842)                   | \$0                        |
| Beginning Unassigned Cash Reserve                 |                           | \$27,140,891                   | \$27,140,891                 | \$27,074,049               |
| Unassigned Fund Balance                           | \$28,805,065              |                                |                              |                            |
| Less: GASB 31 Pooled Cash Adjustment              | \$926,809                 |                                |                              |                            |
| Less: IBB* Amount to be Appropriated              | (\$2,590,983)             |                                |                              |                            |
| <b>Projected Unassigned Cash Reserve</b>          | <b>\$27,140,891</b>       | <b>\$27,034,113</b>            | <b>\$27,074,049</b>          | <b>\$27,074,049</b>        |
| Total Budgeted Financial Uses                     | \$83,751,484              | \$83,511,190                   | \$83,511,190                 | \$85,023,203               |
| 20% of Total Expenditures                         | x 20%                     | x 20%                          | x 20%                        | x 20%                      |
| <b>Budgeted Cash Reserve Target</b>               | <b>\$16,750,297</b>       | <b>\$16,702,238</b>            | <b>\$16,702,238</b>          | <b>\$17,004,641</b>        |
| <b>Above/(Below) Budgeted Cash Reserve Target</b> | <b>\$10,390,594</b>       | <b>\$10,331,875</b>            | <b>\$10,371,811</b>          | <b>\$10,069,408</b>        |

\* 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.

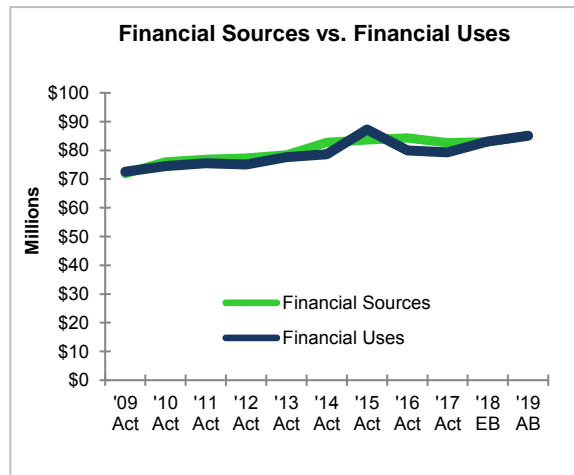
## Financial Sources and Uses General Fund

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves 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 budgeted 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.

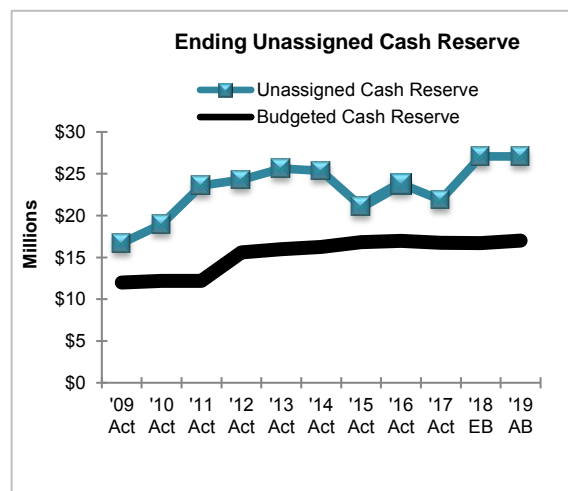
A budgeted cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The budgeted cash reserve target amount is different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

The ending unassigned cash reserves are compared to the budgeted cash reserve target. When the reserves are below the budgeted 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 budgeted 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 have been above financial uses for all years except FY 2009, FY 2013, and FY 2015. In FY 2009 and FY 2013, the city used down some of the fund balance to make up the difference between revenues and expenses. In FY 2015, the City used \$5 million of excess fund balance to pay down police and fire pension unfunded liabilities.

Due to lower sales taxes projected for FY 2018, it is estimated that the city will need to spend down cash reserves for the current year. As this negative trend is expected to continue in FY 2019, budget cuts were made to balance the budget.



Ending unassigned cash reserves have been above the budgeted cash reserve target for all years. Council increased the budgeted cash reserve target from 16% of total expenditures to 20% of total expenditures in FY 2012. The significant decrease in unassigned cash reserves in FY 2015 was due to a decision by Council to use \$5 million of excess fund balance to help pay down police and fire pension liabilities.

For FY 2019 unassigned cash reserves are projected to be \$10.1 million above the budgeted cash reserve target.

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# 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.

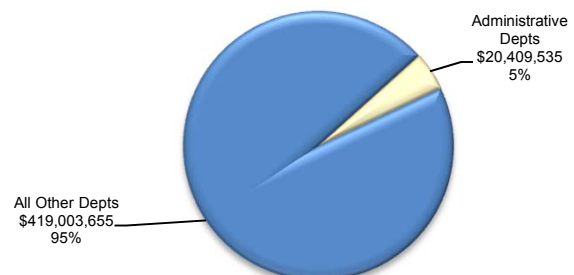
## Other General Government Capital Projects

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.

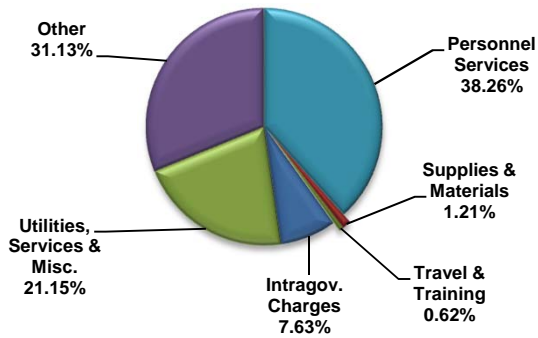
**Administrative Dept Expenses vs All Other Dept Expenses**



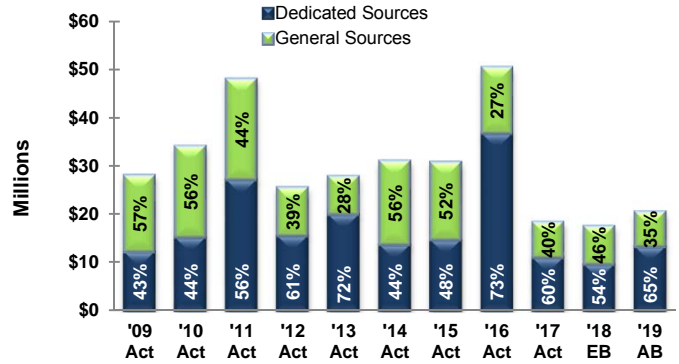


# Administrative Departments - Combined

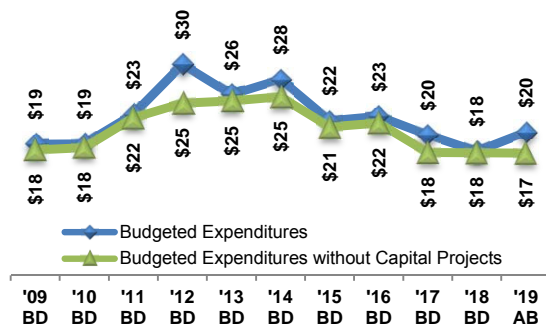
**FY 2019 Total Expenditures By Category**



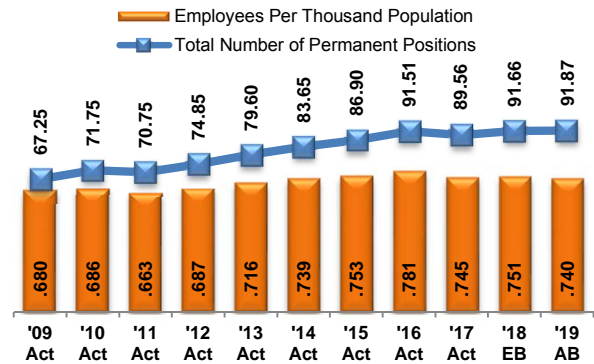
**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|---------------------|------------------------|----------------------|---------------------|---------------------|--------------------|
| Personnel Services          | \$6,453,846         | \$7,529,587            | \$7,325,495          | \$7,808,598         | \$279,011           | 3.7%               |
| Supplies & Materials        | \$162,403           | \$256,421              | \$240,608            | \$246,750           | (\$9,671)           | (3.8%)             |
| Travel & Training           | \$79,856            | \$130,849              | \$125,474            | \$126,649           | (\$4,200)           | (3.2%)             |
| Intragov. Charges           | \$1,685,964         | \$1,582,776            | \$1,582,776          | \$1,557,626         | (\$25,150)          | (1.6%)             |
| Utilities, Services & Misc. | \$3,180,767         | \$1,668,246            | \$1,630,180          | \$4,316,767         | \$2,648,521         | 158.8%             |
| Capital                     | \$31,365            | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Other                       | \$6,677,244         | \$6,567,565            | \$6,512,105          | \$6,353,145         | (\$214,420)         | (3.3%)             |
| <b>Total</b>                | <b>\$18,271,445</b> | <b>\$17,735,444</b>    | <b>\$17,416,638</b>  | <b>\$20,409,535</b> | <b>\$2,674,091</b>  | <b>15.1%</b>       |
| Operating Expenses          | \$9,873,405         | \$10,942,879           | \$10,679,533         | \$11,106,390        | \$163,511           | 1.5%               |
| Non-Operating Expenses      | \$2,141,439         | \$2,228,833            | \$2,172,902          | \$2,009,412         | (\$219,421)         | (9.8%)             |
| Debt Service                | \$4,861,187         | \$4,338,732            | \$4,339,203          | \$4,343,733         | \$5,001             | 0.1%               |
| Capital Additions           | \$31,365            | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Projects            | \$1,364,049         | \$225,000              | \$225,000            | \$2,950,000         | \$2,725,000         | 1211.1%            |
| <b>Total Expenses</b>       | <b>\$18,271,445</b> | <b>\$17,735,444</b>    | <b>\$17,416,638</b>  | <b>\$20,409,535</b> | <b>\$2,674,091</b>  | <b>15.1%</b>       |

## Funding Sources (Where the Money Comes From)

|                               |                     |                     |                     |                     |                    |              |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| Lease/Bond Proceeds           | \$0                 | \$0                 | \$0                 | \$0                 | \$0                |              |
| Intragov. Revenues (G&A Fees) | \$4,726,906         | \$4,792,696         | \$4,792,696         | \$5,752,920         | \$960,224          | 20.0%        |
| Grant Revenue                 | \$200,773           | \$12,000            | \$0                 | \$0                 | (\$12,000)         | (100.0%)     |
| Interest Revenue              | (\$8,884)           | \$122,456           | \$133,810           | \$122,456           | \$0                | 0.0%         |
| Other Local Revenues          | \$1,851,641         | \$1,292,123         | \$1,309,094         | \$1,295,174         | \$3,051            | 0.2%         |
| Operating Transfers           | \$4,143,758         | \$3,102,802         | \$3,101,502         | \$5,819,023         | \$2,716,221        | 87.5%        |
| Use of Fund Balance           | \$194,325           | \$159,985           | \$149,102           | \$175,176           | \$15,191           | 9.5%         |
| Less: Amt. Added to Fund Bal. | \$0                 | \$0                 | \$0                 | \$0                 | \$0                |              |
| <b>Dedicated Sources</b>      | <b>\$11,108,519</b> | <b>\$9,482,062</b>  | <b>\$9,486,204</b>  | <b>\$13,164,749</b> | <b>\$3,682,687</b> | <b>38.8%</b> |
| General Sources               | \$7,162,926         | \$8,253,382         | \$7,930,434         | \$7,244,786         | (\$1,008,596)      | (12.2%)      |
| <b>Total Funding Sources</b>  | <b>\$18,271,445</b> | <b>\$17,735,444</b> | <b>\$17,416,638</b> | <b>\$20,409,535</b> | <b>\$2,674,091</b> | <b>15.1%</b> |

# City Council

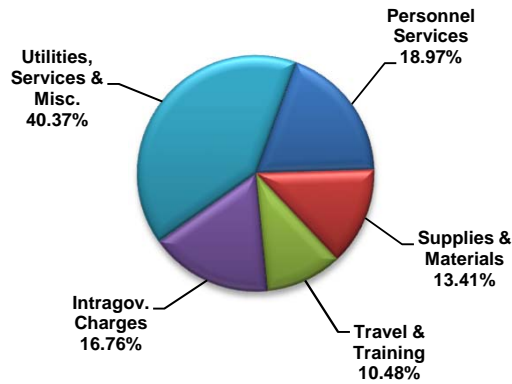
(General Fund)



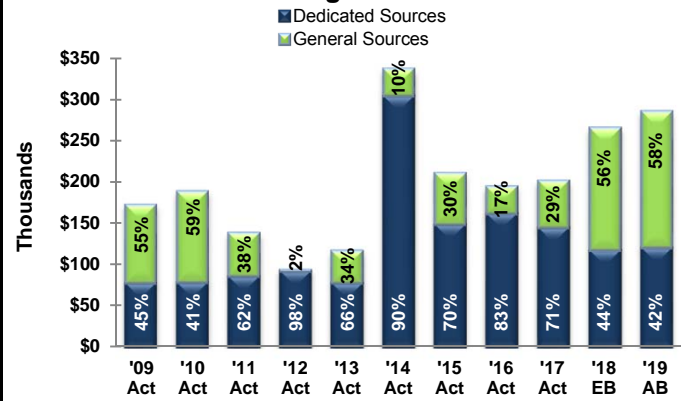
*City of Columbia*  
*Columbia, Missouri*

# City Council - Summary

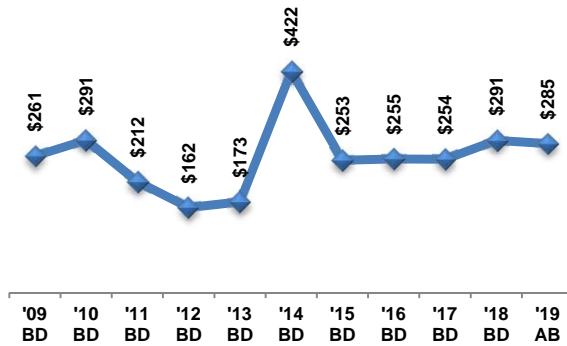
**FY 2019 Total Expenditures By Category**



**Funding Sources**



**Budgeted Expenditure History (in Thousands)**



**Permanent Positions**

There are no personnel assigned to this department

## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$52,826          | \$53,909               | \$53,909             | \$53,966           | \$57                | 0.1%               |
| Supplies & Materials        | \$11,718          | \$42,009               | \$37,467             | \$38,159           | (\$3,850)           | (9.2%)             |
| Travel & Training           | \$22,853          | \$34,020               | \$34,020             | \$29,820           | (\$4,200)           | (12.3%)            |
| Intragov. Charges           | \$50,563          | \$44,674               | \$44,674             | \$47,697           | \$3,023             | 6.8%               |
| Utilities, Services & Misc. | \$63,227          | \$115,913              | \$94,897             | \$114,863          | (\$1,050)           | (0.9%)             |
| Capital                     | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                | <b>\$201,187</b>  | <b>\$290,525</b>       | <b>\$264,967</b>     | <b>\$284,505</b>   | <b>(\$6,020)</b>    | <b>(2.1%)</b>      |
| Operating Expenses          | \$201,187         | \$290,525              | \$264,967            | \$284,505          | (\$6,020)           | (2.1%)             |
| 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                 |                    |
| <b>Total Expenses</b>       | <b>\$201,187</b>  | <b>\$290,525</b>       | <b>\$264,967</b>     | <b>\$284,505</b>   | <b>(\$6,020)</b>    | <b>(2.1%)</b>      |

## Funding Sources (Where the Money Comes From)

|                               |                  |                  |                  |                  |                   |               |
|-------------------------------|------------------|------------------|------------------|------------------|-------------------|---------------|
| Transfers                     | \$664            | \$3,300          | \$2,000          | \$3,150          | (\$150)           | (4.5%)        |
| Grant Revenue                 | \$12,000         | \$12,000         | \$0              | \$0              | (\$12,000)        | (100.0%)      |
| Other Local Revenues          | \$1,828          | \$0              | \$0              | \$0              | \$0               |               |
| Intragov. Revenues (G&A Fees) | \$129,166        | \$114,651        | \$114,651        | \$116,652        | \$2,001           | 1.7%          |
| <b>Dedicated Sources</b>      | <b>\$143,658</b> | <b>\$129,951</b> | <b>\$116,651</b> | <b>\$119,802</b> | <b>(\$10,149)</b> | <b>(7.8%)</b> |
| General Sources               | \$57,529         | \$160,574        | \$148,316        | \$164,703        | \$4,129           | 2.6%          |
| <b>Total Funding Sources</b>  | <b>\$201,187</b> | <b>\$290,525</b> | <b>\$264,967</b> | <b>\$284,505</b> | <b>(\$6,020)</b>  | <b>(2.1%)</b> |

## 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 over 40 Council appointed boards, commissions, committees and task forces. Beginning in FY 2018, the budgets for all of these groups had started to be moved to the City Council budget, and this process is continuing in FY 2019 resulting in a budget increase.

## Department Objectives

**Strategic Priority: Operational Excellence:** Set policy to meet the City's strategic priorities and objectives.

## Authorized Personnel

| Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|-------------------|------------------------|----------------------|--------------------|
|-------------------|------------------------|----------------------|--------------------|

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.

- Council stipends are scheduled to increase in FY 2020

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### Budget Detail by Division

|                                | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|--------------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>City Council:</b>           |                   |                        |                      |                    |                     |                    |
| Personnel Services             | \$52,826          | \$53,909               | \$53,909             | \$53,966           | \$57                | 0.1%               |
| Supplies and Materials         | \$7,168           | \$17,592               | \$14,350             | \$17,592           | \$0                 | 0.0%               |
| Travel and Training            | \$15,661          | \$20,250               | \$20,250             | \$20,250           | \$0                 | 0.0%               |
| Intragovernmental Charges      | \$50,563          | \$44,674               | \$44,674             | \$47,697           | \$3,023             | 6.8%               |
| Utilities, Services, & Misc.   | \$37,868          | \$51,550               | \$47,534             | \$51,550           | \$0                 | 0.0%               |
| Capital                        | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                          | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                   | <b>\$164,086</b>  | <b>\$187,975</b>       | <b>\$180,717</b>     | <b>\$191,055</b>   | <b>\$3,080</b>      | <b>1.6%</b>        |
| <b>Boards and Commissions:</b> |                   |                        |                      |                    |                     |                    |
| Personnel Services             | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Supplies and Materials         | \$4,550           | \$24,417               | \$23,117             | \$20,567           | (\$3,850)           | (15.8%)            |
| Travel and Training            | \$7,192           | \$13,770               | \$13,770             | \$9,570            | (\$4,200)           | (30.5%)            |
| Intragovernmental Charges      | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Utilities, Services, & Misc.   | \$25,359          | \$64,363               | \$47,363             | \$63,313           | (\$1,050)           | (1.6%)             |
| Capital                        | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                          | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                   | <b>\$37,101</b>   | <b>\$102,550</b>       | <b>\$84,250</b>      | <b>\$93,450</b>    | <b>(\$9,100)</b>    | <b>(8.9%)</b>      |
| <b>Department Totals</b>       |                   |                        |                      |                    |                     |                    |
| Personnel Services             | \$52,826          | \$53,909               | \$53,909             | \$53,966           | \$57                | 0.1%               |
| Supplies and Materials         | \$11,718          | \$42,009               | \$37,467             | \$38,159           | (\$3,850)           | (9.2%)             |
| Travel and Training            | \$22,853          | \$34,020               | \$34,020             | \$29,820           | (\$4,200)           | (12.3%)            |
| Intragovernmental Charges      | \$50,563          | \$44,674               | \$44,674             | \$47,697           | \$3,023             | 6.8%               |
| Utilities, Services, & Misc.   | \$63,227          | \$115,913              | \$94,897             | \$114,863          | (\$1,050)           | (0.9%)             |
| Capital                        | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                          | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                   | <b>\$201,187</b>  | <b>\$290,525</b>       | <b>\$264,967</b>     | <b>\$284,505</b>   | <b>(\$6,020)</b>    | <b>(2.1%)</b>      |

# City Council

## Established Boards and Commissions

| Liaison Department<br>Board/Commission Name       | Actual<br>FY 2017 | Adj.<br>Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$<br>Change<br>19/18B | %<br>Change<br>19/18B |
|---|-------------------|---------------------------|----------------------|--------------------|------------------------|-----------------------|
| <b>City Council:</b>                              |                   |                           |                      |                    |                        |                       |
| 1. Sister Cities*                                 | \$0               | \$0                       | \$0                  | \$0                | \$0                    |                       |
| 2. Commissions - General [B11253]                 | \$525             | \$9,000                   | \$9,000              | \$9,000            | \$0                    | 0.0%                  |
| <b>City Manager:</b>                              |                   |                           |                      |                    |                        |                       |
| 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                         | \$0               | \$0                       | \$0                  | \$0                | \$0                    |                       |
| <b>Community Development:</b>                     |                   |                           |                      |                    |                        |                       |
| 7. Bicycle/Pedestrian Commission                  | \$0               | \$0                       | \$0                  | \$0                | \$0                    |                       |
| 8. Board of Adjustment [B11210]                   | \$1,458           | \$7,000                   | \$7,689              | \$10,000           | \$3,000                | 42.9%                 |
| 9. Building Construction Codes Commission         | \$0               | \$3,550                   | \$3,550              | \$9,500            | \$5,950                | 167.6%                |
| 10. Columbia Community Development Commission     | \$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]                | \$24,261          | \$22,000                  | \$10,000             | \$10,000           | (\$12,000)             | (54.5%)               |
| 14. Parking & Traffic Management Task Force       | \$0               | \$0                       | \$0                  | \$0                | \$0                    |                       |
| 15. Planning and Zoning [B11240]                  | \$4,074           | \$20,900                  | \$20,900             | \$15,000           | (\$5,900)              | (28.2%)               |
| <b>Community Relations:</b>                       |                   |                           |                      |                    |                        |                       |
| 16. Columbia Vision Commission [B11295]           | \$0               | \$0                       | \$0                  | \$0                | \$0                    |                       |
| <b>Convention &amp; Visitors Bureau:</b>          |                   |                           |                      |                    |                        |                       |
| 17. Convention & Visitors Advisory Board [B11295] | \$0               | \$2,000                   | \$2,000              | \$2,000            | \$0                    | 0.0%                  |
| <b>Cultural Affairs:</b>                          |                   |                           |                      |                    |                        |                       |
| 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                    |                       |
| <b>Economic Development:</b>                      |                   |                           |                      |                    |                        |                       |
| 21. Airport Advisory Board [B11220]               | \$40              | \$0                       | \$0                  | \$0                | \$0                    |                       |
| <b>Finance:</b>                                   |                   |                           |                      |                    |                        |                       |
| 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                    |                       |
| <b>Human Resources:</b>                           |                   |                           |                      |                    |                        |                       |
| 26. Personnel Advisory Board                      | \$0               | \$0                       | \$0                  | \$0                | \$0                    |                       |
| <b>Law:</b>                                       |                   |                           |                      |                    |                        |                       |
| 27. Citizens Police Review Board [B11292]         | \$3,458           | \$22,500                  | \$17,500             | \$22,500           | \$0                    | 0.0%                  |
| 28. Commission on Human Rights [B11296]           | \$3               | \$5,800                   | \$4,800              | \$4,500            | (\$1,300)              | (22.4%)               |
| 29. Disabilities [B11280]                         | \$0               | \$1,300                   | \$1,300              | \$1,300            | \$0                    | 0.0%                  |

\* Beginning in FY 2017, funding has been moved to the Cultural Affairs operating budget.



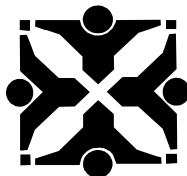
# City Council

## Established Boards and Commissions

|   | Actual<br>FY 2017 | Adj.<br>Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$<br>Change<br>19/18B | %<br>Change<br>19/18B |
|---|-------------------|---------------------------|----------------------|--------------------|------------------------|-----------------------|
| <b>Liaison Department</b>                     |                   |                           |                      |                    |                        |                       |
| <b>Parks &amp; Recreation:</b>                |                   |                           |                      |                    |                        |                       |
| 30. Mayor's Council on Phys. Fitness [B11290] | \$98              | \$6,000                   | \$5,011              | \$6,000            | \$0                    | 0.0%                  |
| 31. Parks and Recreation Commission [B11260]  | \$3,184           | \$2,500                   | \$2,500              | \$2,500            | \$0                    | 0.0%                  |
| <b>Public Health &amp; Human Services:</b>    |                   |                           |                      |                    |                        |                       |
| 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                    |                       |
| <b>Public Works:</b>                          |                   |                           |                      |                    |                        |                       |
| 35. Public Transit Advisory Commission        | \$0               | \$0                       | \$0                  | \$0                | \$0                    |                       |
| 36. Rock Quarry Scenic Roadway Stakeholder    | \$0               | \$0                       | \$0                  | \$0                | \$0                    |                       |
| <b>Utilities:</b>                             |                   |                           |                      |                    |                        |                       |
| 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                  | \$200              | \$200                  |                       |
| 41. Source Water Protection Plan Task Force   | \$0               | \$0                       | \$0                  | \$0                | \$0                    |                       |
| 42. Water and Light Advisory Board            | \$0               | \$0                       | \$0                  | \$950              | \$950                  |                       |
| <b>Total</b>                                  | <b>\$37,101</b>   | <b>\$102,550</b>          | <b>\$84,250</b>      | <b>\$93,450</b>    | <b>(\$9,100)</b>       | <b>(8.9%)</b>         |

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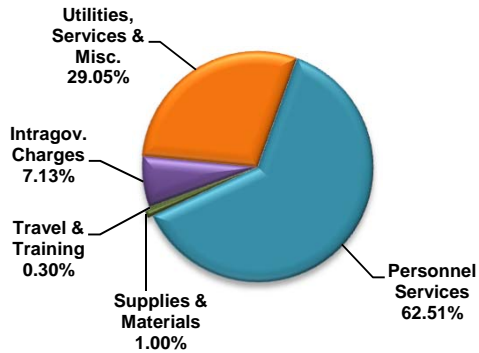
# City Clerk and Elections (General Fund)



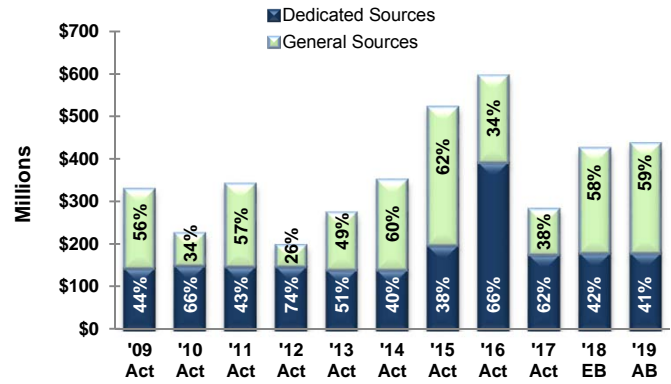
*City of Columbia*  
*Columbia, Missouri*

# City Clerk - Summary

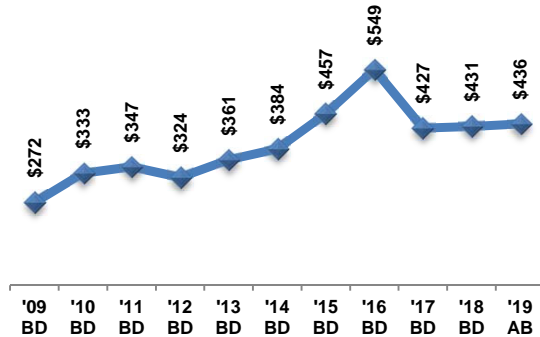
**FY 2019 Total Expenditures By Category**



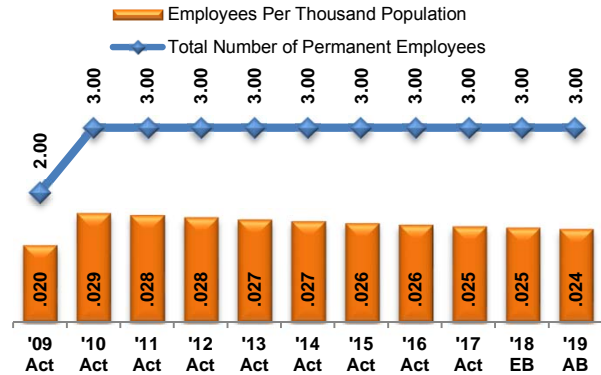
**Funding Sources**



**Budgeted Expenditure History (in Thousands)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$232,310         | \$271,465              | \$266,098            | \$272,407          | \$942               | 0.3%               |
| Supplies & Materials        | \$1,250           | \$4,379                | \$3,518              | \$4,379            | \$0                 | 0.0%               |
| Travel & Training           | \$70              | \$1,319                | \$1,200              | \$1,319            | \$0                 | 0.0%               |
| Intragov. Charges           | \$26,715          | \$26,760               | \$26,760             | \$31,050           | \$4,290             | 16.0%              |
| Utilities, Services & Misc. | \$21,929          | \$126,600              | \$126,600            | \$126,600          | \$0                 | 0.0%               |
| Capital                     | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                | <b>\$282,274</b>  | <b>\$430,523</b>       | <b>\$424,176</b>     | <b>\$435,755</b>   | <b>\$5,232</b>      | <b>1.2%</b>        |
| Operating Expenses          | \$282,274         | \$430,523              | \$424,176            | \$435,755          | \$5,232             | 1.2%               |
| 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                 |                    |
| <b>Total Expenses</b>       | <b>\$282,274</b>  | <b>\$430,523</b>       | <b>\$424,176</b>     | <b>\$435,755</b>   | <b>\$5,232</b>      | <b>1.2%</b>        |

## Funding Sources (Where the Money Comes From)

|                               |                  |                  |                  |                  |                |               |
|-------------------------------|------------------|------------------|------------------|------------------|----------------|---------------|
| Other Local Revenues          | \$30             | \$0              | \$91             | \$0              | \$0            |               |
| Intragov. Revenues (G&A Fees) | \$174,754        | \$178,720        | \$178,720        | \$178,443        | (\$277)        | (0.2%)        |
| Operating Transfers           | \$0              | \$0              | \$0              | \$0              | \$0            |               |
| Dedicated Sources             | <b>\$174,784</b> | <b>\$178,720</b> | <b>\$178,811</b> | <b>\$178,443</b> | <b>(\$277)</b> | <b>(0.2%)</b> |
| General Sources               | \$107,490        | \$251,803        | \$245,365        | \$257,312        | \$5,509        | 2.2%          |
| <b>Total Funding Sources</b>  | <b>\$282,274</b> | <b>\$430,523</b> | <b>\$424,176</b> | <b>\$435,755</b> | <b>\$5,232</b> | <b>1.2%</b>   |

## Description

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

## Highlights / Significant Changes

- Personnel costs increased \$942 due to pay plan changes approved by the Council for \$0.45 per hour across the board increase.

## 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<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| City Clerk - General   | 3.00              | 3.00                   | 3.00                 | 3.00               |                     |
| City Clerk - Elections | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Personnel</b> | <b>3.00</b>       | <b>3.00</b>            | <b>3.00</b>          | <b>3.00</b>        |                     |
| Permanent Full-Time    | 3.00              | 3.00                   | 3.00                 | 3.00               |                     |
| Permanent Part-Time    | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b> | <b>3.00</b>       | <b>3.00</b>            | <b>3.00</b>          | <b>3.00</b>        |                     |

# City Clerk - Detail

## Budget Detail By Division

|                              | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|------------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>General:</b>              |                   |                        |                      |                    |                     |                    |
| Personnel Services           | \$232,310         | \$271,465              | \$266,098            | \$272,407          | \$942               | 0.3%               |
| Supplies and Materials       | \$1,250           | \$4,379                | \$3,518              | \$4,379            | \$0                 | 0.0%               |
| Travel and Training          | \$70              | \$1,319                | \$1,200              | \$1,319            | \$0                 | 0.0%               |
| Intragovernmental Charges    | \$26,715          | \$26,760               | \$26,760             | \$31,050           | \$4,290             | 16.0%              |
| Utilities, Services, & Misc. | \$3,295           | \$7,940                | \$7,940              | \$7,940            | \$0                 | 0.0%               |
| Capital                      | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                 | <b>\$263,640</b>  | <b>\$311,863</b>       | <b>\$305,516</b>     | <b>\$317,095</b>   | <b>\$5,232</b>      | <b>1.7%</b>        |
| <b>Elections:</b>            |                   |                        |                      |                    |                     |                    |
| 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.  | \$18,634          | \$118,660              | \$118,660            | \$118,660          | \$0                 | 0.0%               |
| Capital                      | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                 | <b>\$18,634</b>   | <b>\$118,660</b>       | <b>\$118,660</b>     | <b>\$118,660</b>   | <b>\$0</b>          | <b>0.0%</b>        |
| <b>Department Totals</b>     |                   |                        |                      |                    |                     |                    |
| Personnel Services           | \$232,310         | \$271,465              | \$266,098            | \$272,407          | \$942               | 0.3%               |
| Supplies and Materials       | \$1,250           | \$4,379                | \$3,518              | \$4,379            | \$0                 | 0.0%               |
| Travel and Training          | \$70              | \$1,319                | \$1,200              | \$1,319            | \$0                 | 0.0%               |
| Intragovernmental Charges    | \$26,715          | \$26,760               | \$26,760             | \$31,050           | \$4,290             | 16.0%              |
| Utilities, Services & Misc.  | \$21,929          | \$126,600              | \$126,600            | \$126,600          | \$0                 | 0.0%               |
| Capital                      | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                 | <b>\$282,274</b>  | <b>\$430,523</b>       | <b>\$424,176</b>     | <b>\$435,755</b>   | <b>\$5,232</b>      | <b>1.2%</b>        |

## Authorized Personnel

|                                     | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|-------------------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>General</b>                      |                   |                        |                      |                    |                     |
| 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               |                     |
| <b>Total Personnel</b>              | <b>3.00</b>       | <b>3.00</b>            | <b>3.00</b>          | <b>3.00</b>        |                     |
| Permanent Full-Time                 | 3.00              | 3.00                   | 3.00                 | 3.00               |                     |
| Permanent Part-Time                 | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>              | <b>3.00</b>       | <b>3.00</b>            | <b>3.00</b>          | <b>3.00</b>        |                     |

## Elections

There are no personnel assigned to the Elections division.

# City Manager

(General Fund)

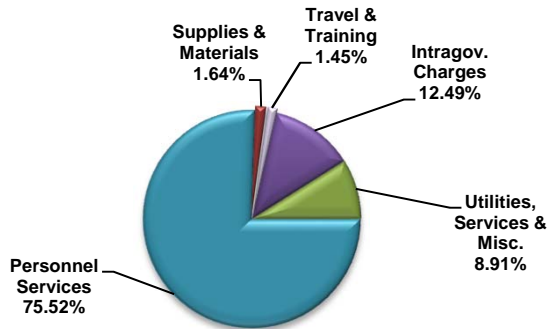


*City of Columbia*  
*Columbia, Missouri*

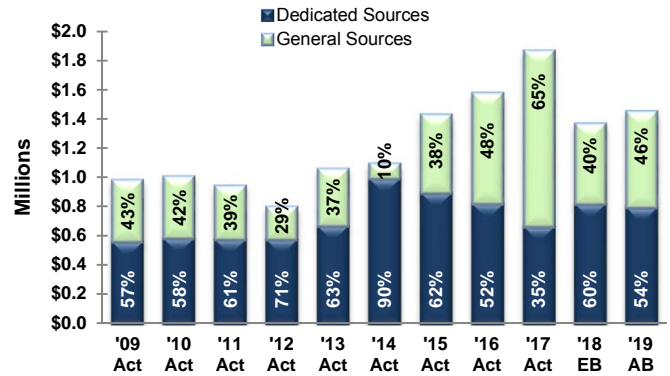


# City Manager

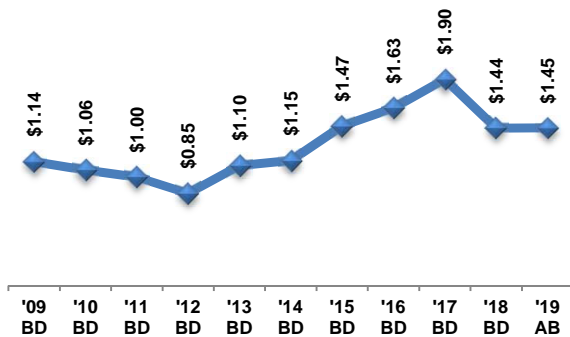
**FY 2019 Total Expenditures By Category**



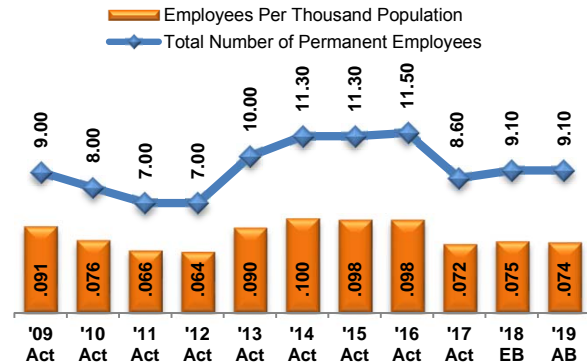
**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$950,826          | \$1,036,350            | \$958,877            | \$1,093,336        | \$56,986            | 5.5%               |
| Supplies & Materials        | \$13,146           | \$25,150               | \$24,024             | \$23,700           | (\$1,450)           | (5.8%)             |
| Travel & Training           | \$14,577           | \$21,050               | \$21,050             | \$21,050           | \$0                 | 0.0%               |
| Intragov. Charges           | \$250,995          | \$230,371              | \$230,371            | \$180,772          | (\$49,599)          | (21.5%)            |
| Utilities, Services & Misc. | \$631,195          | \$130,250              | \$130,056            | \$128,936          | (\$1,314)           | (1.0%)             |
| Capital                     | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                | <b>\$1,860,739</b> | <b>\$1,443,171</b>     | <b>\$1,364,378</b>   | <b>\$1,447,794</b> | <b>\$4,623</b>      | <b>0.3%</b>        |
| Operating Expenses          | \$1,860,739        | \$1,443,171            | \$1,364,378          | \$1,447,794        | \$4,623             | 0.3%               |
| 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                 |                    |
| <b>Total Expenses</b>       | <b>\$1,860,739</b> | <b>\$1,443,171</b>     | <b>\$1,364,378</b>   | <b>\$1,447,794</b> | <b>\$4,623</b>      | <b>0.3%</b>        |

## Funding Sources (Where the Money Comes From)

|                               |                    |                    |                    |                    |                   |               |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|---------------|
| Transfers *                   | \$59,320           | \$61,205           | \$61,205           | \$62,766           | \$1,561           | 2.6%          |
| Other Local Revenues          | \$35,705           | \$34,399           | \$39,993           | \$37,420           | \$3,021           | 8.8%          |
| Intragov. Revenues (G&A Fees) | \$562,727          | \$711,992          | \$711,992          | \$687,786          | (\$24,206)        | (3.4%)        |
| <b>Dedicated Sources</b>      | <b>\$657,752</b>   | <b>\$807,596</b>   | <b>\$813,190</b>   | <b>\$787,972</b>   | <b>(\$19,624)</b> | <b>(2.4%)</b> |
| General Sources               | \$1,202,987        | \$635,575          | \$551,188          | \$659,822          | \$24,247          | 3.8%          |
| <b>Total Funding Sources</b>  | <b>\$1,860,739</b> | <b>\$1,443,171</b> | <b>\$1,364,378</b> | <b>\$1,447,794</b> | <b>\$4,623</b>    | <b>0.3%</b>   |

\* Transfers from Convention and Visitors Bureau to fund Event Services Specialist

**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.
- During FY 2018 another 0.25 FTE of the Sr. Admin Support Assistant was reallocated from Community Relations to the City Manager's office. The funding was moved in the FY 2019 budget.
- Personnel increases also reflect a 3.3% increase in health insurance costs, pay plan changes approved by Council (move to \$15 per hour minimum salary for all permanent employees, move to current midpoint for all employees who have been in their current classification five or more years as of March 1, 2018, and a \$0.45 per hour across the board increase).
- Intragovernmental charges decreased \$49,599 due to lower Self Insurance charges.

**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**

|                                  | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> | <b>Position<br/>Changes</b> |
|----------------------------------|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|
| 9998 - City Manager              | 1.00                      | 1.00                           | 1.00                         | 1.00                       |                             |
| 9950 - City Management Fellow    | 2.00                      | 2.00                           | 2.00                         | 2.00                       |                             |
| 9911 - Assistant to City Manager | 1.00                      | 1.00                           | 1.00                         | 1.00                       |                             |
| 9905 - Deputy City Manager       | 1.10                      | 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                       |                             |
| 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                      | 0.25                           | 0.50                         | 0.50                       |                             |
| <b>Total Personnel</b>           | <b>8.60</b>               | <b>8.85</b>                    | <b>9.10</b>                  | <b>9.10</b>                |                             |
| Permanent Full-Time              | 8.60                      | 8.85                           | 9.10                         | 9.10                       |                             |
| Permanent Part-Time              | 0.00                      | 0.00                           | 0.00                         | 0.00                       |                             |
| <b>Total Permanent</b>           | <b>8.60</b>               | <b>8.85</b>                    | <b>9.10</b>                  | <b>9.10</b>                |                             |

\*In FY 2018 a portion of Senior Administrative Support Assistant was reallocated from Cultural Affairs to City Manager

^ During FY 2018, 0.25 of the Senior Administrative Support Assistant was reallocated from Community Relations to City Manager

## Budget Detail by Divisions

|   | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|---|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>Administration:</b>                        |                    |                        |                      |                    |                     |                    |
| Personnel Services                            | \$933,979          | \$1,002,043            | \$927,570            | \$1,059,879        | \$57,836            | 5.8%               |
| Supplies and Materials                        | \$12,941           | \$25,150               | \$23,974             | \$23,700           | (\$1,450)           | (5.8%)             |
| Travel and Training                           | \$14,577           | \$21,050               | \$21,050             | \$21,050           | \$0                 | 0.0%               |
| Intragovernmental Charges                     | \$250,995          | \$230,371              | \$230,371            | \$180,772          | (\$49,599)          | (21.5%)            |
| Utilities, Services, & Misc.                  | \$587,288          | \$89,485               | \$89,291             | \$88,171           | (\$1,314)           | (1.5%)             |
| Capital                                       | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other   | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                                  | <b>\$1,799,780</b> | <b>\$1,368,099</b>     | <b>\$1,292,256</b>   | <b>\$1,373,572</b> | <b>\$5,473</b>      | <b>0.4%</b>        |
| <b>Sustainability:</b>                        |                    |                        |                      |                    |                     |                    |
| 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.                  | \$80               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital                                       | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other   | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total *</b>                                | <b>\$80</b>        | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         | <b>\$0</b>          |                    |
| <b>Special Events:</b>                        |                    |                        |                      |                    |                     |                    |
| Personnel Services                            | \$1,259            | \$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                 |                    |
| <b>Total **</b>                               | <b>\$1,259</b>     | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         | <b>\$0</b>          |                    |
| <b>Leadership for Performance Excellence:</b> |                    |                        |                      |                    |                     |                    |
| Personnel Services                            | \$15,588           | \$34,307               | \$31,307             | \$33,457           | (\$850)             | (2.5%)             |
| Supplies and Materials                        | \$205              | \$0                    | \$50                 | \$0                | \$0                 |                    |
| Travel and Training                           | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Intragovernmental Charges                     | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Utilities, Services, & Misc.                  | \$43,827           | \$40,765               | \$40,765             | \$40,765           | \$0                 | 0.0%               |
| Capital                                       | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other   | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                                  | <b>\$59,620</b>    | <b>\$75,072</b>        | <b>\$72,122</b>      | <b>\$74,222</b>    | <b>(\$850)</b>      | <b>(1.1%)</b>      |

\* 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.

|                              |                    |                    |                    |                    |                |             |
|------------------------------|--------------------|--------------------|--------------------|--------------------|----------------|-------------|
| <b>Total Department</b>      |                    |                    |                    |                    |                |             |
| Personnel Services           | \$950,826          | \$1,036,350        | \$958,877          | \$1,093,336        | \$56,986       | 5.5%        |
| Supplies and Materials       | \$13,146           | \$25,150           | \$24,024           | \$23,700           | (\$1,450)      | (5.8%)      |
| Travel and Training          | \$14,577           | \$21,050           | \$21,050           | \$21,050           | \$0            | 0.0%        |
| Intragovernmental Charges    | \$250,995          | \$230,371          | \$230,371          | \$180,772          | (\$49,599)     | (21.5%)     |
| Utilities, Services, & Misc. | \$631,195          | \$130,250          | \$130,056          | \$128,936          | (\$1,314)      | (1.0%)      |
| Capital                      | \$0                | \$0                | \$0                | \$0                | \$0            |             |
| Other                        | \$0                | \$0                | \$0                | \$0                | \$0            |             |
| <b>Total</b>                 | <b>\$1,860,739</b> | <b>\$1,443,171</b> | <b>\$1,364,378</b> | <b>\$1,447,794</b> | <b>\$4,623</b> | <b>0.3%</b> |

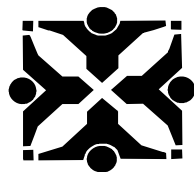
## City Manager Fees/Charges/Fines

|                            |                     |                      | FY 2018 | FY 2019 |
|----------------------------|---------------------|----------------------|---------|---------|
|                            | Chapter/<br>Section | Date Last<br>Changed | Fee     | Fee     |
| Special Events permit      |                     |                      |         |         |
| Application processing fee | 24-73(c)            | 01-06-14             | \$100   | \$100   |

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# Finance Department

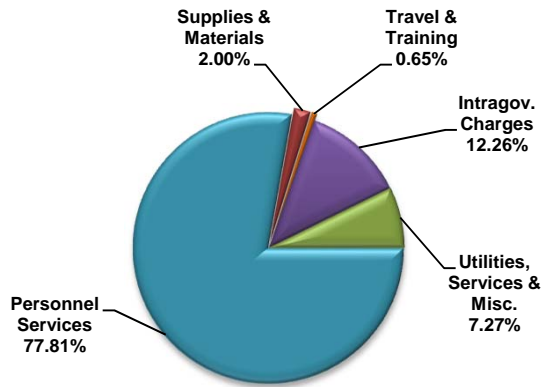
## (General Fund)



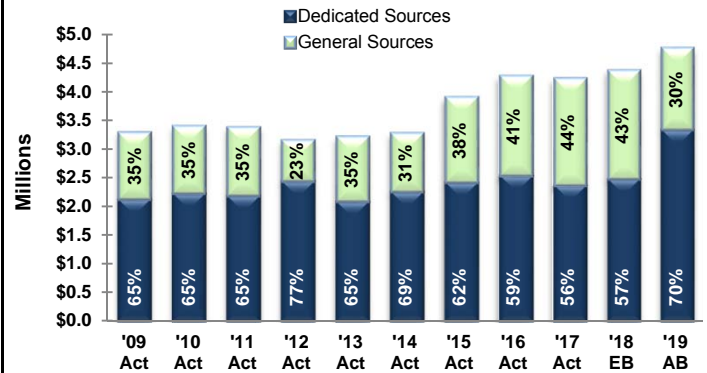
*City of Columbia*  
*Columbia, Missouri*

# Finance - Summary

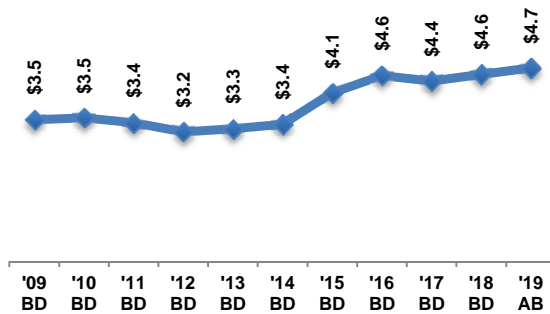
**FY 2019 Total Expenditures By Category**



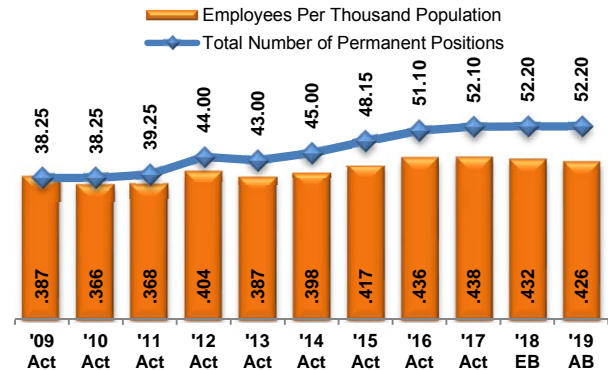
**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$3,114,964        | \$3,551,965            | \$3,320,711          | \$3,693,213        | \$141,248           | 4.0%               |
| Supplies & Materials        | \$93,270           | \$98,424               | \$96,852             | \$94,808           | (\$3,616)           | (3.7%)             |
| Travel & Training           | \$17,691           | \$31,087               | \$27,137             | \$31,087           | \$0                 | 0.0%               |
| Intragov. Charges           | \$571,618          | \$557,779              | \$557,779            | \$582,100          | \$24,321            | 4.4%               |
| Utilities, Services & Misc. | \$386,512          | \$352,383              | \$352,055            | \$344,975          | (\$7,408)           | (2.1%)             |
| Capital                     | \$31,365           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                | <b>\$4,215,420</b> | <b>\$4,591,638</b>     | <b>\$4,354,534</b>   | <b>\$4,746,183</b> | <b>\$154,545</b>    | <b>3.4%</b>        |
| Operating Expenses          | \$4,184,055        | \$4,591,638            | \$4,354,534          | \$4,746,183        | \$154,545           | 3.4%               |
| Non-Operating Expenses      | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Debt Service                | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Additions           | \$31,365           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Projects            | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total Expenses</b>       | <b>\$4,215,420</b> | <b>\$4,591,638</b>     | <b>\$4,354,534</b>   | <b>\$4,746,183</b> | <b>\$154,545</b>    | <b>3.4%</b>        |

## Funding Sources (Where the Money Comes From)

|                               |                    |                    |                    |                    |                  |              |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|--------------|
| Transfers                     | \$0                | \$0                | \$0                | \$0                | \$0              |              |
| Other Local Revenues          | \$7,473            | \$230              | \$230              | \$260              | \$30             | 13.0%        |
| Intragov. Revenues (G&A Fees) | \$2,343,033        | \$2,462,586        | \$2,462,586        | \$3,319,971        | \$857,385        | 34.8%        |
| <b>Dedicated Sources</b>      | <b>\$2,350,506</b> | <b>\$2,462,816</b> | <b>\$2,462,816</b> | <b>\$3,320,231</b> | <b>\$857,415</b> | <b>34.8%</b> |
| General Sources               | \$1,864,914        | \$2,128,822        | \$1,891,718        | \$1,425,952        | (\$702,870)      | (33.0%)      |
| <b>Total Funding Sources</b>  | <b>\$4,215,420</b> | <b>\$4,591,638</b> | <b>\$4,354,534</b> | <b>\$4,746,183</b> | <b>\$154,545</b> | <b>3.4%</b>  |



## 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, treasury management including investments, and other related activities.

Finance Department is the department liaison for the following Boards and Commissions:

- o Finance Advisory and Audit Committee
- o Firefighter's Retirement Board
- o Liquor License Review Board
- o Police Retirement Board

## Highlights / Significant Changes

- **Administration:** In FY 2019 there is a \$0.2 million increase in personnel services due to the reallocation of funding for the Business Services Mgr from Community Relations, partial year funding for the Pension Administrator position, and pay plan changes approved by the City Council. There were a number of Finance positions impacted by the move to minimum \$15 per hour increase and the move to midpoint adjusted. The Budget Division 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. In FY 2019, the previously authorized but unfunded Pension Administrator position is funded for the last six months of the fiscal year.
- **Accounting:** In the second year since implementation of financials in Munis, and utility billing in Advanced Utilities, fine tuning of processes continues. The EnerGov suite of software for Business License and Community Development is scheduled to be implemented at the end of FY 2018. Tyler Transparency is currently in the implementation phase with a go-live date anticipated for the last half of FY 2018. Information from those legacy systems continues to be cross-walked to the new financial system until that time. Several new Governmental Accounting Standards Board pronouncements are on the horizon for implementation in FY 2019 and beyond.

## Highlights / Significant Changes continued

- **Purchasing:** The Purchasing Division continues to work on process improvement and training for the Munis Purchasing Module of the enterprise resource planning system (COFERS). The Purchasing Division processed 148 formal bids (RFQ or RFP) in FY 2017 (\$15,000.00 and over), and processed 2,638 purchase orders totaling \$79,740,933.38 in FY 2017. Purchasing administrators in-the-field contract compliance, prevailing wage payrolls, DBE program, sole source approvals, addendums, change orders, renewals, cancellations, staff training, procurement card program (P-Card), and open record requests. There are more than 600 contracts for various types of services, products and construction on a yearly basis. The Purchasing Division administers the P-Card program for the City which had a total spend of \$5,456,644.03 with 24,728 transactions monitored in FY 2017. The Purchasing Division also administers the sale of surplus property. In FY 2017, the City sold approximately 99 individual surplus items through GovDeals and collected \$58,027.77 through surplus property sales. In FY 2017, the city went over the \$1,000,000.00 in total surplus property sales since beginning to utilize GovDeals in 2005.
- During FY 2018, members of the City's Purchasing Division were recognized for their hard work and dedication to public procurement. Staff member Melissa Pasley, Senior Procurement Officer, was presented with the Buyer of Year (large entity) award from the Missouri Association of Public Purchasing for calendar year 2017 and staff member Michelle Sorensen, Procurement Officer, was presented with the Linda D. Windsor Distinguished Service award (MAPP's Highest Honor) from the Missouri Association of Public Purchasing for calendar year 2017.
- **Business License:** The Business License Division is heavily engaged in the implementation of the new EnerGov licensing software application which is scheduled to go into production on October 1, 2018. There were 5,230 business licenses renewed and 705 new business licenses issued during license year 2018. The number of renewed business licenses increased slightly, while there was a slight decrease in the number of new business licenses issued. In addition, 619 annual and temporary liquor licenses were issued, as well as 203 armed/unarmed guard licenses, 134 taxi/limousine driver and vehicle permits (34% decrease), and numerous animal licenses, solicitors permits and temporary business licenses. 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 2017, the Treasury Management Division continued to enhance their understanding of both the new Advanced CIS utility billing software and the Tyler Cashiering software that were implemented as part of the COFERS project. Investment of the operating funds not needed for immediate expenditures earned over \$5.5 million during FY 2017. The cashiering staff processed over 875,000 payments totaling over \$280 million which consisted of payments made face-to-face, electronically and by mail.

## Authorized Personnel

|                                     | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|-------------------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| Administration & Financial Planning | 9.75              | 9.50                   | 9.60                 | 9.60               |                     |
| Accounting                          | 22.00             | 22.00                  | 22.00                | 22.00              |                     |
| Treasury Management                 | 9.90              | 9.90                   | 9.90                 | 9.90               |                     |
| Purchasing                          | 8.20              | 8.20                   | 8.20                 | 8.20               |                     |
| Business License                    | 2.25              | 2.50                   | 2.50                 | 2.50               |                     |
| <b>Total Personnel</b>              | <b>52.10</b>      | <b>52.10</b>           | <b>52.20</b>         | <b>52.20</b>       |                     |
| Permanent Full-Time                 | 50.35             | 50.35                  | 50.45                | 50.70              | 0.25                |
| Permanent Part-Time                 | 1.75              | 1.75                   | 1.75                 | 1.50               | (0.25)              |
| <b>Total Permanent</b>              | <b>52.10</b>      | <b>52.10</b>           | <b>52.20</b>         | <b>52.20</b>       |                     |

# Finance

## Budget Detail by Divisions

|                              | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|------------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>Administration:</b>       |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$821,844          | \$834,924              | \$778,820            | \$902,197          | \$67,273            | 8.1%               |
| Supplies and Materials       | \$18,943           | \$23,750               | \$20,750             | \$17,752           | (\$5,998)           | (25.3%)            |
| Travel and Training          | \$10,107           | \$11,675               | \$11,675             | \$11,675           | \$0                 | 0.0%               |
| Intragovernmental Charges    | \$566,940          | \$551,841              | \$551,841            | \$576,854          | \$25,013            | 4.5%               |
| Utilities, Services, & Misc. | \$210,078          | \$203,065              | \$204,090            | \$196,969          | (\$6,096)           | (3.0%)             |
| Capital                      | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                 | <b>\$1,627,912</b> | <b>\$1,625,255</b>     | <b>\$1,567,176</b>   | <b>\$1,705,447</b> | <b>\$80,192</b>     | <b>4.9%</b>        |
| <b>Accounting:</b>           |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$1,280,324        | \$1,547,049            | \$1,454,579          | \$1,536,104        | (\$10,945)          | (0.7%)             |
| Supplies and Materials       | \$30,361           | \$37,550               | \$40,550             | \$40,550           | \$3,000             | 8.0%               |
| Travel and Training          | \$1,928            | \$9,352                | \$9,352              | \$9,352            | \$0                 | 0.0%               |
| Intragovernmental Charges    | \$1,371            | \$1,665                | \$1,665              | \$1,612            | (\$53)              | (3.2%)             |
| Utilities, Services, & Misc. | \$42,070           | \$25,106               | \$24,641             | \$25,298           | \$192               | 0.8%               |
| Capital                      | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                 | <b>\$1,356,054</b> | <b>\$1,620,722</b>     | <b>\$1,530,787</b>   | <b>\$1,612,916</b> | <b>(\$7,806)</b>    | <b>(0.5%)</b>      |
| <b>Treasury Management:</b>  |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$403,706          | \$512,704              | \$450,765            | \$579,001          | \$66,297            | 12.9%              |
| Supplies and Materials       | \$23,709           | \$10,710               | \$9,386              | \$10,710           | \$0                 | 0.0%               |
| Travel and Training          | \$2,222            | \$4,000                | \$50                 | \$4,000            | \$0                 | 0.0%               |
| Intragovernmental Charges    | \$555              | \$460                  | \$460                | \$779              | \$319               | 69.3%              |
| Utilities, Services, & Misc. | \$69,243           | \$50,715               | \$51,880             | \$52,571           | \$1,856             | 3.7%               |
| Capital                      | \$31,365           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                 | <b>\$530,800</b>   | <b>\$578,589</b>       | <b>\$512,541</b>     | <b>\$647,061</b>   | <b>\$68,472</b>     | <b>11.8%</b>       |
| <b>Purchasing:</b>           |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$483,462          | \$514,703              | \$494,242            | \$530,240          | \$15,537            | 3.0%               |
| Supplies and Materials       | \$6,448            | \$7,870                | \$8,117              | \$7,317            | (\$553)             | (7.0%)             |
| Travel and Training          | \$1,560            | \$4,250                | \$4,250              | \$4,250            | \$0                 | 0.0%               |
| Intragovernmental Charges    | \$2,328            | \$3,355                | \$3,355              | \$2,397            | (\$958)             | (28.6%)            |
| Utilities, Services, & Misc. | \$31,118           | \$32,914               | \$33,324             | \$33,809           | \$895               | 2.7%               |
| Capital                      | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                 | <b>\$524,916</b>   | <b>\$563,092</b>       | <b>\$543,288</b>     | <b>\$578,013</b>   | <b>\$14,921</b>     | <b>2.6%</b>        |
| <b>Business License:</b>     |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$125,628          | \$142,585              | \$142,305            | \$145,671          | \$3,086             | 2.2%               |
| Supplies and Materials       | \$13,809           | \$18,544               | \$18,049             | \$18,479           | (\$65)              | (0.4%)             |
| Travel and Training          | \$1,874            | \$1,810                | \$1,810              | \$1,810            | \$0                 | 0.0%               |
| Intragovernmental Charges    | \$424              | \$458                  | \$458                | \$458              | \$0                 | 0.0%               |
| Utilities, Services, & Misc. | \$34,003           | \$40,583               | \$38,120             | \$36,328           | (\$4,255)           | (10.5%)            |
| Capital                      | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                 | <b>\$175,738</b>   | <b>\$203,980</b>       | <b>\$200,742</b>     | <b>\$202,746</b>   | <b>(\$1,234)</b>    | <b>(0.6%)</b>      |
| <b>Department Totals:</b>    |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$3,114,964        | \$3,551,965            | \$3,320,711          | \$3,693,213        | \$141,248           | 4.0%               |
| Supplies and Materials       | \$93,270           | \$98,424               | \$96,852             | \$94,808           | (\$3,616)           | (3.7%)             |
| Travel and Training          | \$17,691           | \$31,087               | \$27,137             | \$31,087           | \$0                 | 0.0%               |
| Intragovernmental Charges    | \$571,618          | \$557,779              | \$557,779            | \$582,100          | \$24,321            | 4.4%               |
| Utilities, Services, & Misc. | \$386,512          | \$352,383              | \$352,055            | \$344,975          | (\$7,408)           | (2.1%)             |
| Capital                      | \$31,365           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                 | <b>\$4,215,420</b> | <b>\$4,591,638</b>     | <b>\$4,354,534</b>   | <b>\$4,746,183</b> | <b>\$154,545</b>    | <b>3.4%</b>        |

# Finance

## Authorized Personnel by Divisions

|                                       | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---------------------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Administration:</b>                |                   |                        |                      |                    |                     |
| 6800 - Director, Finance              | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 6750 - Asst. Director, Finance        | 0.10              | 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                 | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 6603 - Senior Budget Analyst          | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 6505 - Business Services Manager ^    | 0.40              | 0.40                   | 0.50                 | 0.50               |                     |
| 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              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Personnel</b>                | <b>9.75</b>       | <b>9.50</b>            | <b>9.60</b>          | <b>9.60</b>        |                     |
| Permanent Full-Time                   | 9.75              | 9.50                   | 9.60                 | 9.60               |                     |
| Permanent Part-Time                   | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                | <b>9.75</b>       | <b>9.50</b>            | <b>9.60</b>          | <b>9.60</b>        |                     |
| <b>Accounting:</b>                    |                   |                        |                      |                    |                     |
| 6208 - Accountant I                   | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 6207 - Accountant II                  | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 6206 - Assistant Controller           | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 6205 - Controller                     | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 6203 - Senior Accountant              | 4.00              | 4.00                   | 4.00                 | 4.00               |                     |
| 6201 - Accounting Supervisor          | 3.00              | 3.00                   | 3.00                 | 3.00               |                     |
| 1205 - Payroll Specialist             | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 1203 - Accounting Assistant           | 9.00              | 9.00                   | 9.00                 | 9.00               |                     |
| <b>Total Personnel</b>                | <b>22.00</b>      | <b>22.00</b>           | <b>22.00</b>         | <b>22.00</b>       |                     |
| Permanent Full-Time                   | 21.00             | 21.00                  | 21.00                | 21.00              |                     |
| Permanent Part-Time                   | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| <b>Total Permanent</b>                | <b>22.00</b>      | <b>22.00</b>           | <b>22.00</b>         | <b>22.00</b>       |                     |
| <b>Treasury Management:</b>           |                   |                        |                      |                    |                     |
| 6750 - Asst. Director, Finance        | 0.40              | 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               |                     |
| <b>Total Personnel</b>                | <b>9.90</b>       | <b>9.90</b>            | <b>9.90</b>          | <b>9.90</b>        |                     |
| Permanent Full-Time                   | 9.15              | 9.15                   | 9.15                 | 9.40               | 0.25                |
| Permanent Part-Time                   | 0.75              | 0.75                   | 0.75                 | 0.50               | (0.25)              |
| <b>Total Permanent</b>                | <b>9.90</b>       | <b>9.90</b>            | <b>9.90</b>          | <b>9.90</b>        |                     |

\* 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 the FY 2019 budget, the position is funded for the last six months of the fiscal year.

# In FY 2018 2 (1.00) FTE Sr. Administrative Support Assistants were reassigned to Business Services Technicians and (.25) FTE was reallocated from Administration to Business License.

^ During FY 2018, 0.10 FTE Business Services Manager was reallocated from Community Relations to Finance due to a reorganization that placed Document Support Services under Community Relations.

# Finance

## Authorized Personnel by Divisions - (cont.)

|                                       | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---------------------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Purchasing:</b>                    |                   |                        |                      |                    |                     |
| 6750 - Asst. Director, Finance        | 0.20              | 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               |                     |
| <b>Total Personnel</b>                | <b>8.20</b>       | <b>8.20</b>            | <b>8.20</b>          | <b>8.20</b>        |                     |
| Permanent Full-Time                   | 8.20              | 8.20                   | 8.20                 | 8.20               |                     |
| Permanent Part-Time                   | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                | <b>8.20</b>       | <b>8.20</b>            | <b>8.20</b>          | <b>8.20</b>        |                     |
| <b>Business License:</b>              |                   |                        |                      |                    |                     |
| 6507 - Business Services Technician # | 0.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 6505 - Business Services Manager      | 0.50              | 0.50                   | 0.50                 | 0.50               |                     |
| 1006 - Sr Administrative Supp Asst. # | 1.75              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Personnel</b>                | <b>2.25</b>       | <b>2.50</b>            | <b>2.50</b>          | <b>2.50</b>        |                     |
| Permanent Full-Time                   | 2.25              | 2.50                   | 2.50                 | 2.50               |                     |
| Permanent Part-Time                   | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                | <b>2.25</b>       | <b>2.50</b>            | <b>2.50</b>          | <b>2.50</b>        |                     |
| <b>Department Totals</b>              |                   |                        |                      |                    |                     |
| Permanent Full-Time                   | 50.35             | 50.35                  | 50.45                | 50.70              | 0.25                |
| Permanent Part-Time                   | 1.75              | 1.75                   | 1.75                 | 1.50               | (0.25)              |
| <b>Total Permanent</b>                | <b>52.10</b>      | <b>52.10</b>           | <b>52.20</b>         | <b>52.20</b>       |                     |

# In FY 2018 2 (1.00) FTE Sr. Administrative Support Assistants were reassigned to Business Services Technicians and (.25) FTE was reallocated from Administration to Business License.

# Finance Department Fees and Charges

|   |                     |                      | FY 2018  | FY 2019  |                   |
|---|---------------------|----------------------|----------|----------|-------------------|
|   | Chapter/<br>Section | Date Last<br>Changed | Fee      | Fee      | Effective<br>Date |
| <b>Business License</b><br>- Gross receipts not exceeding \$25,000<br>- Gross receipts above \$25,000 but less than \$100,000<br>- Gross receipts of above \$100,000<br>Plus \$0.25 for every \$1,000 of gross receipts above \$100,000, up to maximum fee of \$750.00 or \$1.25 for every regular employee or whichever is higher<br><br>- Application fee<br>- Fee to cover costs incurred in obtaining criminal record check   | 13-27(a)(1)         | 1964                 | \$15.00  | \$15.00  |                   |
|   |                     | 1964                 | \$25.00  | \$25.00  |                   |
|   |                     | 1964                 | \$0.25   | \$0.25   |                   |
|   | 13-22(a)(4)         | 1964                 | \$30.00  | \$30.00  |                   |
|   | 13-22(a)(4)         | 10-01-16             | \$17.00  | \$17.00  |                   |
| <b>Armed Guards and Security Guards</b><br>Application or reapplication and testing:<br>-Security guards<br>-Armed guards<br><br>Written or shooting retest<br>The applicant shall pay a fee to cover costs incurred by the Finance in obtaining the criminal record check required in Section  | 13-55(a)(1)         | 10-01-13             | \$20.00  | \$20.00  |                   |
|   | 13-55(a)(1)         | 10-01-13             | \$25.00  | \$25.00  |                   |
|   | 13-55(a)(2)         | 12-2-1985            | \$10.00  | \$10.00  |                   |
|   | 13-55(b)            | 10-01-16             | \$17.00  | \$17.00  |                   |
|   |                     |                      |          |          |                   |
| <b>Solicitors and Canvassers</b><br>Permit application<br>-plus a fee to cover costs incurred by the Department of Finance in obtaining the criminal record check required in Section 13-229  | 13-228(b)           | 05-07-07             | \$20.00  | \$20.00  |                   |
|   | 13--228(b)          | 10-01-16             | \$17.00  | \$17.00  |                   |
| <b>Temporary Entertainment Events</b><br>- Gross receipts not exceeding \$25,000<br>- Gross receipts above \$25,000 but less than \$100,000<br>in accordance with the fee schedule in Section 13-27(a)(1)   | 13-295              | 09-17-01             | \$15.00  | \$15.00  |                   |
|   |                     |                      | \$25.00  | \$25.00  |                   |
| <b>Temporary Special Events</b><br>Special events license: \$5 cost per day for each vendor participating at the temporary special event, not to exceed a total of dollars (\$15.00) for each vendor  | 13-415(a)           | 09-17-01             | \$5.00   | \$5.00   |                   |
| <b>Temporary Business Stands</b><br>- Gross receipts not exceeding \$25,000<br>- Gross receipts above \$25,000 but less than \$100,000<br>- Gross receipts of above \$100,000<br>Plus \$0.25 for every \$1,000 of gross receipts above \$100,000, up to maximum fee of \$750.00 or \$1.25 for every regular employee or whichever is higher<br><br>- Application fee  | 13-315              | 1964                 | \$15.00  | \$15.00  |                   |
|   |                     |                      | \$25.00  | \$25.00  |                   |
|   |                     |                      | \$0.25   | \$0.25   |                   |
|   | 13-22(a)(4)         | 1964                 | \$20.00  | \$20.00  |                   |
| <b>License to Manufacture or Wholesale or Retail or Permit Consumption of Alcoholic Beverages</b><br>Type of License Applied For:<br>(a) Manufacture malt liquor not in excess of 5% alcohol by weight<br><br>(b) Manufacture intoxicating liquor in excess of 5% alcohol by weight<br><br>(c) Wholesale malt liquor not in excess of 5% alcohol by weight<br><br>(d) Wholesale intoxicating liquor in excess of 5% alcohol by weight<br><br>(e) Retail malt liquor not in excess of 5% alcohol, by drink & light (including Sunday)<br><br>(f) Retail sale of all kinds of intoxicating liquor by drink, including | 4-2(a)              | 03-01-04             |          |          |                   |
|   |                     |                      | \$350.00 | \$350.00 |                   |
|   |                     |                      | \$750.00 | \$750.00 |                   |
|   |                     |                      | \$150.00 | \$150.00 |                   |
|   |                     |                      | \$375.00 | \$375.00 |                   |
|   |                     |                      | \$75.00  | \$75.00  |                   |
|   |                     |                      | \$450.00 | \$450.00 |                   |

# Finance Department Fees and Charges

|  |                     |                      | FY 2018   | FY 2019   |                   |
|--|---------------------|----------------------|-----------|-----------|-------------------|
|  | Chapter/<br>Section | Date Last<br>Changed | Fee       | Fee       | Effective<br>Date |
| <b>License to Manufacture or Wholesale or Retail or Permit</b>   |                     |                      |           |           |                   |
| (g) Retail sale of all kinds of intoxicating liquor by drink on premises<br>- Sunday only  |                     |                      | \$300.00  | \$300.00  |                   |
| (h) Retail sale of all kinds of intoxicating liquor by package only<br>- Sunday only   |                     |                      | \$300.00  | \$300.00  |                   |
| (I) Retail malt liquor not in excess of 5% alcohol, by package only<br>(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   |                   |
| <b>Alcoholic Beverages license</b>   |                     |                      |           |           |                   |
| Failure to submit a renewal application on or before May 1, a late<br>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  |                   |
| <b>Dog, Cats and Other Animal License Fee</b>  |                     |                      |           |           |                   |
| There is hereby levied for each domestic cat or dog between the<br>three (3) months and twelve (12) months, and for each neutered<br>cat or dog of any age kept, harbored or owned within the city for any<br>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<br>three (3) months and twelve (12) months, and for each neutered<br>cat or dog of any age kept, harbored or owned within the city for any<br>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<br>three (3) months and twelve (12) months, and for each neutered<br>cat or dog of any age kept, harbored or owned within the city for any<br>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<br>twelve (12) months kept, harbored or owned within the city for any<br>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<br>twelve (12) months kept, harbored or owned within the city for any<br>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<br>twelve (12) months kept, harbored or owned within the city for any<br>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 2018  | FY 2019  |                   |
|---|---------------------|----------------------|--|--|-------------------|
|   | Chapter/<br>Section | Date Last<br>Changed | Fee  | Fee  | Effective<br>Date |
| <b>Motor Buses</b>  |                     |                      |  |  |                   |
| Annual fee for filing of application for each motor bus of a seating 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 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  |                   |
| <b>Public Transfer Businesses</b>   |                     |                      |  |  |                   |
| License tax for every person engaging in, operating or conducting a transfer business or delivery business for one public transfer  | 28-58               | 1964                 | \$15.00  | \$15.00  |                   |
| For each additional public transfer vehicle used in the business  | 28-58               | 1964                 | \$5.00   | \$5.00   |                   |
| <b>Taxicabs and Limousines</b>  |                     |                      |  |  |                   |
| 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  |                   |
| <b>Criminal record check</b>  |                     |                      |  |  |                   |
| Fee to cover costs incurred in obtaining criminal record check  | 28-114              | 10-01-16             | \$17.00  | \$17.00  |                   |
| <b>Food Inspection Fee</b>  |                     |                      |  |  |                   |
| Businesses selling/serving food or drink shall pay an annual fee  | 11-132              |                      |  |  |                   |
| - Gross receipts less than \$250,000  |                     | 10-01-17             | \$185.00   | \$205.00   | 10-01-18          |
| - Gross receipts between \$250,000 and \$750,000  |                     | 10-01-17             | \$260.00   | \$285.00   | 10-01-18          |
| - Gross receipts over \$750,000   |                     | 10-01-17             | \$480.00   | \$530.00   | 10-01-18          |
| <b>Waste Haulers Permit</b>   |                     |                      |  |  |                   |
| Permit fee for any person to transport, haul, convey or carry on or streets of the City, any contents of privies or septic tanks, manure or garbage unless licensed as a waste hauler   | 13-207              | 08-05-1996           | \$10 for 1st vehicle<br>\$5/ each vehicle thereafter | \$10 for 1st vehicle<br>\$5/ each vehicle thereafter |                   |
| <b>Junk Dealers License</b>   |                     |                      |  |  |                   |
| License fee for any person to construct, erect, operate or maintain junkyard or to act as a junk dealer in the City.  | 11-179              | 09-18-00             |  |  |                   |
| - Annual inspection fee with gross receipts of \$25,000 or less   |                     |                      | \$100.00   | \$100.00   |                   |
| - Over \$25,000   |                     |                      | \$150.00   | \$150.00   |                   |
| <b>Pool Inspection Permit</b>   |                     |                      |  |  |                   |
| 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 pools or spas requiring annual inspections | 11-278(A)           | 09-21-09             |  |  |                   |
| - Seasonal  |                     |                      | \$250.00   | \$250.00   |                   |
| - Annual  |                     |                      | \$400.00   | \$400.00   |                   |

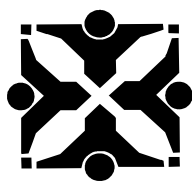


# Finance Department Fees and Charges

|   | Chapter/<br>Section | Date Last<br>Changed | FY 2018                           | FY 2019                           |                   |
|---|---------------------|----------------------|-----------------------------------|-----------------------------------|-------------------|
|   |                     |                      | Fee                               | FY 2019                           | Effective<br>Date |
| <b>Food Inspection Fee for Nonprofit Organizations/Businesses</b><br>Businesses selling/serving food or drink shall pay an annual food inspection fee | 11-132              |                      |                                   |                                   |                   |
| - Gross receipts less than \$250,000  |                     | 10-01-17             | \$185.00                          | \$205.00                          | 10-01-18          |
| - Gross receipts between \$250,000 and \$750,000  |                     | 10-01-17             | \$260.00                          | \$285.00                          | 10-01-18          |
| - Gross receipts over \$750,000   |                     | 10-01-17             | \$480.00                          | \$530.00                          | 10-01-18          |
| <b>Alcoholic Beverage</b>   |                     |                      |                                   |                                   |                   |
| - Caterers permit (temporary location for liquor by drink)  | 4-49 (o)            | 1964                 | \$15.00                           | \$15.00                           |                   |
| - Annual caterers permit  | 4-51 (a)            | 01-18-05             | \$500 for maximum of 50 functions | \$500 for maximum of 50 functions |                   |
|   | 4-51(b)             |                      | \$1,000                           | \$1,000                           |                   |
| <b>Tattoo Establishment Permit</b>  |                     |                      |                                   |                                   |                   |
| Annual tattoo establishment inspection fee  | 11-362              |                      | \$150                             | \$150                             |                   |
| <b>Chauffer/Taxi Driver permit</b><br>Permit fee for any person to drive a vehicle for hire within the City limits of Columbia                        | 28-113 (c)          | 08-01-17             | \$20.00                           | \$20.00                           |                   |

# Human Resources

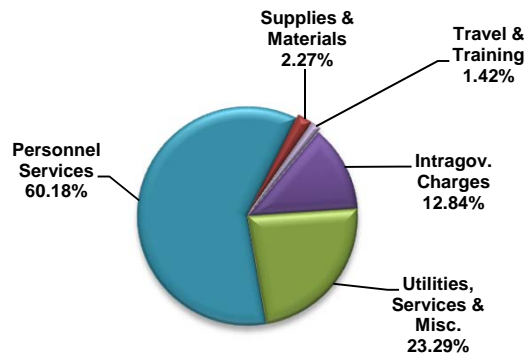
(General Fund)



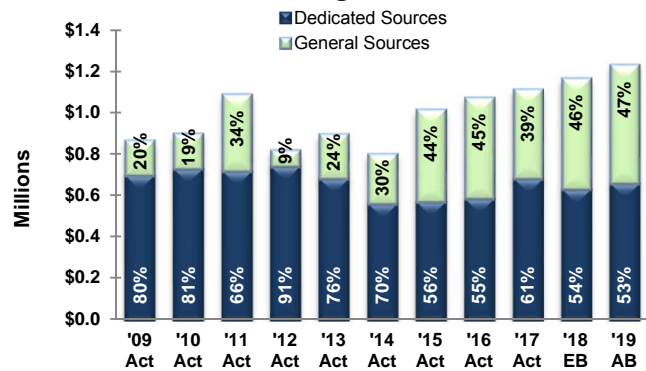
*City of Columbia*  
*Columbia, Missouri*

# Human Resources

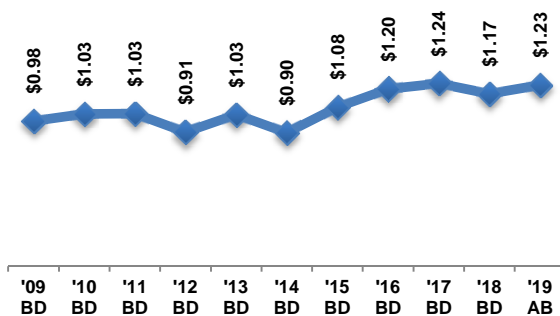
**FY 2019 Total Expenditures By Category**



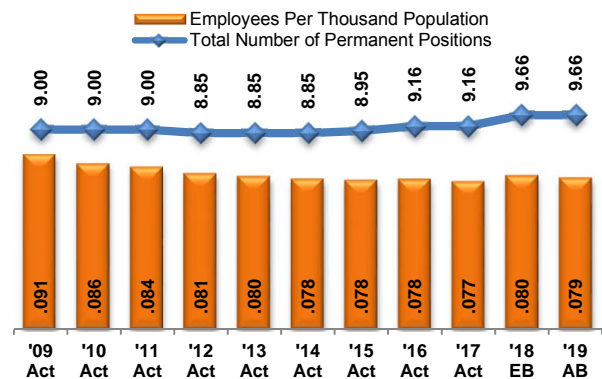
**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$663,752          | \$709,678              | \$709,419            | \$738,312          | \$28,634            | 4.0%               |
| Supplies & Materials        | \$12,121           | \$24,640               | \$19,940             | \$27,840           | \$3,200             | 13.0%              |
| Travel & Training           | \$9,620            | \$17,407               | \$17,407             | \$17,407           | \$0                 | 0.0%               |
| Intragov. Charges           | \$233,801          | \$160,492              | \$160,492            | \$157,566          | (\$2,926)           | (1.8%)             |
| Utilities, Services & Misc. | \$190,011          | \$255,998              | \$254,781            | \$285,773          | \$29,775            | 11.6%              |
| Capital                     | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                | <b>\$1,109,305</b> | <b>\$1,168,215</b>     | <b>\$1,162,039</b>   | <b>\$1,226,898</b> | <b>\$58,683</b>     | <b>5.0%</b>        |
| Operating Expenses          | \$1,109,305        | \$1,168,215            | \$1,162,039          | \$1,226,898        | \$58,683            | 5.0%               |
| 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                 |                    |
| <b>Total Expenses</b>       | <b>\$1,109,305</b> | <b>\$1,168,215</b>     | <b>\$1,162,039</b>   | <b>\$1,226,898</b> | <b>\$58,683</b>     | <b>5.0%</b>        |

## Funding Sources (Where the Money Comes From)

|                               |                    |                    |                    |                    |                 |             |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------|-------------|
| Other Local Revenues          | (\$1)              | \$0                | \$130              | \$0                | \$0             |             |
| Intragov. Revenues (G&A Fees) | \$677,647          | \$627,689          | \$627,689          | \$655,447          | \$27,758        | 4.4%        |
| <b>Dedicated Sources</b>      | <b>\$677,646</b>   | <b>\$627,689</b>   | <b>\$627,819</b>   | <b>\$655,447</b>   | <b>\$27,758</b> | <b>4.4%</b> |
| General Sources               | \$431,659          | \$540,526          | \$534,220          | \$571,451          | \$30,925        | 5.7%        |
| <b>Total Funding Sources</b>  | <b>\$1,109,305</b> | <b>\$1,168,215</b> | <b>\$1,162,039</b> | <b>\$1,226,898</b> | <b>\$58,683</b> | <b>5.0%</b> |

**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****Strategic Priority: Operational Excellence - Increase City employee engagement and satisfaction**

- Classification requests for 105.5 FTE were reviewed for the FY 2019 budget. Currently working with a new classification and compensation consultant to review and redefine labor markets. 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.
- Manage and participate in annual labor negotiations with five employee groups. Negotiated first collective bargaining agreements, beginning in FY 2018, with the Columbia Police Officers Association, Local 1055 of International Association of Fire Fighters, Local 773 of Laborers' International Union of North America, Water and Light Association, and the Columbia Police Lieutenants Association.
- Manage the veteran's on-the-job training reimbursement program. Successfully completed state audit with zero deficiencies.

**Highlights / Significant Changes continued**

- Conducted sixth annual HR customer service survey.
- Successfully completed FTA (Federal Transit Administration) triennial review for drug and alcohol compliance with zero deficiencies.
- 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.
- Added (0.50 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. A full year of funding for the position is reflected in FY 2019.
- 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 sixth cohort of STAR participants started the 22 month training in January 2018.
- 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 seventh cohort started in April 2018.
- 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. In 2017 participation increased from 466 employees to 501 employees with 73 employees successfully completing all four components of the program. The program continues for a fourth year in 2019.
- In 2018 Employee Wellness introduced the eight dimensions of well-being, creating a holistic integration of social, emotional, intellectual, physical, spiritual, occupational, financial and environmental well-being programs and activities.
- Employee Wellness and City U continue to offer a financial literacy training program. 64 employees have participated in the training in the first 6 months of the calendar year.
- 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.

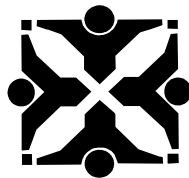
**Authorized Personnel**

|                                       | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> | <b>Position<br/>Changes</b> |
|---------------------------------------|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|
| 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                      | 1.50                           | 1.50                         | 1.50                       |                             |
| 1006 - Sr. Administrative Supp. Asst. | 2.00                      | 2.00                           | 2.00                         | 2.00                       |                             |
| <b>Total Personnel</b>                | <b>9.16</b>               | <b>9.66</b>                    | <b>9.66</b>                  | <b>9.66</b>                |                             |
| Permanent Full-Time                   | 9.16                      | 9.66                           | 9.66                         | 9.66                       |                             |
| Permanent Part-Time                   | 0.00                      | 0.00                           | 0.00                         | 0.00                       |                             |
| <b>Total Permanent</b>                | <b>9.16</b>               | <b>9.66</b>                    | <b>9.66</b>                  | <b>9.66</b>                |                             |

^ In FY 2018 (1) 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

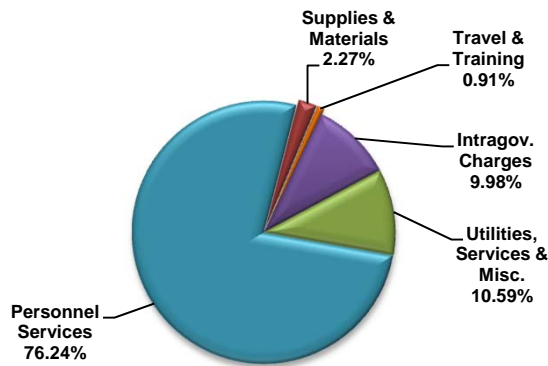
(General Fund)



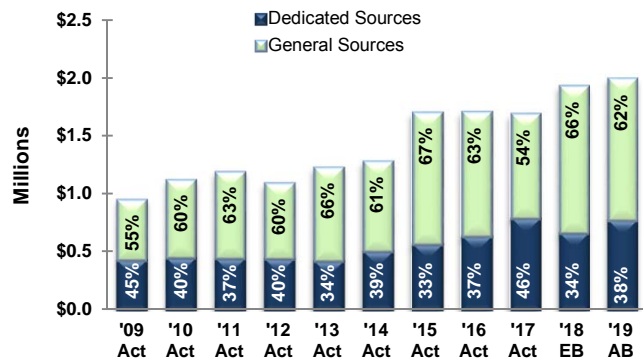
*City of Columbia*  
*Columbia, Missouri*

# Law Department - Summary

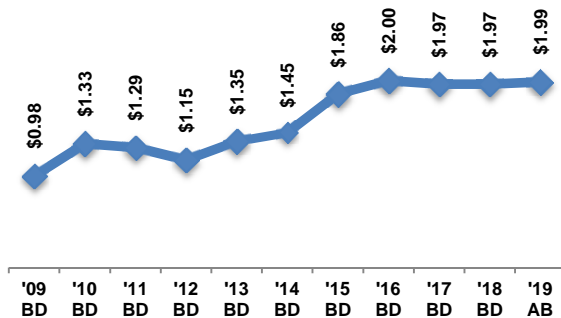
**FY 2019 Total Expenditures By Category**



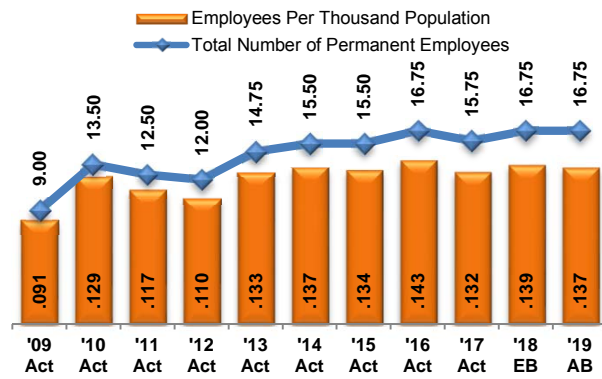
**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$1,287,296        | \$1,474,057            | \$1,448,572          | \$1,517,778        | \$43,721            | 3.0%               |
| Supplies & Materials        | \$24,547           | \$46,609               | \$46,609             | \$45,154           | (\$1,455)           | (3.1%)             |
| Travel & Training           | \$10,246           | \$18,166               | \$16,860             | \$18,166           | \$0                 | 0.0%               |
| Intragov. Charges           | \$211,817          | \$199,421              | \$199,421            | \$198,768          | (\$653)             | (0.3%)             |
| Utilities, Services & Misc. | \$153,658          | \$228,261              | \$211,731            | \$210,867          | (\$17,394)          | (7.6%)             |
| Capital                     | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                | <b>\$1,687,564</b> | <b>\$1,966,514</b>     | <b>\$1,923,193</b>   | <b>\$1,990,733</b> | <b>\$24,219</b>     | <b>1.2%</b>        |
| Operating Expenses          | \$1,687,564        | \$1,966,514            | \$1,923,193          | \$1,990,733        | \$24,219            | 1.2%               |
| 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                 |                    |
| <b>Total Expenses</b>       | <b>\$1,687,564</b> | <b>\$1,966,514</b>     | <b>\$1,923,193</b>   | <b>\$1,990,733</b> | <b>\$24,219</b>     | <b>1.2%</b>        |

## Funding Sources (Where the Money Comes From)

|                               |                    |                    |                    |                    |                  |              |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|--------------|
| Transfers                     | \$11,903           | \$14,500           | \$14,500           | \$14,500           | \$0              | 0.0%         |
| Other Local Revenues          | \$0                | \$0                | \$130              | \$0                | \$0              |              |
| Intragov. Revenues (G&A Fees) | \$770,247          | \$640,214          | \$640,214          | \$751,310          | \$111,096        | 17.4%        |
| <b>Dedicated Sources</b>      | <b>\$782,150</b>   | <b>\$654,714</b>   | <b>\$654,844</b>   | <b>\$765,810</b>   | <b>\$111,096</b> | <b>17.0%</b> |
| General Sources               | \$905,414          | \$1,311,800        | \$1,268,349        | \$1,224,923        | (\$86,877)       | (6.6%)       |
| <b>Total Funding Sources</b>  | <b>\$1,687,564</b> | <b>\$1,966,514</b> | <b>\$1,923,193</b> | <b>\$1,990,733</b> | <b>\$24,219</b>  | <b>1.2%</b>  |



## 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 Americans 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 2019 budget reflects an operational and budgetary change that occurred during FY 2018. In January of 2018, an Administrative Support Assistant was moved from Municipal Court into the Law Department-Prosecution Division due to a mandate by the Supreme Court of Missouri related to municipal court operating procedures and separation of judiciary functions from executive functions. A full year cost of the position is reflected in FY 2019 along with the pay plan changes approved by the Council.

## 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.
- The Utilities, Services and Miscellaneous category in the budget continues to reflect 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.

## Authorized Personnel

|                        | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| Counselor (Civil)      | 9.75              | 9.75                   | 9.75                 | 9.75               |                     |
| Prosecution            | 6.00              | 6.00                   | 7.00                 | 7.00               |                     |
| <b>Total Personnel</b> | <b>15.75</b>      | <b>15.75</b>           | <b>16.75</b>         | <b>16.75</b>       |                     |
| Permanent Full-Time    | 14.25             | 14.25                  | 15.25                | 14.00              | (1.25)              |
| Permanent Part-Time    | 1.50              | 1.50                   | 1.50                 | 2.75               | 1.25                |
| <b>Total Permanent</b> | <b>15.75</b>      | <b>15.75</b>           | <b>16.75</b>         | <b>16.75</b>       |                     |

# Law Department

## Budget Detail by Divisions

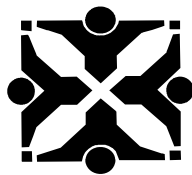
|                              | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|------------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>Counselor (Civil):</b>    |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$891,611          | \$985,541              | \$1,001,903          | \$1,010,200        | \$24,659            | 2.5%               |
| Supplies and Materials       | \$18,365           | \$22,950               | \$22,950             | \$22,950           | \$0                 | 0.0%               |
| Travel and Training          | \$7,817            | \$12,140               | \$12,140             | \$12,140           | \$0                 | 0.0%               |
| Intragovernmental Charges    | \$112,078          | \$114,044              | \$114,044            | \$114,826          | \$782               | 0.7%               |
| Utilities, Services, & Misc. | \$136,440          | \$203,542              | \$187,012            | \$186,532          | (\$17,010)          | (8.4%)             |
| Capital                      | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                 | <b>\$1,166,311</b> | <b>\$1,338,217</b>     | <b>\$1,338,049</b>   | <b>\$1,346,648</b> | <b>\$8,431</b>      | <b>0.6%</b>        |
| <b>Prosecution:</b>          |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$395,685          | \$488,516              | \$446,669            | \$507,578          | \$19,062            | 3.9%               |
| Supplies and Materials       | \$6,182            | \$23,659               | \$23,659             | \$22,204           | (\$1,455)           | (6.1%)             |
| Travel and Training          | \$2,429            | \$6,026                | \$4,720              | \$6,026            | \$0                 | 0.0%               |
| Intragovernmental Charges    | \$99,739           | \$85,377               | \$85,377             | \$83,942           | (\$1,435)           | (1.7%)             |
| Utilities, Services, & Misc. | \$17,218           | \$24,719               | \$24,719             | \$24,335           | (\$384)             | (1.6%)             |
| Capital                      | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                 | <b>\$521,253</b>   | <b>\$628,297</b>       | <b>\$585,144</b>     | <b>\$644,085</b>   | <b>\$15,788</b>     | <b>2.5%</b>        |
| <b>Total Department</b>      |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$1,287,296        | \$1,474,057            | \$1,448,572          | \$1,517,778        | \$43,721            | 3.0%               |
| Supplies and Materials       | \$24,547           | \$46,609               | \$46,609             | \$45,154           | (\$1,455)           | (3.1%)             |
| Travel and Training          | \$10,246           | \$18,166               | \$16,860             | \$18,166           | \$0                 | 0.0%               |
| Intragovernmental Charges    | \$211,817          | \$199,421              | \$199,421            | \$198,768          | (\$653)             | (0.3%)             |
| Utilities, Services, & Misc. | \$153,658          | \$228,261              | \$211,731            | \$210,867          | (\$17,394)          | (7.6%)             |
| Capital                      | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                 | <b>\$1,687,564</b> | <b>\$1,966,514</b>     | <b>\$1,923,193</b>   | <b>\$1,990,733</b> | <b>\$24,219</b>     | <b>1.2%</b>        |

## Authorized Personnel by Division

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Counselor (Civil):</b>               |                   |                        |                      |                    |                     |
| 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               |                     |
| <b>Total Personnel</b>                  | <b>9.75</b>       | <b>9.75</b>            | <b>9.75</b>          | <b>9.75</b>        |                     |
| Permanent Full-Time                     | 8.25              | 8.25                   | 8.25                 | 7.00               | (1.25)              |
| Permanent Part-Time                     | 1.50              | 1.50                   | 1.50                 | 2.75               | 1.25                |
| <b>Total Permanent</b>                  | <b>9.75</b>       | <b>9.75</b>            | <b>9.75</b>          | <b>9.75</b>        |                     |
| <b>Prosecution:</b>                     |                   |                        |                      |                    |                     |
| 3301 - Assistant City Counselor         | 1.00              | 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                   | 4.00                 | 4.00               |                     |
| <b>Total Personnel</b>                  | <b>6.00</b>       | <b>6.00</b>            | <b>7.00</b>          | <b>7.00</b>        |                     |
| Permanent Full-Time                     | 6.00              | 6.00                   | 7.00                 | 7.00               |                     |
| Permanent Part-Time                     | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                  | <b>6.00</b>       | <b>6.00</b>            | <b>7.00</b>          | <b>7.00</b>        |                     |
| <b>Total Department</b>                 |                   |                        |                      |                    |                     |
| Permanent Full-Time                     | 14.25             | 14.25                  | 15.25                | 14.00              | (1.25)              |
| Permanent Part-Time                     | 1.50              | 1.50                   | 1.50                 | 2.75               | 1.25                |
| <b>Total Permanent</b>                  | <b>15.75</b>      | <b>15.75</b>           | <b>16.75</b>         | <b>16.75</b>       |                     |

++ Mid year FY 2018, 1.00 FTE Sr ASA was moved from Municipal Court due to changes in the mandates from the MO Supreme Court.

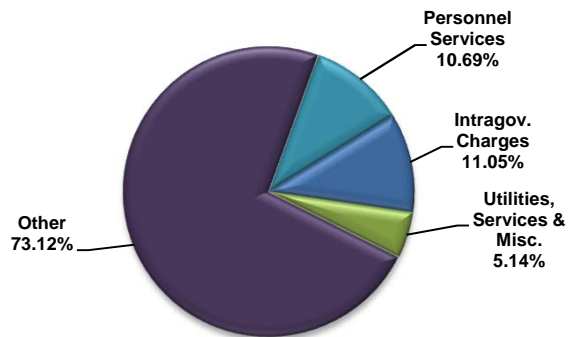
# City General Non-Departmental Expenditures (General Fund)



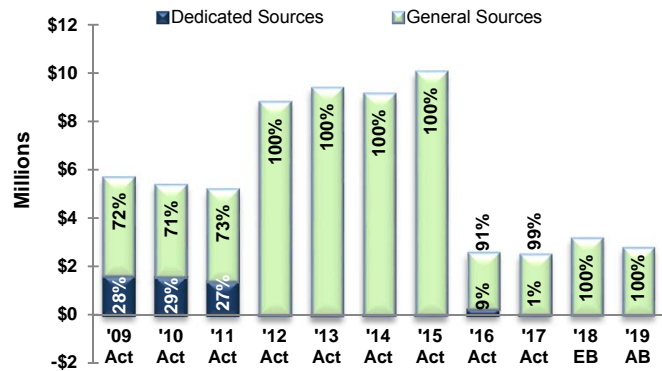
*City of Columbia  
Columbia, Missouri*

# City General - Non-Departmental Expenses

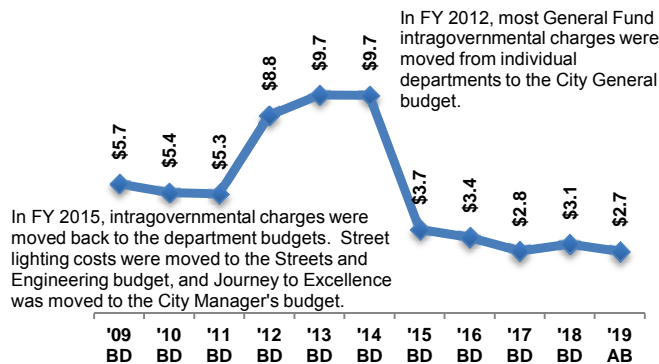
**FY 2019 Total Expenditures By Category**



**Funding Sources**



**Budgeted Expenditures (in Millions)**



**Permanent Positions**

There are no personnel assigned to this department.

## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$44,149           | \$313,471              | \$442,560            | \$293,652          | (\$19,819)          | (6.3%)             |
| Supplies & Materials        | \$1,215            | \$2,500                | \$2,408              | \$0                | (\$2,500)           | (100.0%)           |
| Travel & Training           | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Intragov. Charges           | \$263,144          | \$304,907              | \$304,907            | \$303,781          | (\$1,126)           | (0.4%)             |
| Utilities, Services & Misc. | \$38,565           | \$219,786              | \$223,855            | \$141,221          | (\$78,565)          | (35.7%)            |
| Capital                     | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$2,141,439        | \$2,228,833            | \$2,172,902          | \$2,009,412        | (\$219,421)         | (9.8%)             |
| <b>Total</b>                | <b>\$2,488,512</b> | <b>\$3,069,497</b>     | <b>\$3,146,632</b>   | <b>\$2,748,066</b> | <b>(\$321,431)</b>  | <b>(10.5%)</b>     |
| Operating Expenses          | \$347,073          | \$840,664              | \$973,730            | \$738,654          | (\$102,010)         | (12.1%)            |
| Non-Operating Expenses      | \$2,141,439        | \$2,228,833            | \$2,172,902          | \$2,009,412        | (\$219,421)         | (9.8%)             |
| Debt Service                | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Additions           | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Projects            | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total Expenses</b>       | <b>\$2,488,512</b> | <b>\$3,069,497</b>     | <b>\$3,146,632</b>   | <b>\$2,748,066</b> | <b>(\$321,431)</b>  | <b>(10.5%)</b>     |

## Funding Sources (Where the Money Comes From)

|                              |                    |                    |                    |                    |                    |                |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------|
| Other Local Revenues         | \$17,086           | \$0                | \$0                | \$0                | \$0                |                |
| <b>Dedicated Sources</b>     | <b>\$17,086</b>    | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         |                |
| General Sources              | \$2,471,426        | \$3,069,497        | \$3,146,632        | \$2,748,066        | (\$321,431)        | (10.5%)        |
| <b>Total Funding Sources</b> | <b>\$2,488,512</b> | <b>\$3,069,497</b> | <b>\$3,146,632</b> | <b>\$2,748,066</b> | <b>(\$321,431)</b> | <b>(10.5%)</b> |

# 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 2019.
- The FY 2019 expense includes a one-time transfer to Employee Benefit Fund to improve the cash reserves of that fund.
- There are decreases reflected in personnel services and utilities, services and miscellaneous categories due to budget cuts in order to afford pay plan enhancements in the general fund.

## 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<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|--------------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>SUBSIDIES:</b>              |                    |                        |                      |                    |                     |                    |
| Recreation Services            | \$1,203,241        | \$1,161,910            | \$1,161,910          | \$1,161,910        | \$0                 | 0.0%               |
| <b>TRANSFERS:</b>              |                    |                        |                      |                    |                     |                    |
| Employee Benefit Fund          | \$0                | \$0                    | \$0                  | \$139,650          | 139,650             |                    |
| 2016B S.O. Bond Fund           | \$707,352          | \$702,852              | \$702,852            | \$707,852          | \$5,000             | 0.7%               |
| Capital Projects Fund          | \$134,271          | \$328,806              | \$272,875            | \$0                | (\$328,806)         | (100.0%)           |
| Contributions                  | \$6,855            | \$35,265               | \$35,265             | \$0                | (\$35,265)          | (100.0%)           |
| Public Transportation          | \$69,014           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Regional Airport               | \$20,706           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total Transfers</b>         | <b>\$938,198</b>   | <b>\$1,066,923</b>     | <b>\$1,010,992</b>   | <b>\$847,502</b>   | <b>(\$219,421)</b>  | <b>(20.6%)</b>     |
| <b>OTHER:</b>                  |                    |                        |                      |                    |                     |                    |
| Miscellaneous Nonprogrammed    | \$64,501           | \$398,602              | \$527,668            | \$293,718          | (\$104,884)         | (26.3%)            |
| Health Facility - Condo Assoc. | \$17,637           | \$30,000               | \$30,000             | \$30,000           | \$0                 | 0.0%               |
| TIFF Fees                      | \$1,791            | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Council Reserve                | \$0                | \$87,000               | \$91,000             | \$91,000           | \$4,000             | 4.6%               |
| Contingency                    | \$0                | \$20,155               | \$20,155             | \$20,155           | \$0                 | 0.0%               |
| Intragovernmental Charges      | \$263,144          | \$304,907              | \$304,907            | \$303,781          | (\$1,126)           | (0.4%)             |
| <b>Total Other</b>             | <b>\$347,073</b>   | <b>\$840,664</b>       | <b>\$973,730</b>     | <b>\$738,654</b>   | <b>(\$102,010)</b>  | <b>(12.1%)</b>     |
| <b>Total City General</b>      | <b>\$2,488,512</b> | <b>\$3,069,497</b>     | <b>\$3,146,632</b>   | <b>\$2,748,066</b> | <b>(\$321,431)</b>  | <b>(10.5%)</b>     |

## Authorized Personnel

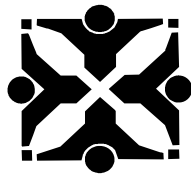
| Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|-------------------|------------------------|----------------------|--------------------|---------------------|
|-------------------|------------------------|----------------------|--------------------|---------------------|

There are no personnel assigned to this budget.

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# Public Works - Administration

(General Fund)

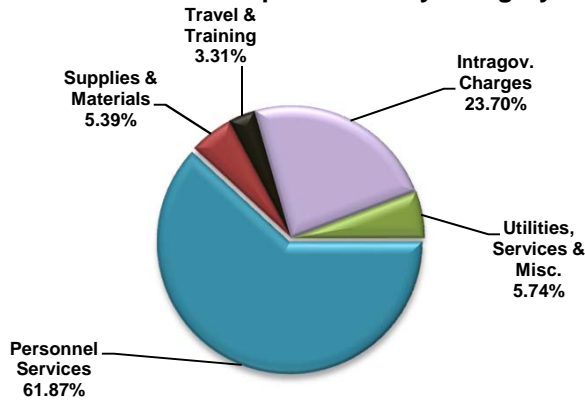


*City of Columbia*  
*Columbia, Missouri*

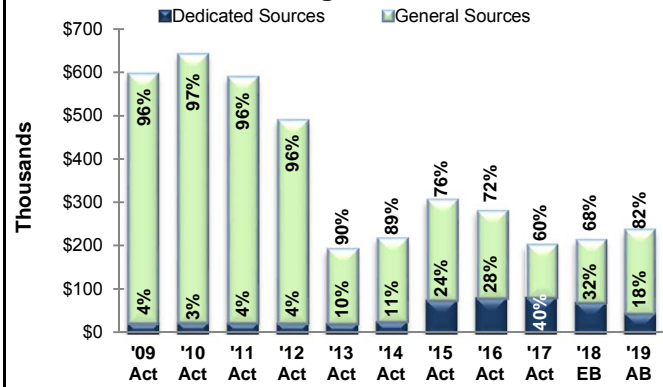


# Public Works - Administration

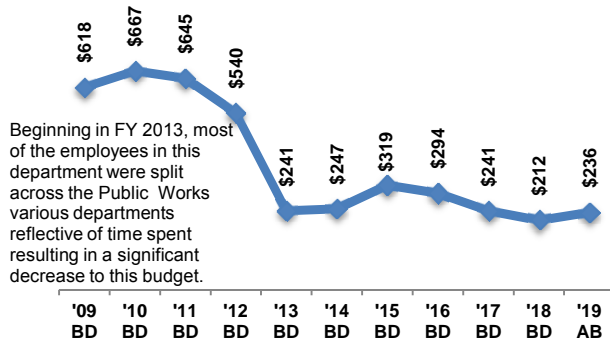
**FY 2019 Total Expenditures By Category**



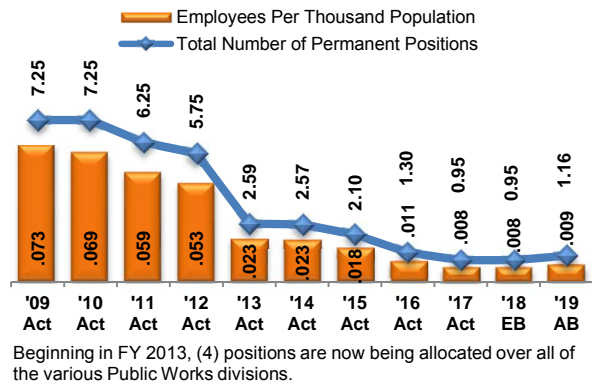
**Funding Sources**



**Budgeted Expenditure History (in Thousands)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$104,731         | \$118,692              | \$125,349            | \$145,934          | \$27,242            | 23.0%              |
| Supplies & Materials        | \$4,750           | \$12,710               | \$9,790              | \$12,710           | \$0                 | 0.0%               |
| Travel & Training           | \$4,799           | \$7,800                | \$7,800              | \$7,800            | \$0                 | 0.0%               |
| Intragov. Charges           | \$77,311          | \$58,372               | \$58,372             | \$55,892           | (\$2,480)           | (4.2%)             |
| Utilities, Services & Misc. | \$9,617           | \$14,055               | \$11,205             | \$13,532           | (\$523)             | (3.7%)             |
| Capital                     | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                | <b>\$201,208</b>  | <b>\$211,629</b>       | <b>\$212,516</b>     | <b>\$235,868</b>   | <b>\$24,239</b>     | <b>11.5%</b>       |
| Operating Expenses          | \$201,208         | \$211,629              | \$212,516            | \$235,868          | \$24,239            | 11.5%              |
| 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                 |                    |
| <b>Total Expenses</b>       | <b>\$201,208</b>  | <b>\$211,629</b>       | <b>\$212,516</b>     | <b>\$235,868</b>   | <b>\$24,239</b>     | <b>11.5%</b>       |

## Funding Sources (Where the Money Comes From)

|                               |                  |                  |                  |                  |                   |                |
|-------------------------------|------------------|------------------|------------------|------------------|-------------------|----------------|
| Other Local Revenues          | \$10,369         | \$0              | \$11,026         | \$0              | \$0               |                |
| Intragov. Revenues (G&A Fees) | \$69,332         | \$56,844         | \$56,844         | \$43,311         | (\$13,533)        | (23.8%)        |
| <b>Dedicated Sources</b>      | <b>\$79,701</b>  | <b>\$56,844</b>  | <b>\$67,870</b>  | <b>\$43,311</b>  | <b>(\$13,533)</b> | <b>(23.8%)</b> |
| General Sources               | \$121,507        | \$154,785        | \$144,646        | \$192,557        | \$37,772          | 24.4%          |
| <b>Total Funding Sources</b>  | <b>\$201,208</b> | <b>\$211,629</b> | <b>\$212,516</b> | <b>\$235,868</b> | <b>\$24,239</b>   | <b>11.5%</b>   |

**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**

- In FY 2019, 0.21 FTE are being transitioned back to Public Works Administration from the Airport as a part of the transition of the Airport to Economic Development. The Director of Public Works will continue to provide oversight of capital projects at the Airport. The Asst. to the PW Director will complete training of Airport Staff on submitting paperwork related to FAA grants and will be completely transitioned back to general fund in the FY 2020 budget.

**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 construction of two additional fire stations in FY 2019.

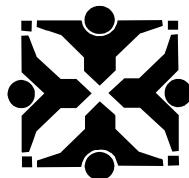
**Authorized Personnel**

|                                    | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> | <b>Position<br/>Changes</b> |
|------------------------------------|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|
| 6204 - Financial Analyst           | 0.10                      | 0.10                           | 0.10                         | 0.10                       |                             |
| 5901 - Director of Public Works ^  | 0.15                      | 0.15                           | 0.15                         | 0.20                       | 0.05                        |
| 5800 - Asst. to the PW Director ^  | 0.15                      | 0.15                           | 0.15                         | 0.31                       | 0.16                        |
| 1007 - Administrative Supervisor   | 0.25                      | 0.25                           | 0.25                         | 0.25                       |                             |
| 1006 - Senior Admin. Support Asst. | 0.30                      | 0.30                           | 0.30                         | 0.30                       |                             |
| <b>Total Personnel</b>             | <b>0.95</b>               | <b>0.95</b>                    | <b>0.95</b>                  | <b>1.16</b>                | <b>0.21</b>                 |
| Permanent Full-Time                | 0.95                      | 0.95                           | 0.95                         | 1.16                       | 0.21                        |
| Permanent Part-Time                | 0.00                      | 0.00                           | 0.00                         | 0.00                       |                             |
| <b>Total Permanent</b>             | <b>0.95</b>               | <b>0.95</b>                    | <b>0.95</b>                  | <b>1.16</b>                | <b>0.21</b>                 |

^ In FY 2019, positions were reallocated from Airport to PW Administration.

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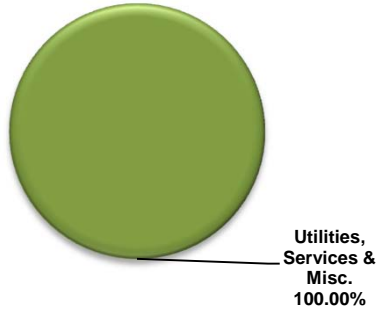
# Capital Projects Fund - Other General Government Projects



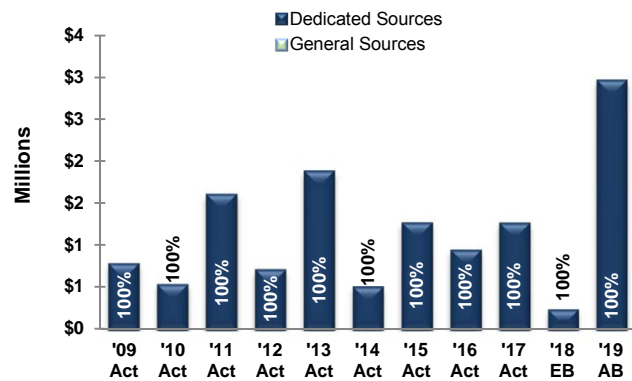
*City of Columbia*  
*Columbia, Missouri*

# Capital Projects Fund - Other General Government Projects

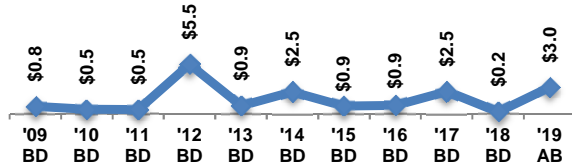
FY 2019 Total Expenditures By Category



Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions

There are no personnel assigned to this department.

## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$2,992            | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Supplies & Materials        | \$386              | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Travel & Training           | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Intragovernmental Charges   | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Utilities, Services & Misc. | \$1,169,105        | \$225,000              | \$225,000            | \$2,950,000        | \$2,725,000         | 1211.1%            |
| Capital                     | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$191,566          | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                | <b>\$1,364,049</b> | <b>\$225,000</b>       | <b>\$225,000</b>     | <b>\$2,950,000</b> | <b>\$2,725,000</b>  | <b>1211.1%</b>     |
|                             |                    |                        |                      |                    |                     |                    |
| 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            | \$1,364,049        | \$225,000              | \$225,000            | \$2,950,000        | \$2,725,000         | 1211.1%            |
| <b>Total Expenses</b>       | <b>\$1,364,049</b> | <b>\$225,000</b>       | <b>\$225,000</b>     | <b>\$2,950,000</b> | <b>\$2,725,000</b>  | <b>1211.1%</b>     |

## Funding Sources (Where the Money Comes From)

|                              |                    |                  |                  |                    |                    |                |
|------------------------------|--------------------|------------------|------------------|--------------------|--------------------|----------------|
| Other Local Revenue          | \$0                | \$0              | \$0              | \$0                | \$0                |                |
| Operating Transfers          | \$1,254,158        | \$225,000        | \$225,000        | \$2,950,000        | \$2,725,000        | 1211.1%        |
| Grant Revenue                | \$0                | \$0              | \$0              | \$0                | \$0                |                |
| Use of Existing Resources    | \$109,891          | \$0              | \$0              | \$0                | \$0                |                |
| <b>Dedicated Sources</b>     | <b>\$1,364,049</b> | <b>\$225,000</b> | <b>\$225,000</b> | <b>\$2,950,000</b> | <b>\$2,725,000</b> | <b>1211.1%</b> |
| General Sources              | \$0                | \$0              | \$0              | \$0                | \$0                |                |
| <b>Total Funding Sources</b> | <b>\$1,364,049</b> | <b>\$225,000</b> | <b>\$225,000</b> | <b>\$2,950,000</b> | <b>\$2,725,000</b> | <b>1211.1%</b> |

# Capital Projects Fund - Other General Government Projects

44008810

## Major Projects

- Municipal Service Center South - #2,740,000
- Downtown Special Projects - \$20,000
- Continued funding for Pub Buildings Major Renovation.
- Continued funding for Walton Building.
- Contingency funds - \$100,000

## Fiscal Impact

- Funds will be accumulated in the annual projects until specific projects are identified and funded.
- The only project budgeted for FY 2019 that is not an annual project is for the purchase of land for the Municipal Service Center South which will be the future site for a fire station, salt dome, and fueling station. Funds for FY 2019 include land purchase and salt storage building. Construction of the fire station is reflected in the public safety section.

## Authorized Personnel

Actual  
FY 2017

Adj. Budget  
FY 2018

Estimated  
FY 2018

Adopted  
FY 2019

Position  
Changes

There are no personnel assigned to this budget.

## Other General Government

## Annual and 5 Year Capital Projects

| Funding Source   | Adopted<br>FY 2019 | FY 2020            | FY 2021         | FY 2022         | FY 2023 | Future<br>Cost | D    | C    |
|--|--------------------|--------------------|-----------------|-----------------|---------|----------------|------|------|
| <b>Other General Govt</b>  |                    |                    |                 |                 |         |                |      |      |
| <b>1 Contingency 40138 [ID: 518]</b>                                   |                    |                    |                 |                 |         |                |      |      |
| Gen Fd/PI  | \$100,000          | \$100,000          |                 |                 |         |                |      |      |
| <b>Total</b>   | <b>\$100,000</b>   | <b>\$100,000</b>   |                 |                 |         |                |      |      |
| <b>2 Downtown Special Projects 00140 [ID: 519]</b>                     |                    |                    |                 |                 |         |                |      |      |
| Gen Fd/PI  | \$20,000           | \$20,000           |                 |                 |         |                |      |      |
| <b>Total</b>   | <b>\$20,000</b>    | <b>\$20,000</b>    |                 |                 |         |                |      |      |
| <b>3 Pub Bldgs Major Maint Ren 00021 [ID: 514]</b>                     |                    |                    |                 |                 |         |                |      |      |
| Gen Fd/PI  | \$75,000           | \$75,000           | \$75,000        | \$75,000        |         |                |      |      |
| <b>Total</b>   | <b>\$75,000</b>    | <b>\$75,000</b>    | <b>\$75,000</b> | <b>\$75,000</b> |         |                |      |      |
| <b>4 Grissum Building Renovations 00659 [ID: 1821]</b>                 |                    |                    |                 |                 |         |                |      |      |
| Cap Imp S Tax - 2015 Ballot  |                    | \$4,000,000        |                 |                 |         |                | 2017 | 2019 |
| <b>Total</b>   |                    | <b>\$4,000,000</b> |                 |                 |         |                |      |      |
| <b>5 Walton Bldg Cap Improv 00587 [ID: 1846]</b>                       |                    |                    |                 |                 |         |                |      |      |
| CVB  | \$15,000           | \$15,000           | \$15,000        | \$15,000        |         |                | 2015 | 2015 |
| <b>Total</b>   | <b>\$15,000</b>    | <b>\$15,000</b>    | <b>\$15,000</b> | <b>\$15,000</b> |         |                |      |      |
| <b>6 Addl Salt Storage Bldg (Mun Serv Center S) - 00632 [ID: 1831]</b> |                    |                    |                 |                 |         |                |      |      |
| Cap Imp S Tax - 2015 Ballot  | \$2,740,000        |                    |                 |                 |         |                | 2021 | 2023 |
| <b>Total</b>   | <b>\$2,740,000</b> |                    |                 |                 |         |                |      |      |

### Other General Government Funding Source Summary

|                             |                    |                    |                 |                 |  |            |
|-----------------------------|--------------------|--------------------|-----------------|-----------------|--|------------|
| Cap Imp S Tax - 2015 Ballot | \$2,740,000        | \$4,000,000        |                 |                 |  |            |
| CVB                         | \$15,000           | \$15,000           | \$15,000        | \$15,000        |  |            |
| Gen Fd/PI                   | \$195,000          | \$195,000          | \$75,000        | \$75,000        |  |            |
| <b>New Funding</b>          | <b>\$2,950,000</b> | <b>\$4,210,000</b> | <b>\$90,000</b> | <b>\$90,000</b> |  | <b>\$0</b> |
| <b>Total</b>                | <b>\$2,950,000</b> | <b>\$4,210,000</b> | <b>\$90,000</b> | <b>\$90,000</b> |  | <b>\$0</b> |

### Other General Government Current Capital Projects

|  |      |      |
|--|------|------|
| 1 Adopt A Spot - 00100 [ID: 7]                                 | 2009 | 2009 |
| 2 Disabilities Commission Projects 00544 [ID: 1730]            | 2013 | 2013 |
| 3 Disaster Recovery Facil 00538 [ID: 1736]                     | 2014 | 2014 |
| 4 Enterprise Resource Group Software COFERS- 00476 [ID: 1397]  | 2011 | 2012 |
| 5 Old McAdams Building Demo 00702 [ID: 2066]                   | 2018 | 2018 |
| 6 Preliminary Project Studies 40140 [ID: 535]                  | 2009 | 2009 |
| 7 Proximity Locks - 00599 [ID: 1858]                           | 2015 | 2015 |
| 8 Satellite Ops - Location in SW Columbia 00077 [ID: 517]      | 2011 | 2012 |
| 9 Site: New Day/Room @ the Inn 00543 [ID: 1729]                | 2013 | 2013 |
| 10 Transfer to GF for COFFERS Project Manager 00476 [ID: 1567] | 2013 | 2013 |

### Other General Government Impact of Capital Projects

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.



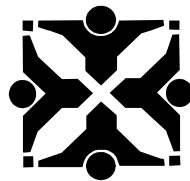
# General Government Debt -

2016B Special Obligation Improvement Bonds

Robert M. Lemone Trust

Missouri Transportation Finance Corporation

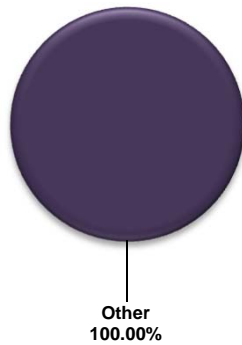
## (Debt Service Funds)



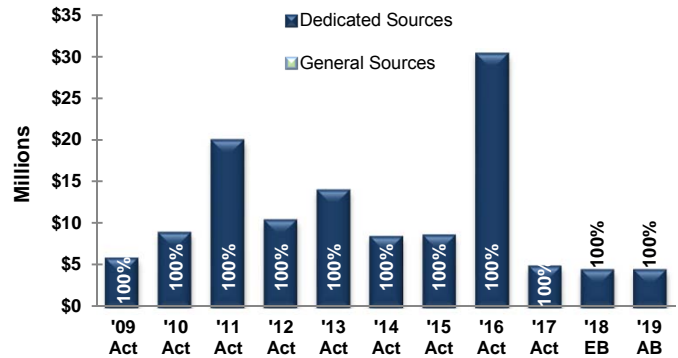
*City of Columbia*  
*Columbia, Missouri*

# General Government Debt - Debt Service Funds

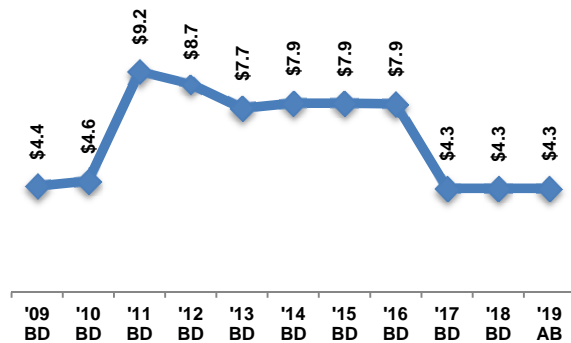
FY 2019 Total Expenditures By Category



Funding Sources



Budgeted Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| 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. | \$516,948          | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital                     | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$4,344,239        | \$4,338,732            | \$4,339,203          | \$4,343,733        | \$5,001             | 0.1%               |
| <b>Total</b>                | <b>\$4,861,187</b> | <b>\$4,338,732</b>     | <b>\$4,339,203</b>   | <b>\$4,343,733</b> | <b>\$5,001</b>      | <b>0.1%</b>        |
| Operating Expenses          | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Non-Operating Expenses      | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Debt Service                | \$4,861,187        | \$4,338,732            | \$4,339,203          | \$4,343,733        | \$5,001             | 0.1%               |
| Capital Additions           | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Projects            | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total Expenses</b>       | <b>\$4,861,187</b> | <b>\$4,338,732</b>     | <b>\$4,339,203</b>   | <b>\$4,343,733</b> | <b>\$5,001</b>      | <b>0.1%</b>        |

## Funding Sources (Where the Money Comes From)

|                                  |                    |                    |                    |                    |                |             |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|----------------|-------------|
| State Grant Revenues             | \$188,773          | \$0                | \$0                | \$0                |                |             |
| Lease/Bond Proceeds              | \$0                | \$0                | \$0                | \$0                | \$0            |             |
| Interest Revenue                 | (\$8,884)          | \$122,456          | \$133,810          | \$122,456          | \$0            | 0.0%        |
| Other Local Revenues             | \$1,779,151        | \$1,257,494        | \$1,257,494        | \$1,257,494        | \$0            | 0.0%        |
| Operating Transfers              | \$2,817,713        | \$2,798,797        | \$2,798,797        | \$2,788,607        | (\$10,190)     | (0.4%)      |
| Use of Fund Balance              | \$84,434           | \$159,985          | \$149,102          | \$175,176          | \$15,191       | 9.5%        |
| Less: Amt. Added to Fund Balance | \$0                | \$0                | \$0                | \$0                | \$0            |             |
| <b>Dedicated Sources</b>         | <b>\$4,861,187</b> | <b>\$4,338,732</b> | <b>\$4,339,203</b> | <b>\$4,343,733</b> | <b>\$5,001</b> | <b>0.1%</b> |
| General Sources                  | \$0                | \$0                | \$0                | \$0                | \$0            |             |
| <b>Total Funding Sources</b>     | <b>\$4,861,187</b> | <b>\$4,338,732</b> | <b>\$4,339,203</b> | <b>\$4,343,733</b> | <b>\$5,001</b> | <b>0.1%</b> |

## Description

Debt Service Funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special obligation bond principal and interest when the government is obligated in some manner for the payment. The City currently has three debt service funds.

### 2016 Special Obligation Improvement Bonds

This fund is used to accumulate monies for payment of Series 2016 \$17,580,000, 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 in the general fund 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<br/>FY 2017</u> | <u>Adj. Budget<br/>FY 2018</u> | <u>Estimated<br/>FY 2018</u> | <u>Adopted<br/>FY 2019</u> | <u>Position<br/>Changes</u> |
|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|
|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|

There are no personnel assigned to this budget.

# Debt Service Funds - Detail

## Mo Trans Finance Corp (Fund 3110)

| '12 Missouri Transportation Finance Corp<br>Loan | Original Issue | Interest Rates | Maturity Date | Amount<br>Outstanding |
|--|----------------|----------------|---------------|-----------------------|
|  | \$8,200,000    | 3.92%          | 03/01/22      | \$3,187,476           |

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 received 10/1/2012.

| Year         | Principal<br>Requirements | Interest<br>Requirements | Total<br>Requirements |
|--------------|---------------------------|--------------------------|-----------------------|
| 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             |
| <b>Total</b> | <b>\$3,187,476</b>        | <b>\$254,689</b>         | <b>\$3,442,165</b>    |

## Lemone Trust Fund (Fund 3100)

| '11 Special Obligation Bonds - IBM Loan<br>(12/28/10) | Original Issue | Interest Rates | Maturity Date | Amount<br>Outstanding |
|---|----------------|----------------|---------------|-----------------------|
|   | \$9,229,723    | 6.00%          | 10/01/20      | \$2,454,455           |

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<br>Requirements | Interest<br>Requirements | Total<br>Requirements |
|--------------|---------------------------|--------------------------|-----------------------|
| 2019         | \$1,139,752               | \$117,742                | \$1,257,494           |
| 2020         | \$1,210,912               | \$46,581                 | \$1,257,493           |
| 2021         | \$103,791                 | \$0                      | \$103,791             |
| <b>Total</b> | <b>\$2,454,455</b>        | <b>\$164,323</b>         | <b>\$2,618,778</b>    |

# Debt Service Funds - Detail

## Lemone Trust Fund (Fund 3100)

### '11 Special Obligation Bonds - Robert M. Lei Lemone Trust (12/28/10)

| 2810 Lemone Industrial Blvd - IBM Building | Original Issue | Interest Rates | Maturity Date | Amount Outstanding |
|--|----------------|----------------|---------------|--------------------|
|  | \$2,550,000    | 5.25%          | 01/01/21      | \$719,523          |

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 |
|--------------|------------------------|-----------------------|--------------------|
| 2019         | \$297,632              | \$30,681              | \$328,313          |
| 2020         | \$313,639              | \$14,674              | \$328,313          |
| 2021         | \$108,252              | \$1,186               | \$109,438          |
| <b>Total</b> | <b>\$719,523</b>       | <b>\$46,541</b>       | <b>\$766,064</b>   |

## Special Obligation Bond - Downtown Gov Center (Fund 3120)

### Special Obligation Bonds

| '16 Improv. Downtown Govt. Center | Original Issue | Interest Rates | Maturity Date | Amount Outstanding |
|-----------------------------------|----------------|----------------|---------------|--------------------|
|                                   | \$17,580,000   | 3.50% - 5.00%  | 09/30/28      | \$15,130,000       |

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  |
|--------------|------------------------|-----------------------|---------------------|
| 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         |
| <b>Total</b> | <b>\$15,130,000</b>    | <b>\$2,565,750</b>    | <b>\$17,695,750</b> |

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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.

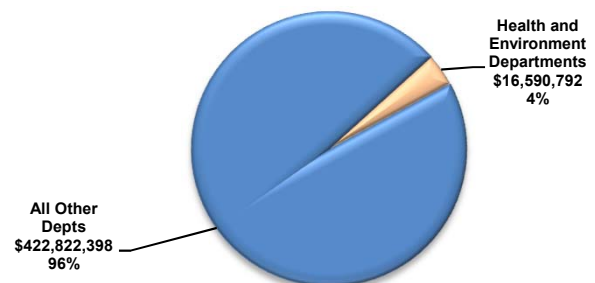
## Convention and Visitors Bureau

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.

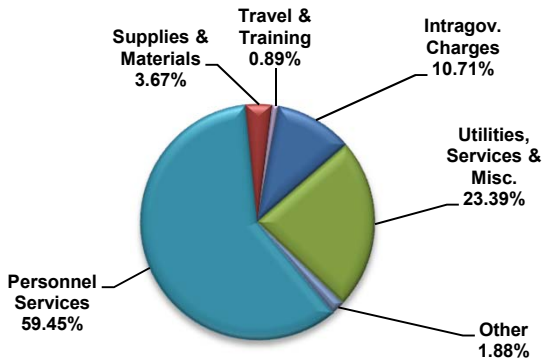
Health and Environment Expenses vs.  
All Other Dept. Expenses



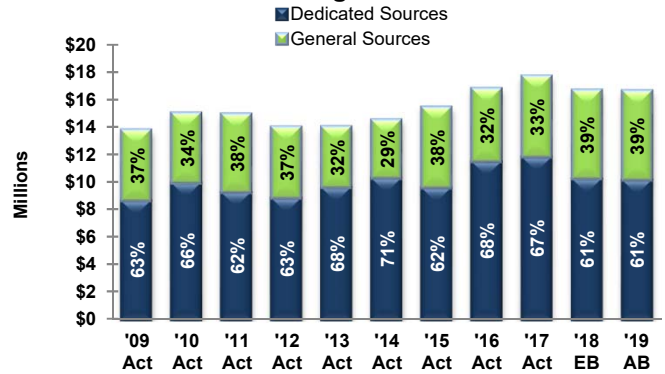


# Health and Environment - Summary

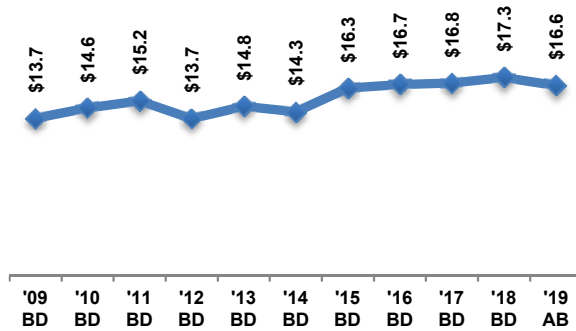
## FY 2019 Total Expenditures By Category



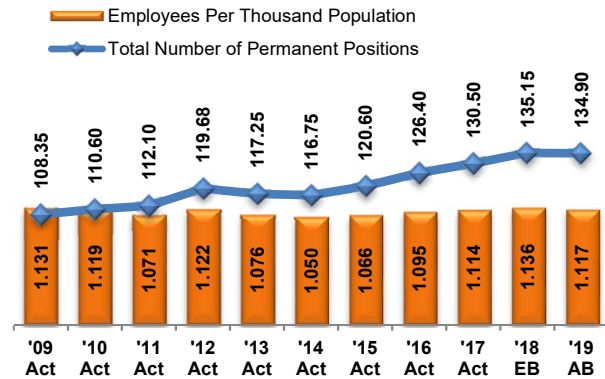
## Funding Sources



## Budgeted Expenditure History (in Millions)



## Permanent Positions



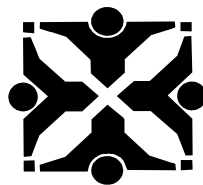
## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|---------------------|------------------------|----------------------|---------------------|---------------------|--------------------|
| Personnel Services          | \$8,963,745         | \$9,497,827            | \$9,283,598          | \$9,863,850         | \$366,023           | 3.9%               |
| Supplies & Materials        | \$578,353           | \$671,212              | \$643,447            | \$609,704           | (\$61,508)          | (9.2%)             |
| Travel & Training           | \$119,873           | \$147,937              | \$140,645            | \$147,967           | \$30                | 0.0%               |
| Intragov. Charges           | \$1,740,951         | \$1,796,646            | \$1,706,365          | \$1,777,334         | (\$19,312)          | (1.1%)             |
| Utilities, Services & Misc. | \$4,666,229         | \$4,311,741            | \$4,389,887          | \$3,879,971         | (\$431,770)         | (10.0%)            |
| Capital                     | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Other                       | \$1,405,062         | \$838,698              | \$481,404            | \$311,966           | (\$526,732)         | (62.8%)            |
| <b>Total</b>                | <b>\$17,474,213</b> | <b>\$17,264,061</b>    | <b>\$16,645,346</b>  | <b>\$16,590,792</b> | <b>(\$673,269)</b>  | <b>(3.9%)</b>      |
| Operating Expenses          | \$16,069,151        | \$16,425,363           | \$16,163,942         | \$16,278,826        | (\$146,537)         | (0.9%)             |
| Non-Operating Expenses      | \$1,405,062         | \$838,698              | \$481,404            | \$311,966           | (\$526,732)         | (62.8%)            |
| Debt Service                | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Additions           | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Projects            | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total Expenses</b>       | <b>\$17,474,213</b> | <b>\$17,264,061</b>    | <b>\$16,645,346</b>  | <b>\$16,590,792</b> | <b>(\$673,269)</b>  | <b>(3.9%)</b>      |

## Funding Sources (Where the Money Comes From)

|                                   |                     |                     |                     |                     |                      |                |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------|
| Gross Rec. Taxes & Other Loc. Txs | \$3,227,138         | \$3,579,406         | \$3,359,009         | \$3,359,009         | (\$220,397)          | (6.2%)         |
| Grants                            | \$4,377,333         | \$3,696,753         | \$3,681,457         | \$3,457,117         | (\$239,636)          | (6.5%)         |
| Interest Revenue                  | (\$17,007)          | \$78,128            | \$78,128            | \$78,128            | \$0                  | 0.0%           |
| Fees & Service Charges            | \$2,770,126         | \$2,815,804         | \$2,711,243         | \$2,882,124         | \$66,320             | 2.4%           |
| Other Local Revenues              | \$641,773           | \$764,914           | \$704,330           | \$349,122           | (\$415,792)          | (54.4%)        |
| Operating Transfer                | \$740,033           | \$712,880           | \$695,880           | \$717,185           | \$4,305              | 0.6%           |
| Intragov. Revenues (G&A Fees)     | \$21,844            | \$24,568            | \$24,568            | \$21,944            | (\$2,624)            |                |
| Use of Fund Balance               | \$155,369           | \$352,350           | \$0                 | \$0                 | (\$352,350)          | (100.0%)       |
| Less: Amt Added to Fund Bal       | (\$366,179)         | (\$764,060)         | (\$1,049,552)       | (\$763,656)         | \$404                | (0.1%)         |
| <b>Dedicated Sources</b>          | <b>\$11,550,430</b> | <b>\$11,260,743</b> | <b>\$10,205,063</b> | <b>\$10,100,973</b> | <b>(\$1,159,770)</b> | <b>(10.3%)</b> |
| General Sources                   | \$5,923,783         | \$6,003,318         | \$6,440,283         | \$6,489,819         | \$486,501            | 8.1%           |
| <b>Total Funding Sources</b>      | <b>\$17,474,213</b> | <b>\$17,264,061</b> | <b>\$16,645,346</b> | <b>\$16,590,792</b> | <b>(\$673,269)</b>   | <b>(3.9%)</b>  |

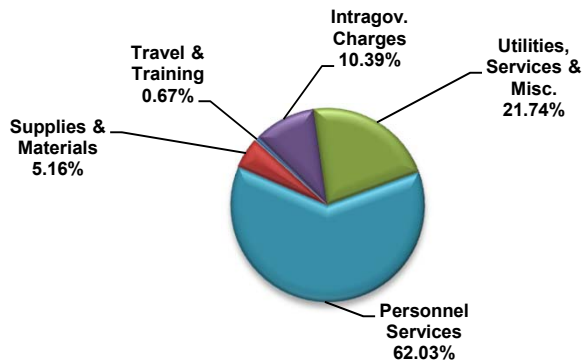
# Public Health & Human Services Department (General Fund)



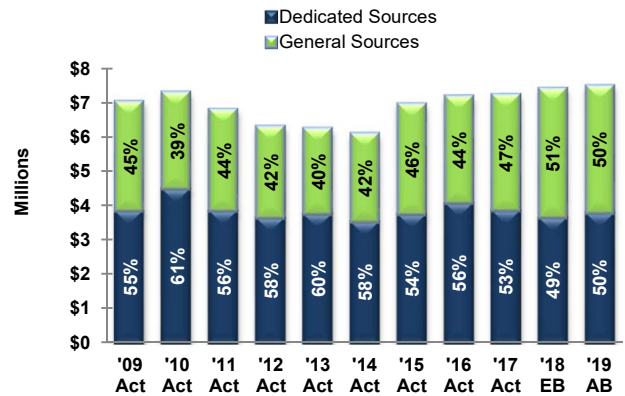
*City of Columbia*  
*Columbia, Missouri*

# Public Health & Human Services - Summary

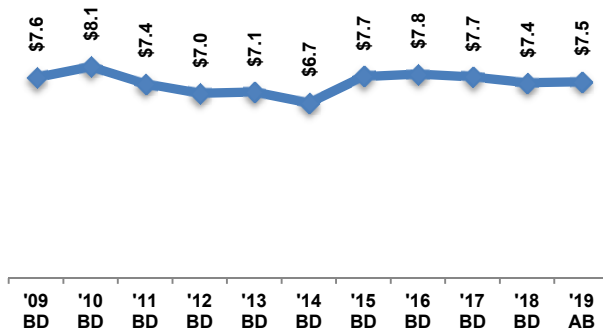
**FY 2019 Total Expenditures By Category**



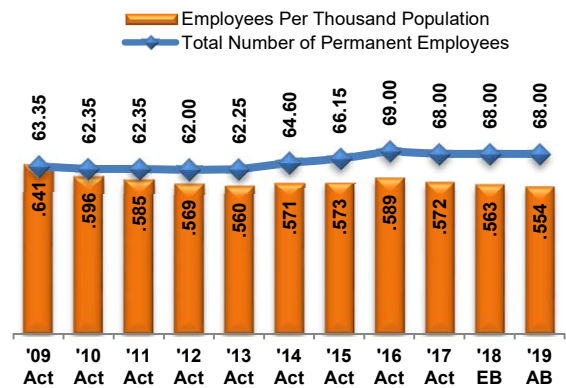
**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$4,353,106        | \$4,490,599            | \$4,428,522          | \$4,644,257        | \$153,658           | 3.4%               |
| Supplies & Materials        | \$408,440          | \$432,562              | \$413,693            | \$386,559          | (\$46,003)          | (10.6%)            |
| Travel & Training           | \$58,111           | \$45,203               | \$46,011             | \$50,418           | \$5,215             | 11.5%              |
| Intragov. Charges           | \$854,467          | \$855,114              | \$855,114            | \$777,872          | (\$77,242)          | (9.0%)             |
| Utilities, Services & Misc. | \$1,552,695        | \$1,618,482            | \$1,668,709          | \$1,627,629        | \$9,147             | 0.6%               |
| Capital                     | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                | <b>\$7,226,819</b> | <b>\$7,441,960</b>     | <b>\$7,412,049</b>   | <b>\$7,486,735</b> | <b>\$44,775</b>     | <b>0.6%</b>        |
| Operating Expenses          | \$7,226,819        | \$7,441,960            | \$7,412,049          | \$7,486,735        | \$44,775            | 0.6%               |
| 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                 |                    |
| <b>Total Expenses</b>       | <b>\$7,226,819</b> | <b>\$7,441,960</b>     | <b>\$7,412,049</b>   | <b>\$7,486,735</b> | <b>\$44,775</b>     | <b>0.6%</b>        |

## Funding Sources (Where the Money Comes From)

|                                 |                    |                    |                    |                    |                    |               |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------|
| Grants                          | \$2,798,972        | \$3,053,619        | \$2,646,154        | \$2,755,215        | (\$298,404)        | (9.8%)        |
| Other Funding Sources/Transfers | \$20,593           | \$23,781           | \$15,281           | \$23,310           | (\$471)            | (2.0%)        |
| Fees & Service Charges          | \$743,947          | \$740,725          | \$784,364          | \$766,425          | \$25,700           | 3.5%          |
| Other Local Revenue             | \$284,696          | \$242,248          | \$193,698          | \$226,675          | (\$15,573)         | (6.4%)        |
| <b>Dedicated Sources</b>        | <b>\$3,848,208</b> | <b>\$4,060,373</b> | <b>\$3,639,497</b> | <b>\$3,771,625</b> | <b>(\$288,748)</b> | <b>(7.1%)</b> |
| General Sources                 | \$3,378,611        | \$3,381,587        | \$3,772,552        | \$3,715,110        | \$333,523          | 9.9%          |
| <b>Total Funding Sources</b>    | <b>\$7,226,819</b> | <b>\$7,441,960</b> | <b>\$7,412,049</b> | <b>\$7,486,735</b> | <b>\$44,775</b>    | <b>0.6%</b>   |

**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**

**There are no fee increases proposed for FY 2019.**

**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 2019, the Public Health and Human Services budget will increase \$44,775 or 0.6%.
- Personnel Services reflects an increase of \$153,658 or 3.4% due to pay plan changes approved by the City Council which include a move to \$15 per hour minimum pay for all permanent employees, move to midpoint increase for employees who have been in their current classification five or more years as of March 1, 2018, and a \$0.45 per hour across-the-board increase.
- Potential cuts to Public Health and Human Services funding, at the state and federal level, could have a significant impact on revenue and services locally.
- There are no additional positions budgeted. The department is a City/County department, and as such, serves all of the Boone County population, employees per thousand Boone County population is estimated at 0.38 for FY 2019.
- **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 2019. This amount remains unchanged since FY 2010 which was a decrease from the FY 2009 level of \$903,743.
- Boone County pays one-third of costs for services in this budget.

# Public Health & Human Services Department - Summary

## Authorized Personnel

|                                    | <u>Actual<br/>FY 2017</u> | <u>Adj. Budget<br/>FY 2018</u> | <u>Estimated<br/>FY 2018</u> | <u>Adopted<br/>FY 2019</u> | <u>Position<br/>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            | 8.75                      | 8.75                           | 8.75                         | 8.75                       |                             |
| <b>Total Personnel</b>             | <b>68.00</b>              | <b>68.00</b>                   | <b>68.00</b>                 | <b>68.00</b>               |                             |
| Permanent Full-Time                | 63.90                     | 63.90                          | 63.90                        | 65.00                      | 1.10                        |
| Permanent Part-Time                | 4.10                      | 4.10                           | 4.10                         | 3.00                       | (1.10)                      |
| <b>Total Permanent</b>             | <b>68.00</b>              | <b>68.00</b>                   | <b>68.00</b>                 | <b>68.00</b>               |                             |

# Public Health & Human Services

## Budget Detail By Division

|                                    | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|------------------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>Administration</b>              |                    |                        |                      |                    |                     |                    |
| Personnel Services                 | \$817,168          | \$816,186              | \$828,879            | \$852,250          | \$36,064            | 4.4%               |
| Supplies and Materials             | \$18,413           | \$23,320               | \$23,156             | \$18,425           | (\$4,895)           | (21.0%)            |
| Travel and Training                | \$19,233           | \$9,250                | \$9,250              | \$9,250            | \$0                 | 0.0%               |
| Intragovernmental Charges          | \$146,033          | \$134,673              | \$134,673            | \$126,976          | (\$7,697)           | (5.7%)             |
| Utilities, Services, & Misc.       | \$89,889           | \$88,211               | \$87,609             | \$84,166           | (\$4,045)           | (4.6%)             |
| Capital                            | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                              | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                       | <b>\$1,090,736</b> | <b>\$1,071,640</b>     | <b>\$1,083,567</b>   | <b>\$1,091,067</b> | <b>\$19,427</b>     | <b>1.8%</b>        |
| <b>Community Health Promotion</b>  |                    |                        |                      |                    |                     |                    |
| Personnel Services                 | \$390,602          | \$412,581              | \$405,465            | \$398,784          | (\$13,797)          | (3.3%)             |
| Supplies and Materials             | \$87,650           | \$62,254               | \$50,355             | \$47,850           | (\$14,404)          | (23.1%)            |
| Travel and Training                | \$6,181            | \$5,242                | \$3,842              | \$3,842            | (\$1,400)           | (26.7%)            |
| Intragovernmental Charges          | \$886              | \$34,479               | \$34,479             | \$30,070           | (\$4,409)           | (12.8%)            |
| Utilities, Services, & Misc.       | \$80,535           | \$40,978               | \$41,778             | \$39,314           | (\$1,664)           | (4.1%)             |
| Capital                            | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                              | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                       | <b>\$565,854</b>   | <b>\$555,534</b>       | <b>\$535,919</b>     | <b>\$519,860</b>   | <b>(\$35,674)</b>   | <b>(6.4%)</b>      |
| <b>Animal Control</b>              |                    |                        |                      |                    |                     |                    |
| Personnel Services                 | \$406,319          | \$403,027              | \$390,933            | \$416,978          | \$13,951            | 3.5%               |
| Supplies and Materials             | \$16,975           | \$26,139               | \$24,329             | \$25,486           | (\$653)             | (2.5%)             |
| Travel and Training                | \$2,966            | \$3,152                | \$3,152              | \$3,152            | \$0                 | 0.0%               |
| Intragovernmental Charges          | \$93,976           | \$97,034               | \$97,034             | \$61,426           | (\$35,608)          | (36.7%)            |
| Utilities, Services, & Misc.       | \$170,302          | \$184,846              | \$183,947            | \$185,738          | \$892               | 0.5%               |
| Capital                            | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                              | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                       | <b>\$690,538</b>   | <b>\$714,198</b>       | <b>\$699,395</b>     | <b>\$692,780</b>   | <b>(\$21,418)</b>   | <b>(3.0%)</b>      |
| <b>Environmental Public Health</b> |                    |                        |                      |                    |                     |                    |
| Personnel Services                 | \$487,125          | \$549,974              | \$544,660            | \$574,768          | \$24,794            | 4.5%               |
| Supplies and Materials             | \$17,112           | \$17,746               | \$21,256             | \$18,242           | \$496               | 2.8%               |
| Travel and Training                | \$9,025            | \$12,372               | \$12,372             | \$9,372            | (\$3,000)           | (24.2%)            |
| Intragovernmental Charges          | \$97,364           | \$109,267              | \$109,267            | \$126,413          | \$17,146            | 15.7%              |
| Utilities, Services, & Misc.       | \$50,434           | \$69,359               | \$88,493             | \$65,826           | (\$3,533)           | (5.1%)             |
| Capital                            | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                              | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                       | <b>\$661,060</b>   | <b>\$758,718</b>       | <b>\$776,048</b>     | <b>\$794,621</b>   | <b>\$35,903</b>     | <b>4.7%</b>        |
| <b>Community Health</b>            |                    |                        |                      |                    |                     |                    |
| Personnel Services                 | \$1,242,519        | \$1,276,081            | \$1,252,376          | \$1,348,054        | \$71,973            | 5.6%               |
| Supplies and Materials             | \$186,405          | \$216,128              | \$201,474            | \$184,400          | (\$31,728)          | (14.7%)            |
| Travel and Training                | \$12,436           | \$10,175               | \$12,875             | \$13,375           | \$3,200             | 31.4%              |
| Intragovernmental Charges          | \$278,765          | \$267,243              | \$267,243            | \$231,468          | (\$35,775)          | (13.4%)            |
| Utilities, Services, & Misc.       | \$237,138          | \$262,407              | \$293,507            | \$267,105          | \$4,698             | 1.8%               |
| Capital                            | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                              | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                       | <b>\$1,957,263</b> | <b>\$2,032,034</b>     | <b>\$2,027,475</b>   | <b>\$2,044,402</b> | <b>\$12,368</b>     | <b>0.6%</b>        |

# Public Health & Human Services

## Budget Detail By Division - Continued

|  | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|--|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>Women, Infants and Children (WIC)</b> |                    |                        |                      |                    |                     |                    |
| Personnel Services                       | \$466,826          | \$486,344              | \$460,639            | \$512,467          | \$26,123            | 5.4%               |
| Supplies and Materials                   | \$9,922            | \$9,114                | \$12,850             | \$12,850           | \$3,736             | 41.0%              |
| Travel and Training                      | \$4,022            | \$850                  | \$1,150              | \$3,850            | \$3,000             | 352.9%             |
| Intragovernmental Charges                | \$165,666          | \$140,347              | \$140,347            | \$128,367          | (\$11,980)          | (8.5%)             |
| Utilities, Services, & Misc.             | \$26,915           | \$21,119               | \$21,119             | \$32,509           | \$11,390            | 53.9%              |
| Capital                                  | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                                    | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                             | <b>\$673,351</b>   | <b>\$657,774</b>       | <b>\$636,105</b>     | <b>\$690,043</b>   | <b>\$32,269</b>     | <b>4.9%</b>        |
| <b>Human Services</b>                    |                    |                        |                      |                    |                     |                    |
| Personnel Services                       | \$542,547          | \$546,406              | \$545,570            | \$540,956          | (\$5,450)           | (1.0%)             |
| Supplies and Materials                   | \$71,963           | \$77,861               | \$80,273             | \$79,306           | \$1,445             | 1.9%               |
| Travel and Training                      | \$4,248            | \$4,162                | \$3,370              | \$7,577            | \$3,415             | 82.1%              |
| Intragovernmental Charges                | \$71,777           | \$72,071               | \$72,071             | \$73,152           | \$1,081             | 1.5%               |
| Utilities, Services, & Misc.             | \$60,636           | \$58,009               | \$58,700             | \$59,415           | \$1,406             | 2.4%               |
| Capital                                  | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                                    | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                             | <b>\$751,171</b>   | <b>\$758,509</b>       | <b>\$759,984</b>     | <b>\$760,406</b>   | <b>\$1,897</b>      | <b>0.3%</b>        |
| <b>Social Services Funding</b>           |                    |                        |                      |                    |                     |                    |
| 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.             | \$836,846          | \$893,553              | \$893,556            | \$893,556          | \$3                 | 0.0%               |
| Capital                                  | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                                    | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                             | <b>\$836,846</b>   | <b>\$893,553</b>       | <b>\$893,556</b>     | <b>\$893,556</b>   | <b>\$3</b>          | <b>0.0%</b>        |
| <b>Department Total</b>                  |                    |                        |                      |                    |                     |                    |
| Personnel Services                       | \$4,353,106        | \$4,490,599            | \$4,428,522          | \$4,644,257        | \$153,658           | 3.4%               |
| Supplies and Materials                   | \$408,440          | \$432,562              | \$413,693            | \$386,559          | (\$46,003)          | (10.6%)            |
| Travel and Training                      | \$58,111           | \$45,203               | \$46,011             | \$50,418           | \$5,215             | 11.5%              |
| Intragovernmental Charges                | \$854,467          | \$855,114              | \$855,114            | \$777,872          | (\$77,242)          | (9.0%)             |
| Utilities, Services, & Misc.             | \$1,552,695        | \$1,618,482            | \$1,668,709          | \$1,627,629        | \$9,147             | 0.6%               |
| Capital                                  | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                                    | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                             | <b>\$7,226,819</b> | <b>\$7,441,960</b>     | <b>\$7,412,049</b>   | <b>\$7,486,735</b> | <b>\$44,775</b>     | <b>0.6%</b>        |



# Public Health & Human Services

## Authorized Positions By Division

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Administration</b>   |                   |                        |                      |                    |                     |
| 7700 - Director, Public of Hlth & Hum Srvs  | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 7680 - Asst. Director, Pub. Hlth & Hum Srv  | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 7308 - Public Health Planning Supervisor  | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 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               |                     |
| <b>Total Personnel</b>  | <b>10.00</b>      | <b>10.00</b>           | <b>10.00</b>         | <b>10.00</b>       |                     |
| Permanent Full-Time   | 10.00             | 10.00                  | 10.00                | 10.00              |                     |
| Permanent Part-Time   | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>  | <b>10.00</b>      | <b>10.00</b>           | <b>10.00</b>         | <b>10.00</b>       |                     |
| <b>Community Health Promotion</b>   |                   |                        |                      |                    |                     |
| 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               |                     |
| <b>Total Personnel</b>  | <b>6.00</b>       | <b>6.00</b>            | <b>6.00</b>          | <b>6.00</b>        |                     |
| Permanent Full-Time   | 4.15              | 4.15                   | 4.15                 | 5.25               | 1.10                |
| Permanent Part-Time   | 1.85              | 1.85                   | 1.85                 | 0.75               | (1.10)              |
| <b>Total Permanent</b>  | <b>6.00</b>       | <b>6.00</b>            | <b>6.00</b>          | <b>6.00</b>        |                     |
| <b>Animal Control</b>   |                   |                        |                      |                    |                     |
| 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               |                     |
| <b>Total Personnel</b>  | <b>7.50</b>       | <b>7.50</b>            | <b>7.50</b>          | <b>7.50</b>        |                     |
| Permanent Full-Time   | 7.50              | 7.50                   | 7.50                 | 7.50               |                     |
| Permanent Part-Time   | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>  | <b>7.50</b>       | <b>7.50</b>            | <b>7.50</b>          | <b>7.50</b>        |                     |
| City Animal Control Officers  | 3.00              | 3.00                   | 3.00                 | 3.00               |                     |
| County Animal Control Officers  | 3.00              | 3.00                   | 3.00                 | 3.00               |                     |
|   | <b>6.00</b>       | <b>6.00</b>            | <b>6.00</b>          | <b>6.00</b>        |                     |
| <i>Note: County animal control officers are funded by the Boone County Commission through an annual contract.</i> |                   |                        |                      |                    |                     |
| <b>Environmental Public Health</b>  |                   |                        |                      |                    |                     |
| 7309 - Communicable Disease Spec.   | 0.05              | 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               |                     |
| 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               |                     |
| <b>Total Personnel</b>  | <b>9.30</b>       | <b>9.30</b>            | <b>9.30</b>          | <b>9.30</b>        |                     |
| Permanent Full-Time   | 9.30              | 9.30                   | 9.30                 | 9.30               |                     |
| Permanent Part-Time   | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>  | <b>9.30</b>       | <b>9.30</b>            | <b>9.30</b>          | <b>9.30</b>        |                     |
| City Funded Positions   | 6.70              | 6.70                   | 6.70                 | 6.70               |                     |
| County Funded Env. Health Spec.**   | 2.60              | 2.60                   | 2.60                 | 2.60               |                     |
|   | <b>9.30</b>       | <b>9.30</b>            | <b>9.30</b>          | <b>9.30</b>        |                     |

\*\* Cost of these positions are reimbursed by Boone County.

# Public Health & Human Services

## Authorized Positions By Division - Continued

|  | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|--|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Community Health</b>                  |                   |                        |                      |                    |                     |
| 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         | 0.95              | 0.95                   | 0.95                 | 0.95               |                     |
| 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               |                     |
| <b>Total Personnel</b>                   | <b>17.95</b>      | <b>17.95</b>           | <b>17.95</b>         | <b>17.95</b>       | <b>0.00</b>         |
| Permanent Full-Time                      | 16.95             | 16.95                  | 16.95                | 16.95              |                     |
| Permanent Part-Time                      | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| <b>Total Permanent</b>                   | <b>17.95</b>      | <b>17.95</b>           | <b>17.95</b>         | <b>17.95</b>       | <b>0.00</b>         |
| <b>Women, Infants and Children (WIC)</b> |                   |                        |                      |                    |                     |
| 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               |                     |
| <b>Total Personnel</b>                   | <b>8.50</b>       | <b>8.50</b>            | <b>8.50</b>          | <b>8.50</b>        | <b>0.00</b>         |
| Permanent Full-Time                      | 8.00              | 8.00                   | 8.00                 | 8.00               |                     |
| Permanent Part-Time                      | 0.50              | 0.50                   | 0.50                 | 0.50               |                     |
| <b>Total Permanent</b>                   | <b>8.50</b>       | <b>8.50</b>            | <b>8.50</b>          | <b>8.50</b>        | <b>0.00</b>         |
| <b>Human Services</b>                    |                   |                        |                      |                    |                     |
| 7302 - Social Services Supervisor        | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 7301 - Social Services Clinic Specialist | 2.75              | 2.75                   | 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               |                     |
| <b>Total Personnel</b>                   | <b>8.75</b>       | <b>8.75</b>            | <b>8.75</b>          | <b>8.75</b>        | <b>0.00</b>         |
| Permanent Full-Time                      | 8.00              | 8.00                   | 8.00                 | 8.00               |                     |
| Permanent Part-Time                      | 0.75              | 0.75                   | 0.75                 | 0.75               |                     |
| <b>Total Permanent</b>                   | <b>8.75</b>       | <b>8.75</b>            | <b>8.75</b>          | <b>8.75</b>        | <b>0.00</b>         |
| <b>Department Totals</b>                 |                   |                        |                      |                    |                     |
| Permanent Full-Time                      | 63.90             | 63.90                  | 63.90                | 65.00              | 1.10                |
| Permanent Part-Time                      | 4.10              | 4.10                   | 4.10                 | 3.00               | (1.10)              |
| <b>Total Permanent</b>                   | <b>68.00</b>      | <b>68.00</b>           | <b>68.00</b>         | <b>68.00</b>       |                     |

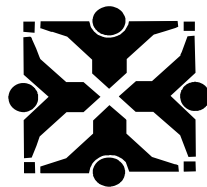
# Health Department Fees and Charges

|  | Chapter/<br>Section                          | Date Last<br>Changed             | FY 2018  | FY 2019  |
|--|--|----------------------------------|--|--|
|  |  |                                  | Fee  | Fee  |
| <b>Death Certificates</b><br>Fee collected for death certificates is determined by the Missouri Department of Health and Senior Services   | State  |                                  | \$13.00 for first copy/ \$10.00 for each additional copy | \$13.00 for first copy/ \$10.00 for each additional copy |
| <b>Birth Certificates</b><br>Fee collected for birth certificates is determined by the Missouri Department of Health and Senior Services   | State  |                                  | \$15.00  | \$15.00  |
| <b>Domestic Partnership Registry</b><br>Fee collected for domestic partnership registration and termination  | 12-74 (c)                                    | 09-04-12                         | \$25.00  | \$25.00  |
| <b>Alcohol Server Certificates</b><br>Fee collected for server certificates issued to persons selling or serving alcohol   | 4-104 (a)                                    | 11-19-12                         | \$3.00<br>\$2.00<br>\$5.00 total                         | \$3.00<br>\$2.00<br>\$5.00 total                         |
| <b>Boarding Fee</b><br>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                         | \$15.00/day  | \$15.00/day  |
| <b>Impoundment Fee</b><br>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  |
| <b>Dangerous and Aggressive Animal Permit Fees</b><br>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   |
| <b>Microchipping</b><br>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 the microchip                  | \$10.00, plus the cost of the microchip                  |
| <b>Spay or neuter fee</b><br>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  |
| <b>Charges for Health services</b><br>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                         |  |  |
| <b>Social Services</b><br>Prescription eye glass co-pay  | 11-17  | 10-01-13                         | \$10.00  | \$10.00  |
| <b>Food Establishments</b><br>Annual inspection fee<br>- Annual Gross Receipts less than \$250,000<br>- Annual Gross Receipts of \$250,000-\$750,000<br>- Annual Gross Receipts more than \$750,000  | 11-132(a)(1)<br>11-132(a)(2)<br>11-132(a)(3) | 10-01-17<br>10-01-17<br>10-01-17 | \$205.00<br>\$285.00<br>\$530.00                         | \$205.00<br>\$285.00<br>\$530.00                         |

# Health Department Fees and Charges

|   |                     |                      | FY 2018  | FY 2019  |
|---|---------------------|----------------------|----------|----------|
|   | Chapter/<br>Section | Date Last<br>Changed | Fee      | Fee      |
| <b>Food Establishments (continued)</b>  |                     |                      |          |          |
| Administrative service fee per inspection for the second and subsequent reinspections required to correct violations noted during the inspection process. | 11-132(e)           | 10-01-17             | \$110.00 | \$110.00 |
| 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  |                     | 10-01-17             | \$35.00  | \$35.00  |
| - Four to Fourteen-day event  |                     | 10-01-07             | \$65.00  | \$65.00  |
| <b>Food Managers/Food Handler Cards Fees</b>  |                     |                      |          |          |
| - 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   |
| <b>Plan</b>   |                     |                      |          |          |
| - Facilities classified as low risk   | 11-132(i)(1)        | 10-01-17             | \$130.00 | \$130.00 |
| - Facilities classified as medium risk  | 11-132(i)(2)        | 10-01-17             | \$200.00 | \$200.00 |
| - Facilities classified as high risk  | 11-132(i)(3)        | 10-01-17             | \$400.00 | \$400.00 |
| <b>Tattoo</b>   |                     |                      |          |          |
| Annual inspection fee   | 11-362(d)           | 10-01-12             | \$150.00 | \$150.00 |
| <b>Junkyard inspections annual license</b>  |                     |                      |          |          |
| 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 |
| <b>Swimming Pools</b>   |                     |                      |          |          |
| 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 |

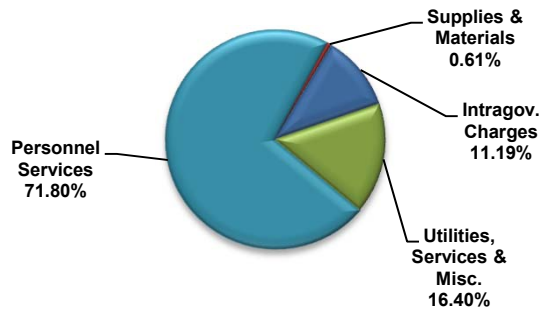
# Economic Development Department (General Fund)



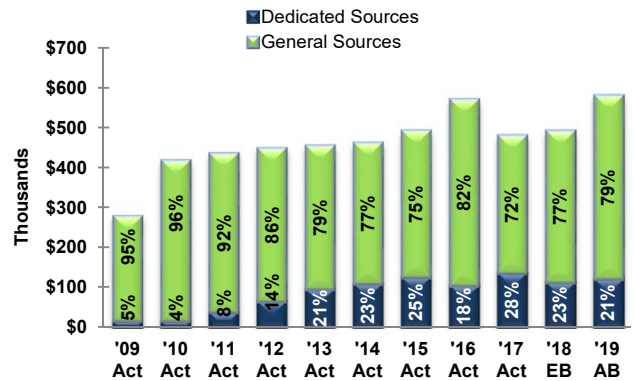
*City of Columbia*  
*Columbia, Missouri*

# Economic Development (General Fund)

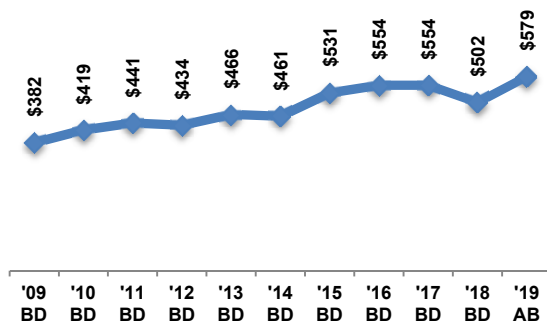
**FY 2019 Total Expenditures By Category**



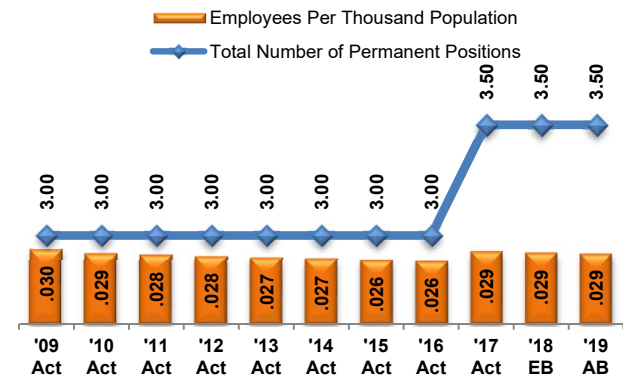
**Funding Sources**



**Budgeted Expenditure History (in Thousands)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$365,459         | \$396,304              | \$385,447            | \$416,062          | \$19,758            | 5.0%               |
| Supplies & Materials        | \$1,400           | \$3,520                | \$3,520              | \$3,520            | \$0                 | 0.0%               |
| Travel & Training           | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Intragov. Charges           | \$50,989          | \$56,498               | \$56,498             | \$64,856           | \$8,358             | 14.8%              |
| Utilities, Services & Misc. | \$62,000          | \$46,000               | \$46,000             | \$95,000           | \$49,000            | 106.5%             |
| Capital                     | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                | <b>\$479,848</b>  | <b>\$502,322</b>       | <b>\$491,465</b>     | <b>\$579,438</b>   | <b>\$77,116</b>     | <b>15.4%</b>       |
| Operating Expenses          | \$479,848         | \$502,322              | \$491,465            | \$579,438          | \$77,116            | 15.4%              |
| 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                 |                    |
| <b>Total Expenses</b>       | <b>\$479,848</b>  | <b>\$502,322</b>       | <b>\$491,465</b>     | <b>\$579,438</b>   | <b>\$77,116</b>     | <b>15.4%</b>       |

## Funding Sources (Where the Money Comes From)

|                                 |                  |                  |                  |                  |                  |               |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| Other Funding Sources/Trnsfrs * | \$75,000         | \$46,000         | \$46,000         | \$75,000         | \$29,000         | 63.0%         |
| Other Local Rev:**              | \$59,485         | \$75,482         | \$65,207         | \$45,482         | (\$30,000)       | (39.7%)       |
| <b>Dedicated Sources</b>        | <b>\$134,485</b> | <b>\$121,482</b> | <b>\$111,207</b> | <b>\$120,482</b> | <b>(\$1,000)</b> | <b>(0.8%)</b> |
| General Sources                 | \$345,363        | \$380,840        | \$380,258        | \$458,956        | \$78,116         | 20.5%         |
| <b>Total Funding Sources</b>    | <b>\$479,848</b> | <b>\$502,322</b> | <b>\$491,465</b> | <b>\$579,438</b> | <b>\$77,116</b>  | <b>15.4%</b>  |

\* 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 manufacturing, 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 and 2020, providing leadership to the team in establishing goals, indicators and metrics to ensure the creation of quality jobs that pay a living wage. The Boone County Average Wage has increased from \$34,808 in July 1, 2015 to \$37,442 in July 1, 2017 and then increased to \$38,256 for July 1, 2018. Since July 1, 2015, the Boone County Average Wage has increased by \$3,448.
- The International Economic Development Council (IEDC) recognized REDI as an Accredited Economic Development Organization (AEDO) in November 2017. REDI staff compiled and submitted an application for accreditation which was followed by an IEDC site visit to REDI. REDI is one of only 60 organizations to earn AEDO status worldwide.
- 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 1,400 individuals in Boone County have now earned a National Career Readiness Certificate.

## Highlights/Significant Changes (cont.)

- Dana Light Axle Products is preparing its plant for the arrival of new equipment, a \$39 million investment that will retain 89 jobs and create at least 135 new jobs. REDI worked with Dana to secure Chapter 100 Revenue Bonds and bring this new production line to Columbia.
- Aurora Organic Dairy announced in 2017 its selection of the Sutter Industrial Site in Columbia for a \$106 million fluid milk processing facility that will create 100 jobs, and construction is currently underway. An expansion planned for the first three years of the facility's operation will bring an additional \$50 million investment and create 50 additional jobs. It is anticipated that the plant will be operational and commissioning sales beginning Q1 2019. REDI facilitated the project from proposal through site visits and selection, as well as the Chapter 100 Revenue Bonds incentive process.
- American Outdoor Brands has broken ground on its national distribution center announced in 2017 for Boone County, a \$55 million investment that will create more than 150 jobs. The facility will be operational by Q4 2018. REDI facilitated the site selection and Chapter 100 Revenue Bonds incentive process.
- In May 2018 the Nuclear Regulatory Commission (NRC) authorized its staff to issue a construction permit to Northwest Medical Isotopes, LLC (NWMI) for a first-of-a-kind facility dedicated to medical isotope production. The approved construction permit allows NWMI to build a Radioisotope Production Facility in the Discovery Ridge Research Park for the production of molybdenum-99 (Mo-99) and other radioisotopes. Mo-99 is used in medicine to create technetium-99m, an isotope used in millions of diagnostic procedures annually in the United States. NWMI hopes to break ground in Q3 2018.
- Kraft Heinz has completed all major external construction for the \$100 million expansion of its Columbia Foods plant in preparation of the internal work to complete the project. The modernization of the Kraft Heinz plant will retain 350 local employees.
- REDI's Innovation Hub is a co-working space that offers business counseling, training sessions, classes and programs to local entrepreneurs. REDI's Entrepreneurship Coordinator continually develops new programming for the Hub, which is currently home to over 25 entrepreneurs advancing their startups and business concepts.
- Funding from the University to offset part of the 1.00 FTE Entrepreneurship Coordinator position (\$30,000) will no longer be available.
- The FY 2019 budget includes a transfer of \$29,000 from Conventions and Visitors budget to this budget. These funds will be provided to REDI for economic development activities. In FY 2018, these funds were transferred directly from CVB to REDI.



# Department of Economic Development

## Highlights/Significant Changes (cont.)

- In support of the region's burgeoning entrepreneurial ecosystem, REDI staff coordinates entrepreneurial activities and events, such as pitch competitions, Game Jam weekends and a Family Business Bootcamp. REDI staff continues to collaborate with the region's other entrepreneurial resources, and has provided leadership and coordination of several initiatives, including the Entrepreneurial Master Calendar and Ecosystem Resource Map.
- Staff creates and maintains marketing and promotional materials for REDI, including its website, social media presence, publications, videos, and Newslinks, a newsletter format that is distributed weekly or biweekly to a wide audience to share information and awareness of REDI programs and activities.
- Staff assists the Supplier Diversity Program Development Director with promotion of events, workshops, contractor expos and an online directory of resources for the City's M/WBE program. Staff also participates in other community initiatives including Cradle to Career Alliance, Mayors Climate Protection Agreement Awards, Economic Outlook Conference, and University of Missouri student recruitment efforts.
- The Hinshaw East Site, a 57-acre site on Route B in Columbia, was granted a temporary and conditional award as a Missouri Certified Site in September 2017, and is currently undergoing required ground preparation to become a permanent Certified site without any conditions. A full Certification is anticipated by May 31, 2019.

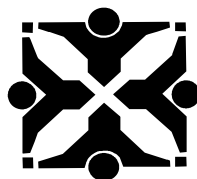
## Highlights/Significant Changes (cont.)

- The REDI Board of Directors adopted the Principles of Community diversity/inclusion resolution authored by Kevin McDonald, UM System Chief Diversity Officer & MU Vice Chancellor for Inclusion, Diversity and Equity. The Board adopted the resolution in March 2018 as part of REDI's continuing efforts to grow and foster diversity and inclusion within the REDI organization.
- Bernie Andrews, REDI Executive Vice President, was named Professional Economic Developer of the Year for 2017 by the Missouri Economic Development Council. Bernie's exceptional local and regional leadership, as well as efforts to locate two major projects in the Columbia area, were cited in his nomination.
- In FY 2019, \$20,000 for dues in the Mid-Missouri Regional Planning Commission are now being budgeted in Economic Development.

## Authorized Personnel

|  | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|--|-------------------|------------------------|----------------------|--------------------|---------------------|
| 8903 - Entrepreneurship Prog. Coord.   | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 8901 - Asst. Director, Economic Dev.   | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 8900 - Director, Economic Development  | 0.50              | 0.50                   | 0.50                 | 0.50               |                     |
| 1006 - Senior Admin. Support Assistant | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| <b>Total Personnel</b>                 | <b>3.50</b>       | <b>3.50</b>            | <b>3.50</b>          | <b>3.50</b>        |                     |
| Permanent Full-Time                    | 3.50              | 3.50                   | 3.50                 | 3.50               |                     |
| Permanent Part-Time                    | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                 | <b>3.50</b>       | <b>3.50</b>            | <b>3.50</b>          | <b>3.50</b>        |                     |

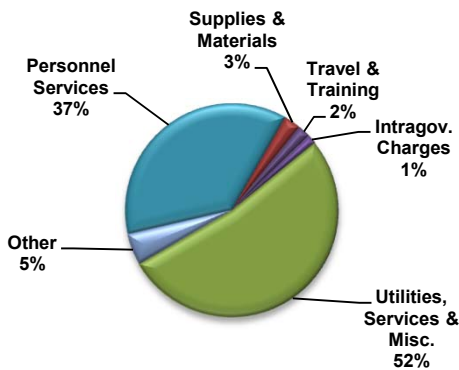
# Cultural Affairs (General Fund)



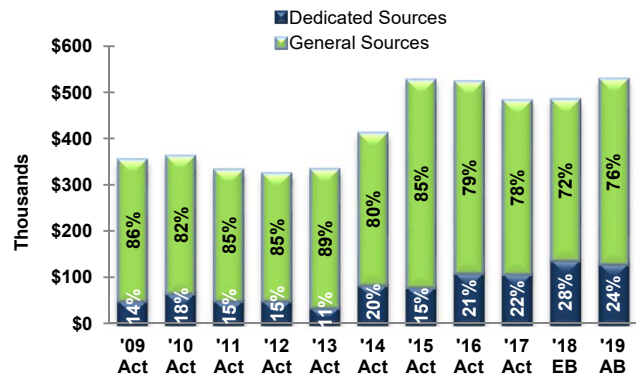
*City of Columbia*  
*Columbia, Missouri*

# Cultural Affairs (General Fund)

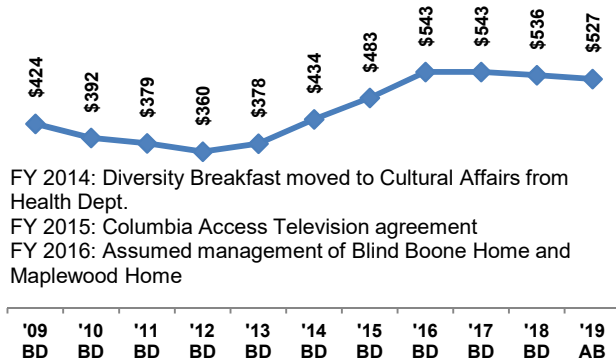
**FY 2019 Total Expenditures By Category**



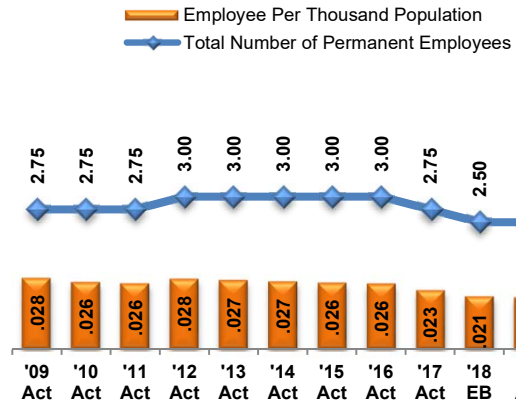
**Funding Sources**



**Budgeted Expenditure History (in Thousands)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$176,046         | \$217,587              | \$169,894            | \$194,451          | (\$23,136)          | (10.6%)            |
| Supplies & Materials        | \$16,845          | \$12,169               | \$12,159             | \$13,500           | \$1,331             | 10.9%              |
| Travel & Training           | \$4,081           | \$10,000               | \$10,000             | \$10,000           | \$0                 | 0.0%               |
| Intragov. Charges           | \$5,608           | \$6,597                | \$6,597              | \$7,402            | \$805               | 12.2%              |
| Utilities, Services & Misc. | \$277,851         | \$289,674              | \$283,976            | \$276,912          | (\$12,762)          | (4.4%)             |
| Capital                     | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$0               | \$0                    | \$0                  | \$25,000           | \$25,000            |                    |
| <b>Total</b>                | <b>\$480,431</b>  | <b>\$536,027</b>       | <b>\$482,626</b>     | <b>\$527,265</b>   | <b>(\$8,762)</b>    | <b>(1.6%)</b>      |
| Operating Expenses          | \$480,431         | \$536,027              | \$482,626            | \$502,265          | (\$33,762)          | (6.3%)             |
| Non-Operating Expenses      | \$0               | \$0                    | \$0                  | \$25,000           | \$25,000            |                    |
| Debt Service                | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Additions           | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Projects            | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total Expenses</b>       | <b>\$480,431</b>  | <b>\$536,027</b>       | <b>\$482,626</b>     | <b>\$527,265</b>   | <b>(\$8,762)</b>    | <b>(1.6%)</b>      |

## Funding Sources (Where the Money Comes From)

|                                 |                  |                  |                  |                  |                  |               |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| Grant Revenues                  | \$13,042         | \$12,000         | \$12,477         | \$12,000         | \$0              | 0.0%          |
| Other Funding Sources/Transfers | \$36,500         | \$72,000         | \$63,500         | \$62,800         | (\$9,200)        |               |
| Other Local Revenue             | \$20,462         | \$14,290         | \$19,690         | \$13,540         | (\$750)          | (5.2%)        |
| Fees and Service Charges        | \$37,663         | \$40,568         | \$40,568         | \$40,568         | \$0              | 0.0%          |
| <b>Dedicated Sources</b>        | <b>\$107,667</b> | <b>\$138,858</b> | <b>\$136,235</b> | <b>\$128,908</b> | <b>(\$9,950)</b> | <b>(7.2%)</b> |
| General Sources                 | \$372,764        | \$397,169        | \$346,391        | \$398,357        | \$1,188          | 0.3%          |
| <b>Total Funding Sources</b>    | <b>\$480,431</b> | <b>\$536,027</b> | <b>\$482,626</b> | <b>\$527,265</b> | <b>(\$8,762)</b> | <b>(1.6%)</b> |

## 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.
- Since expanding the Poster Party for the Arts in 2014, approximately \$45,400 has been raised for the Columbia Arts Fund. The event was rebranded in 2016 as the Celebration of the Arts and not only continues the tradition of unveiling an annual commemorative poster but also recognizes an individual who has provided invaluable service to an arts/cultural organization(s) nominated by their own peers.
- CAT TV funding for FY 2019 remains at \$35,000. Annual arts funding will remain at \$100,000.

## 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 continues to utilize an online funding application process for nonprofit arts organizations, which has improved customer service and ensured accessibility to all.
- The Traffic Box Art Program, a graffiti abatement collaborative with the District, Convention and Visitors Bureau, and the Columbia Police Department, continues with an 11th box completed in 2018. Two additional installations have also been created by students through OCA's Partner in Education with Columbia Public Schools, with a third box planned in 2018.
- 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, weekly email newsletter, printed arts guides, and a public art mobile app, 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.
- Two Percent for Art projects, designated by City Council, are underway - the Columbia Sports Fieldhouse and the Columbia Police Department North Municipal Service Center. The Sports Fieldhouse Percent for Art project has a total budget of \$50,310, with \$42,764 established for the artist commission. The Police Department Percent for Art project has a total budget of \$72,625, with \$61,730 established for the artist commission. Upcoming Percent for Art projects will be two additional fire stations budgeted in FY 2019.
- The OCA staff manages the Percent for Art Program along with the Standing Committee on Public Art.
- The Other category reflects a \$25,000 increase in FY 2019. Funds are being received from Convention and Visitors Bureau Fund and will provide funding for the Columbia Arts Fund. In FY 2018 these funds were paid out of the City General budget.

**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.

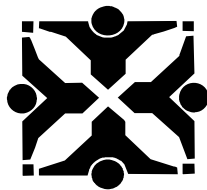
| Authorized Personnel |  |  |  |  |  |
|----------------------|--|--|--|--|--|
|----------------------|--|--|--|--|--|

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>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. + | 0.75              | 0.50                   | 0.50                 | 0.50               |                     |
| <b>Total Personnel</b>                    | <b>2.75</b>       | <b>2.50</b>            | <b>2.50</b>          | <b>2.50</b>        |                     |
| Permanent Full-Time                       | 2.75              | 2.50                   | 2.50                 | 2.50               |                     |
| Permanent Part-Time                       | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                    | <b>2.75</b>       | <b>2.50</b>            | <b>2.50</b>          | <b>2.50</b>        |                     |

+ In FY 2018, 0.25 FTE Sr Administrative Support Asst. position was reallocated to the City Manager's office to provide additional clerical support to that department

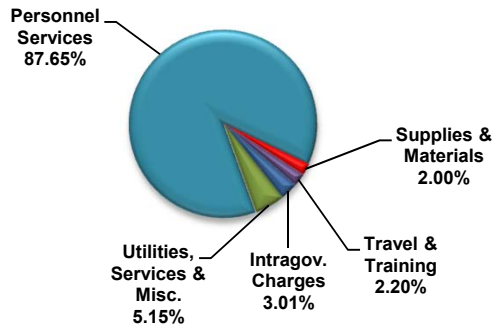
\* In FY 2018, the Director of Cultural Affairs was underfilled with a Cultural Affairs Manager.

# Office of Sustainability (General Fund)

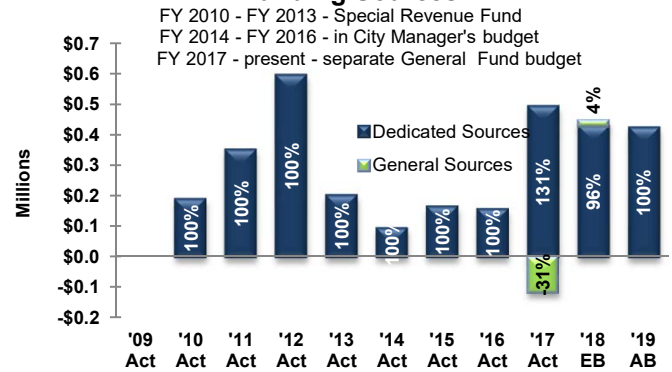


*City of Columbia*  
*Columbia, Missouri*

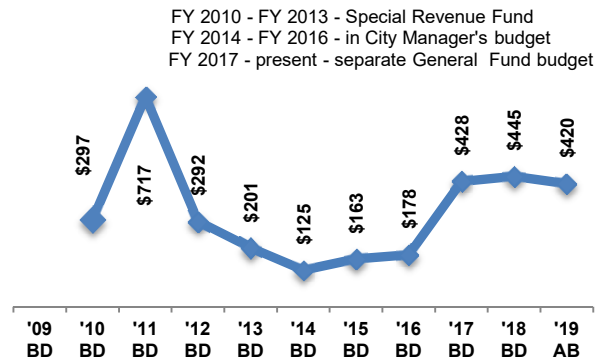
## FY 2019 Total Expenditures By Category



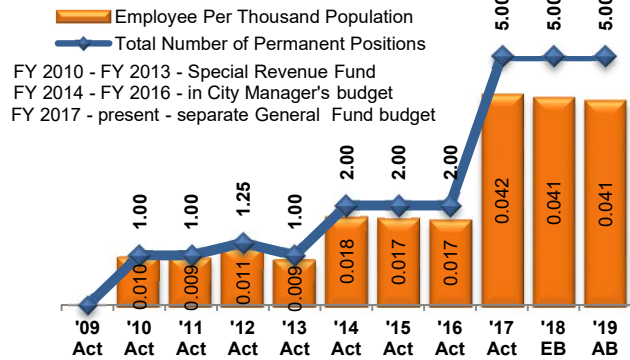
## Funding Sources



## Budgeted Expenditure History (in Thousands)



## Permanent Positions



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$348,980         | \$360,779              | \$360,136            | \$368,297          | \$7,518             | 2.1%               |
| Supplies & Materials        | \$10,179          | \$10,071               | \$12,071             | \$8,392            | (\$1,679)           | (16.7%)            |
| Travel & Training           | \$4,214           | \$9,260                | \$6,260              | \$9,260            | \$0                 | 0.0%               |
| Intragov. Charges           | \$5,068           | \$13,966               | \$13,966             | \$12,628           | (\$1,338)           | (9.6%)             |
| Utilities, Services & Misc. | \$4,279           | \$50,885               | \$50,925             | \$21,625           | (\$29,260)          | (57.5%)            |
| Capital                     | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                | <b>\$372,720</b>  | <b>\$444,961</b>       | <b>\$443,358</b>     | <b>\$420,202</b>   | <b>(\$24,759)</b>   | <b>(5.6%)</b>      |
| Operating Expenses          | \$372,720         | \$444,961              | \$443,358            | \$420,202          | (\$24,759)          | (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                 |                    |
| <b>Total Expenses</b>       | <b>\$372,720</b>  | <b>\$444,961</b>       | <b>\$443,358</b>     | <b>\$420,202</b>   | <b>(\$24,759)</b>   | <b>(5.6%)</b>      |

## Funding Sources (Where the Money Comes From)

|                              |                  |                  |                  |                  |                   |               |
|------------------------------|------------------|------------------|------------------|------------------|-------------------|---------------|
| Grant Revenue                | \$25,840         | \$31,000         | \$31,000         | \$31,000         | \$0               | 0.0%          |
| Operating Transfers *        | \$455,481        | \$393,961        | \$393,961        | \$389,202        | (\$4,759)         | (1.2%)        |
| Other Local Revenue          | \$8,515          | \$0              | \$0              | \$0              | \$0               |               |
| <b>Dedicated Sources</b>     | <b>\$489,836</b> | <b>\$424,961</b> | <b>\$424,961</b> | <b>\$420,202</b> | <b>(\$4,759)</b>  | <b>(1.1%)</b> |
| General Sources              | (\$117,116)      | \$20,000         | \$18,397         | \$0              | (\$20,000)        | (100.0%)      |
| <b>Total Funding Sources</b> | <b>\$372,720</b> | <b>\$444,961</b> | <b>\$443,358</b> | <b>\$420,202</b> | <b>(\$24,759)</b> | <b>(5.6%)</b> |

\* 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 and the Mayor's Task Force on Climate Action and Adaptation Planning.

**Highlights/Significant Changes**

- Savings from FY 2016 are being utilized for the development of Columbia's first Climate Action and Adaptation Plan, as directed by Resolution 83-17A. Funds are currently being used for a consultant and necessary community engagement activities.
- This budget also reflects year three 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, CoMo Wild Yard program, and Mayors for Monarchs efforts.
- There are no general source revenues used to fund this budget. The costs for this budget are completely offset by the transfers of one-half of the savings that resulted from sustainability projects paid for by the Sustainability budget, grants, and funding from the utilities.
- Utilities, Services, and Miscellaneous category reflects a decrease of \$29,260 due to lower expenses for the Climate Action plan and a decrease in Home Performance rebates.

**Department Objectives**

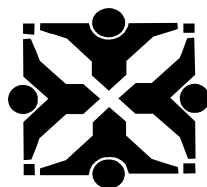
- Coordinate efforts across departments to ensure sustainability goals are met and Columbia is a good steward of all resources.
- Evaluate, propose and implement sustainability objectives of the City of Columbia Strategic Plan and those highlighted as opportunities for improvement in Columbia's STAR 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**

|                                  | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> | <b>Position<br/>Changes</b> |
|----------------------------------|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|
| 9917 - Community Conservationist | 1.00                      | 1.00                           | 1.00                         | 1.00                       |                             |
| 9915 - Sustainability Manager    | 1.00                      | 1.00                           | 1.00                         | 1.00                       |                             |
| 4533 - Waste Minimization Coord  | 1.00                      | 1.00                           | 1.00                         | 1.00                       |                             |
| 4509 - Energy Educator           | 1.00                      | 1.00                           | 1.00                         | 1.00                       |                             |
| 2584 - Storm Water Educator      | 1.00                      | 1.00                           | 1.00                         | 1.00                       |                             |
| <b>Total Personnel</b>           | <b>5.00</b>               | <b>5.00</b>                    | <b>5.00</b>                  | <b>5.00</b>                | <b>0.00</b>                 |
| Permanent Full-Time              | 5.00                      | 5.00                           | 5.00                         | 5.00                       |                             |
| Permanent Part-Time              | 0.00                      | 0.00                           | 0.00                         | 0.00                       |                             |
| <b>Total Permanent</b>           | <b>5.00</b>               | <b>5.00</b>                    | <b>5.00</b>                  | <b>5.00</b>                |                             |

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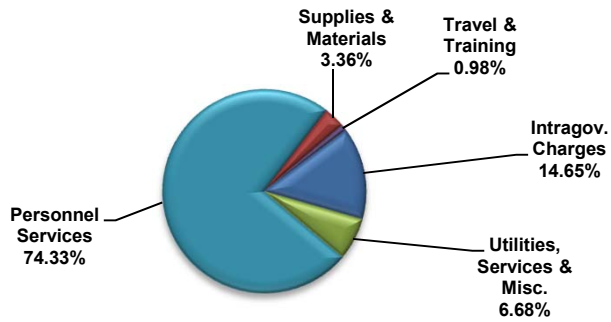
# Community Development Department (General Fund)



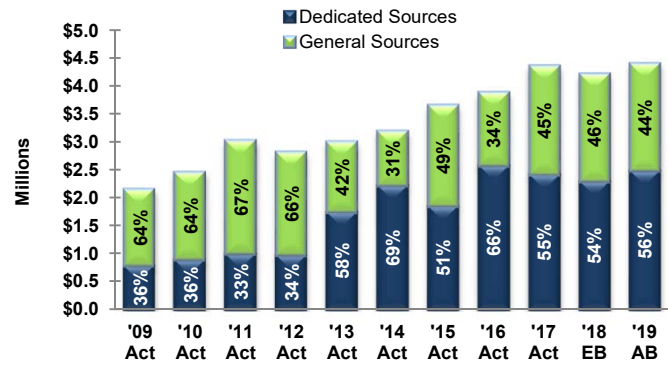
*City of Columbia*  
*Columbia, Missouri*

# Community Development - Summary

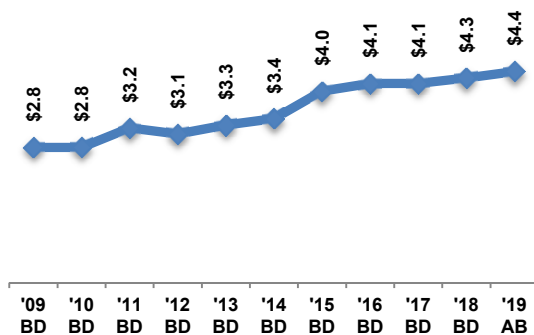
**FY 2019 Total Expenditures By Category**



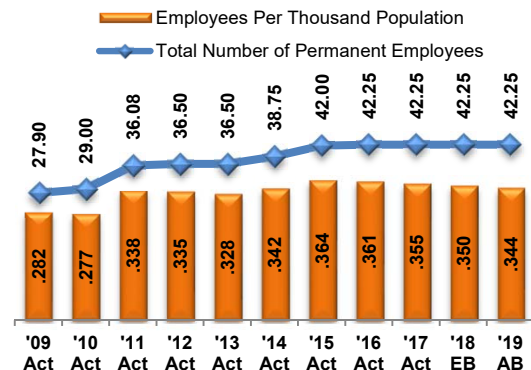
**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$2,859,936        | \$3,087,258            | \$3,051,783          | \$3,264,520        | \$177,262           | 5.7%               |
| Supplies & Materials        | \$94,091           | \$157,636              | \$151,125            | \$147,569          | (\$10,067)          | (6.4%)             |
| Travel & Training           | \$30,626           | \$43,004               | \$43,004             | \$43,004           | \$0                 | 0.0%               |
| Intragov. Charges           | \$606,524          | \$635,779              | \$635,779            | \$643,623          | \$7,844             | 1.2%               |
| Utilities, Services & Misc. | \$761,703          | \$331,965              | \$324,850            | \$293,221          | (\$38,744)          | (11.7%)            |
| Capital                     | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                | <b>\$4,352,880</b> | <b>\$4,255,642</b>     | <b>\$4,206,541</b>   | <b>\$4,391,937</b> | <b>\$136,295</b>    | <b>3.2%</b>        |
| Operating Expenses          | \$4,352,880        | \$4,255,642            | \$4,206,541          | \$4,391,937        | \$136,295           | 3.2%               |
| 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                 |                    |
| <b>Total Expenses</b>       | <b>\$4,352,880</b> | <b>\$4,255,642</b>     | <b>\$4,206,541</b>   | <b>\$4,391,937</b> | <b>\$136,295</b>    | <b>3.2%</b>        |

## Funding Sources (Where the Money Comes From)

|                                 |                    |                    |                    |                    |                  |             |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|-------------|
| Grants                          | \$154,810          | \$200,968          | \$200,968          | \$200,968          | \$0              | 0.0%        |
| Other Funding Sources/Transfers | \$141,604          | \$141,873          | \$141,873          | \$141,873          | \$0              | 0.0%        |
| Fees and Service Charges        | \$1,988,516        | \$2,034,511        | \$1,886,311        | \$2,075,131        | \$40,620         | 2.0%        |
| Other Local Revenue             | \$101,945          | \$30,000           | \$30,136           | \$34,625           | \$4,625          | 15.4%       |
| Intragov. Revenues (G&A Fees)   | \$21,844           | \$24,568           | \$24,568           | \$21,944           | (\$2,624)        | (10.7%)     |
| <b>Dedicated Sources</b>        | <b>\$2,408,719</b> | <b>\$2,431,920</b> | <b>\$2,283,856</b> | <b>\$2,474,541</b> | <b>\$42,621</b>  | <b>1.8%</b> |
| General Sources                 | \$1,944,161        | \$1,823,722        | \$1,922,685        | \$1,917,396        | \$93,674         | 5.1%        |
| <b>Total Funding Sources</b>    | <b>\$4,352,880</b> | <b>\$4,255,642</b> | <b>\$4,206,541</b> | <b>\$4,391,937</b> | <b>\$136,295</b> | <b>3.2%</b> |

### 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

#### There are no fee increases for FY 2019.

All divisions will complete preparations for the implementation of EnerGov software in FY 2019. Scheduled to "go live" in October, 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. As of June 1, 2018, staff has issued 182 building permits for the construction of single family homes. Staff anticipates meeting its 75% cost recovery goal. The Public Utility Rights-of-way Users Ordinance became effective on May 1, 2018 which will help staff better coordinate work within the right of way by utility companies and their contractors.

**Strategic Priority: Operational Excellence** - The division added a Right of Way Technician in October and an additional Project Compliance Inspector (site inspector) in July to assist with the enforcement of the Public Utility Rights-of-way Users Ordinance. 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 citywide. 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 26, 2018, ONS had 10,124 buildings and 28,075 units registered under the Rental Unit Conservation Law. ONS inspects all rental units that are in compliance. Certificates of Compliance are issued for three years and can be renewed for an additional three years if there are no violations reported. ONS staff are working with the Convention & Visitors Bureau and other Community Development staff to explore how short term or vacation rentals should be addressed under this ordinance.
- 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 2017, ONS handled 4,248 code enforcement cases, most on residential properties excluding rental inspections. Code enforcement cases include 1,438 nuisance violations, 1,520 weed cases, 426 property maintenance cases and 234 vehicle violations (unlicensed/inoperable/junk filled).
- Neighborhood Services is working with the Office of Sustainability to update the weed ordinance to be more friendly to those with native plantings. Staff is reviewing the effect of a possible change in the summer of 2018 so that City Council may consider an update to go into effect in 2019.
- Volunteer Services reports that volunteers shared 42,251 hours of service in FY 2017 valued at \$1.019 million. 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 2018 the Planning and Zoning division continued to implement the newly adopted Unified Development Code (UDC) through additional training, forms, interpretation decisions, and "clean-up" amendments.
- Staff has focused significant attention toward preparing for the "go-live" activities associated with the EnerGov software. Such activities have included staff training sessions and sample submissions designed to ensure program functionality as well as proficiency in the new application submission/review process.
- Staff also began to prepare for the 5-year update of the Comprehensive Plan which will include an update of the interactive Columbia Imagined Implementation matrix as well as continues work on a development scorecard.
- The Division's Transportation Planners updated the Transportation Improvement Program (TIP) and the Unified Planning Work Program (UPWP).

## Highlights/Significant Changes (Cont.)

### Planning and Zoning (Cont.):

- In FY 2019 the Division will complete its 5-year update of the Comprehensive Plan and solicit input from the public as well as the Planning and Zoning Commission prior to forwarding such updates to Council for review and consideration.
- The Division will complete the development scorecard, will "go-live" with the EnerGov software program for plan submission and review, and process additional updates and code amendments to the Unified Development Code.

## Authorized Personnel

|                               | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|-------------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| Planning                      | 6.10              | 6.10                   | 6.10                 | 6.10               |                     |
| Economic Planning             | 2.55              | 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 | 21.95             | 21.95                  | 21.95                | 21.95              |                     |
| <b>Total Personnel</b>        | <b>42.25</b>      | <b>42.25</b>           | <b>42.25</b>         | <b>42.25</b>       |                     |
| Permanent Full-Time           | 42.25             | 42.25                  | 42.25                | 42.25              |                     |
| Permanent Part-Time           | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>        | <b>42.25</b>      | <b>42.25</b>           | <b>42.25</b>         | <b>42.25</b>       |                     |

## Budget Detail By Division

|  | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|--|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>Planning</b>                        |                    |                        |                      |                    |                     |                    |
| Personnel Services                     | \$422,437          | \$500,698              | \$479,025            | \$506,983          | \$6,285             | 1.3%               |
| Supplies & Materials                   | \$9,622            | \$19,068               | \$15,402             | \$19,209           | \$141               | 0.7%               |
| Travel & Training                      | \$8,456            | \$10,050               | \$10,050             | \$10,050           | \$0                 | 0.0%               |
| Intragov. Charges                      | \$151,953          | \$148,893              | \$148,893            | \$153,580          | \$4,687             | 3.1%               |
| Utilities, Services & Misc.            | \$607,556          | \$78,216               | \$72,987             | \$46,234           | (\$31,982)          | (40.9%)            |
| Capital                                | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                                  | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                           | <b>\$1,200,024</b> | <b>\$756,925</b>       | <b>\$726,357</b>     | <b>\$736,056</b>   | <b>(\$20,869)</b>   | <b>(2.8%)</b>      |
| <b>Economic Planning</b>               |                    |                        |                      |                    |                     |                    |
| Personnel Services                     | \$222,541          | \$223,457              | \$222,079            | \$229,418          | \$5,961             | 2.7%               |
| Supplies & Materials                   | \$416              | \$2,789                | \$2,950              | \$2,560            | (\$229)             | (8.2%)             |
| Travel & Training                      | \$1,535            | \$6,000                | \$6,000              | \$6,000            | \$0                 | 0.0%               |
| Intragov. Charges                      | \$264              | \$1,474                | \$1,474              | \$248              | (\$1,226)           | (83.2%)            |
| Utilities, Services & Misc.            | \$5,782            | \$19,189               | \$17,741             | \$17,609           | (\$1,580)           | (8.2%)             |
| Capital                                | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                                  | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                           | <b>\$230,538</b>   | <b>\$252,909</b>       | <b>\$250,244</b>     | <b>\$255,835</b>   | <b>\$2,926</b>      | <b>1.2%</b>        |
| <b>Volunteer Services</b>              |                    |                        |                      |                    |                     |                    |
| Personnel Services                     | \$182,143          | \$192,711              | \$191,552            | \$202,770          | \$10,059            | 5.2%               |
| Supplies and Materials                 | \$34,836           | \$42,112               | \$42,695             | \$43,637           | \$1,525             | 3.6%               |
| Travel and Training                    | \$1,064            | \$5,044                | \$5,044              | \$5,044            | \$0                 | 0.0%               |
| Intragovernmental Charges              | \$5,181            | \$30,335               | \$30,335             | \$34,551           | \$4,216             | 13.9%              |
| Utilities, Services, & Misc.           | \$14,175           | \$21,766               | \$21,766             | \$21,202           | (\$564)             | (2.6%)             |
| Capital                                | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                                  | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                           | <b>\$237,399</b>   | <b>\$291,968</b>       | <b>\$291,392</b>     | <b>\$307,204</b>   | <b>\$15,236</b>     | <b>5.2%</b>        |
| <b>Neighborhood Programs</b>           |                    |                        |                      |                    |                     |                    |
| Personnel Services                     | \$574,076          | \$600,679              | \$598,837            | \$626,766          | \$26,087            | 4.3%               |
| Supplies and Materials                 | \$17,901           | \$33,050               | \$29,633             | \$32,173           | (\$877)             | (2.7%)             |
| Travel and Training                    | \$3,901            | \$5,450                | \$5,450              | \$5,450            | \$0                 | 0.0%               |
| Intragovernmental Charges              | \$141,759          | \$150,503              | \$150,503            | \$161,066          | \$10,563            | 7.0%               |
| Utilities, Services, & Misc.           | \$44,384           | \$108,053              | \$108,096            | \$107,488          | (\$565)             | (0.5%)             |
| Capital                                | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                                  | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                           | <b>\$782,021</b>   | <b>\$897,735</b>       | <b>\$892,519</b>     | <b>\$932,943</b>   | <b>\$35,208</b>     | <b>3.9%</b>        |
| <b>Building &amp; Site Development</b> |                    |                        |                      |                    |                     |                    |
| Personnel Services                     | \$1,458,739        | \$1,569,713            | \$1,560,290          | \$1,698,583        | \$128,870           | 8.2%               |
| Supplies & Materials                   | \$31,316           | \$60,617               | \$60,445             | \$49,990           | (\$10,627)          | (17.5%)            |
| Travel & Training                      | \$15,670           | \$16,460               | \$16,460             | \$16,460           | \$0                 | 0.0%               |
| Intragov. Charges                      | \$307,367          | \$304,574              | \$304,574            | \$294,178          | (\$10,396)          | (3.4%)             |
| Utilities, Services & Misc.            | \$89,806           | \$104,741              | \$104,260            | \$100,688          | (\$4,053)           | (3.9%)             |
| Capital                                | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                                  | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                           | <b>\$1,902,898</b> | <b>\$2,056,105</b>     | <b>\$2,046,029</b>   | <b>\$2,159,899</b> | <b>\$103,794</b>    | <b>5.0%</b>        |
| <b>Department Totals</b>               |                    |                        |                      |                    |                     |                    |
| Personnel Services                     | \$2,859,936        | \$3,087,258            | \$3,051,783          | \$3,264,520        | \$177,262           | 5.7%               |
| Supplies and Materials                 | \$94,091           | \$157,636              | \$151,125            | \$147,569          | (\$10,067)          | (6.4%)             |
| Travel and Training                    | \$30,626           | \$43,004               | \$43,004             | \$43,004           | \$0                 | 0.0%               |
| Intragovernmental Charges              | \$606,524          | \$635,779              | \$635,779            | \$643,623          | \$7,844             | 1.2%               |
| Utilities, Services, & Misc.           | \$761,703          | \$331,965              | \$324,850            | \$293,221          | (\$38,744)          | (11.7%)            |
| Capital                                | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                                  | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                           | <b>\$4,352,880</b> | <b>\$4,255,642</b>     | <b>\$4,206,541</b>   | <b>\$4,391,937</b> | <b>\$136,295</b>    | <b>3.2%</b>        |



## Authorized Personnel By Division

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Planning</b>                           |                   |                        |                      |                    |                     |
| 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                     | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 4101 - Planner                            | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 1008 - Senior Administrative Supervisor   | 0.32              | 0.32                   | 0.32                 | 0.32               |                     |
| 1006 - Senior Admin Support Assistant *   | 1.00              | 1.00                   | 1.00                 | 1.37               | 0.37                |
| 1005 - Administrative Support Assistant * | 0.37              | 0.37                   | 0.37                 | 0.00               | (0.37)              |
| <b>Total Personnel</b>                    | <b>6.10</b>       | <b>6.10</b>            | <b>6.10</b>          | <b>6.10</b>        |                     |
| Permanent Full-Time                       | 6.10              | 6.10                   | 6.10                 | 6.10               |                     |
| Permanent Part-Time                       | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                    | <b>6.10</b>       | <b>6.10</b>            | <b>6.10</b>          | <b>6.10</b>        |                     |
| <b>Economic Planning</b>                  |                   |                        |                      |                    |                     |
| 4105 - Director, Community Development    | 0.30              | 0.30                   | 0.30                 | 0.30               |                     |
| 4103 - Senior Planner                     | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 4101 - Planner                            | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 1008 - Senior Administrative Supervisor   | 0.25              | 0.25                   | 0.25                 | 0.25               |                     |
| <b>Total Personnel</b>                    | <b>2.55</b>       | <b>2.55</b>            | <b>2.55</b>          | <b>2.55</b>        |                     |
| Permanent Full-Time                       | 2.55              | 2.55                   | 2.55                 | 2.55               |                     |
| Permanent Part-Time                       | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                    | <b>2.55</b>       | <b>2.55</b>            | <b>2.55</b>          | <b>2.55</b>        |                     |
| <b>Volunteer Services</b>                 |                   |                        |                      |                    |                     |
| 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               |                     |
| <b>Total Personnel</b>                    | <b>2.75</b>       | <b>2.75</b>            | <b>2.75</b>          | <b>2.75</b>        |                     |
| Permanent Full-Time                       | 2.75              | 2.75                   | 2.75                 | 2.75               |                     |
| Permanent Part-Time                       | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                    | <b>2.75</b>       | <b>2.75</b>            | <b>2.75</b>          | <b>2.75</b>        |                     |
| <b>Neighborhood Services</b>              |                   |                        |                      |                    |                     |
| 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                 | 1.25               | 0.50                |
| 1005 - Administrative Support Assistant * | 0.50              | 0.50                   | 0.50                 | 0.00               | (0.50)              |
| <b>Total Personnel</b>                    | <b>8.90</b>       | <b>8.90</b>            | <b>8.90</b>          | <b>8.90</b>        |                     |
| Permanent Full-Time                       | 8.90              | 8.90                   | 8.90                 | 8.90               |                     |
| Permanent Part-Time                       | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                    | <b>8.90</b>       | <b>8.90</b>            | <b>8.90</b>          | <b>8.90</b>        |                     |

\* In FY 2019, 1.00 FTE Administrative Support Assistant was reclassified to a Senior Admin Support Assistant.

## Authorized Personnel By Division

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Building &amp; Site Development</b>      |                   |                        |                      |                    |                     |
| 5108 - Engineering Manager                  | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 5013 - Right of Way Technician              | 1.00              | 1.00                   | 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              | 1.00                   | 1.00                 | 0.00               | (1.00)              |
| 4998 - Project Compliance Inspector **      | 0.00              | 3.00                   | 3.00                 | 4.00               | 1.00                |
| 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                 | 2.13               | 0.13                |
| 1005 - Administrative Support Assistant *   | 0.13              | 0.13                   | 0.13                 | 0.00               | (0.13)              |
| <b>Total Personnel</b>                      | <b>21.95</b>      | <b>21.95</b>           | <b>21.95</b>         | <b>21.95</b>       |                     |
| Permanent Full-Time                         | 21.95             | 21.95                  | 21.95                | 21.95              |                     |
| Permanent Part-Time                         | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                      | <b>21.95</b>      | <b>21.95</b>           | <b>21.95</b>         | <b>21.95</b>       |                     |
| <b>Department Totals</b>                    |                   |                        |                      |                    |                     |
| Permanent Full-Time                         | 42.25             | 42.25                  | 42.25                | 42.25              |                     |
| Permanent Part-Time                         | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                      | <b>42.25</b>      | <b>42.25</b>           | <b>42.25</b>         | <b>42.25</b>       |                     |

\*\* In FY 2018 (3) 1.00 FTE and FY 2019 1.00 FTE Engineering Technician positions were reassigned to Project Compliance Inspector.

\* In FY 2019, 1.00 FTE Administrative Support Assistant was reclassified to a Senior Admin Support Assistant.

# Community Development Department Fees and Charges

|   | Chapter/<br>Section | Date Last<br>Changed | FY 2018  | FY 2019  |
|---|---------------------|----------------------|--|--|
|   |                     |                      | Fee  | Fee  |
| <b>Building Code Permit Fees</b><br>Building Permit Fee   | 6-17 (109.2)        | 10-01-15             | \$2.25/thousand<br>dollars of value<br>(minimum fee<br>\$21.60)      | \$2.25/thousand<br>dollars of value<br>(minimum fee<br>\$21.60)      |
| <b>Building Code Permit Fees (All Construction)</b><br>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<br>permit fee  | 50% of building<br>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   |                     |                      |  |  |
| <b>Removal of a building or structure</b><br>Removal of a building or structure from one lot to another or to<br>a new location on the same lot   | 6-17 (109.2.1)      | 09-21-1992           | 50% of the fee for<br>new buildings with<br>a minimum fee of<br>\$45 | 50% of the fee for<br>new buildings with<br>a minimum fee of<br>\$45 |
| Inspection fee prior to moving the building<br>or structure   | 6-17 (109.2.1)      | 09-21-1992           | \$25   | \$25   |
| <b>Demolition</b><br>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  |
| <b>Signs</b><br>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   |
| <b>Failure to obtain permit</b><br>Failure to obtain the necessary permit(s) within five (5) days<br>after being notified in writing to do so by the building official                              |                     |                      |  |  |
| - for each day in excess of the five (5)<br>days that pass before the person<br>obtains the necessary permit  | 6-17 (109.4)        |                      | \$5  | \$5  |
| <b>Application for appeals</b><br>Application for appeals fee (fee refunded to the applicant if the<br>applicant appears at the commission meeting at which the<br>appeal is scheduled to be heard) | 6-17 (113.2)        | 09-17-07             | \$120  | \$120  |
| <b>Electrical permit</b><br>For alterations of or extensions to existing wiring, or any other<br>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/<br>Section | Date Last<br>Changed | FY 2018                  | FY 2019                  |
|---|---------------------|----------------------|--------------------------|--------------------------|
|   |                     |                      | Fee                      | Fee                      |
| <b>Electrical permit (continued)</b><br>For each circuit (whether 2-wire, 3-wire or 3-phase)  | 6-32 (404.2)        |                      |                          |                          |
| For first fifteen, each   |                     | 03-21-11             | \$2.35                   | \$2.35                   |
| For all over fifteen, each  |                     | 03-21-11             | \$2.19                   | \$2.19                   |
| For each connection of hot air or hot water heating plant, each   | 6-32 (404.2)        | 03-21-11             | \$7                      | \$7                      |
| For installation of or addition to sound,<br>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                     |
| <b>Certified licensed plumber</b>   |                     |                      |                          |                          |
| Application fee   | 6-52 (101.11)       | 09-17-07             | \$50                     | \$50                     |
| <b>Certificate Fees</b>   |                     |                      |                          |                          |
| 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                     |
| <b>Certificate Renewal</b>  |                     |                      |                          |                          |
| Journeyman certificate renewal  | 6-52 (101.15)       | 05-21-12             | \$30                     | \$30                     |
| Master certificate renewal  | 6-52 (101.15)       | 05-21-12             | \$90                     | \$90                     |
| An individual requesting renewal of an expired certificate must apply<br>for a new plumbing certificate:  |                     |                      |                          |                          |
| - From January 2 to March 30 of the first year<br>after expiration  | 6-52 (101.15)       | 12-05-05             | \$10                     | \$10                     |
| - From April 1 to December 31 of the first<br>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                    |
| <b>Plumbing permit fee</b>  |                     |                      |                          |                          |
| Each tap or opening into any public sewer, or private sewer that is<br>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<br>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<br>waste line connecting directly with the drainage system of the<br>building | 6-52 (106.6.2)      | 10-01-15             | \$3.24                   | \$3.24                   |
| For structures not previously plumbed or alterations of, or<br>extensions to, existing plumbing.  | 6-52 (106.6.2)      | 10-01-15             | Not less than<br>\$35.00 | Not less than<br>\$35.00 |

# Community Development Department Fees and Charges

|   | Chapter/<br>Section | Date Last<br>Changed | FY 2018   | FY 2019   |
|---|---------------------|----------------------|---|---|
|   |                     |                      | Fee   | Fee   |
| <b>Chimney Sweep certificate</b><br>All applicants approved by the board for chimney sweep certificates | 6-61 (101.8)        | 05-21-12             | \$90  | \$90  |
| <b>Journeyman Certificates</b><br>All applicants approved by the board for journeyman certificates      | 6-61 (101.8)        | 09-16-13             | \$30  | \$30  |
| <b>Master Certificate issuance</b><br>All applicants approved by the board for master certificate       | 6-61 (101.8)        | 09-16-13             | \$90  | \$90  |
| <b>Mechanical Work Fees</b><br>\$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 |
| <b>Fuel Gas Work</b><br>\$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 |
| <b>Land Disturbance Permit</b><br>Application Fee   | 12A-36              | 09-20-04             | \$200   | \$200   |

# Community Development Department Fees and Charges

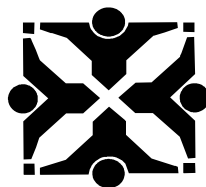
|  |   |                      | FY 2018          | FY 2019          |
|--|---|----------------------|------------------|------------------|
|  | Chapter/<br>Section                                     | Date Last<br>Changed | Fee              | Fee              |
| <b>Planning Fees</b>   |   |                      |                  |                  |
| Advertising costs for Board of Adjustment cases<br>- 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)<br>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            |
| <b>Neighborhood Services Rental Fees</b>   |   |                      |                  |                  |
| 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/<br>Section | Date Last<br>Changed | FY 2018   | FY 2019   |
|--|---------------------|----------------------|---|---|
|  |                     |                      | 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  |
| <b>Right-of-Way permit</b><br>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  |
| <b>Development Charge</b><br>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   |
| <b>Right-of-Way Closure Permit</b><br>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  |
| <b>Public Inconvenience Fee</b><br>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  |



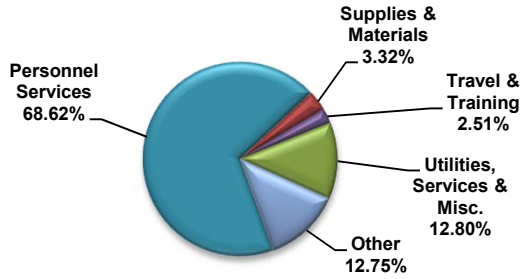
# Community Development Block Grant (CDBG) Fund (Special Revenue Fund)



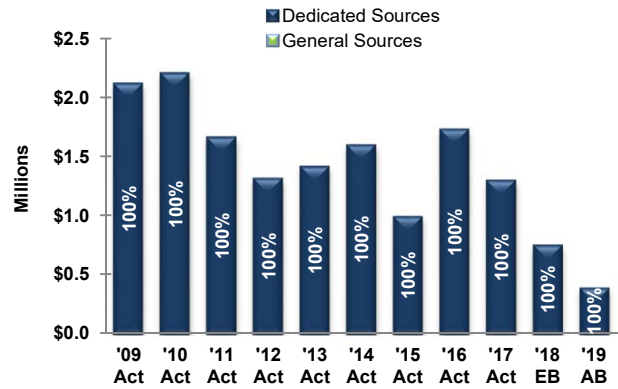
*City of Columbia*  
*Columbia, Missouri*

# CDBG Fund(Special Revenue Fund)

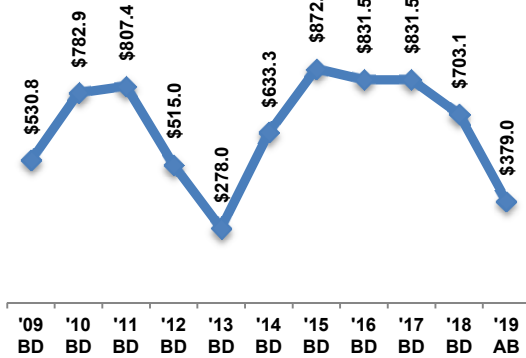
**FY 2019 Total Expenditures By Category**



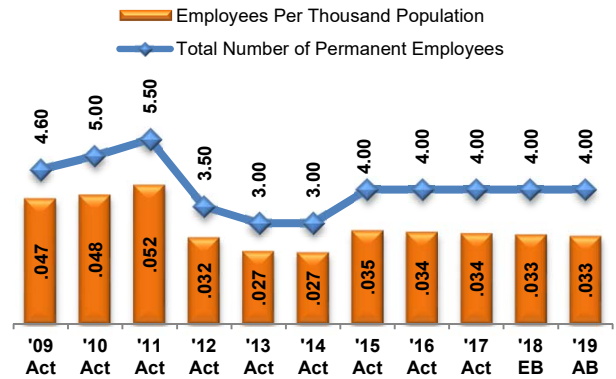
**Funding Sources**



**Budgeted Expenditure History (in Thousands)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$243,311         | \$252,401              | \$209,568            | \$260,055          | \$7,654             | 3.0%               |
| Supplies & Materials        | \$2,188           | \$12,591               | \$12,591             | \$12,591           | \$0                 | 0.0%               |
| Travel & Training           | \$6,057           | \$9,500                | \$9,500              | \$9,500            | \$0                 | 0.0%               |
| Intragov. Charges           | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Utilities, Services & Misc. | \$593,309         | \$380,325              | \$462,500            | \$48,523           | (\$331,802)         | (87.2%)            |
| Capital                     | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$81,563          | \$48,308               | \$48,308             | \$48,308           | \$0                 | 0.0%               |
| <b>Total</b>                | <b>\$926,428</b>  | <b>\$703,125</b>       | <b>\$742,467</b>     | <b>\$378,977</b>   | <b>(\$324,148)</b>  | <b>(46.1%)</b>     |

Note: Actual reflects total expenses for all grant activities. Proposed amounts include administrative costs only.

|                        |                  |                  |                  |                  |                    |                |
|------------------------|------------------|------------------|------------------|------------------|--------------------|----------------|
| Operating Expenses     | \$844,865        | \$654,817        | \$694,159        | \$330,669        | (\$324,148)        | (49.5%)        |
| Non-Operating Expenses | \$81,563         | \$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                |                |
| <b>Total Expenses</b>  | <b>\$926,428</b> | <b>\$703,125</b> | <b>\$742,467</b> | <b>\$378,977</b> | <b>(\$324,148)</b> | <b>(46.1%)</b> |

## Funding Sources (Where the Money Comes From)

|                              |                  |                  |                  |                  |                    |                |
|------------------------------|------------------|------------------|------------------|------------------|--------------------|----------------|
| Grant Revenue                | \$1,260,685      | \$337,591        | \$729,283        | \$365,793        | \$28,202           | 8.4%           |
| Interest                     | \$11,222         | \$13,184         | \$13,184         | \$13,184         | \$0                | 0.0%           |
| Other Local Revenue          | \$20,700         | \$0              | \$0              | \$0              | \$0                |                |
| Use of Prior Year Sources    | \$0              | \$352,350        | \$0              | \$0              | (\$352,350)        | (100.0%)       |
| Less: Current Year Surplus   | (\$366,179)      | \$0              | \$0              | \$0              | \$0                |                |
| <b>Dedicated Sources</b>     | <b>\$926,428</b> | <b>\$703,125</b> | <b>\$742,467</b> | <b>\$378,977</b> | <b>(\$324,148)</b> | <b>(46.1%)</b> |
| General Sources              | \$0              | \$0              | \$0              | \$0              | \$0                |                |
| <b>Total Funding Sources</b> | <b>\$926,428</b> | <b>\$703,125</b> | <b>\$742,467</b> | <b>\$378,977</b> | <b>(\$324,148)</b> | <b>(46.1%)</b> |

# Planning & Development - Community Development & Home Admin. Fund 2660

## 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 Programs Division staff have significantly expanded their efforts to increase permanently affordable housing by implementing the formation of the Columbia Community Land Trust (CCLT). To respond to this effort, the City has upgraded its Administrative Support Assistant to Administrative Services Technician and the Housing Programs Supervisor to Housing Programs Manager.
- The workgroup was also upgraded to and designated as the Housing Programs Division.
- Significant progress has been made on organizational infrastructure and plans for future CCLT projects at N. 8th Street and 3rd Avenue.
- The City of Columbia has received national recognition for the level and quality of progress made on implementing the Columbia Community Land Trust organization and the development of the Lynn Street Cottages.
- Construction of the N. 8th Street-Cullimore Cottages will begin during FY 2019 with estimated completion in fall of 2019 or spring of 2020.
- FY 2019 reflects a \$0.3 million decrease as the City only budgets administrative costs during the budget process and the budget is revised when CDBG funds are awarded.

## Authorized Personnel

|  | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|--|-------------------|------------------------|----------------------|--------------------|---------------------|
| 3975 - Housing Program Supervisor *      | 1.00              | 1.00                   | 0.00                 | 0.00               |                     |
| 3975 - Housing Program Manager *         | 0.00              | 0.00                   | 1.00                 | 1.00               |                     |
| 3960 - Housing Specialist                | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 1400 - Administrative Technician **      | 0.00              | 0.00                   | 1.00                 | 1.00               |                     |
| 1006 - Senior Admin Support Assistant ** | 1.00              | 1.00                   | 0.00                 | 0.00               |                     |
| <b>Total Personnel</b>                   | <b>4.00</b>       | <b>4.00</b>            | <b>4.00</b>          | <b>4.00</b>        |                     |
| Permanent Full-Time                      | 4.00              | 4.00                   | 4.00                 | 4.00               |                     |
| Permanent Part-Time                      | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                   | <b>4.00</b>       | <b>4.00</b>            | <b>4.00</b>          | <b>4.00</b>        |                     |

\* During FY 2018, 1.00 FTE Housing Programs Supervisor was reassigned to a Housing Programs Manager.

\*\* During FY 2018, 1.00 Sr. ASA was reclassified to an Administrative Technician.

## 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<br>FY 2019 |
|-----------------------------|--------------------|
| Entitlement Amount Estimate | \$924,000          |
| Reprogrammed Funds          | \$0                |
| <b>Total Resources</b>      | <b>\$924,000</b>   |

### Expenditures

|   | Staff<br>and<br>Agency<br>Requests | Community<br>Development<br>Commission<br>Proposal | City<br>Manager<br>Recommended | Council<br>Adopted        |
|---|------------------------------------|--|--------------------------------|---------------------------|
| <b>Housing Programs:</b>                        |                                    |  |                                |                           |
| Housing Rehabilitation                          | \$250,000                          | \$225,000  | \$225,000                      | \$225,000                 |
| NRT Code Enforcement                            | \$30,000                           | \$30,000   | \$30,000                       | \$30,000                  |
| NRT Demolition                                  | \$100,000                          | \$50,000   | \$50,000                       | \$50,000                  |
| SIL Minor Home Repair & Accessibility           | \$120,000                          | \$115,000  | \$115,000                      | \$115,000                 |
| <b>Subtotal (Council Policy 25-40%)</b>         | <b>\$500,000</b><br>34.4%          | <b>\$420,000</b><br>45.5%                          | <b>\$420,000</b><br>45.5%      | <b>\$420,000</b><br>45.5% |
| <b>Neighborhood Needs:</b>                      |                                    |  |                                |                           |
| McKee Street Sidewalk                           | \$182,910                          | \$150,000  | \$150,000                      | \$150,000                 |
| Pershing Street Sidewalk                        | \$246,110                          | \$0  | \$0                            | \$0                       |
| <b>Subtotal (Council Policy 20-50%)</b>         | <b>\$429,020</b><br>29.5%          | <b>\$150,000</b><br>16.2%                          | <b>\$150,000</b><br>16.2%      | <b>\$150,000</b><br>16.2% |
| <b>Economic Development:</b>                    |                                    |  |                                |                           |
| Job Point Vocational Training                   | \$102,500                          | \$98,000   | \$98,000                       | \$98,000                  |
| <b>Subtotal (Council Policy 10-50%)</b>         | <b>\$102,500</b><br>7.1%           | <b>\$98,000</b><br>10.6%                           | <b>\$98,000</b><br>10.6%       | <b>\$98,000</b><br>10.6%  |
| <b>Community Facilities:</b>                    |                                    |  |                                |                           |
| CHA - Blind Boone Playground                    | \$27,369                           | \$27,000   | \$27,000                       | \$27,000                  |
| Food Bank                                       | \$19,671                           | \$19,000   | \$19,000                       | \$19,000                  |
| CHA - Park Avenue Renovations                   | \$41,321                           | \$0  | \$0                            | \$0                       |
| King's Kids - Facility Purchase and Renovations | \$87,619                           | \$30,000   | \$30,000                       | \$30,000                  |
| Nat. Hope Assoc. - Cars for Columbia            | \$65,000                           | \$0  | \$0                            | \$0                       |
| <b>Subtotal (Council Policy 0-30%)</b>          | <b>\$240,980</b><br>16.6%          | <b>\$76,000</b><br>8.2%                            | <b>\$76,000</b><br>8.2%        | <b>\$76,000</b><br>8.2%   |
| <b>Fair Housing</b>                             |                                    |  |                                |                           |
| Fair Housing Set-Aside                          | \$14,000                           | \$14,000   | \$14,000                       | \$14,000                  |
| <b>Subtotal (Council Policy 0-5%)</b>           | <b>\$14,000</b><br>1.0%            | <b>\$14,000</b><br>1.5%                            | <b>\$14,000</b><br>1.5%        | <b>\$14,000</b><br>1.5%   |
| <b>Administration</b>                           |                                    |  |                                |                           |
| Community Development Dept                      | \$166,320                          | \$166,000  | \$166,000                      | \$166,000                 |
| <b>Subtotal (Council Policy 0-18%)</b>          | <b>\$166,320</b><br>11.4%          | <b>\$166,000</b><br>18.0%                          | <b>\$166,000</b><br>18.0%      | <b>\$166,000</b><br>18.0% |
| <b>Total</b>                                    | <b>\$1,452,820</b>                 | <b>\$924,000</b>                                   | <b>\$924,000</b>               | <b>\$924,000</b>          |

# 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 lower than the amount of estimated funding available. The additional funds were allocated to the Community Housing Development Organization (CHDO) Funding and will be allocated as part of the FY 2019 CHDO funding process in fall of 2019.

## Resources

|                             | Adopted<br>FY 2019 |
|-----------------------------|--------------------|
| Reprogrammed Funds          | \$0                |
| Entitlement Amount Estimate | \$550,000          |
| <b>Total Resources</b>      | <b>\$550,000</b>   |

## Expenditures

|                                     | Staff<br>and<br>Agency<br>Requests | City<br>Manager<br>Recommend | Alloc.             | Community<br>Development<br>Commission<br>Recommend | City<br>Council<br>Adopted |
|-------------------------------------|------------------------------------|------------------------------|--------------------|---|----------------------------|
| <b>Projects:</b>                    |                                    |                              |                    |   |                            |
| Homeownership Assistance *          | \$250,000                          | \$250,000                    |                    | \$250,000   | \$250,000                  |
| Columbia Housing Authority          | \$100,000                          | \$100,000                    |                    | \$100,000   | \$100,000                  |
| <b>Subtotal Projects</b>            | <b>\$350,000</b>                   | <b>\$350,000</b>             | <b>63.6%</b>       | <b>\$350,000</b>                                    | <b>\$350,000</b>           |
| <br><b>CHDO Set aside</b>           | <br><b>\$97,500</b>                | <br><b>\$145,000</b>         | <br><b>26.4%</b>   | <br><b>\$145,000</b>                                | <br><b>\$145,000</b>       |
| <br><b>Administration Set aside</b> | <br><b>\$55,000</b>                | <br><b>\$55,000</b>          | <br><b>10.0%</b>   | <br><b>\$55,000</b>                                 | <br><b>\$55,000</b>        |
| <br><b>Grand Total</b>              | <br><b>\$502,500</b>               | <br><b>\$550,000</b>         | <br><b>100.00%</b> | <br><b>\$550,000</b>                                | <br><b>\$550,000</b>       |

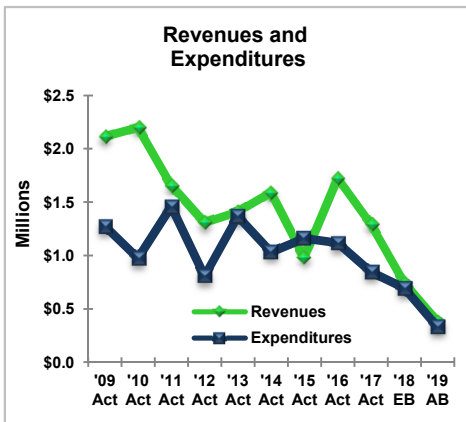
\* Includes: Neighborhood Development Homeownership Assistance Activities

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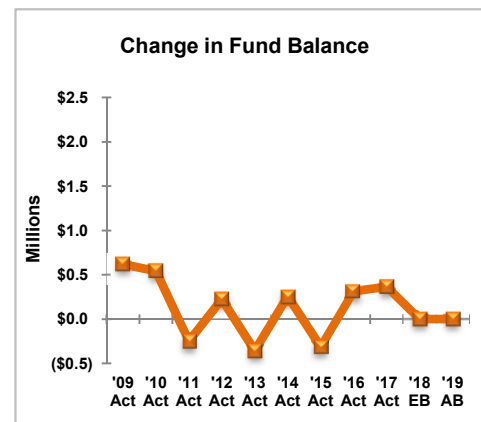
**Statement of Revenues, Expenditures, and Changes in Fund Balance  
Community Development Block Grant (CDBG) Fund**

|  | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|--|--------------------|------------------------|----------------------|--------------------|
| <b>Revenues:</b>   |                    |                        |                      |                    |
| Grant Revenue  | \$1,260,685        | \$337,591              | \$729,283            | \$365,793          |
| Investment Revenue   | \$11,222           | \$13,184               | \$13,184             | \$13,184           |
| Miscellaneous Revenue  | \$20,700           | \$0                    | \$0                  | \$0                |
| <b>Total Revenues</b>  | <b>\$1,292,607</b> | <b>\$350,775</b>       | <b>\$742,467</b>     | <b>\$378,977</b>   |
| <b>Expenditures:</b>   |                    |                        |                      |                    |
| Personnel Services   | \$243,311          | \$252,401              | \$209,568            | \$260,055          |
| Supplies & Materials   | \$2,188            | \$12,591               | \$12,591             | \$12,591           |
| Travel & Training  | \$6,057            | \$9,500                | \$9,500              | \$9,500            |
| Intragovernmental Charges                                    | \$0                | \$0                    | \$0                  | \$0                |
| Utilities Services & Other Misc.                             | \$593,309          | \$380,325              | \$462,500            | \$48,523           |
| <b>Total Expenditures</b>                                    | <b>\$844,865</b>   | <b>\$654,817</b>       | <b>\$694,159</b>     | <b>\$330,669</b>   |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>\$447,742</b>   | <b>(\$304,042)</b>     | <b>\$48,308</b>      | <b>\$48,308</b>    |
| <b>Other Financing Sources (Uses):</b>                       |                    |                        |                      |                    |
| Transfers In   |                    |                        |                      |                    |
| Transfers Out  | (\$81,563)         | (\$48,308)             | (\$48,308)           | (\$48,308)         |
| <b>Total Other Financing Sources/(Uses)</b>                  | <b>(\$81,563)</b>  | <b>(\$48,308)</b>      | <b>(\$48,308)</b>    | <b>(\$48,308)</b>  |
| <b>Net Change in Fund Balance</b>                            | <b>\$366,179</b>   | <b>(\$352,350)</b>     | <b>\$0</b>           | <b>\$0</b>         |
| Fund Balance - Beginning                                     | \$7,344,868        | \$7,711,047            | \$7,711,047          | \$7,711,047        |
| <b>Fund Balance - Ending</b>                                 | <b>\$7,711,047</b> | <b>\$7,358,697</b>     | <b>\$7,711,047</b>   | <b>\$7,711,047</b> |

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 which causes the revenues, expenditures, and change in fund balance to vary from year to year.





**Financial Sources and Uses**  
**Community Development Block Grant Fund**

|   | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|---|--------------------|------------------------|----------------------|--------------------|
| <b>Financial Sources</b>                        |                    |                        |                      |                    |
| Grants  | \$1,260,685        | \$337,591              | \$729,283            | \$365,793          |
| Interest  | \$11,222           | \$13,184               | \$13,184             | \$13,184           |
| Less: GASB 31 Interest Adjustment               | \$0                | \$0                    | \$0                  | \$0                |
| Miscellaneous Revenue                           | \$20,700           | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources Before Transfers</b> | <b>\$1,292,607</b> | <b>\$350,775</b>       | <b>\$742,467</b>     | <b>\$378,977</b>   |
| Transfers In                                    | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources</b>                  | <b>\$1,292,607</b> | <b>\$350,775</b>       | <b>\$742,467</b>     | <b>\$378,977</b>   |
| <b>Financial Uses</b>                           |                    |                        |                      |                    |
| Personnel Services                              | \$243,311          | \$252,401              | \$209,568            | \$260,055          |
| Less: GASB 16 Vacation Liability Adjustment*    | \$0                | \$0                    | \$0                  | \$0                |
| Less: GASB 68 Pension Adjustment*               | \$0                | \$0                    | \$0                  | \$0                |
| Supplies & Materials                            | \$2,188            | \$12,591               | \$12,591             | \$12,591           |
| Travel & Training                               | \$6,057            | \$9,500                | \$9,500              | \$9,500            |
| Intragovernmental Charges                       | \$0                | \$0                    | \$0                  | \$0                |
| Utilities, Services and Other Misc.             | \$593,309          | \$380,325              | \$462,500            | \$48,523           |
| Interest Expense                                | \$0                | \$0                    | \$0                  | \$0                |
| Bank & Paying Agent Fees                        | \$0                | \$0                    | \$0                  | \$0                |
| Transfers Out                                   | \$81,563           | \$48,308               | \$48,308             | \$48,308           |
| <b>Total Financial Uses</b>                     | <b>\$926,428</b>   | <b>\$703,125</b>       | <b>\$742,467</b>     | <b>\$378,977</b>   |

|  |                  |                    |            |            |
|--|------------------|--------------------|------------|------------|
| <b>Financial Sources Over/(Under) Uses</b> | <b>\$366,179</b> | <b>(\$352,350)</b> | <b>\$0</b> | <b>\$0</b> |
|--|------------------|--------------------|------------|------------|

**Unassigned Cash Reserves**

|                                     |                |                    |                |                |
|-------------------------------------|----------------|--------------------|----------------|----------------|
| Beginning Unassigned Cash Reserve   |                | \$4,100            | \$4,100        | \$4,100        |
| Financial Sources Over/(Under) Uses |                | (\$352,350)        | \$0            | \$0            |
| Cash and Cash Equivalent            | \$4,100        |                    |                |                |
| Less: GASB 31 Pooled Cash Adj       | \$0            |                    |                |                |
| <b>Ending Cash Reserves</b>         | <b>\$4,100</b> | <b>(\$348,250)</b> | <b>\$4,100</b> | <b>\$4,100</b> |

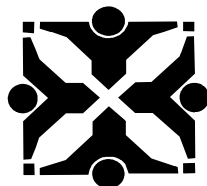
**Budgeted Cash Reserve Target**

*This is a special revenue fund primarily funded with CDBG federal grant funds. There is no budgeted 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.*

*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.*

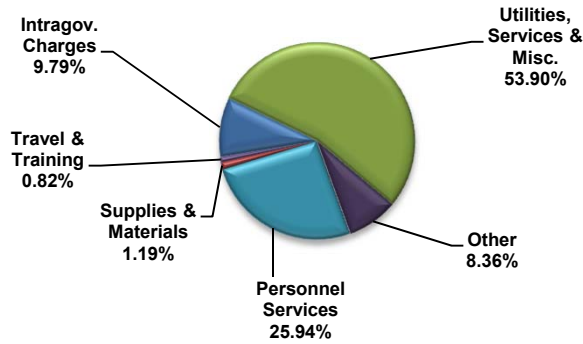
# Convention and Tourism Fund (Special Revenue Fund)



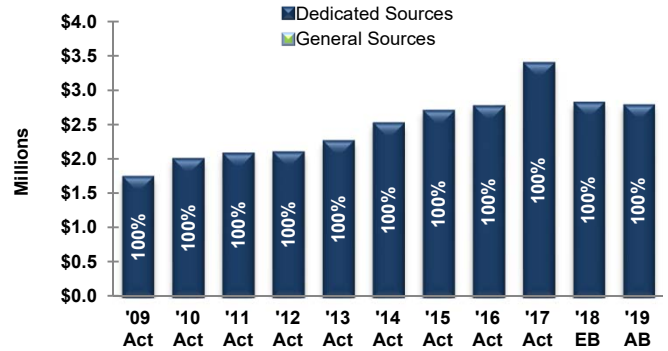
*City of Columbia*  
*Columbia, Missouri*

# Convention and Visitors Bureau (Special Revenue Fund)

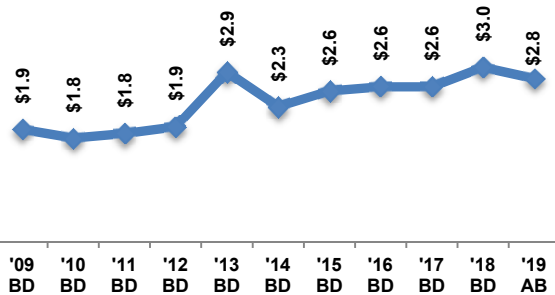
**FY 2019 Total Expenditures By Category**



**Funding Sources**

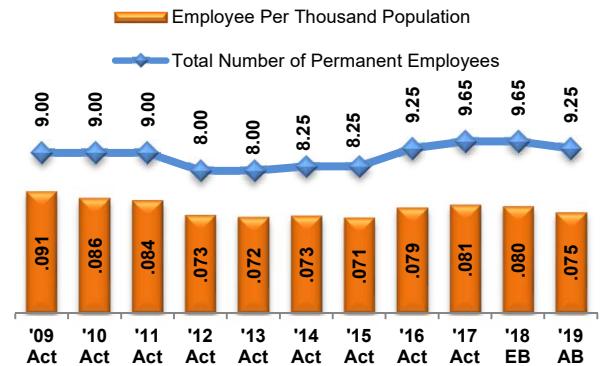


**Budgeted Expenditure History (in Millions)**



\*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<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$616,907          | \$692,899              | \$678,248            | \$716,208          | \$23,309            | 3.4%               |
| Supplies & Materials        | \$42,824           | \$38,034               | \$33,659             | \$32,900           | (\$5,134)           | (13.5%)            |
| Travel & Training           | \$16,017           | \$27,785               | \$22,685             | \$22,600           | (\$5,185)           | (18.7%)            |
| Intragov. Charges           | \$217,729          | \$228,141              | \$137,860            | \$270,446          | \$42,305            | 18.5%              |
| Utilities, Services & Misc. | \$1,399,783        | \$1,554,566            | \$1,513,083          | \$1,488,496        | (\$66,070)          | (4.3%)             |
| Capital                     | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$1,222,320        | \$410,276              | \$410,276            | \$230,858          | (\$179,418)         | (43.7%)            |
| <b>Total</b>                | <b>\$3,515,580</b> | <b>\$2,951,701</b>     | <b>\$2,795,811</b>   | <b>\$2,761,508</b> | <b>(\$190,193)</b>  | <b>(6.4%)</b>      |
| Operating Expenses          | \$2,293,260        | \$2,541,425            | \$2,385,535          | \$2,530,650        | (\$10,775)          | (0.4%)             |
| Non-Operating Expenses      | \$1,222,320        | \$410,276              | \$410,276            | \$230,858          | (\$179,418)         | (43.7%)            |
| Debt Service                | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Additions           | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Projects            | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total Expenses</b>       | <b>\$3,515,580</b> | <b>\$2,951,701</b>     | <b>\$2,795,811</b>   | <b>\$2,761,508</b> | <b>(\$190,193)</b>  | <b>(6.4%)</b>      |

## Funding Sources (Where the Money Comes From)

|                                     |                    |                    |                    |                    |                    |               |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------|
| Gross Receipts Tax: Hotel/Motel Tax | \$3,227,138        | \$3,579,406        | \$3,359,009        | \$3,359,009        | (\$220,397)        | (6.2%)        |
| Grant Revenue                       | \$123,984          | \$61,575           | \$61,575           | \$92,141           | \$30,566           | 49.6%         |
| Interest Revenue                    | (\$25,122)         | \$53,014           | \$53,014           | \$53,014           | \$0                | 0.0%          |
| Other Local Revenues                | \$41,431           | \$21,000           | \$21,000           | \$21,000           | \$0                | 0.0%          |
| Other Funding Sources/Transfers     | \$4,000            | \$0                | \$0                | \$0                | \$0                |               |
| Use of Prior Year Sources           | \$144,149          | \$0                | \$0                | \$0                | \$0                |               |
| Less: Current Year Surplus          | \$0                | (\$763,294)        | (\$698,787)        | (\$763,656)        | (\$362)            | 0.0%          |
| <b>Dedicated Sources</b>            | <b>\$3,515,580</b> | <b>\$2,951,701</b> | <b>\$2,795,811</b> | <b>\$2,761,508</b> | <b>(\$190,193)</b> | <b>(6.4%)</b> |
| General Sources                     | \$0                | \$0                | \$0                | \$0                | \$0                |               |
| <b>Total Funding Sources</b>        | <b>\$3,515,580</b> | <b>\$2,951,701</b> | <b>\$2,795,811</b> | <b>\$2,761,508</b> | <b>(\$190,193)</b> | <b>(6.4%)</b> |

## 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.

The CVB is liaison to a 12 member advisory board appointed by the City Council.

## Department Objectives

To increase the number of regional and national conventions held in Columbia; to increase the number of Sunday through Thursday visitors and lodgers while retaining existing weekend business; to increase travel visitation through the enhancement and development of festivals, sports, events and attractions; to provide exceptional service to our convention and meeting customers; to increase awareness of tourism as a viable form of economic development.

## Highlights/Significant Changes

The Other category reflects a \$179,418 decrease due to lower amounts of restricted funds being transferred for airport capital projects.

**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 2018, the CVB commissioned its second sales and marketing effectiveness study for the Conventions and Meetings market. This study measures the effectiveness of the CVB's marketing to Convention and Meeting planners as well as the impact of the CVB's sales and services staff. The FY 2017 results showed significant increases in key measures for sales staff performance. CVB sales staff efforts resulted in 96,200 meeting attendees (up from 75,800 in FY 2016) and generated revenue in the amount of \$27 million (up from \$21.2 million in FY 2016). Additionally, CVB staff and its partners were able to secure and retain vital pieces of Missouri State High School Activities Association (MSHSAA) business.

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 tourism related spending increased over Fiscal Year 2017.

## 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 over 720 CTAs and has a large active base that attends networking events, volunteers at events and welcomes visitors to our city. The CVB also executed a luncheon event during National Travel and Tourism Week in May to raise awareness of tourism as an important industry in Columbia. These efforts will be expanded in FY 2019 in partnership with the CVB's creative agency, Woodruff.

**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 in FY 2017. The CVB also conducted its fourth annual Industry Partner Survey (IPS) to gauge partner satisfaction with various aspects of operations. Overall satisfaction with the CVB measured at 4.43 out of 5 (up from 4.28). In FY 2018, the CVB also gave industry partners a new opportunity to network with meeting and event planners at its Meet in CoMo Showcase. The CVB continues to pursue new ways to creatively work with local partners to promote the destination, including becoming a Google Destination Verifier to help partners bolster their online presence.

**Economic Growth:** The growth of Columbia's hotel gross receipts has slowed and key measures such as Occupancy and Average Daily Rate (ADR) have slowed as well. In calendar year 2018, all of these key measures were down from January to March. Hotel gross receipts rebounded, as did ADR, but occupancy still remained under into the summer months. In FY 2018 there were approximately 350 new rooms in the Columbia market. This is in part due to the success Columbia has seen. The CVB is 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 at a slower pace than it has over the past few years, mirroring the State's growth.

**Public Relations and Marketing:** In FY 2018, the CVB launched a new marketing campaign with new creative tactics for all markets in traditional and digital marketing for its leisure tourism market. The CVB conducted its annual Advertising Effectiveness Study with the following results for FY 2017: Columbia's ads and PR messages reached approximately 2.3 million households; the campaign generated over 46,600 incremental trips (up from 39,800 in FY 2016), resulting in 100,000 room nights; more than \$23.2 million in incremental travel revenue that would not have occurred without the marketing efforts; and for every \$1 spent on marketing by the CVB, \$92 was generated in visitor spending, up from \$81 in FY 2016. The effectiveness of the CVB's Conventions and Meetings marketing was also measured. Advertising to this market resulted in 27,500 attendee visits (up from 21,700 in FY 2016), \$7.7 million in revenue (up from \$6.1 million in FY 2016), and for every dollar spent on Conventions and Meetings marketing, there was \$126 in visitor spending (up from \$94 in FY 2016).

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# Convention and Visitors Bureau

## Budget Detail By Division

|                              | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|------------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>Operations</b>            |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$616,907          | \$692,899              | \$678,248            | \$647,888          | (\$45,011)          | (6.5%)             |
| Supplies and Materials       | \$42,824           | \$38,034               | \$33,659             | \$32,900           | (\$5,134)           | (13.5%)            |
| Travel and Training          | \$16,017           | \$27,785               | \$22,685             | \$22,600           | (\$5,185)           | (18.7%)            |
| Intragovernmental Charges    | \$217,729          | \$228,141              | \$137,860            | \$270,446          | \$42,305            | 18.5%              |
| Utilities, Services, & Misc. | \$1,259,174        | \$1,128,990            | \$1,087,507          | \$988,925          | (\$140,065)         | (12.4%)            |
| Capital                      | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$206,320          | \$396,776              | \$396,776            | \$217,358          | (\$179,418)         | (45.2%)            |
| <b>Total</b>                 | <b>\$2,358,971</b> | <b>\$2,512,625</b>     | <b>\$2,356,735</b>   | <b>\$2,180,117</b> | <b>(\$332,508)</b>  | <b>(13.2%)</b>     |
| <b>Tourism Development</b>   |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$0                | \$0                    | \$0                  | \$68,320           | \$68,320            |                    |
| 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. | \$140,609          | \$425,576              | \$425,576            | \$499,571          | \$73,995            | 17.4%              |
| Capital                      | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$1,016,000        | \$13,500               | \$13,500             | \$13,500           | \$0                 | 0.0%               |
| <b>Total</b>                 | <b>\$1,156,609</b> | <b>\$439,076</b>       | <b>\$439,076</b>     | <b>\$581,391</b>   | <b>\$142,315</b>    | <b>32.4%</b>       |
| <b>Department Totals</b>     |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$616,907          | \$692,899              | \$678,248            | \$716,208          | \$23,309            | 3.4%               |
| Supplies and Materials       | \$42,824           | \$38,034               | \$33,659             | \$32,900           | (\$5,134)           | (13.5%)            |
| Travel and Training          | \$16,017           | \$27,785               | \$22,685             | \$22,600           | (\$5,185)           | (18.7%)            |
| Intragovernmental Charges    | \$217,729          | \$228,141              | \$137,860            | \$270,446          | \$42,305            | 18.5%              |
| Utilities, Services, & Misc. | \$1,399,783        | \$1,554,566            | \$1,513,083          | \$1,488,496        | (\$66,070)          | (4.3%)             |
| Capital                      | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$1,222,320        | \$410,276              | \$410,276            | \$230,858          | (\$179,418)         | (43.7%)            |
| <b>Total</b>                 | <b>\$3,515,580</b> | <b>\$2,951,701</b>     | <b>\$2,795,811</b>   | <b>\$2,761,508</b> | <b>(\$190,193)</b>  | <b>(6.4%)</b>      |

## Authorized Personnel

|                        | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| Operations             | 9.65              | 9.65                   | 9.65                 | 8.30               | (1.35)              |
| Tourism                | 0.00              | 0.00                   | 0.00                 | 0.95               | 0.95                |
| <b>Total Personnel</b> | <b>9.65</b>       | <b>9.65</b>            | <b>9.65</b>          | <b>9.25</b>        | <b>(0.40)</b>       |
| Permanent Full-Time    | 9.65              | 9.65                   | 9.65                 | 9.25               | (0.40)              |
| Permanent Part-Time    | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b> | <b>9.65</b>       | <b>9.65</b>            | <b>9.65</b>          | <b>9.25</b>        | <b>(0.40)</b>       |

# Convention and Visitors Bureau

## Authorized Personnel By Division

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Operations:</b>                      |                   |                        |                      |                    |                     |
| 9901 - Assistant City Manager #         | 0.25              | 0.25                   | 0.25                 | 0.25               |                     |
| 8950 - Director, Convention & Tourism # | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 4801 - Community Relations Specialist + | 0.40              | 0.40                   | 0.40                 | 0.00               | (0.40)              |
| 4320 - Tourism Admin Supervisor #       | 1.00              | 1.00                   | 1.00                 | 0.25               | (0.75)              |
| 4310 - Industry Relations Specialist    | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 4309 - Tourism Operations Analyst       | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 4302 - Tourism Services Supervisor      | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 4300 - Tourism Services Specialist #    | 3.00              | 3.00                   | 3.00                 | 2.80               | (0.20)              |
| 1006 - Senior Admin Support Assistant   | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| <b>Total Personnel</b>                  | <b>9.65</b>       | <b>9.65</b>            | <b>9.65</b>          | <b>8.30</b>        | <b>(1.35)</b>       |
| Permanent Full-Time                     | 9.65              | 9.65                   | 9.65                 | 8.30               | (1.35)              |
| Permanent Part-Time                     | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                  | <b>9.65</b>       | <b>9.65</b>            | <b>9.65</b>          | <b>8.30</b>        | <b>(1.35)</b>       |
| <b>Tourism Development:</b>             |                   |                        |                      |                    |                     |
| 4320 - Tourism Admin Supervisor #       | 0.00              | 0.00                   | 0.00                 | 0.75               | 0.75                |
| 4300 - Tourism Services Specialist #    | 0.00              | 0.00                   | 0.00                 | 0.20               | 0.20                |
| <b>Total Personnel</b>                  | <b>0.00</b>       | <b>0.00</b>            | <b>0.00</b>          | <b>0.95</b>        | <b>0.95</b>         |
| Permanent Full-Time                     | 0.00              | 0.00                   | 0.00                 | 0.95               | 0.95                |
| Permanent Part-Time                     | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                  | <b>0.00</b>       | <b>0.00</b>            | <b>0.00</b>          | <b>0.95</b>        | <b>0.95</b>         |
| <b>Department Totals</b>                |                   |                        |                      |                    |                     |
| Permanent Full-Time                     | 9.65              | 9.65                   | 9.65                 | 9.25               | (0.40)              |
| Permanent Part-Time                     | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                  | <b>9.65</b>       | <b>9.65</b>            | <b>9.65</b>          | <b>9.25</b>        | <b>(0.40)</b>       |

+ In FY 2019, the remaining 0.40 FTE of the Community Relations Specialist was reallocated to the Community Relations Department citywide.

# In FY 2019, 0.95 FTE were reallocated to Tourism Development to better reflect their time spent in that area.



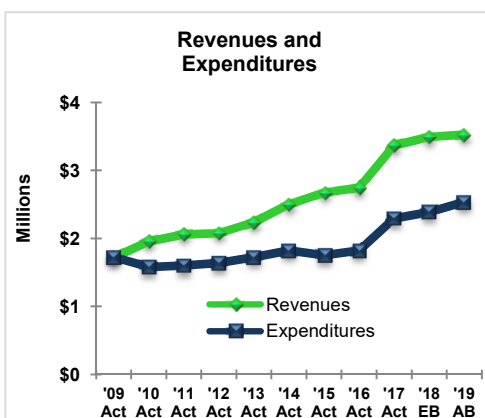
# Statement of Revenues, Expenditures, and Changes in Fund Balance Convention and Tourism Fund

|   | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|---|----------------------|------------------------|----------------------|--------------------|
| <b>Revenues:</b>  |                      |                        |                      |                    |
| Hotel/Motel Tax 3% Operating  | \$2,047,492          | \$2,146,383            | \$2,016,773          | \$2,016,773        |
| Hotel/Motel Tax 1% Tourism Development Fund                                   | \$682,497            | \$715,461              | \$671,118            | \$671,118          |
| Hotel/Motel Temp. Tax 1% Airport Improvements                                 | \$497,149            | \$717,562              | \$671,118            | \$671,118          |
| Grant Revenues  | \$123,984            | \$61,575               | \$61,575             | \$92,141           |
| Investment Revenue  | (\$25,122)           | \$53,014               | \$53,014             | \$53,014           |
| Other Miscellaneous Revenues  | \$41,431             | \$21,000               | \$21,000             | \$21,000           |
| <b>Total Revenues</b>   | <b>\$3,367,431</b>   | <b>\$3,714,995</b>     | <b>\$3,494,598</b>   | <b>\$3,525,164</b> |
| <b>Expenditures:</b>  |                      |                        |                      |                    |
| Personnel Services  | \$616,907            | \$692,899              | \$678,248            | \$716,208          |
| Supplies & Materials  | \$42,824             | \$38,034               | \$33,659             | \$32,900           |
| Travel & Training   | \$16,017             | \$27,785               | \$22,685             | \$22,600           |
| Intragovernmental Charges   | \$217,729            | \$228,141              | \$137,860            | \$270,446          |
| Utilities, Services & Other Misc.   | \$1,399,783          | \$1,554,566            | \$1,513,083          | \$1,488,496        |
| Capital Additions   | \$0                  | \$0                    | \$0                  | \$0                |
| Interest & Lease Payment  | \$0                  | \$0                    | \$0                  | \$0                |
| <b>Total Expenditures</b>   | <b>\$2,293,260</b>   | <b>\$2,541,425</b>     | <b>\$2,385,535</b>   | <b>\$2,530,650</b> |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures Before Transfers</b> | <b>\$1,074,171</b>   | <b>\$1,173,570</b>     | <b>\$1,109,063</b>   | <b>\$994,514</b>   |
| <b>Other Financing Sources(Uses):</b>   |                      |                        |                      |                    |
| Transfers In  | \$4,000              | \$0                    | \$0                  | \$0                |
| Transfer to General Fund - CM Spec Events                                     | (\$59,320)           | (\$61,205)             | (\$61,205)           | (\$62,766)         |
| Transfer to Employee Benefit Fund - FY 2019 One time                          | \$0                  | \$0                    | \$0                  | (\$2,450)          |
| Transfer to GF for Boards & Commissions                                       | \$0                  | (\$2,000)              | (\$2,000)            | (\$2,000)          |
| Transfer to Cultural Affairs - Maplewood & Blind Boone                        | (\$30,000)           | (\$30,000)             | (\$30,000)           | (\$30,000)         |
| Transfer to Cultural Affairs - Col. Arts Fund                                 | \$0                  | (\$25,000)             | (\$25,000)           | (\$25,000)         |
| Transfers to Economic Development   | (\$75,000)           | (\$46,000)             | (\$46,000)           | (\$75,000)         |
| Transfer to Capital Project Fund (Walton Bldg)                                | (\$30,000)           | (\$30,000)             | (\$30,000)           | (\$15,000)         |
| Transfer to Transit - Contribution  | (\$12,000)           | (\$12,000)             | (\$12,000)           | (\$5,142)          |
| Transfer to Airport Fund ++   | \$0                  | (\$190,571)            | (\$190,571)          | \$0                |
| Transfer to Capital Project Fund (Field House)+                               | (\$1,000,000)        | \$0                    | \$0                  | \$0                |
| Transfer to General Fund (Parks & Rec events)+                                | (\$16,000)           | (\$13,500)             | (\$13,500)           | (\$13,500)         |
| <b>Total Other Financing Sources/(Uses)</b>                                   | <b>(\$1,218,320)</b> | <b>(\$410,276)</b>     | <b>(\$410,276)</b>   | <b>(\$230,858)</b> |
| <b>Net Change in Fund Balance</b>   | <b>(\$144,149)</b>   | <b>\$763,294</b>       | <b>\$698,787</b>     | <b>\$763,656</b>   |
| Fund Balance - Beginning  | \$4,469,527          | \$4,325,378            | \$4,325,378          | \$5,024,165        |
| <b>Fund Balance - Ending</b>  | <b>\$4,325,378</b>   | <b>\$5,088,672</b>     | <b>\$5,024,165</b>   | <b>\$5,787,821</b> |
| Less: Amount of Restricted Tourism Funds                                      | \$2,304,791          | \$3,055,288            | \$3,010,945          | \$2,985,945        |
| <b>Fund Balance - Ending (Unrestricted)</b>                                   | <b>\$2,020,587</b>   | <b>\$2,033,384</b>     | <b>\$2,013,220</b>   | <b>\$2,801,876</b> |

Percent Change in Fund Equity (3.23%) 17.65% 16.16% 15.20%

+ Transfer of tourism development funds from 1% Hotel/Motel tax.

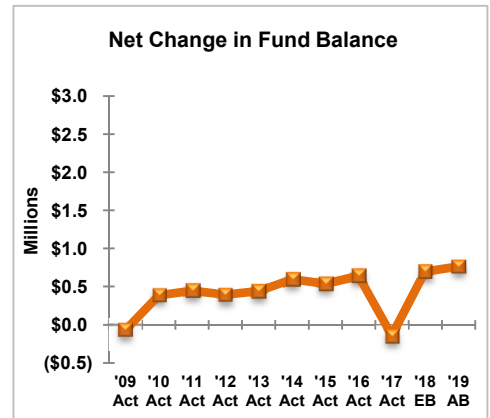
++ Transfer of Temporary 1% Hotel/Motel Tax for Airport improvements



Total revenues have been above expenditures since FY 2010. Funds received for the 1% hotel/motel tax that is dedicated for tourism development are accumulated over time and then used to fund specific projects.

Beginning in FY 2017, there is also a 1% temporary hotel/motel tax being collected to fund airport improvements. These funds will be accumulated & transferred as needed for various airport improvement projects.

In FY 2017 there was a deficiency of revenues over expenditures due to a transfer of tourism development funds to the capital projects fund to help fund the parks and recreation indoor sports field house.



### Financial Sources and Uses Convention and Tourism Fund

|   | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|---|--------------------|------------------------|----------------------|--------------------|
| <b>Financial Sources for Operation*</b>                       |                    |                        |                      |                    |
| Hotel/Motel Tax 3% Operating                                  | \$2,047,492        | \$2,146,383            | \$2,016,773          | \$2,016,773        |
| Grants  | \$123,984          | \$61,575               | \$61,575             | \$92,141           |
| Interest  | (\$25,122)         | \$53,014               | \$53,014             | \$53,014           |
| Less: GASB 31 Interest Adjustment                             | \$50,080           | \$0                    | \$0                  | \$0                |
| Other Local Revenues  | \$41,431           | \$21,000               | \$21,000             | \$21,000           |
| <b>Total Financial Sources Before Transfers</b>               | <b>\$2,237,865</b> | <b>\$2,281,972</b>     | <b>\$2,152,362</b>   | <b>\$2,182,928</b> |
| Transfers In  | \$4,000            | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources (for operations)</b>               | <b>\$2,241,865</b> | <b>\$2,281,972</b>     | <b>\$2,152,362</b>   | <b>\$2,182,928</b> |
| <b>Financial Uses for Operations*</b>                         |                    |                        |                      |                    |
| Personnel Services  | \$616,907          | \$692,899              | \$678,248            | \$647,888          |
| Less: GASB 16 Vacation Liability Adjustment**                 | \$0                | \$0                    | \$0                  | \$0                |
| Less: GASB 68 Pension Adjustment**                            | \$0                | \$0                    | \$0                  | \$0                |
| Supplies & Materials  | \$42,824           | \$38,034               | \$33,659             | \$32,900           |
| Travel & Training   | \$16,017           | \$27,785               | \$22,685             | \$22,600           |
| Intragovernmental Charges                                     | \$217,729          | \$228,141              | \$137,860            | \$270,446          |
| Utilities, Services & Other Misc.                             | \$1,259,174        | \$1,128,990            | \$1,087,507          | \$988,925          |
| Interest Expense  | \$0                | \$0                    | \$0                  | \$0                |
| Bank & Paying Agent Fees                                      | \$0                | \$0                    | \$0                  | \$0                |
| Transfers Out   | \$206,320          | \$206,205              | \$206,205            | \$217,358          |
| <b>Total Financial Uses (for operations)</b>                  | <b>\$2,358,971</b> | <b>\$2,322,054</b>     | <b>\$2,166,164</b>   | <b>\$2,180,117</b> |
| <b>Financial Sources Over/(Under) Uses<br/>for Operations</b> | <b>(\$117,106)</b> | <b>(\$40,082)</b>      | <b>(\$13,802)</b>    | <b>\$2,811</b>     |
| <b>Unassigned Cash Reserves</b>                               |                    |                        |                      |                    |
| Beginning Unassigned Cash Reserve                             |                    | \$1,527,916            | \$1,527,916          | \$1,514,114        |
| Financial Sources Over/(Under) Uses                           |                    | (\$40,082)             | (\$13,802)           | \$2,811            |
| Unrestricted Cash and Cash Equivalents                        | \$1,430,267        |                        |                      |                    |
| Less: GASB 31 Pooled Cash Adj                                 | \$97,649           |                        |                      |                    |
| <b>Ending Cash Reserves</b>                                   | <b>\$1,527,916</b> | <b>\$1,487,834</b>     | <b>\$1,514,114</b>   | <b>\$1,516,925</b> |
| Budgeted Operating Expenses w/o Depr                          | \$2,425,492        | \$2,579,278            | \$2,579,278          | \$1,962,759        |
| Less: Tourism Development Op-Exp                              | (\$425,576)        | (\$425,576)            | (\$425,576)          | (\$499,571)        |
| Add: Budgeted Interest Expense                                | \$0                | \$0                    | \$0                  | \$0                |
| Add: Budgeted Bank and Paying Agent Fees                      | \$0                | \$0                    | \$0                  | \$0                |
| Add: Budgeted Operating Transfers Out                         | \$1,213,320        | \$385,276              | \$385,276            | \$188,358          |
| Less: Op. Transfers from Tourism Dev Division                 | (\$1,007,000)      | (\$13,500)             | (\$13,500)           | (\$13,500)         |
| Less: Op. Transfer from 1% Temp Airport Tax                   | \$0                | (\$190,571)            | (\$190,571)          | (\$200,156)        |
| <b>Total Budgeted Financial Uses for Operations</b>           | <b>\$2,206,236</b> | <b>\$2,334,907</b>     | <b>\$2,334,907</b>   | <b>\$1,437,890</b> |
|   | x 20%              | x 20%                  | x 20%                | x 20%              |
| <b>Budgeted Cash Reserve Target</b>                           | <b>\$441,247</b>   | <b>\$466,981</b>       | <b>\$466,981</b>     | <b>\$287,578</b>   |
| <b>Above/(Below) Budgeted Cash Reserve Target</b>             | <b>\$1,086,669</b> | <b>\$1,020,853</b>     | <b>\$1,047,133</b>   | <b>\$1,229,347</b> |

\*\* GASB 16 and GASB 68 do not apply to special revenue funds such as the Contributions Fund.

\*Does not include Tourism Development or Airport Improvement Hotel/Motel Tax dollars as these are not used for the operational costs of this fund.

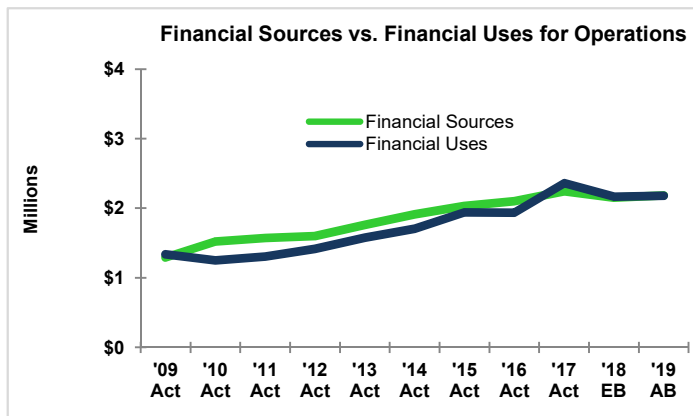
## Financial Sources and Uses Convention and Tourism Fund

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 budgeted cash reserve target which provides useful information about the financial health of the fund.

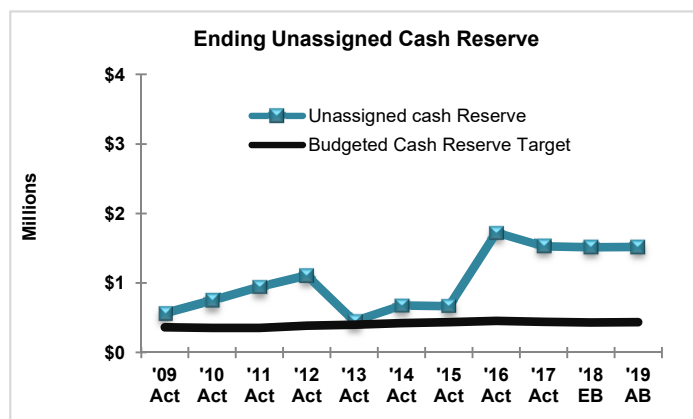
This statement takes information from the Revenues, Expenditures and Changes in Fund Balance and subtracts out non-cash items (GASB adjustments for interest revenue, pensions, and vacation liabilities).

A budgeted 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 budgeted 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 budgeted cash reserve target. When the reserves are below the budgeted 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 budgeted cash reserve target.



Financial sources were below financial uses in FY 2017 and FY 2018 due to a 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 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.

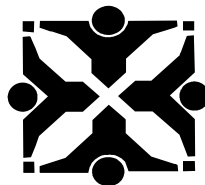
The unassigned cash reserve is above the budgeted cash reserve target for all years.

# Convention and Visitor Fees and Charges

|  |   |                   | FY 2018 | FY 2019 |
|--|---|-------------------|---------|---------|
|  | Chapter/ Section  | Date Last Changed | Fee     | Fee     |
| <b>Certified Tourism Ambassador (CTA) program</b><br>CTA class fee | NA *<br>* part of signed agreement with outside company | 03-06-13          | \$25    | \$25    |

# Contributions Fund

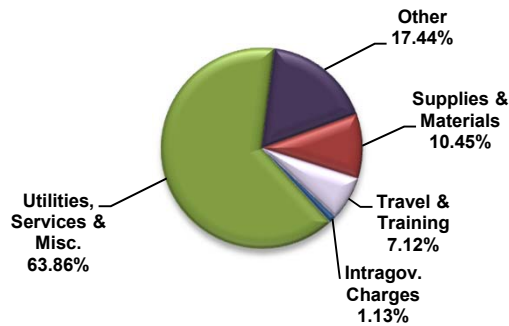
(Trust Fund)



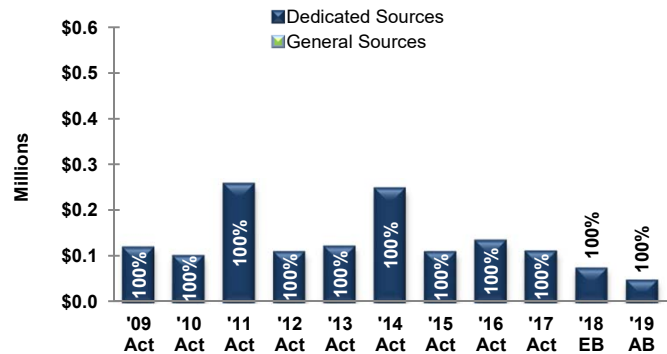
*City of Columbia*  
*Columbia, Missouri*

# Contributions Fund (Trust Fund)

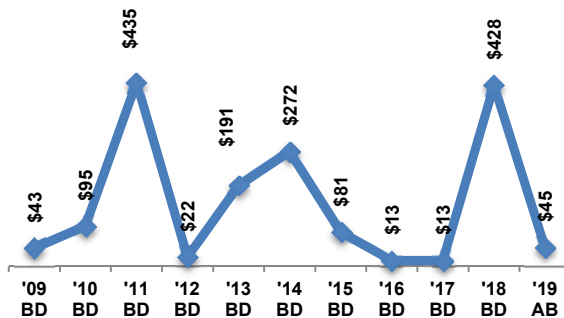
**FY 2019 Total Expenditures By Category**



**Funding Sources**



**Budgeted Expenditure History (in Thousands)**



**Permanent Positions**

There are no personnel assigned to this department

## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Supplies & Materials        | \$2,386           | \$4,629                | \$4,629              | \$4,673            | \$44                | 1.0%               |
| Travel & Training           | \$767             | \$3,185                | \$3,185              | \$3,185            | \$0                 | 0.0%               |
| Intragov. Charges           | \$566             | \$551                  | \$551                | \$507              | (\$44)              | (8.0%)             |
| Utilities, Services & Misc. | \$14,609          | \$39,844               | \$39,844             | \$28,565           | (\$11,279)          | (28.3%)            |
| Capital                     | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$101,179         | \$380,114              | \$22,820             | \$7,800            | (\$372,314)         | (97.9%)            |
| <b>Total</b>                | <b>\$119,507</b>  | <b>\$428,323</b>       | <b>\$71,029</b>      | <b>\$44,730</b>    | <b>(\$383,593)</b>  | <b>(89.6%)</b>     |
| Operating Expenses          | \$18,328          | \$48,209               | \$48,209             | \$36,930           | (\$11,279)          | (23.4%)            |
| Non-Operating Expenses      | \$101,179         | \$380,114              | \$22,820             | \$7,800            | (\$372,314)         | (97.9%)            |
| Debt Service                | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Additions           | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Projects            | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total Expenses</b>       | <b>\$119,507</b>  | <b>\$428,323</b>       | <b>\$71,029</b>      | <b>\$44,730</b>    | <b>(\$383,593)</b>  | <b>(89.6%)</b>     |

## Funding Sources (Where the Money Comes From)

|                              |                  |                  |                 |                 |                    |                |
|------------------------------|------------------|------------------|-----------------|-----------------|--------------------|----------------|
| Grant Revenue                | \$0              | \$0              | \$0             | \$0             | \$0                |                |
| Interest                     | (\$3,107)        | \$11,930         | \$11,930        | \$11,930        | \$0                | 0.0%           |
| Other Local Revenue          | \$104,539        | \$381,894        | \$374,599       | \$7,800         | (\$374,094)        | (98.0%)        |
| Operating Transfers          | \$6,855          | \$35,265         | \$35,265        | \$25,000        | (\$10,265)         | (29.1%)        |
| Use of Prior Year Sources    | \$11,220         | \$0              | \$0             | \$0             | \$0                |                |
| Less: Current Year Surplus   | \$0              | (\$766)          | (\$350,765)     | \$0             | \$766              | (100.0%)       |
| <b>Dedicated Sources</b>     | <b>\$119,507</b> | <b>\$428,323</b> | <b>\$71,029</b> | <b>\$44,730</b> | <b>(\$383,593)</b> | <b>(89.6%)</b> |
| General Sources              | \$0              | \$0              | \$0             | \$0             | \$0                |                |
| <b>Total Funding Sources</b> | <b>\$119,507</b> | <b>\$428,323</b> | <b>\$71,029</b> | <b>\$44,730</b> | <b>(\$383,593)</b> | <b>(89.6%)</b> |

## 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 City of Columbia New Century Fund, Inc. and Share the Light. Donations include 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 that enhance the lives of Columbia citizens. To that end, the Columbia Trust seeks to:

- Cooperate willingly with and express appreciation to donors.
- Handle all funds and processes in a fiduciary responsible manner.
- Increase the impact of the Trust year by year.
- Help in such a way as to truly serve those who work on or give to any Columbia Trust-related project.

## Highlights/Significant Changes

- The Contributions Fund has three ongoing aspects: 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 City of Columbia 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 over \$271,000 in donations since beginning in the summer of 2001. More than \$210,000 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 \$60,000 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, 2018, there were over \$8 million in assets in 90+ 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 \$1,333,000 was gifted out from Community Foundation funds and programs to nonprofit organizations in FY 2017 - FY 2018 (the City's fiscal year and CFCM's overlap). Included in that total is the Foundation's 2017 end-of-year campaign named "CoMoGives," which received and distributed over \$718,000 in donations to 114 participating nonprofit agencies in Columbia.
- FY 2019 reflects a \$383,593 decrease due to donations not being budgeted during the process. When donations are received and appropriated, the adjusted budget is increased. The budgeted amount for FY 2019 includes administrative expenses only. The Trust Administrator position which manages this budget is included in the City Manager budget.

## Authorized Personnel

|  | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>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**

|   | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> |
|---|---------------------------|--------------------------------|------------------------------|----------------------------|
| <b>Revenues:</b>  |                           |                                |                              |                            |
| Grant Revenue   | \$0                       | \$0                            | \$0                          | \$0                        |
| Investment Revenue  | (\$3,107)                 | \$11,930                       | \$11,930                     | \$11,930                   |
| Miscellaneous Revenues  | \$104,539                 | \$381,894                      | \$374,599                    | \$7,800                    |
| <b>Total Revenues</b>   | <b>\$101,432</b>          | <b>\$393,824</b>               | <b>\$386,529</b>             | <b>\$19,730</b>            |
| <b>Expenditures:</b>  |                           |                                |                              |                            |
| Personnel Services  | \$0                       | \$0                            | \$0                          | \$0                        |
| Supplies & Materials  | \$2,386                   | \$4,629                        | \$4,629                      | \$4,673                    |
| Travel & Training   | \$767                     | \$3,185                        | \$3,185                      | \$3,185                    |
| Intragovernmental Charges   | \$566                     | \$551                          | \$551                        | \$507                      |
| Utilities, Services & Other Misc.   | \$14,609                  | \$39,844                       | \$39,844                     | \$28,565                   |
| Capital Additions   | \$0                       | \$0                            | \$0                          | \$0                        |
| <b>Total Expenditures</b>   | <b>\$18,328</b>           | <b>\$48,209</b>                | <b>\$48,209</b>              | <b>\$36,930</b>            |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures Before Transfers</b> | <b>\$83,104</b>           | <b>\$345,615</b>               | <b>\$338,320</b>             | <b>(\$17,200)</b>          |
| <b>Other Financing Sources(Uses):</b>   |                           |                                |                              |                            |
| Transfers In  | \$6,855                   | \$35,265                       | \$35,265                     | \$25,000                   |
| Transfers Out   | (\$101,179)               | (\$380,114)                    | (\$22,820)                   | (\$7,800)                  |
| <b>Total Other Financing Sources/(Uses)</b>                                   | <b>(\$94,324)</b>         | <b>(\$344,849)</b>             | <b>\$12,445</b>              | <b>\$17,200</b>            |
| <b>Net Change in Fund Balance</b>   | <b>(\$11,220)</b>         | <b>\$766</b>                   | <b>\$350,765</b>             | <b>\$0</b>                 |
| <br>Fund Balance - Beginning  | <br>\$623,684             | <br>\$612,464                  | <br>\$612,464                | <br>\$963,229              |
| <b>Fund Balance - Ending</b>  | <b>\$612,464</b>          | <b>\$613,230</b>               | <b>\$963,229</b>             | <b>\$963,229</b>           |

### Financial Sources and Uses Contributions Fund

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|---|-------------------|------------------------|----------------------|--------------------|
| <b>Financial Sources</b>                        |                   |                        |                      |                    |
| Grant Revenue                                   | \$0               | \$0                    | \$0                  | \$0                |
| Interest  | (\$3,107)         | \$11,930               | \$11,930             | \$11,930           |
| Less: GASB 31 Interest Adjustment               | \$7,517           | \$0                    | \$0                  | \$0                |
| Other Local Revenues ++                         | \$104,539         | \$381,894              | \$374,599            | \$7,800            |
| <b>Total Financial Sources Before Transfers</b> | <b>\$108,949</b>  | <b>\$393,824</b>       | <b>\$386,529</b>     | <b>\$19,730</b>    |
| Transfers In                                    | \$6,855           | \$35,265               | \$35,265             | \$25,000           |
| <b>Total Financial Sources</b>                  | <b>\$115,804</b>  | <b>\$429,089</b>       | <b>\$421,794</b>     | <b>\$44,730</b>    |
| <b>Financial Uses</b>                           |                   |                        |                      |                    |
| 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                            | \$2,386           | \$4,629                | \$4,629              | \$4,673            |
| Travel & Training                               | \$767             | \$3,185                | \$3,185              | \$3,185            |
| Intragovernmental Charges                       | \$566             | \$551                  | \$551                | \$507              |
| Utilities, Services & Other Misc.               | \$14,609          | \$39,844               | \$39,844             | \$28,565           |
| Interest & Lease Payment                        | \$0               | \$0                    | \$0                  | \$0                |
| Bank & Paying Agent Fees                        | \$0               | \$0                    | \$0                  | \$0                |
| Transfers Out                                   | \$101,179         | \$380,114              | \$22,820             | \$7,800            |
| Principal Payments                              | \$0               | \$0                    | \$0                  | \$0                |
| Capital Additions                               | \$0               | \$0                    | \$0                  | \$0                |
| Ent. Revenues used for Capital Projects         | \$0               | \$0                    | \$0                  | \$0                |
| <b>Total Financial Uses</b>                     | <b>\$119,507</b>  | <b>\$428,323</b>       | <b>\$71,029</b>      | <b>\$44,730</b>    |
| <b>Financial Sources Over/(Under) Uses</b>      | <b>(\$3,703)</b>  | <b>\$766</b>           | <b>\$350,765</b>     | <b>\$0</b>         |
| <b>Assigned Cash Reserves</b>                   |                   |                        |                      |                    |
| Beginning Assigned Cash Reserve                 |                   | \$204,273              | \$204,273            | \$555,038          |
| Financial Sources Over/(Under) Uses             |                   | \$766                  | \$350,765            | \$0                |
| Assigned Fund Balance                           | \$204,273         |                        |                      |                    |
| <b>Ending Cash Reserves</b>                     | <b>\$204,273</b>  | <b>\$205,039</b>       | <b>\$555,038</b>     | <b>\$555,038</b>   |

#### Budgeted Cash Reserve Target

The primary expenditures from this fund are for items specifically donated; therefore, there is no budgeted cash reserve target for this fund.

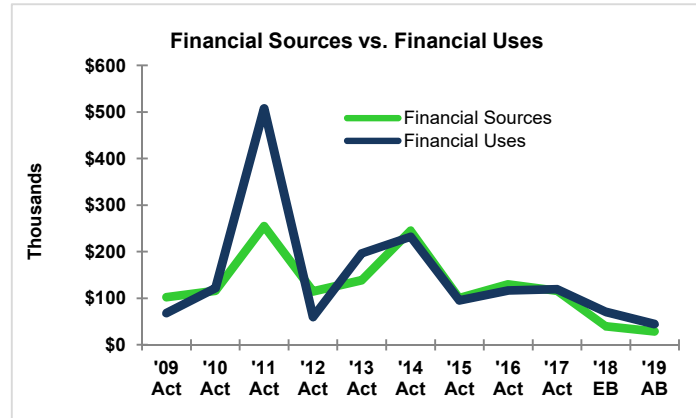
++ Other Local Revenues include donations received.

\* GASB 16 and GASB 68 do not apply to special revenue funds such as the Contributions Fund.

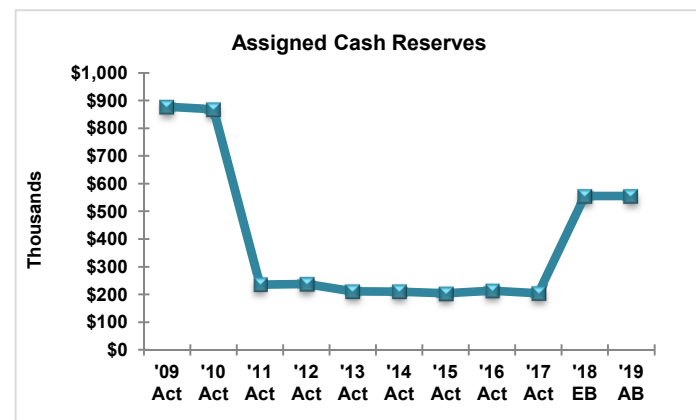
## Financial Sources and Uses Contributions Fund

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 budgeted 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 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 2011. There is no budgeted 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. FY 2018 includes \$350,000 donation for Clary-Shy Community Park improvements. 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 3,397 acres of park land and manages 91 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, Sports Fieldhouse, 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.

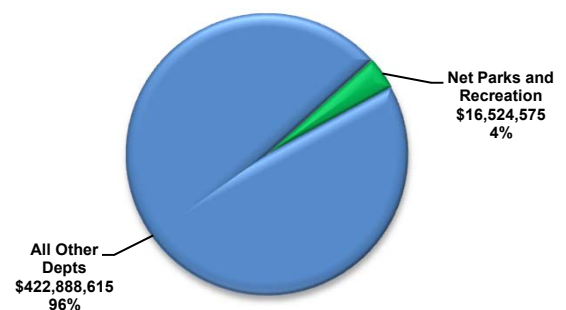
## Capital Projects Fund

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

## Parks Sales Tax Fund

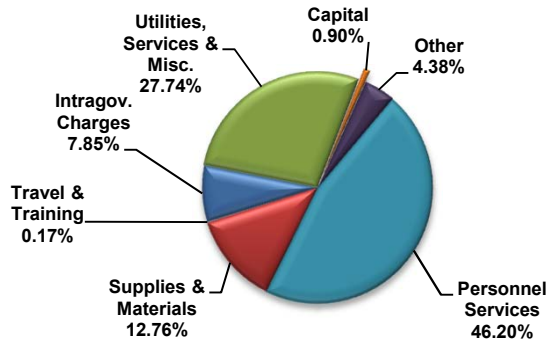
In November of 2000, the voters of the City of Columbia passed a Local Parks Sales Tax in the amount of a one-quarter of one percent (for five years), and a one-eighth of one percent thereafter, on retail sales made in the City. These funds must be used for parks purposes. The current one-eighth of one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

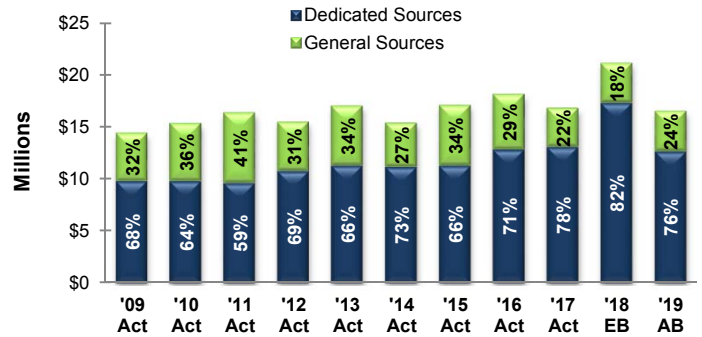


# Net Parks and Recreation Summary \*

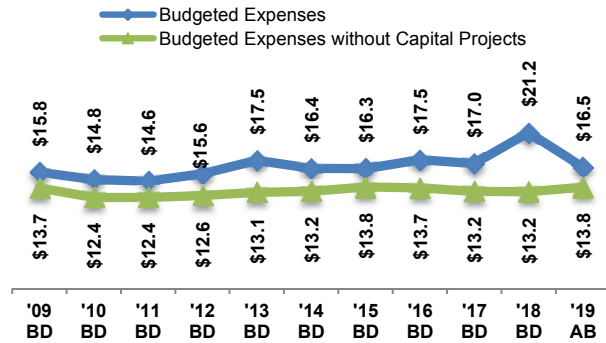
**FY 2019 Total Expenses By Category**



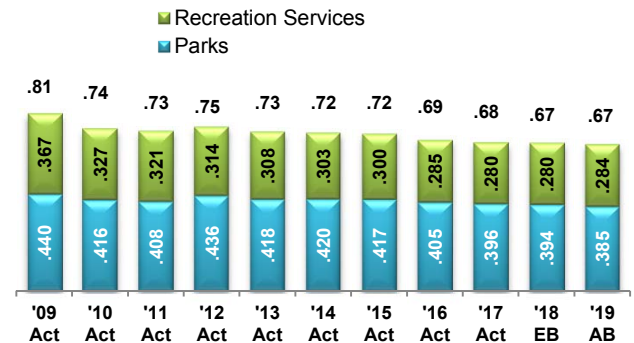
**Funding Sources \***



**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)\*

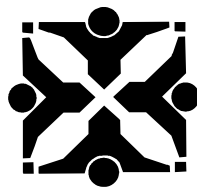
|                             | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B  | % Change<br>19/18B |
|-----------------------------|---------------------|------------------------|----------------------|---------------------|----------------------|--------------------|
| Personnel Services          | \$7,117,219         | \$7,305,503            | \$7,254,904          | \$7,633,933         | \$328,430            | 4.5%               |
| Supplies & Materials        | \$2,758,848         | \$1,920,591            | \$1,902,196          | \$2,107,776         | \$187,185            | 9.7%               |
| Travel & Training           | \$22,022            | \$27,930               | \$24,668             | \$27,930            | \$0                  | 0.0%               |
| Intragov. Charges           | \$1,272,780         | \$1,247,709            | \$1,247,709          | \$1,297,999         | \$50,290             | 4.0%               |
| Utilities, Services & Misc. | \$3,722,592         | \$9,861,730            | \$9,855,751          | \$4,584,593         | (\$5,277,137)        | (53.5%)            |
| Capital                     | \$1,412,475         | \$162,700              | \$161,437            | \$148,500           | (\$14,200)           | (8.7%)             |
| Other                       | \$720,377           | \$684,950              | \$684,950            | \$723,844           | \$38,894             | 5.7%               |
| <b>Total *</b>              | <b>\$17,026,313</b> | <b>\$21,211,113</b>    | <b>\$21,131,615</b>  | <b>\$16,524,575</b> | <b>(\$4,686,538)</b> | <b>(22.1%)</b>     |
| Operating Expenses          | \$11,881,397        | \$12,328,464           | \$12,250,229         | \$12,912,231        | \$583,767            | 4.7%               |
| Non-Operating Expenses      | \$719,449           | \$684,950              | \$684,950            | \$684,950           | \$0                  | 0.0%               |
| Debt Service                | \$928               | \$0                    | \$0                  | \$38,894            | \$38,894             |                    |
| Capital Additions           | \$161,405           | \$162,700              | \$161,437            | \$148,500           | (\$14,200)           | (8.7%)             |
| Capital Projects            | \$4,263,134         | \$8,034,999            | \$8,034,999          | \$2,740,000         | (\$5,294,999)        | (65.9%)            |
| <b>Total Expenses *</b>     | <b>\$17,026,313</b> | <b>\$21,211,113</b>    | <b>\$21,131,615</b>  | <b>\$16,524,575</b> | <b>(\$4,686,538)</b> | <b>(22.1%)</b>     |

## Funding Sources (Where the Money Comes From)\*

|                                |                     |                     |                     |                     |                      |                |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------|
| Grants                         | \$60,528            | \$416,500           | \$413,576           | \$163,000           | (\$253,500)          | (60.9%)        |
| Interest                       | (\$33,772)          | \$31,116            | \$31,116            | \$31,116            | \$0                  | 0.0%           |
| Fees and Service Charges       | \$4,599,854         | \$4,570,800         | \$4,566,725         | \$4,764,350         | \$193,550            | 4.2%           |
| Other Local Revenues           | \$607,459           | \$845,548           | \$863,672           | \$85,048            | (\$760,500)          | (89.9%)        |
| Operating Transfers            | \$7,818,637         | \$8,862,120         | \$8,849,295         | \$6,847,829         | (\$2,014,291)        | (22.7%)        |
| Forced Account Labor           | \$0                 | \$0                 | \$0                 | \$0                 | \$0                  |                |
| Capital Contr./Donations       | \$0                 | \$0                 | \$0                 | \$0                 | \$0                  |                |
| Use of Fund Balance            | \$136,914           | \$2,597,527         | \$2,558,627         | \$746,651           | (\$1,850,876)        | (71.3%)        |
| Dedicated Sources              | <b>\$13,189,620</b> | <b>\$17,323,611</b> | <b>\$17,283,011</b> | <b>\$12,637,994</b> | <b>(\$4,432,117)</b> | <b>(27.0%)</b> |
| General Sources                | <b>\$3,836,693</b>  | <b>\$3,887,502</b>  | <b>\$3,848,604</b>  | <b>\$3,886,581</b>  | <b>(\$921)</b>       | <b>(0.0%)</b>  |
| <b>Total Funding Sources *</b> | <b>\$17,026,313</b> | <b>\$21,211,113</b> | <b>\$21,131,615</b> | <b>\$16,524,575</b> | <b>(\$4,433,038)</b> | <b>(22.1%)</b> |



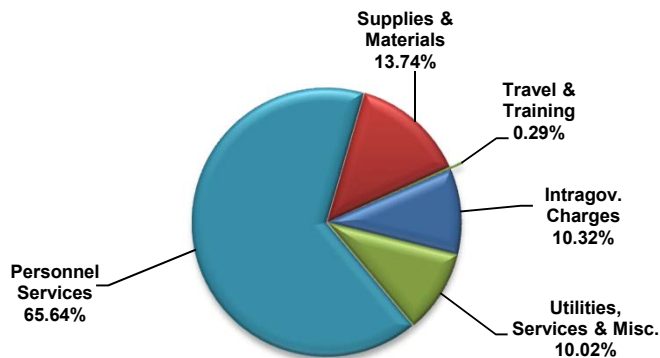
# Parks and Recreation - General Fund Operations



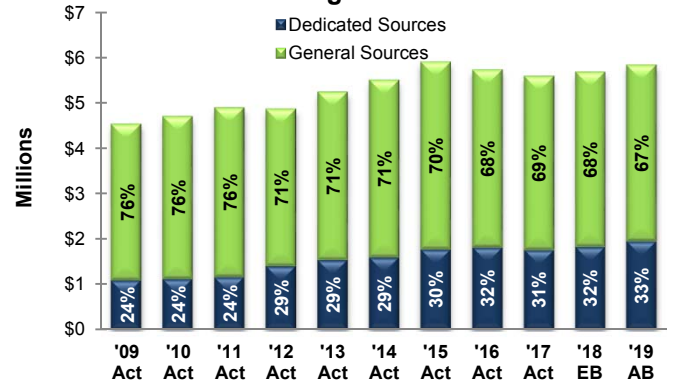
*City of Columbia*  
*Columbia, Missouri*

# Parks and Recreation - General Fund Operations

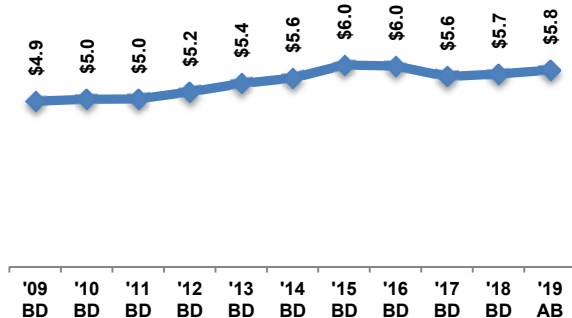
**FY 2019 Total Expenditures By Category**



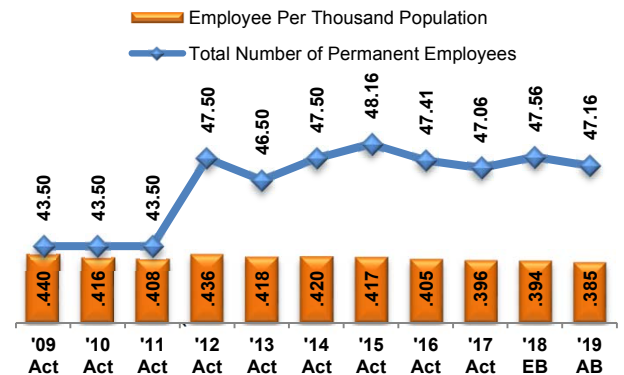
**Funding Sources**



**Budgeted Expenditures (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$3,588,817        | \$3,681,956            | \$3,684,778          | \$3,830,733        | \$148,777           | 4.0%               |
| Supplies & Materials        | \$809,988          | \$825,453              | \$809,565            | \$801,865          | (\$23,588)          | (2.9%)             |
| Travel & Training           | \$15,153           | \$16,822               | \$15,760             | \$16,822           | \$0                 | 0.0%               |
| Intragov. Charges           | \$552,051          | \$584,967              | \$584,967            | \$602,380          | \$17,413            | 3.0%               |
| Utilities, Services & Misc. | \$544,137          | \$616,897              | \$583,848            | \$584,583          | (\$32,314)          | (5.2%)             |
| Capital                     | \$82,040           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                | <b>\$5,592,186</b> | <b>\$5,726,095</b>     | <b>\$5,678,918</b>   | <b>\$5,836,383</b> | <b>\$110,288</b>    | <b>1.9%</b>        |

### Summary

|  |                    |                    |                    |                    |                  |             |
|--|--------------------|--------------------|--------------------|--------------------|------------------|-------------|
| Operating Expenses                                       | \$5,510,146        | \$5,726,095        | \$5,678,918        | \$5,836,383        | \$110,288        | 1.9%        |
| Non-Operating Expenses                                   | \$0                | \$0                | \$0                | \$0                | \$0              |             |
| Debt Service   | \$0                | \$0                | \$0                | \$0                | \$0              |             |
| Capital Additions  | \$82,040           | \$0                | \$0                | \$0                | \$0              |             |
| Capital Projects (Budgeted in the Capital Projects Fund) | \$0                | \$0                | \$0                | \$0                | \$0              |             |
| <b>Total Expenses</b>                                    | <b>\$5,592,186</b> | <b>\$5,726,095</b> | <b>\$5,678,918</b> | <b>\$5,836,383</b> | <b>\$110,288</b> | <b>1.9%</b> |

## Funding Sources (Where the Money Comes From)

|                              |                    |                    |                    |                    |                  |             |
|------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|-------------|
| Grants                       | \$7,259            | \$9,500            | \$6,954            | \$7,000            | (\$2,500)        | (26.3%)     |
| Operating Transfer *         | \$1,676,880        | \$1,754,509        | \$1,746,684        | \$1,885,218        | \$130,709        | 7.4%        |
| Other Local Revenues         | \$71,354           | \$74,584           | \$76,676           | \$57,584           | (\$17,000)       | (22.8%)     |
| <b>Dedicated Sources</b>     | <b>\$1,755,493</b> | <b>\$1,838,593</b> | <b>\$1,830,314</b> | <b>\$1,949,802</b> | <b>\$111,209</b> | <b>6.0%</b> |
| General Sources              | \$3,836,693        | \$3,887,502        | \$3,848,604        | \$3,886,581        | (\$921)          | (0.0%)      |
| <b>Total Funding Sources</b> | <b>\$5,592,186</b> | <b>\$5,726,095</b> | <b>\$5,678,918</b> | <b>\$5,836,383</b> | <b>\$110,288</b> | <b>1.9%</b> |

\* Transfers from Parks Sales Tax and Contributions

# 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. 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.

## Highlights/Significant Changes (cont.)

- Capital Additions had no change, as no fleet replacements were budgeted in FY 2017, FY 2018, or FY 2019. If made available, staff anticipates using FY 2017 General Fund savings for key fleet replacements. Due to a lack of available funding, the department is not able to keep up with their fleet replacement schedule.
- Utilities, Services and Other Miscellaneous expenses decreased by \$32,314 and supplies and materials decreased \$23,588 due to budget cuts to help fund pay plan changes.
- CARE Program - Funding for CARE remains at the same level. If the department has to make further budget reductions, CARE will have to absorb the next round of cuts. In FY 2018, funding allowed the department to partner with ninety two (92) businesses and agencies to provide work sites for one hundred sixty eight (168) summer trainees in the CARE traditional program. One hundred sixty three (163) trainees successfully completed the eight-week program for a 97% completion rate. In addition to the traditional Summer Program, fourteen (14) trainees were hired to work in the CARE Art Gallery. All fourteen (14) trainees successfully completed this eight-week program for a 100% completion rate. CARE also employed eighteen (18) school-year trainees and fourteen (14) year-round Boone County Family Resources Trainees.
- The Park Sales Tax subsidy to Parks and Recreation General Fund Operations is \$1,885,218, which is a \$138,534 increase from FY 2018.

## 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 \$148,777 or 4% due to pay plan changes approved by Council which includes \$15 minimum starting salary for all permanent employees, 5% pay increase and reassignment of equipment operator II positions with a CDL, move to midpoint for employees who have been in their current classification for five or more years as of March 1, 2018, and a \$0.45 per hour across the board pay increase.
- Budget cuts of \$26,611 were made to temporary salaries to keep general fund support at the FY 2018 level.
- A 0.40 FTE Marketing Specialist position was reallocated to the Community Relations Department in order to centralize this function citywide.
- Intragovernmental charges have increased by \$17,413 or 3.0%, primarily due to an increase in fees charged by Community Relations for the 0.40 FTE Marketing Specialist position that was reallocated to that budget for FY 2019 and an increase in fees charged by the Employee Benefit Fund Wellness charge for additional physicals.

## Authorized Personnel

|                              | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|------------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| Administration               | 5.90              | 5.90                   | 5.90                 | 5.50               | (0.40)              |
| C.A.R.E.                     | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| Parks Planning & Development | 24.50             | 25.00                  | 25.00                | 25.00              |                     |
| Parks Management             | 14.66             | 14.66                  | 14.66                | 14.66              |                     |
| <b>Total Personnel</b>       | <b>47.06</b>      | <b>47.56</b>           | <b>47.56</b>         | <b>47.16</b>       | <b>(0.40)</b>       |
| Permanent Full-Time          | 47.06             | 47.56                  | 47.56                | 47.16              | (0.40)              |
| Permanent Part-Time          | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>       | <b>47.06</b>      | <b>47.56</b>           | <b>47.56</b>         | <b>47.16</b>       | <b>(0.40)</b>       |

## Budget Detail By Division

|   | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|---|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>Administration</b>   |                    |                        |                      |                    |                     |                    |
| Personnel Services  | \$443,524          | \$450,074              | \$448,430            | \$445,309          | (\$4,765)           | (1.1%)             |
| Supplies and Materials  | \$21,835           | \$26,218               | \$25,598             | \$26,218           | \$0                 | 0.0%               |
| Travel and Training   | \$2,509            | \$4,359                | \$3,000              | \$3,859            | (\$500)             | (11.5%)            |
| Intragovernmental Charges                                       | \$271,045          | \$299,166              | \$299,166            | \$327,838          | \$28,672            | 9.6%               |
| Utilities, Services, & Misc.                                    | \$44,518           | \$43,047               | \$45,100             | \$48,841           | \$5,794             | 13.5%              |
| Capital   | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other   | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>  | <b>\$783,431</b>   | <b>\$822,864</b>       | <b>\$821,294</b>     | <b>\$852,065</b>   | <b>\$29,201</b>     | <b>3.5%</b>        |
| <b>Career Awareness &amp; Related Experience Program (CARE)</b> |                    |                        |                      |                    |                     |                    |
| Personnel Services  | \$458,539          | \$479,156              | \$460,360            | \$468,978          | (\$10,178)          | (2.1%)             |
| Supplies and Materials  | \$17,248           | \$17,250               | \$18,200             | \$18,900           | \$1,650             | 9.6%               |
| Travel and Training   | \$132              | \$300                  | \$300                | \$300              | \$0                 | 0.0%               |
| Intragovernmental Charges                                       | \$632              | \$882                  | \$882                | \$843              | (\$39)              | (4.4%)             |
| Utilities, Services, & Misc.                                    | \$12,208           | \$10,240               | \$12,105             | \$11,961           | \$1,721             | 16.8%              |
| Capital   | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other   | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>  | <b>\$488,759</b>   | <b>\$507,828</b>       | <b>\$491,847</b>     | <b>\$500,982</b>   | <b>(\$6,846)</b>    | <b>(1.3%)</b>      |
| <b>Planning and Development</b>                                 |                    |                        |                      |                    |                     |                    |
| Personnel Services  | \$1,649,368        | \$1,707,998            | \$1,726,045          | \$1,820,200        | \$112,202           | 6.6%               |
| Supplies and Materials  | \$239,198          | \$233,348              | \$193,270            | \$193,942          | (\$39,406)          | (16.9%)            |
| Travel and Training   | \$5,178            | \$6,177                | \$6,494              | \$6,677            | \$500               | 8.1%               |
| Intragovernmental Charges                                       | \$70,662           | \$78,368               | \$78,368             | \$77,710           | (\$658)             | (0.8%)             |
| Utilities, Services, & Misc.                                    | \$88,601           | \$109,604              | \$76,975             | \$80,707           | (\$28,897)          | (26.4%)            |
| Capital   | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other   | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>  | <b>\$2,053,007</b> | <b>\$2,135,495</b>     | <b>\$2,081,152</b>   | <b>\$2,179,236</b> | <b>\$43,741</b>     | <b>2.0%</b>        |
| <b>Parks Management</b>   |                    |                        |                      |                    |                     |                    |
| Personnel Services  | \$1,037,386        | \$1,044,728            | \$1,049,943          | \$1,096,246        | \$51,518            | 4.9%               |
| Supplies and Materials  | \$531,707          | \$548,637              | \$572,497            | \$562,805          | \$14,168            | 2.6%               |
| Travel and Training   | \$7,334            | \$5,986                | \$5,966              | \$5,986            | \$0                 | 0.0%               |
| Intragovernmental Charges                                       | \$209,712          | \$206,551              | \$206,551            | \$195,989          | (\$10,562)          | (5.1%)             |
| Utilities, Services, & Misc.                                    | \$398,810          | \$454,006              | \$449,668            | \$443,074          | (\$10,932)          | (2.4%)             |
| Capital   | \$82,040           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other   | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>  | <b>\$2,266,989</b> | <b>\$2,259,908</b>     | <b>\$2,284,625</b>   | <b>\$2,304,100</b> | <b>\$44,192</b>     | <b>2.0%</b>        |
| <b>Department Totals</b>  |                    |                        |                      |                    |                     |                    |
| Personnel Services  | \$3,588,817        | \$3,681,956            | \$3,684,778          | \$3,830,733        | \$148,777           | 4.0%               |
| Supplies and Materials  | \$809,988          | \$825,453              | \$809,565            | \$801,865          | (\$23,588)          | (2.9%)             |
| Travel and Training   | \$15,153           | \$16,822               | \$15,760             | \$16,822           | \$0                 | 0.0%               |
| Intragovernmental Charges                                       | \$552,051          | \$584,967              | \$584,967            | \$602,380          | \$17,413            | 3.0%               |
| Utilities, Services, & Misc.                                    | \$544,137          | \$616,897              | \$583,848            | \$584,583          | (\$32,314)          | (5.2%)             |
| Capital   | \$82,040           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other   | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>  | <b>\$5,592,186</b> | <b>\$5,726,095</b>     | <b>\$5,678,918</b>   | <b>\$5,836,383</b> | <b>\$110,288</b>    | <b>1.9%</b>        |

## Authorized Personnel By Division

|  | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|--|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Administration</b>                        |                   |                        |                      |                    |                     |
| 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 *                | 0.40              | 0.40                   | 0.40                 | 0.00               | (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               |                     |
| <b>Total Personnel</b>                       | <b>5.90</b>       | <b>5.90</b>            | <b>5.90</b>          | <b>5.50</b>        | <b>(0.40)</b>       |
| Permanent Full-Time                          | 5.90              | 5.90                   | 5.90                 | 5.50               | (0.40)              |
| Permanent Part-Time                          | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                       | <b>5.90</b>       | <b>5.90</b>            | <b>5.90</b>          | <b>5.50</b>        | <b>(0.40)</b>       |

## Authorized Personnel By Division

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Career Awareness &amp; Related Experience Program (CARE)</b> |                   |                        |                      |                    |                     |
| 8660 - CARE Program Supervisor                                  | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 1005 - Admin. Support Assistant                                 | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| <b>Total Personnel</b>  | <b>2.00</b>       | <b>2.00</b>            | <b>2.00</b>          | <b>2.00</b>        |                     |
| Permanent Full-Time   | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| Permanent Part-Time   | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>  | <b>2.00</b>       | <b>2.00</b>            | <b>2.00</b>          | <b>2.00</b>        |                     |
| <b>Planning and Development</b>                                 |                   |                        |                      |                    |                     |
| 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 +  | 1.50              | 2.00                   | 2.00                 | 2.00               |                     |
| 2415 - Parks Supervisor   | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 2412 - Parks & Grounds Tech-773 ^                               | 4.00              | 4.00                   | 4.00                 | 5.00               | 1.00                |
| 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               |                     |
| 2303 - Sr Equipment Operator-773 ^ **                           | 0.00              | 0.00                   | 0.00                 | 1.00               | 1.00                |
| 2300 - Equipment Operator II-773 ^ **                           | 2.00              | 2.00                   | 2.00                 | 0.00               | (2.00)              |
| <b>Total Personnel</b>  | <b>24.50</b>      | <b>25.00</b>           | <b>25.00</b>         | <b>25.00</b>       |                     |
| Permanent Full-Time   | 24.50             | 25.00                  | 25.00                | 25.00              |                     |
| Permanent Part-Time   | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>  | <b>24.50</b>      | <b>25.00</b>           | <b>25.00</b>         | <b>25.00</b>       |                     |
| <b>Parks Management</b>   |                   |                        |                      |                    |                     |
| 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               |                     |
| <b>Total Personnel</b>  | <b>14.66</b>      | <b>14.66</b>           | <b>14.66</b>         | <b>14.66</b>       |                     |
| Permanent Full-Time   | 14.66             | 14.66                  | 14.66                | 14.66              |                     |
| Permanent Part-Time   | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>  | <b>14.66</b>      | <b>14.66</b>           | <b>14.66</b>         | <b>14.66</b>       |                     |
| <b>Department Totals</b>  |                   |                        |                      |                    |                     |
| Permanent Full-Time   | 47.06             | 47.56                  | 47.56                | 47.16              | (0.40)              |
| Permanent Part-Time   | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>  | <b>47.06</b>      | <b>47.56</b>           | <b>47.56</b>         | <b>47.16</b>       | <b>(0.40)</b>       |

\* In FY 2019, the remaining 0.40 FTE Marketing Specialist was reallocated to Community Relations.

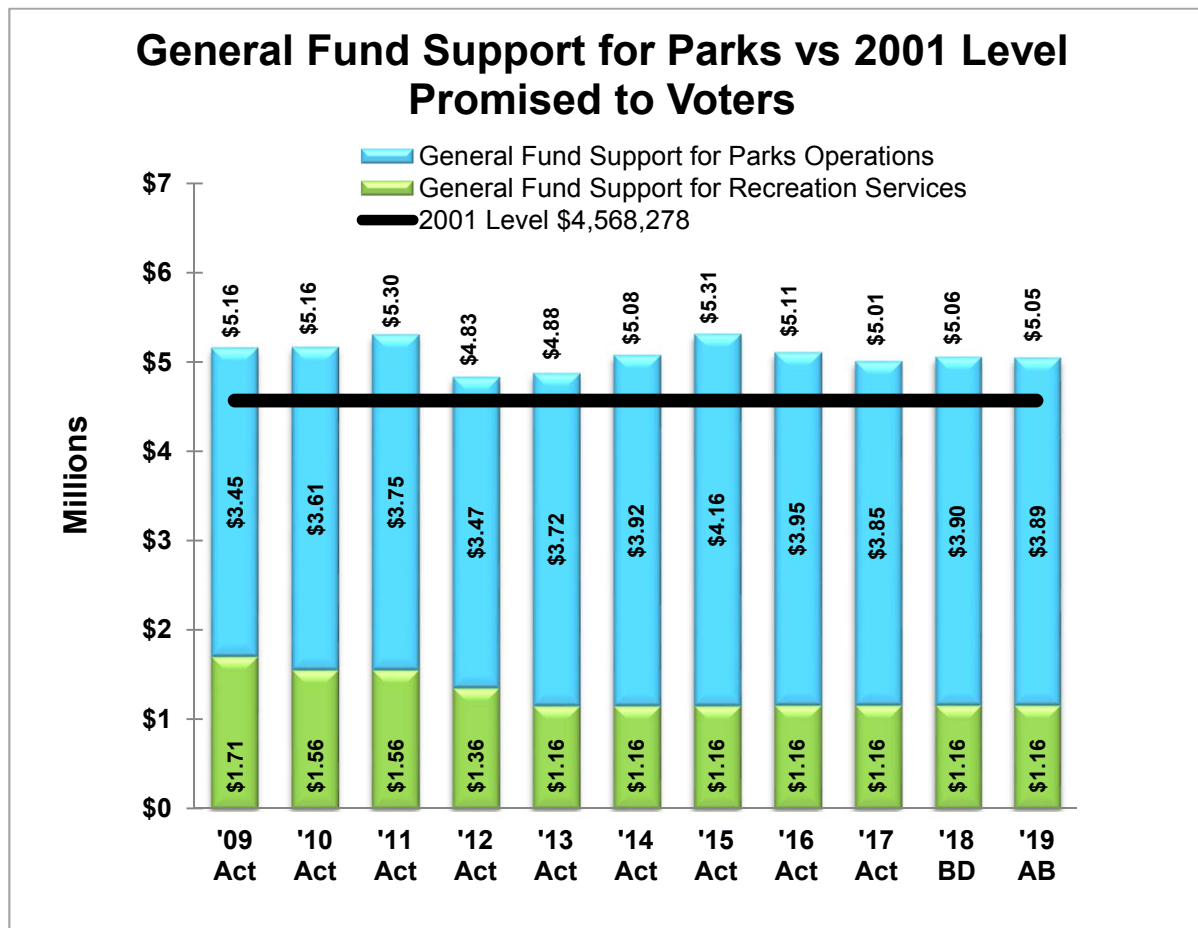
+ Due to the planned ending of the non-motorized grant in FY 2018, 0.25 FTE was transitioned to the general fund in FY 2017 and the remaining 0.50 FTE in FY 2018.

^ In FY 2019, 1.00 FTE Equipment Operator II was reclassified to Parks & Grounds Tech.

\*\* In FY 2019, (1) 1.00 FTE Equipment Operator II-773 was reclassified to a Senior Equipment Operator-773.

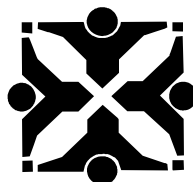
## General Fund Support For Parks

|  | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|--|--------------------|------------------------|----------------------|--------------------|
| General Fund Parks Budget  | \$5,592,186        | \$5,726,095            | \$5,678,918          | \$5,836,383        |
| Less: Grant Revenue  | (\$7,259)          | (\$9,500)              | (\$6,954)            | (\$7,000)          |
| Less: Other Local Revenues   | (\$71,354)         | (\$74,584)             | (\$76,676)           | (\$57,584)         |
| Less: Parks Sales Tax Transfer to General Fd.  | (\$1,676,880)      | (\$1,754,509)          | (\$1,746,684)        | (\$1,885,218)      |
| General Fund Support for Parks   | \$3,836,693        | \$3,887,502            | \$3,848,604          | \$3,886,581        |
| General Fund Operating Support for Rec. Services Fund  | \$1,161,910        | \$1,161,910            | \$1,161,910          | \$1,161,910        |
| <b>Total General Fund Support for Parks and Rec.</b>   | <b>\$4,998,603</b> | <b>\$5,049,412</b>     | <b>\$5,010,514</b>   | <b>\$5,048,491</b> |
| 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        |
| <b>Total FY 2001 General Fund Support for Parks &amp; Rec.</b>   | <b>\$4,568,278</b> | <b>\$4,568,278</b>     | <b>\$4,568,278</b>   | <b>\$4,568,278</b> |
| 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 |                    |                        |                      |                    |
|  | <b>\$430,325</b>   | <b>\$481,134</b>       | <b>\$442,236</b>     | <b>\$480,213</b>   |



Note: these amounts represent actual dollars allocated to parks operations and recreation services. The amounts have not been adjusted for inflation.

# Capital Projects Fund - Parks and Recreation Projects

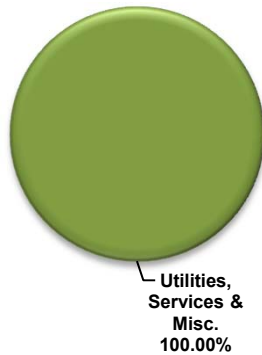


*City of Columbia*  
*Columbia, Missouri*

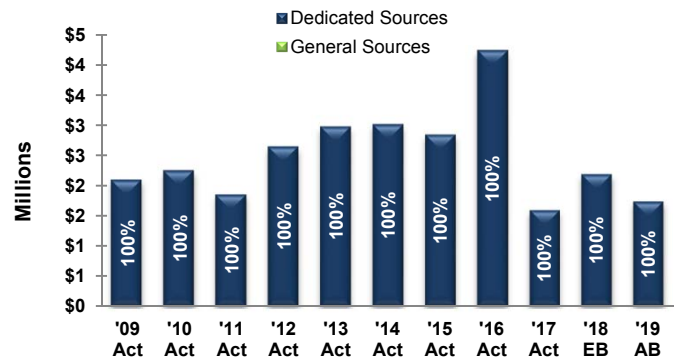


# Capital Projects Fund - Parks & Recreation Projects

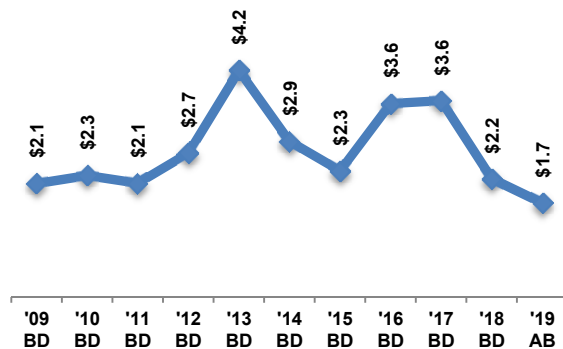
**FY 2019 Total Expenditures By Category**



**Funding Sources**



**Budgeted Expenditures (in Millions)**



**Permanent Positions**

There are no personnel assigned to this department

## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$305              | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Supplies & Materials        | \$829,744          | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Travel & Training           | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Intragovernmental Charges   | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Utilities, Services & Misc. | \$1,966,528        | \$2,190,000            | \$2,190,000          | \$1,740,000        | (\$450,000)         | (20.5%)            |
| Capital                     | \$1,251,070        | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                | <b>\$4,047,647</b> | <b>\$2,190,000</b>     | <b>\$2,190,000</b>   | <b>\$1,740,000</b> | <b>(\$450,000)</b>  | <b>(20.5%)</b>     |
| 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            | \$4,047,647        | \$2,190,000            | \$2,190,000          | \$1,740,000        | (\$450,000)         | (20.5%)            |
| <b>Total Expenses +</b>     | <b>\$4,047,647</b> | <b>\$2,190,000</b>     | <b>\$2,190,000</b>   | <b>\$1,740,000</b> | <b>(\$450,000)</b>  | <b>(20.5%)</b>     |

## Funding Sources (Where the Money Comes From)

|                              |                    |                    |                    |                    |                    |                |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------|
| Grants                       | \$45,941           | \$400,000          | \$400,000          | \$0                | (\$400,000)        | (100.0%)       |
| Forced Account Labor         | \$0                | \$0                | \$0                | \$0                | \$0                |                |
| Capital Contributions        | \$0                | \$0                | \$0                | \$0                | \$0                |                |
| Operating Transfer *         | \$1,547,885        | \$1,790,000        | \$1,790,000        | \$1,740,000        | (\$50,000)         | (2.8%)         |
| Other Local Revenue          | \$0                | \$0                | \$0                | \$0                | \$0                |                |
| Use of Existing Resources    | \$2,453,821        | \$0                | \$0                | \$0                | \$0                |                |
| Dedicated Sources            | \$4,047,647        | \$2,190,000        | \$2,190,000        | \$1,740,000        | (\$450,000)        | (20.5%)        |
| General Sources              | \$0                | \$0                | \$0                | \$0                | \$0                |                |
| <b>Total Funding Sources</b> | <b>\$4,047,647</b> | <b>\$2,190,000</b> | <b>\$2,190,000</b> | <b>\$1,740,000</b> | <b>(\$450,000)</b> | <b>(20.5%)</b> |

\*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.

# Capital Projects Fund - Parks & Rec. Projects

44008850

## Major Projects

## Fiscal Impact

Major projects include:

- \$700,000 - The Hinkson Creek Trail: Stephens to Clark Lane project will add a connecting trail from Stephens Lake Park to the new sidewalks being constructed on Clark Lane. This trail portion is part of the proposed 30-mile trail loop around the city.
  - \$125,000 - Kiwanis Park Improvements
  - \$100,000 - Lions-Stephens Park Improvements
  - \$125,000 - Magnolia Falls Neighborhood Park Devlpmnt
  - \$125,000 - Oakwood Hills Park Improvements
- The total capital improvement program budget is \$1,740,000 for FY 2019. (Does not include Recreation Services Fund projects, which are included in the Recreation Services - Capital Projects section.)
  - The Hinkson Creek Trail: Stephens to Clark Lane adds just over one mile of trail to the trail system. The fiscal impact will depend on the trail surface chosen. The annual trail maintenance cost for one mile of concrete trail is \$2,334.
  - Kiwanis Park Improvements - Minimal to none. Current features exist. May increase depending on type of play equipment purchased.
  - Lions-Stephens Park Improvements - Minimal. Items exist in park already.
  - Magnolia Falls Neighborhood Park Devlpmnt - \$8,000 to \$10,000 per year for maintenance.
  - Oakwood Hills Park Improvements - Minimal as many of these features already exist.

## Authorized Personnel

| Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|-------------------|------------------------|----------------------|--------------------|---------------------|
|-------------------|------------------------|----------------------|--------------------|---------------------|

There are no personnel assigned to this budget.

# Parks and Recreation

# Annual and 5 Year Capital Projects

| Funding Source   | Adopted<br>FY 2019 | FY 2020          | FY 2021          | FY 2022          | FY 2023 | Future<br>Cost | D           | C           |
|--|--------------------|------------------|------------------|------------------|---------|----------------|-------------|-------------|
| <b>Projects</b>  |                    |                  |                  |                  |         |                |             |             |
| <b>1 Annual Land Acq/Land Preservation 00662 [ID: 1812]</b>          |                    |                  |                  |                  |         |                | <b>2017</b> | <b>2017</b> |
| Parks Sales Tax - 2015 Ballot  | \$100,000          |                  | \$225,000        | \$175,000        |         |                |             |             |
| <b>Total</b>   | <b>\$100,000</b>   |                  | <b>\$225,000</b> | <b>\$175,000</b> |         |                |             |             |
| <b>2 Annual Park Improv - Major Maint. Programs 00056 [ID: 259]</b>  |                    |                  |                  |                  |         |                |             |             |
| Parks Sales Tax - 2015 Ballot  | \$50,000           | \$140,000        | \$165,000        | \$165,000        |         |                |             |             |
| <b>Total</b>   | <b>\$50,000</b>    | <b>\$140,000</b> | <b>\$165,000</b> | <b>\$165,000</b> |         |                |             |             |
| <b>3 City School Park Improv 00249 [ID: 257]</b>                     |                    |                  |                  |                  |         |                |             |             |
| Parks Sales Tax - 2015 Ballot  | \$30,000           | \$35,000         | \$35,000         | \$40,000         |         |                |             |             |
| <b>Total</b>   | <b>\$30,000</b>    | <b>\$35,000</b>  | <b>\$35,000</b>  | <b>\$40,000</b>  |         |                |             |             |
| <b>4 Park Roads &amp; Parking 00242 [ID: 260]</b>                    |                    |                  |                  |                  |         |                |             |             |
| Parks Sales Tax - 2015 Ballot  | \$150,000          | \$150,000        | \$150,000        | \$150,000        |         |                |             |             |
| <b>Total</b>   | <b>\$150,000</b>   | <b>\$150,000</b> | <b>\$150,000</b> | <b>\$150,000</b> |         |                |             |             |
| <b>5 ADA Compliance Phase II 00663 [ID: 1820]</b>                    |                    |                  |                  |                  |         |                | <b>2017</b> | <b>2017</b> |
| Parks Sales Tax - 2015 Ballot  | \$25,000           | \$25,000         | \$25,000         | \$25,000         |         |                |             |             |
| <b>Total</b>   | <b>\$25,000</b>    | <b>\$25,000</b>  | <b>\$25,000</b>  | <b>\$25,000</b>  |         |                |             |             |
| <b>6 Again Street Park Improvements [ID: 1952]</b>                   |                    |                  |                  |                  |         |                | <b>2020</b> | <b>2021</b> |
| Parks Sales Tax - 2015 Ballot  |                    |                  | \$100,000        |                  |         |                |             |             |
| <b>Total</b>   |                    |                  | <b>\$100,000</b> |                  |         |                |             |             |
| <b>7 Battle Park Phase I Development [ID: 1959]</b>                  |                    |                  |                  |                  |         |                | <b>2020</b> | <b>2021</b> |
| Parks Sales Tax - 2015 Ballot  |                    | \$70,000         | \$250,000        |                  |         |                |             |             |
| <b>Total</b>   |                    | <b>\$70,000</b>  | <b>\$250,000</b> |                  |         |                |             |             |
| <b>8 Bear Creek Park Improvements - 00715 [ID: 2080]</b>             |                    |                  |                  |                  |         |                | <b>2018</b> | <b>2019</b> |
| Parks Sales Tax - 2015 Ballot  | \$40,000           |                  |                  |                  |         |                |             |             |
| <b>Total</b>   | <b>\$40,000</b>    |                  |                  |                  |         |                |             |             |
| <b>9 Cosmo Rec Area: Parks Mgmt Center Improvements [ID: 457]</b>    |                    |                  |                  |                  |         |                | <b>2019</b> | <b>2020</b> |
| Parks Sales Tax - 2015 Ballot  |                    | \$100,000        | \$100,000        |                  |         |                |             |             |
| <b>Total</b>   |                    | <b>\$100,000</b> | <b>\$100,000</b> |                  |         |                |             |             |
| <b>10 Cosmo-Bethel Park Improvements [ID: 1953]</b>                  |                    |                  |                  |                  |         |                | <b>2019</b> | <b>2020</b> |
| Parks Sales Tax - 2015 Ballot  |                    | \$125,000        |                  |                  |         |                |             |             |
| <b>Total</b>   |                    | <b>\$125,000</b> |                  |                  |         |                |             |             |
| <b>11 Cosmo-Bethel Park: Small Shelter - 00731 [ID: 2117]</b>        |                    |                  |                  |                  |         |                | <b>2018</b> | <b>2019</b> |
| Parks Sales Tax - 2015 Ballot  | \$25,000           |                  |                  |                  |         |                |             |             |
| <b>Total</b>   | <b>\$25,000</b>    |                  |                  |                  |         |                |             |             |
| <b>12 Emergency Phone Replacement - Phase II - 00717 [ID: 2081]</b>  |                    |                  |                  |                  |         |                | <b>2018</b> | <b>2019</b> |
| Parks Sales Tax - 2015 Ballot  | \$20,000           |                  |                  |                  |         |                |             |             |
| <b>Total</b>   | <b>\$20,000</b>    |                  |                  |                  |         |                |             |             |
| <b>13 Fairview Park/Bonnie View: Phase II Improvements [ID: 309]</b> |                    |                  |                  |                  |         |                | <b>2020</b> | <b>2021</b> |
| Parks Sales Tax - 2015 Ballot  |                    |                  | \$125,000        |                  |         |                |             |             |
| <b>Total</b>   |                    |                  | <b>\$125,000</b> |                  |         |                |             |             |
| <b>14 Founders Park at Flat Branch [ID: 2017]</b>                    |                    |                  |                  |                  |         |                | <b>2019</b> | <b>2020</b> |
| Unfunded   |                    | \$750,000        |                  |                  |         |                |             |             |
| <b>Total</b>   |                    | <b>\$750,000</b> |                  |                  |         |                |             |             |

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<br>FY 2019 | FY 2020   | FY 2021         | FY 2022          | FY 2023 | Future<br>Cost | D           | C           |
|--|--------------------|-----------|-----------------|------------------|---------|----------------|-------------|-------------|
| <b>Projects</b>  |                    |           |                 |                  |         |                |             |             |
| <b>15 Kiwanis Park Improvements - 00718 [ID: 322]</b>                  |                    |           |                 |                  |         |                | <b>2018</b> | <b>2019</b> |
| Parks Sales Tax - 2015 Ballot  | \$125,000          |           |                 |                  |         |                |             |             |
| <b>Total</b>   | <b>\$125,000</b>   |           |                 |                  |         |                |             |             |
| <b>16 LAN Golf Course Improvements [ID: 324]</b>                       |                    |           |                 |                  |         |                | <b>2019</b> | <b>2020</b> |
| GCIF   |                    | \$100,000 |                 |                  |         |                |             |             |
| <b>Total</b>   | <b>\$100,000</b>   |           |                 |                  |         |                |             |             |
| <b>17 LED Lighting Conversion - Parking Lots - 00719 [ID: 2082]</b>    |                    |           |                 |                  |         |                | <b>2020</b> | <b>2020</b> |
| Parks Sales Tax - 2015 Ballot  |                    | \$25,000  |                 |                  |         |                |             |             |
| <b>Total</b>   | <b>\$25,000</b>    |           |                 |                  |         |                |             |             |
| <b>18 Lions-Stephens Park Improvements 00668 [ID: 1264]</b>            |                    |           |                 |                  |         |                | <b>2018</b> | <b>2019</b> |
| Parks Sales Tax - 2015 Ballot  | \$100,000          |           |                 |                  |         |                |             |             |
| <b>Total</b>   | <b>\$100,000</b>   |           |                 |                  |         |                |             |             |
| <b>19 Magnolia Falls Neighborhood Park Devlpmnt - 00720 [ID: 1819]</b> |                    |           |                 |                  |         |                | <b>2018</b> | <b>2019</b> |
| Parks Sales Tax - 2015 Ballot  | \$125,000          |           |                 |                  |         |                |             |             |
| <b>Total</b>   | <b>\$125,000</b>   |           |                 |                  |         |                |             |             |
| <b>20 MKT Wetlands/Forum Nature Area Restoration [ID: 1956]</b>        |                    |           |                 |                  |         |                | <b>2020</b> | <b>2021</b> |
| Parks Sales Tax - 2015 Ballot  |                    |           | \$80,000        |                  |         |                |             |             |
| <b>Total</b>   |                    |           | <b>\$80,000</b> |                  |         |                |             |             |
| <b>21 Oakwood Hills Park Improvements - 00721 [ID: 1675]</b>           |                    |           |                 |                  |         |                | <b>2018</b> | <b>2019</b> |
| Parks Sales Tax - 2015 Ballot  | \$125,000          |           |                 |                  |         |                |             |             |
| <b>Total</b>   | <b>\$125,000</b>   |           |                 |                  |         |                |             |             |
| <b>22 Rock Bridge Park Improvements [ID: 1657]</b>                     |                    |           |                 |                  |         |                | <b>2019</b> | <b>2020</b> |
| Parks Sales Tax - 2015 Ballot  |                    | \$125,000 |                 |                  |         |                |             |             |
| <b>Total</b>   | <b>\$125,000</b>   |           |                 |                  |         |                |             |             |
| <b>23 Stephens Lake Park: Spraygrounds UV Rplcmnt 00722 [ID: 2083]</b> |                    |           |                 |                  |         |                | <b>2019</b> | <b>2019</b> |
| Parks Sales Tax - 2015 Ballot  | \$25,000           |           |                 |                  |         |                |             |             |
| <b>Total</b>   | <b>\$25,000</b>    |           |                 |                  |         |                |             |             |
| <b>24 Strawn Park: Phase II [ID: 1637]</b>                             |                    |           |                 |                  |         |                | <b>2019</b> | <b>2020</b> |
| Parks Sales Tax - 2015 Ballot  |                    | \$200,000 |                 |                  |         |                |             |             |
| <b>Total</b>   | <b>\$200,000</b>   |           |                 |                  |         |                |             |             |
| <b>25 The Vinyards/El Chapparal Lake/Park Development [ID: 1950]</b>   |                    |           |                 |                  |         |                | <b>2020</b> | <b>2021</b> |
| Parks Sales Tax - 2015 Ballot  |                    |           | \$75,000        |                  |         |                |             |             |
| <b>Total</b>   |                    |           | <b>\$75,000</b> |                  |         |                |             |             |
| <b>26 Worley St Park Improvement [ID: 1633]</b>                        |                    |           |                 |                  |         |                | <b>2019</b> | <b>2020</b> |
| Parks Sales Tax - 2015 Ballot  |                    | \$75,000  |                 |                  |         |                |             |             |
| <b>Total</b>   | <b>\$75,000</b>    |           |                 |                  |         |                |             |             |
| <b>27 ARC Gym/Fitness Expansion [ID: 297]</b>                          |                    |           |                 |                  |         |                | <b>2022</b> | <b>2023</b> |
| Unfunded   |                    |           |                 | \$500,000        |         |                |             |             |
| <b>Total</b>   |                    |           |                 | <b>\$500,000</b> |         |                |             |             |
| <b>28 Clary-Shy Community Park Improvements: Phase II [ID: 2030]</b>   |                    |           |                 |                  |         |                | <b>2021</b> | <b>2022</b> |
| Unfunded   |                    |           |                 | \$350,000        |         |                |             |             |
| <b>Total</b>   |                    |           |                 | <b>\$350,000</b> |         |                |             |             |

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<br>FY 2019 | FY 2020 | FY 2021 | FY 2022          | FY 2023          | Future<br>Cost   | D           | C           |
|---|--------------------|---------|---------|------------------|------------------|------------------|-------------|-------------|
| <b>Projects</b>   |                    |         |         |                  |                  |                  |             |             |
| <b>29 Cosmo Rec Area: Shelter Replacement [ID: 2029]</b>                  |                    |         |         |                  |                  |                  | <b>2021</b> | <b>2022</b> |
| Unfunded  |                    |         |         | \$400,000        |                  |                  |             |             |
| <b>Total</b>  |                    |         |         | <b>\$400,000</b> |                  |                  |             |             |
| <b>30 Douglass Park: Skate Park &amp; Aquatic Facility [ID: 2085]</b>     |                    |         |         |                  |                  |                  | <b>2022</b> | <b>2023</b> |
| Unfunded  |                    |         |         |                  | \$250,000        |                  |             |             |
| <b>Total</b>  |                    |         |         |                  | <b>\$250,000</b> |                  |             |             |
| <b>31 Garth Nature Area Improvements [ID: 1670]</b>                       |                    |         |         |                  |                  |                  | <b>2023</b> | <b>2023</b> |
| Unfunded  |                    |         |         |                  | \$100,000        |                  |             |             |
| <b>Total</b>  |                    |         |         |                  | <b>\$100,000</b> |                  |             |             |
| <b>32 Gates Park Development [ID: 2028]</b>                               |                    |         |         |                  |                  |                  | <b>2021</b> | <b>2022</b> |
| Unfunded  |                    |         |         | \$275,000        |                  |                  |             |             |
| <b>Total</b>  |                    |         |         | <b>\$275,000</b> |                  |                  |             |             |
| <b>33 Rock Quarry Park Improvements [ID: 308]</b>                         |                    |         |         |                  |                  |                  | <b>2021</b> | <b>2022</b> |
| Unfunded  |                    |         |         | \$350,000        |                  |                  |             |             |
| <b>Total</b>  |                    |         |         | <b>\$350,000</b> |                  |                  |             |             |
| <b>34 Rothwell Park Improvements [ID: 1655]</b>                           |                    |         |         |                  |                  |                  | <b>2023</b> | <b>2023</b> |
| Unfunded  |                    |         |         |                  | \$150,000        |                  |             |             |
| <b>Total</b>  |                    |         |         |                  | <b>\$150,000</b> |                  |             |             |
| <b>35 Stephens Lake Park: E. Walnut Development [ID: 313]</b>             |                    |         |         |                  |                  |                  | <b>2022</b> | <b>2022</b> |
| Unfunded  |                    |         |         | \$300,000        |                  |                  |             |             |
| <b>Total</b>  |                    |         |         | <b>\$300,000</b> |                  |                  |             |             |
| <b>36 Waters-Moss - Jones &amp; White Building Renovations [ID: 1632]</b> |                    |         |         |                  |                  |                  | <b>2023</b> | <b>2023</b> |
| Unfunded  |                    |         |         |                  | \$175,000        |                  |             |             |
| <b>Total</b>  |                    |         |         |                  | <b>\$175,000</b> |                  |             |             |
| <b>37 400 Meter Outdoor Track with Turf Sports Field [ID: 1919]</b>       |                    |         |         |                  |                  |                  | <b>2023</b> | <b>2024</b> |
| Unfunded  |                    |         |         |                  | \$600,000        |                  |             |             |
| <b>Total</b>  |                    |         |         |                  | <b>\$600,000</b> |                  |             |             |
| <b>38 Boxer Park Development [ID: 1667]</b>                               |                    |         |         |                  |                  |                  | <b>2023</b> | <b>2024</b> |
| Unfunded  |                    |         |         |                  |                  | \$60,000         |             |             |
| <b>Total</b>  |                    |         |         |                  |                  | <b>\$60,000</b>  |             |             |
| <b>39 Cosmo Rec Area: Northeast Quarry Area [ID: 1673]</b>                |                    |         |         |                  |                  |                  | <b>2023</b> | <b>2024</b> |
| Unfunded  |                    |         |         |                  |                  | \$770,000        |             |             |
| <b>Total</b>  |                    |         |         |                  |                  | <b>\$770,000</b> |             |             |
| <b>40 Cosmo Rec Area: Park Mgmnt Center: Rpl Fab Shop [ID: 1677]</b>      |                    |         |         |                  |                  |                  | <b>2024</b> | <b>2025</b> |
| Unfunded  |                    |         |         |                  |                  | \$850,000        |             |             |
| <b>Total</b>  |                    |         |         |                  |                  | <b>\$850,000</b> |             |             |
| <b>41 Cosmo Rec Area: Skate Park/Roller Hockey Lights [ID: 310]</b>       |                    |         |         |                  |                  |                  | <b>2023</b> | <b>2024</b> |
| Unfunded  |                    |         |         |                  |                  | \$250,000        |             |             |
| <b>Total</b>  |                    |         |         |                  |                  | <b>\$250,000</b> |             |             |
| <b>42 Cosmo Rec Area: Soccer Field/Concession Imprv [ID: 283]</b>         |                    |         |         |                  |                  |                  | <b>2023</b> | <b>2024</b> |
| Unfunded  |                    |         |         |                  |                  | \$295,000        |             |             |
| <b>Total</b>  |                    |         |         |                  |                  | <b>\$295,000</b> |             |             |

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# Parks and Recreation

# Annual and 5 Year Capital Projects

| Funding Source   | Adopted<br>FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Future<br>Cost     | D           | C           |
|--|--------------------|---------|---------|---------|---------|--------------------|-------------|-------------|
| <b>Projects</b>  |                    |         |         |         |         |                    |             |             |
| <b>43 Cosmo Rec Area: Tennis Court Resurfacing [ID: 1824]</b>      |                    |         |         |         |         |                    | <b>2024</b> | <b>2024</b> |
| Unfunded   |                    |         |         |         |         | \$100,000          |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$100,000</b>   |             |             |
| <b>44 Creek Ridge Park Development [ID: 1818]</b>                  |                    |         |         |         |         |                    | <b>2024</b> | <b>2025</b> |
| Unfunded   |                    |         |         |         |         | \$150,000          |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$150,000</b>   |             |             |
| <b>45 Forum Nature Area Improvements [ID: 1674]</b>                |                    |         |         |         |         |                    | <b>2024</b> | <b>2025</b> |
| Unfunded   |                    |         |         |         |         | \$30,500           |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$30,500</b>    |             |             |
| <b>46 Kyd Park Development [ID: 1829]</b>                          |                    |         |         |         |         |                    | <b>2023</b> | <b>2024</b> |
| Unfunded   |                    |         |         |         |         | \$125,000          |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$125,000</b>   |             |             |
| <b>47 LOW Aquatic Facility Improvements [ID: 1680]</b>             |                    |         |         |         |         |                    | <b>2023</b> | <b>2025</b> |
| Future Ballot  |                    |         |         |         |         | \$500,000          |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$500,000</b>   |             |             |
| <b>48 MLK Memorial &amp; Battle Garden Improvements [ID: 1679]</b> |                    |         |         |         |         |                    | <b>2024</b> | <b>2024</b> |
| Unfunded   |                    |         |         |         |         | \$100,000          |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$100,000</b>   |             |             |
| <b>49 Neighborhood Park Dev - Priority 1 (TBD) [ID: 1817]</b>      |                    |         |         |         |         |                    | <b>2024</b> | <b>2025</b> |
| Unfunded   |                    |         |         |         |         | \$150,000          |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$150,000</b>   |             |             |
| <b>50 Philips/Gans: Park Development Phase III [ID: 1823]</b>      |                    |         |         |         |         |                    | <b>2024</b> | <b>2025</b> |
| Unfunded   |                    |         |         |         |         | \$4,000,000        |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$4,000,000</b> |             |             |
| <b>51 Shepard Park Improvements [ID: 1654]</b>                     |                    |         |         |         |         |                    | <b>2024</b> | <b>2025</b> |
| Unfunded   |                    |         |         |         |         | \$125,000          |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$125,000</b>   |             |             |
| <b>52 Smithton Park Improvements [ID: 1651]</b>                    |                    |         |         |         |         |                    | <b>2024</b> | <b>2024</b> |
| Unfunded   |                    |         |         |         |         | \$100,000          |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$100,000</b>   |             |             |
| <b>53 Stephens Lake Park: Playground Improvements [ID: 1643]</b>   |                    |         |         |         |         |                    | <b>2024</b> | <b>2025</b> |
| Unfunded   |                    |         |         |         |         | \$225,000          |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$225,000</b>   |             |             |
| <b>54 Stephens Lake Park: SE Trailhead Improvements [ID: 1647]</b> |                    |         |         |         |         |                    | <b>2024</b> | <b>2025</b> |
| Unfunded   |                    |         |         |         |         | \$175,000          |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$175,000</b>   |             |             |
| <b>55 Stephens Lake Park: Spraygrounds Improvements [ID: 1644]</b> |                    |         |         |         |         |                    | <b>2023</b> | <b>2024</b> |
| Unfunded   |                    |         |         |         |         | \$175,000          |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$175,000</b>   |             |             |
| <b>56 Synthetic Turf - Athletic Field [ID: 1827]</b>               |                    |         |         |         |         |                    | <b>2023</b> | <b>2024</b> |
| Unfunded   |                    |         |         |         |         | \$800,000          |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$800,000</b>   |             |             |

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# Parks and Recreation

# Annual and 5 Year Capital Projects

| Funding Source  | Adopted<br>FY 2019 | FY 2020          | FY 2021          | FY 2022          | FY 2023          | Future<br>Cost     | D           | C           |
|---|--------------------|------------------|------------------|------------------|------------------|--------------------|-------------|-------------|
| <b>Projects</b>   |                    |                  |                  |                  |                  |                    |             |             |
| <b>57 Twin Lakes Rec Area: Aquatic Facility-Pool [ID: 1635]</b>         |                    |                  |                  |                  |                  |                    | <b>2024</b> | <b>2026</b> |
| Unfunded  |                    |                  |                  |                  |                  | \$1,500,000        |             |             |
| <b>Total</b>  |                    |                  |                  |                  |                  | <b>\$1,500,000</b> |             |             |
| <b>58 Westwinds Park Improvements [ID: 1639]</b>                        |                    |                  |                  |                  |                  |                    | <b>2024</b> | <b>2025</b> |
| Unfunded  |                    |                  |                  |                  |                  | \$125,000          |             |             |
| <b>Total</b>  |                    |                  |                  |                  |                  | <b>\$125,000</b>   |             |             |
| <b>59 Whitegate Park Development [ID: 2086]</b>                         |                    |                  |                  |                  |                  |                    | <b>2024</b> | <b>2025</b> |
| Unfunded  |                    |                  |                  |                  |                  | \$225,000          |             |             |
| <b>Total</b>  |                    |                  |                  |                  |                  | <b>\$225,000</b>   |             |             |
| <b>Trails</b>   |                    |                  |                  |                  |                  |                    |             |             |
| <b>60 Annual Trails 00673 [ID: 1813]</b>                                |                    |                  |                  |                  |                  |                    | <b>2017</b> | <b>2017</b> |
| Parks Sales Tax - 2015 Ballot   | \$100,000          | \$100,000        | \$100,000        | \$100,000        |                  |                    |             |             |
| <b>Total</b>  | <b>\$100,000</b>   | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$100,000</b> |                  |                    |             |             |
| <b>61 Chapel Hill Connector - Perche Creek Trail [ID: 1949]</b>         |                    |                  |                  |                  |                  |                    | <b>2019</b> | <b>2020</b> |
| Parks Sales Tax - 2015 Ballot   |                    | \$325,000        | \$175,000        |                  |                  |                    |             |             |
| <b>Total</b>  |                    | <b>\$325,000</b> | <b>\$175,000</b> |                  |                  |                    |             |             |
| <b>62 Hinkson Creek Trail: Stephens to Clark Lane -00728 [ID: 1188]</b> |                    |                  |                  |                  |                  |                    | <b>2019</b> | <b>2019</b> |
| Parks Sales Tax - 2015 Ballot   | \$700,000          | \$250,000        |                  |                  |                  |                    |             |             |
| <b>Total</b>  | <b>\$700,000</b>   | <b>\$250,000</b> |                  |                  |                  |                    |             |             |
| <b>63 Perche Cr Trl Ph I: MKT to Gillespie Bridge- 00699 [ID: 427]</b>  |                    |                  |                  |                  |                  |                    | <b>2018</b> | <b>2020</b> |
| Parks Sales Tax - 2015 Ballot   |                    | \$520,000        | \$500,000        |                  |                  |                    |             |             |
| <b>Total</b>  |                    | <b>\$520,000</b> | <b>\$500,000</b> |                  |                  |                    |             |             |
| <b>64 MKT Bridge Replacements: #2 &amp; #10 [ID: 1816]</b>              |                    |                  |                  |                  |                  |                    | <b>2022</b> | <b>2023</b> |
| Unfunded  |                    |                  |                  |                  | \$500,000        |                    |             |             |
| <b>Total</b>  |                    |                  |                  |                  | <b>\$500,000</b> |                    |             |             |
| <b>65 Perche Crk Trail Ph 2: Gillespie to Broadway [ID: 1285]</b>       |                    |                  |                  |                  |                  |                    | <b>2021</b> | <b>2022</b> |
| Unfunded  |                    |                  |                  | \$900,000        |                  |                    |             |             |
| <b>Total</b>  |                    |                  |                  | <b>\$900,000</b> |                  |                    |             |             |
| <b>66 Bear Creek Trail Renovation: Creasy to Skatepark [ID: 1098]</b>   |                    |                  |                  |                  |                  |                    | <b>2024</b> | <b>2025</b> |
| Unfunded  |                    |                  |                  |                  |                  | \$1,075,000        |             |             |
| <b>Total</b>  |                    |                  |                  |                  |                  | <b>\$1,075,000</b> |             |             |
| <b>67 Bear Creek Trail: Albert-Oakland Park to Lange [ID: 380]</b>      |                    |                  |                  |                  |                  |                    | <b>2023</b> | <b>2024</b> |
| Unfunded  |                    |                  |                  |                  |                  | \$950,000          |             |             |
| <b>Total</b>  |                    |                  |                  |                  |                  | <b>\$950,000</b>   |             |             |
| <b>68 Bear Creek Trail: Hard Surface Wash/Problem [ID: 447]</b>         |                    |                  |                  |                  |                  |                    | <b>2023</b> | <b>2024</b> |
| Unfunded  |                    |                  |                  |                  | \$710,000        |                    |             |             |
| <b>Total</b>  |                    |                  |                  |                  | <b>\$710,000</b> |                    |             |             |
| <b>69 Bear Creek Trail: Lange to Fairgrounds [ID: 437]</b>              |                    |                  |                  |                  |                  |                    | <b>2024</b> | <b>2025</b> |
| Unfunded  |                    |                  |                  |                  |                  | \$2,600,000        |             |             |
| <b>Total</b>  |                    |                  |                  |                  |                  | <b>\$2,600,000</b> |             |             |

D = Year being designed; C = Year construction will begin.

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## Parks and Recreation

## Annual and 5 Year Capital Projects

| Funding Source   | Adopted<br>FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Future<br>Cost     | D           | C           |
|--|--------------------|---------|---------|---------|---------|--------------------|-------------|-------------|
| <b>Trails</b>  |                    |         |         |         |         |                    |             |             |
| <b>70 COLT RR Trail Ph 1: Columbia College to Vandiver [ID: 1273]</b>  |                    |         |         |         |         |                    | <b>2023</b> | <b>2024</b> |
| Unfunded   |                    |         |         |         |         | \$3,000,000        |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$3,000,000</b> |             |             |
| <b>71 Cosmo Park Bear Creek Boardwalk Renovation [ID: 378]</b>         |                    |         |         |         |         |                    | <b>2024</b> | <b>2025</b> |
| Unfunded   |                    |         |         |         |         | \$125,000          |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$125,000</b>   |             |             |
| <b>72 Cosmo Park Trail-Stadium Diverging Diamond to BCT [ID: 1581]</b> |                    |         |         |         |         |                    | <b>2024</b> | <b>2025</b> |
| Unfunded   |                    |         |         |         |         | \$700,000          |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$700,000</b>   |             |             |
| <b>73 Cow Branch: Providence to Auburn Hills [ID: 448]</b>             |                    |         |         |         |         |                    | <b>2024</b> | <b>2025</b> |
| Unfunded   |                    |         |         |         |         | \$1,820,000        |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$1,820,000</b> |             |             |
| <b>74 Hinkson Creek Trail: Vandiver pedway to Colt RR [ID: 1661]</b>   |                    |         |         |         |         |                    | <b>2024</b> | <b>2024</b> |
| Unfunded   |                    |         |         |         |         | \$1,300,000        |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$1,300,000</b> |             |             |
| <b>75 Hominy Creek Trail: Old 63 to Green Valley [ID: 1660]</b>        |                    |         |         |         |         |                    | <b>2024</b> | <b>2025</b> |
| Unfunded   |                    |         |         |         |         | \$800,000          |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$800,000</b>   |             |             |
| <b>76 MKT Trail: Scott Blvd Improvements [ID: 1676]</b>                |                    |         |         |         |         |                    | <b>2023</b> | <b>2024</b> |
| Unfunded   |                    |         |         |         |         | \$90,000           |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$90,000</b>    |             |             |
| <b>77 Trail restroom: Location TBD [ID: 1648]</b>                      |                    |         |         |         |         |                    | <b>2024</b> | <b>2024</b> |
| Unfunded   |                    |         |         |         |         | \$100,000          |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$100,000</b>   |             |             |

### Parks and Recreation Funding Source Summary

|                               |                    |                    |                    |                    |                    |                    |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| GCIF                          |                    | \$100,000          |                    |                    |                    |                    |
| Parks Sales Tax - 2015 Ballot | \$1,740,000        | \$2,265,000        | \$2,105,000        | \$655,000          |                    |                    |
| <b>New Funding</b>            | <b>\$1,740,000</b> | <b>\$2,365,000</b> | <b>\$2,105,000</b> | <b>\$655,000</b>   |                    | <b>\$0</b>         |
| Future Ballot                 |                    |                    |                    |                    |                    | \$500,000          |
| <b>Future Ballot</b>          |                    |                    |                    |                    |                    | <b>\$500,000</b>   |
| Unfunded                      |                    | \$750,000          |                    | \$2,575,000        | \$2,985,000        | \$6,515,000        |
| <b>Unfunded</b>               |                    | <b>\$750,000</b>   |                    | <b>\$2,575,000</b> | <b>\$2,985,000</b> | <b>\$6,515,000</b> |
| <b>Total</b>                  | <b>\$1,740,000</b> | <b>\$3,115,000</b> | <b>\$2,105,000</b> | <b>\$3,230,000</b> | <b>\$2,985,000</b> | <b>\$7,015,000</b> |

### Parks and Recreation Current Capital Projects

|                 |   |  |  |  |  |  |      |      |
|-----------------|---|--|--|--|--|--|------|------|
| <b>Projects</b> |   |  |  |  |  |  |      |      |
| 1               | 2010 PST Land Acq: Neighbhrd Parks 00510 [ID: 1383] |  |  |  |  |  | 2013 | 2013 |

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<br>FY 2019  | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Future<br>Cost | D    | C    |
|--|---|---------|---------|---------|---------|----------------|------|------|
| <b>Parks and Recreation Current Capital Projects</b> |   |         |         |         |         |                |      |      |
| <b>Projects</b>                                      |   |         |         |         |         |                |      |      |
| 2  | 2010 PST Land Acq: Prks, Grnwys, Natural Ar 00486 [ID: 1382]  |         |         |         |         |                | 2012 | 2012 |
| 3  | ADA Compliance - Parks and Facilities 00484 [ID: 1427]        |         |         |         |         |                | 2012 | 2012 |
| 4  | American Legion Park: Shelter, RR, Playgrnd 00664 [ID: 1216]  |         |         |         |         |                | 2016 | 2017 |
| 5  | Capen/Grindstone Trailhead Improvements 00457 [ID: 280]       |         |         |         |         |                | 2011 | 2011 |
| 6  | Clyde Wilson Park Improvements - 00695 [ID: 1955]             |         |         |         |         |                | 2017 | 2018 |
| 7  | Cosmo Rec Area: Skate Park - 00696 [ID: 2023]                 |         |         |         |         |                | 2018 | 2018 |
| 8  | Cosmo Rec Area: Bocce Courts 00666 [ID: 1992]                 |         |         |         |         |                | 2017 | 2017 |
| 9  | Cosmo Rec Area: Handball Courts - 00690 [ID: 2025]            |         |         |         |         |                | 2018 | 2018 |
| 10   | Downtown Improvements 40074 [ID: 340]                         |         |         |         |         |                | 2005 | 2009 |
| 11   | Emergency Phone Replacement - 00697 [ID: 2024]                |         |         |         |         |                | 2018 | 2018 |
| 12   | Jay Dix Park Improvements 00516 [ID: 1182]                    |         |         |         |         |                | 2013 | 2013 |
| 13   | Kim Scholl Memorial Bench 00619 [ID: 1975]                    |         |         |         |         |                | 2015 | 2015 |
| 14   | Maplewood Home Rehab 00638 [ID: 1974]                         |         |         |         |         |                | 2015 | 2016 |
| 15   | Norma Sutherland Smith Park: Phase II 00669 [ID: 1815]        |         |         |         |         |                | 2016 | 2017 |
| 16   | Philips Park - Trail and Landscaping Improv.-00703 [ID: 2062] |         |         |         |         |                | 2018 | 2018 |
| 17   | South Regional Park - Gans/Philips Phase I 00518 [ID: 1176]   |         |         |         |         |                | 2013 | 2013 |
| 18   | South Regional Park Planning 00350 [ID: 294]                  |         |         |         |         |                | 2008 | 2008 |
| 19   | Southeast Regional Park Tennis Complex - 00693 [ID: 1951]     |         |         |         |         |                | 2017 | 2018 |
| 20   | Twin Lakes Recreation Area: Bathhouse Renov 00670 [ID: 1993]  |         |         |         |         |                | 2017 | 2017 |
| <b>Trails</b>  |   |         |         |         |         |                |      |      |
| 21   | GNM: Clark Lane West, Hinkson Trail/Pedway 00570 [ID: 1767]   |         |         |         |         |                | 2014 | 2018 |
| 22   | GNM: County House Trl/Pedway Phase 2 West - 00569 [ID: 1742]  |         |         |         |         |                | 2016 | 2017 |
| 23   | GNM: Shepard to Rollins Trail/Pedway 00572 [ID: 1766]         |         |         |         |         |                | 2014 | 2018 |
| 24   | Hinkson Cr Trail: Stadium to East Campus - 00698 [ID: 1298]   |         |         |         |         |                | 2018 | 2018 |
| 25   | MKT Bridge Replacements: 00674 [ID: 1269]                     |         |         |         |         |                | 2016 | 2017 |

## Parks and Recreation Impact of Capital Projects

### 2010 PST Land Acq: Neighbrhd Parks 00510 [ID: 1383]

Impact will be minimal after acquisition amounting to no more than minimal clean-up and weed control mowing. Estimate: \$1,500 per year on a 10 acre, all turf park.

### 2010 PST Land Acq: Prks, Grnwys, Natural Ar 00486 [ID: 1382]

Impact will be minimal after acquisition amounting to no more than minimal clean-up and weed control mowing. Estimate: \$1,500 per year on a 10 acre, all turf park.

### 400 Meter Outdoor Track with Turf Sports Field [ID: 1919]

Annual maintenance of track and weekly maintenance of sports field will be required.

### ADA Compliance - Parks and Facilities 00484 [ID: 1427]

Most will have no impact on operations. Any new walkways or trail will have minor impacts that may be handled through small operating budget increases.

### ADA Compliance Phase II 00663 [ID: 1820]

Minimal to none.

### Again Street Park Improvements [ID: 1952]

Minimal impact on operations as features already exist at the park.

### Albert-Oakland Park: Enclose Pool w/Air Structure [ID: 1221]

Significant, but if HHS Pool is not being used, then cost is offset.

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# Parks and Recreation

# Annual and 5 Year Capital Projects

| Funding Source  | Adopted<br>FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Future<br>Cost | D | C |
|---|--------------------|---------|---------|---------|---------|----------------|---|---|
| Parks and Recreation Impact of Capital Projects   |                    |         |         |         |         |                |   |   |
| Projects  |                    |         |         |         |         |                |   |   |
| American Legion Park: Shelter, RR, Playgrnd 00664 [ID: 1216]  |                    |         |         |         |         |                |   |   |
| Minimal.  |                    |         |         |         |         |                |   |   |
| Annual Park Improv - Major Maint. Programs 00056 [ID: 259]  |                    |         |         |         |         |                |   |   |
| Minimal to none. Will generally offset if funds are used for repairs and/or renovations on existing facilities.   |                    |         |         |         |         |                |   |   |
| Aquatic Facility [ID: 428]  |                    |         |         |         |         |                |   |   |
| Goal is to develop a facility that will recover 80-90% of operational costs.  |                    |         |         |         |         |                |   |   |
| ARC Gym/Fitness Expansion [ID: 297]   |                    |         |         |         |         |                |   |   |
| Estimate \$5,000 in maintenance/utilities that may be offset with increase in membership revenues.  |                    |         |         |         |         |                |   |   |
| Armory Sports Center Improvements - Gym [ID: 298]   |                    |         |         |         |         |                |   |   |
| Estimate \$20,000 for maint, utilities, and programming needs.  |                    |         |         |         |         |                |   |   |
| Atkins: Park Development-Future phases [ID: 317]  |                    |         |         |         |         |                |   |   |
| Minimal to significant. \$5,000 to \$50,000 per year.   |                    |         |         |         |         |                |   |   |
| Battle Park Phase I Development [ID: 1959]  |                    |         |         |         |         |                |   |   |
| Depends on amenities chosen through the public process. \$2,000-\$4,000/year.   |                    |         |         |         |         |                |   |   |
| Bear Creek Park Improvements - 00715 [ID: 2080]   |                    |         |         |         |         |                |   |   |
| Minimal impact to operations due to reduction in playground repairs to existing equipment.  |                    |         |         |         |         |                |   |   |
| Bear Creek Trail: Albert-Oakland Park to Lange [ID: 380]  |                    |         |         |         |         |                |   |   |
| Estimate \$1,500-\$2,000 for materials pending location of trail.   |                    |         |         |         |         |                |   |   |
| Bear Creek Trail: Hard Surface Wash/Problem [ID: 447]   |                    |         |         |         |         |                |   |   |
| None. Will reduce maintenance problems.   |                    |         |         |         |         |                |   |   |
| Bear Creek Trail: Lange to Fairgrounds [ID: 437]  |                    |         |         |         |         |                |   |   |
| Estimate \$1500-\$3,000 annual consts   |                    |         |         |         |         |                |   |   |
| Boxer Park Development [ID: 1667]   |                    |         |         |         |         |                |   |   |
| \$10,000-\$15,000 per year for routine maintenance and repairs.   |                    |         |         |         |         |                |   |   |
| Capen/Grindstone Trailhead Improvements 00457 [ID: 280]   |                    |         |         |         |         |                |   |   |
| Depends on final plan and what amenities are included.  |                    |         |         |         |         |                |   |   |
| Chapel Hill Connector - Perche Creek Trail [ID: 1949]   |                    |         |         |         |         |                |   |   |
| Approximately \$500/year.   |                    |         |         |         |         |                |   |   |
| City School Park Improv 00249 [ID: 257]   |                    |         |         |         |         |                |   |   |
| No impact as maintenance is conducted by School District.   |                    |         |         |         |         |                |   |   |
| Clary-Shy Community Park Improvements: Phase II [ID: 2030]  |                    |         |         |         |         |                |   |   |
| Minimal impact to operations - Increased revenue based on new amenities and rental space.   |                    |         |         |         |         |                |   |   |
| Clyde Wilson Park Improvements - 00695 [ID: 1955]   |                    |         |         |         |         |                |   |   |
| Minimal impact on operations at existing park.  |                    |         |         |         |         |                |   |   |
| Co. House Trail Ph. 2 East: Stadium-Cowan [ID: 431]   |                    |         |         |         |         |                |   |   |
| \$1500-\$3000 for materials and supplies  |                    |         |         |         |         |                |   |   |
| Cosmo Park Bear Creek Boardwalk Renovation [ID: 378]  |                    |         |         |         |         |                |   |   |
| No impact. Wooden board requires on-going maintenance. New product may reduce that somewhat depending on material used.   |                    |         |         |         |         |                |   |   |
| Cosmo Rec Area: Northeast Quarry Area [ID: 1673]  |                    |         |         |         |         |                |   |   |
| Biking features would require track maintenance throughout the year. Possible revenue opportunities through BMX racing.   |                    |         |         |         |         |                |   |   |
| Cosmo Rec Area: Skate Park - 00696 [ID: 2023]   |                    |         |         |         |         |                |   |   |
| Minimal impact on operations as work will improve multiple areas currently being maintained by park staff.  |                    |         |         |         |         |                |   |   |
| Cosmo Rec Area: Bocce Courts 00666 [ID: 1992]   |                    |         |         |         |         |                |   |   |
| Minimal impact to park operations - Staff currently maintains park and other amenities adjacent to bocce courts.  |                    |         |         |         |         |                |   |   |
| Cosmo Rec Area: Football Improvements [ID: 2087]  |                    |         |         |         |         |                |   |   |
| Minimal impact on operations.   |                    |         |         |         |         |                |   |   |
| Cosmo Rec Area: Handball Courts - 00690 [ID: 2025]  |                    |         |         |         |         |                |   |   |
| Minimal Impact on operations as park staff currently completes maintenance, mowing and trash removal at the park. The new Handball Courts will require additional trash and recycling cans. |                    |         |         |         |         |                |   |   |

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# Parks and Recreation

# Annual and 5 Year Capital Projects

| Funding Source  | Adopted<br>FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Future<br>Cost | D | C |
|---|--------------------|---------|---------|---------|---------|----------------|---|---|
| <b>Parks and Recreation Impact of Capital Projects</b>  |                    |         |         |         |         |                |   |   |
| <b>Projects</b>   |                    |         |         |         |         |                |   |   |
| Cosmo Rec Area: Park Mgmt Center: Rpl Fab Shop [ID: 1677]   |                    |         |         |         |         |                |   |   |
| Minimal. Depending on final amenities operational costs could be improved with more energy efficient structure.   |                    |         |         |         |         |                |   |   |
| Cosmo Rec Area: Parks Mgmt Center Improvements [ID: 457]  |                    |         |         |         |         |                |   |   |
| Minimal depending on improvements.  |                    |         |         |         |         |                |   |   |
| Cosmo Rec Area: RC Track Improvements [ID: 1219]  |                    |         |         |         |         |                |   |   |
| Minimal. Joint agreement for volunteer club to maintain the track.  |                    |         |         |         |         |                |   |   |
| Cosmo Rec Area: Shelter Replacement [ID: 2029]  |                    |         |         |         |         |                |   |   |
| No impact. P&R staff currently maintains the existing shelters.   |                    |         |         |         |         |                |   |   |
| Cosmo Rec Area: Skate Park Expansion [ID: 1687]   |                    |         |         |         |         |                |   |   |
| Staff currently maintains skate park, but this will add an extra \$5,000-\$10,000 for maintenance.  |                    |         |         |         |         |                |   |   |
| Cosmo Rec Area: Skate Park/Roller Hockey Lights [ID: 310]   |                    |         |         |         |         |                |   |   |
| Depends on type of course. Concrete parks have lower operation costs (\$10,000) versus wood, metal or other parks (\$15,000+). Litter clean up is included.           |                    |         |         |         |         |                |   |   |
| Cosmo Rec Area: Soccer Field/Concession Imprv [ID: 283]   |                    |         |         |         |         |                |   |   |
| Since the project will be addressing field improvements to existing fields the overall impact to operations should be minimal.  |                    |         |         |         |         |                |   |   |
| Cosmo Rec Area: Tennis Court Lights & Shelter [ID: 1688]  |                    |         |         |         |         |                |   |   |
| Minimal to none.  |                    |         |         |         |         |                |   |   |
| Cosmo Rec Area: Tennis Court Resurfacing [ID: 1824]   |                    |         |         |         |         |                |   |   |
| Minimal Impact to park maintenance operations as staff already maintains the tennis courts  |                    |         |         |         |         |                |   |   |
| Cosmo-Bethel Park Improvements [ID: 1953]   |                    |         |         |         |         |                |   |   |
| Minimal impact as the amenities already exist within the park.  |                    |         |         |         |         |                |   |   |
| Cosmo-Bethel Park: Small Shelter - 00731 [ID: 2117]   |                    |         |         |         |         |                |   |   |
| No impact to operations   |                    |         |         |         |         |                |   |   |
| Cow Branch: Providence to Auburn Hills [ID: 448]  |                    |         |         |         |         |                |   |   |
| None, pending construction of trail.  |                    |         |         |         |         |                |   |   |
| Creek Ridge Park Development [ID: 1818]   |                    |         |         |         |         |                |   |   |
| Dependent upon amenities selected through the public improvement process. Expected costs of \$2,000 to \$4,000 annual cost for park property.                         |                    |         |         |         |         |                |   |   |
| Douglass Park: Skate Park & Aquatic Facility [ID: 2085]   |                    |         |         |         |         |                |   |   |
| Minimal impact. Renovations to the bathhouse will reduce maintenance and utility costs.   |                    |         |         |         |         |                |   |   |
| Downtown Improvements 40074 [ID: 340]   |                    |         |         |         |         |                |   |   |
| No impact.  |                    |         |         |         |         |                |   |   |
| Emergency Phone Replacement - 00697 [ID: 2024]  |                    |         |         |         |         |                |   |   |
| Replacement of three existing phones at Stephens Lake Park (1) and the MKT Trail (2) will reduce annual maintenance costs associated with repairs of existing phones. |                    |         |         |         |         |                |   |   |
| Emergency Phone Replacement - Phase II - 00717 [ID: 2081]   |                    |         |         |         |         |                |   |   |
| Replacement of existing phones at Stephens Lake Park, Cosmo Park and the MKT Trail will reduce annual maintenance costs associated with repairs of existing phones.   |                    |         |         |         |         |                |   |   |
| Fairview Park/Bonnie View: Phase II Improvements [ID: 309]  |                    |         |         |         |         |                |   |   |
| Anticipate annual budget impact to operations to be approximately \$5,000 - \$10,000 when Phase I and II are completed.   |                    |         |         |         |         |                |   |   |
| Forum Nature Area Improvements [ID: 1674]   |                    |         |         |         |         |                |   |   |
| Minimal.  |                    |         |         |         |         |                |   |   |
| Founders Park at Flat Branch [ID: 2017]   |                    |         |         |         |         |                |   |   |
| Staff currently maintains Flat Branch Park. Depending on final amenities, staff estimates additional mowing, clean-up and repairs to be less than \$3,000 per year.   |                    |         |         |         |         |                |   |   |
| Garth Nature Area Improvements [ID: 1670]   |                    |         |         |         |         |                |   |   |
| Minimal. Approx \$3,000 for utilities.  |                    |         |         |         |         |                |   |   |
| Gates Park Development [ID: 2028]   |                    |         |         |         |         |                |   |   |
| Dependent upon amenities selected through the public improvement process. Expected costs of \$2,000 to \$4,000 annual cost for park property.                         |                    |         |         |         |         |                |   |   |
| GNM: Clark Lane West, Hinkson Trail/Pedway 00570 [ID: 1767]   |                    |         |         |         |         |                |   |   |
| Approximately 0.3 miles of concrete trail with an annual maintenance cost of \$700. Approximately 1 mile of 5' sidewalk with an annual maintenance of \$1000.         |                    |         |         |         |         |                |   |   |

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| Funding Source   | Adopted<br>FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Future<br>Cost | D | C |
|--|--------------------|---------|---------|---------|---------|----------------|---|---|
| <b>Parks and Recreation Impact of Capital Projects</b>   |                    |         |         |         |         |                |   |   |
| <b>Trails</b>  |                    |         |         |         |         |                |   |   |
| GNM: County House Trl/Pedway Phase 2 West - 00569 [ID: 1742]   |                    |         |         |         |         |                |   |   |
| Maintenance of approximately 0.7 miles of concrete trail with an estimated annual maintenance cost of \$1634.  |                    |         |         |         |         |                |   |   |
| Harmony Cr Trail: Smithton Connector [ID: 436]   |                    |         |         |         |         |                |   |   |
| Estimate \$1,500-\$2,000 for materials pending location of trail.  |                    |         |         |         |         |                |   |   |
| Hinkson Creek Trail: Stephens to Clark Lane -00728 [ID: 1188]  |                    |         |         |         |         |                |   |   |
| Estimated annual maintenance of \$2,392 for 1.1 miles of concrete trail.   |                    |         |         |         |         |                |   |   |
| Hominy Brnch Trail Ph 3:Clark Ln-Rice Rd [ID: 386]   |                    |         |         |         |         |                |   |   |
| Moderate: \$1,500-\$2,500 for materials and supplies, pending length and location of trail.  |                    |         |         |         |         |                |   |   |
| Jay Dix Park Improvements 00516 [ID: 1182]   |                    |         |         |         |         |                |   |   |
| Additional mowing and maintenance of the Jay Dix Station area is required, but not the trail.  |                    |         |         |         |         |                |   |   |
| Jay Dix Station - Phase II [ID: 1828]  |                    |         |         |         |         |                |   |   |
| Additional maintenance needed to maintain the CXT restroom.  |                    |         |         |         |         |                |   |   |
| Kim Scholl Memorial Bench 00619 [ID: 1975]   |                    |         |         |         |         |                |   |   |
| Minimal. Low maintenance item.   |                    |         |         |         |         |                |   |   |
| Kiwanis Park Improvements - 00718 [ID: 322]  |                    |         |         |         |         |                |   |   |
| Minimal to none. Current features exist. May increase depending on type of play equipment purchased.   |                    |         |         |         |         |                |   |   |
| Kyd Park Development [ID: 1829]  |                    |         |         |         |         |                |   |   |
| Minimal impact   |                    |         |         |         |         |                |   |   |
| LAN Golf Course Improvements [ID: 324]   |                    |         |         |         |         |                |   |   |
| No impact. Existing tees are heavily used and enlarging them would minimize wear. Renovated cart paths would reduce potential cart damage compared to current surfaces.  |                    |         |         |         |         |                |   |   |
| LED Lighting Conversion - Parking Lots - 00719 [ID: 2082]  |                    |         |         |         |         |                |   |   |
| Replacement of the existing high pressure sodium lighting with LED lighting in each park will reduce the overall utility expenses and annual maintenance costs.  |                    |         |         |         |         |                |   |   |
| Lions-Stephens Park Improvements 00668 [ID: 1264]  |                    |         |         |         |         |                |   |   |
| Minimal. Items exist in park already.  |                    |         |         |         |         |                |   |   |
| LOW Aquatic Facility Improvements [ID: 1680]   |                    |         |         |         |         |                |   |   |
| Moderate as some revenue will be generated to offset total expenses. Anticipate \$10,000 for additional utilities with addition of sprayground features.   |                    |         |         |         |         |                |   |   |
| Magnolia Falls Neighborhood Park Devlpmnt - 00720 [ID: 1819]   |                    |         |         |         |         |                |   |   |
| \$8,000 to \$10,000 per year for maintenance.  |                    |         |         |         |         |                |   |   |
| Maplewood Home Rehab 00638 [ID: 1974]  |                    |         |         |         |         |                |   |   |
| Minimal. Improvements will reduce maintenance needs.   |                    |         |         |         |         |                |   |   |
| MKT Bridge Replacements: 00674 [ID: 1269]  |                    |         |         |         |         |                |   |   |
| Replacement of these bridges will result in lower maintenance costs for the first 20-30 years. Currently, the department spends approximately \$1,000-\$2,000 on repairs to the bridges each year.   |                    |         |         |         |         |                |   |   |
| MKT Trail: New Restroom at Flat Branch Park [ID: 1669]   |                    |         |         |         |         |                |   |   |
| Approx \$15,000 for routine maintenance, repairs and utilities.  |                    |         |         |         |         |                |   |   |
| MKT Trail: Scott Blvd Improvements [ID: 1676]  |                    |         |         |         |         |                |   |   |
| Minimal. \$3,000 for routine maintenance and utilities.  |                    |         |         |         |         |                |   |   |
| MKT Wetlands/Forum Nature Area Restoration [ID: 1956]  |                    |         |         |         |         |                |   |   |
| Minimal impact as improvements will reduce maintenance at Forum Nature Area.   |                    |         |         |         |         |                |   |   |
| MLK Memorial & Battle Garden Improvements [ID: 1679]   |                    |         |         |         |         |                |   |   |
| Minimal. Features currently exist.   |                    |         |         |         |         |                |   |   |
| N Fork Grindstone Trail: Confluence to Eastport Pk [ID: 433]   |                    |         |         |         |         |                |   |   |
| Estimate \$1,500-\$2,000 for materials pending location of trail.  |                    |         |         |         |         |                |   |   |
| Nifong Park: Covered Tractor & Implement Structure [ID: 1671]  |                    |         |         |         |         |                |   |   |
| Undetermined. Design of project will determine impact.   |                    |         |         |         |         |                |   |   |
| Norma Sutherland Smith Park: Phase II 00669 [ID: 1815]   |                    |         |         |         |         |                |   |   |
| The phase II improvements at the park would incur an additional \$5,000 annually for ongoing maintenance of the playground, baseball field and skatepark. This total includes expenses for parking lot lighting and additional trash removal at the new amenities. |                    |         |         |         |         |                |   |   |

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|--|--------------------|---------|---------|---------|---------|----------------|---|---|
| <b>Parks and Recreation Impact of Capital Projects</b>   |                    |         |         |         |         |                |   |   |
| <b>Projects</b>  |                    |         |         |         |         |                |   |   |
| Oakwood Hills Park Improvements - 00721 [ID: 1675]   |                    |         |         |         |         |                |   |   |
| Minimal as many of these features already exist.   |                    |         |         |         |         |                |   |   |
| Park Roads & Parking 00242 [ID: 260]   |                    |         |         |         |         |                |   |   |
| Minimal impact on operation. May save funds currently used for lot repairs.  |                    |         |         |         |         |                |   |   |
| Perche Cr Trl Ph I: MKT to Gillespie Bridge- 00699 [ID: 427]   |                    |         |         |         |         |                |   |   |
| Dept estimates for \$2,334 for one mile of concrete trail. This will include a new bridge which will have minimal maint costs of less than \$500 per year (graffiti, tree limbs, etc). Total operating cost for this project is \$3,000. |                    |         |         |         |         |                |   |   |
| Philips Park - Trail and Landscaping Improv.-00703 [ID: 2062]  |                    |         |         |         |         |                |   |   |
| Minimal impact - New bridge will reduce ongoing maintenance of low water crossing.   |                    |         |         |         |         |                |   |   |
| Philips/Gans: Ice Skating Facility - Indoor [ID: 303]  |                    |         |         |         |         |                |   |   |
| Significant. Operational study to be completed pending Council approval. Target operational goal would be to generate 70-80% of total expenses.  |                    |         |         |         |         |                |   |   |
| Philips/Gans: Ice Skating Facility - Outdoor [ID: 304]   |                    |         |         |         |         |                |   |   |
| Significant. May require an additional \$20,000 in utilities, materials and labor  |                    |         |         |         |         |                |   |   |
| Philips/Gans: Park Development Phase III [ID: 1823]  |                    |         |         |         |         |                |   |   |
| This new community park will require annual maintenance of all grounds and facilities. The current annual budget impact to operations would be approximately \$20,000 - \$25,000 when developed.   |                    |         |         |         |         |                |   |   |
| Proctor Park Improvements [ID: 327]  |                    |         |         |         |         |                |   |   |
| No impact to minimal.  |                    |         |         |         |         |                |   |   |
| Racquetball Courts: Outdoor [ID: 1685]   |                    |         |         |         |         |                |   |   |
| \$5,000 for routine maintenance  |                    |         |         |         |         |                |   |   |
| Rock Bridge Park Improvements [ID: 1657]   |                    |         |         |         |         |                |   |   |
| Minimal to none.   |                    |         |         |         |         |                |   |   |
| Rock Quarry Park Improvements [ID: 308]  |                    |         |         |         |         |                |   |   |
| No impact. May reduce operational costs.   |                    |         |         |         |         |                |   |   |
| Rothwell Park Improvements [ID: 1655]  |                    |         |         |         |         |                |   |   |
| None   |                    |         |         |         |         |                |   |   |
| S. Fork Grindstone Cr: Confluence-Rolling Hills Rd [ID: 435]   |                    |         |         |         |         |                |   |   |
| Estimate \$1,500-\$2,000 for materials pending location of trail.  |                    |         |         |         |         |                |   |   |
| Shepard Park Improvements [ID: 1654]   |                    |         |         |         |         |                |   |   |
| None.  |                    |         |         |         |         |                |   |   |
| Smiley Lane Park Improvements [ID: 1652]   |                    |         |         |         |         |                |   |   |
| None.  |                    |         |         |         |         |                |   |   |
| Smithton Park Improvements [ID: 1651]  |                    |         |         |         |         |                |   |   |
| No impact. It might lower operating costs as there will be less maintenance on a concrete trail.   |                    |         |         |         |         |                |   |   |
| Synthetic Turf-Athletic Fields-Special Event [ID: 1186]  |                    |         |         |         |         |                |   |   |
| Synthetic turf proponents indicate that a payoff is expected in 10 years due to lower maintenance costs compared to turf fields.   |                    |         |         |         |         |                |   |   |
| South Regional Park - Gans/Philips Phase I 00518 [ID: 1176]  |                    |         |         |         |         |                |   |   |
| Based on Phase I funding, budget impact to operations would be approximately \$20,000 - \$30,000.  |                    |         |         |         |         |                |   |   |
| South Regional Park Planning 00350 [ID: 294]   |                    |         |         |         |         |                |   |   |
| No impact - planning only. Future impact substantial after development.  |                    |         |         |         |         |                |   |   |
| Southeast Regional Park Tennis Complex - 00693 [ID: 1951]  |                    |         |         |         |         |                |   |   |
| \$1,000 - \$2,000/year for general upkeep and maintenance  |                    |         |         |         |         |                |   |   |
| Stephens Lake Park: Amphitheater Phase II Imprv [ID: 1649]   |                    |         |         |         |         |                |   |   |
| Minimal.   |                    |         |         |         |         |                |   |   |
| Stephens Lake Park: Arboretum Improvements [ID: 1642]  |                    |         |         |         |         |                |   |   |
| First three years may require significant labor due to watering demands--estimate \$15,000 per year and in year four, reduce to \$7500-\$10,000. May have option of using volunteers such as garden clubs.                               |                    |         |         |         |         |                |   |   |
| Stephens Lake Park: E. Walnut Development [ID: 313]  |                    |         |         |         |         |                |   |   |
| Estimate \$15,000-\$40,000 depending on facilities built. Revenue funds may be available due to rental possibilities.  |                    |         |         |         |         |                |   |   |

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# Parks and Recreation

# Annual and 5 Year Capital Projects

| Funding Source  | Adopted<br>FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Future<br>Cost | D | C |
|---|--------------------|---------|---------|---------|---------|----------------|---|---|
| Parks and Recreation Impact of Capital Projects   |                    |         |         |         |         |                |   |   |
| Projects  |                    |         |         |         |         |                |   |   |
| Stephens Lake Park: Playground Improvements [ID: 1643]  |                    |         |         |         |         |                |   |   |
| Minimal. Less maintenance on synthetic surface than existing wood mulch.  |                    |         |         |         |         |                |   |   |
| Stephens Lake Park: SE Trailhead Improvements [ID: 1647]  |                    |         |         |         |         |                |   |   |
| Minimal. \$2500-\$5,000 per year. Department is currently using a port-a-pot at this lot so the reduction in service fees may help offset operational costs of restroom.  |                    |         |         |         |         |                |   |   |
| Stephens Lake Park: Spraygrounds Improvements [ID: 1644]  |                    |         |         |         |         |                |   |   |
| Minimal. The renovations would decrease the amount of annual maintenance associated the upkeep of the spraygrounds.   |                    |         |         |         |         |                |   |   |
| Stephens Lake Park: Spraygrounds UV Rplcmnt 00722 [ID: 2083]  |                    |         |         |         |         |                |   |   |
| Replacement of the existing system is necessary due to age and new system will reduce maintenance costs during the aquatic season.  |                    |         |         |         |         |                |   |   |
| Strawn Park: Phase II [ID: 1637]  |                    |         |         |         |         |                |   |   |
| Pending development options.  |                    |         |         |         |         |                |   |   |
| Synthetic Turf - Athletic Field [ID: 1827]  |                    |         |         |         |         |                |   |   |
| Synthetic turf proponents indicate that a payoff is expected in 10 years due to lower maintenance costs compared to turf fields. The Department will need to purchase one additional piece of equipment for synthetic turf maintenance. |                    |         |         |         |         |                |   |   |
| The Vinyards/El Chapparal Lake/Park Development [ID: 1950]  |                    |         |         |         |         |                |   |   |
| \$1,000 - \$2,000/year.   |                    |         |         |         |         |                |   |   |
| Twin Lakes Rec Area: Aquatic Facility-Pool [ID: 1635]   |                    |         |         |         |         |                |   |   |
| Operational costs will increase but there will be some revenue to offset. Further operation study needed.   |                    |         |         |         |         |                |   |   |
| Twin Lakes Rec Area: Lake & Misc Park Improvements [ID: 1636]   |                    |         |         |         |         |                |   |   |
| Minimal to none. These are improvements to existing facilities. New synthetic playground project would reduce maintenance costs.  |                    |         |         |         |         |                |   |   |
| Twin Lakes Rec Area: Sprayground & Slide [ID: 1634]   |                    |         |         |         |         |                |   |   |
| Operation costs will increase significantly but will have some offset in additional revenue.  |                    |         |         |         |         |                |   |   |
| Twin Lakes Recreation Area: Bathhouse Renov 00670 [ID: 1993]  |                    |         |         |         |         |                |   |   |
| Minimal impact on operations as work will be completed when aquatic facility is closed for the season.  |                    |         |         |         |         |                |   |   |
| Valleyview Park Improvements [ID: 1640]   |                    |         |         |         |         |                |   |   |
| Minimal.  |                    |         |         |         |         |                |   |   |
| Waters-Moss - Jones & White Building Renovations [ID: 1632]   |                    |         |         |         |         |                |   |   |
| Minimal.  |                    |         |         |         |         |                |   |   |
| Westwinds Park Improvements [ID: 1639]  |                    |         |         |         |         |                |   |   |
| Minimal. This project renovates existing amenities at the park.   |                    |         |         |         |         |                |   |   |
| Whitegate Park Development [ID: 2086]   |                    |         |         |         |         |                |   |   |
| Dependent upon amenities selected through the public improvement process. Expected costs of \$2,000 to \$4,000 annual cost for park property.   |                    |         |         |         |         |                |   |   |
| Worley St Park Improvement [ID: 1633]   |                    |         |         |         |         |                |   |   |
| Minimal. Features exist and are currently being maintained by the department.   |                    |         |         |         |         |                |   |   |

D = Year being designed; C = Year construction will begin.

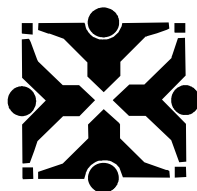
For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.



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# Recreation Services

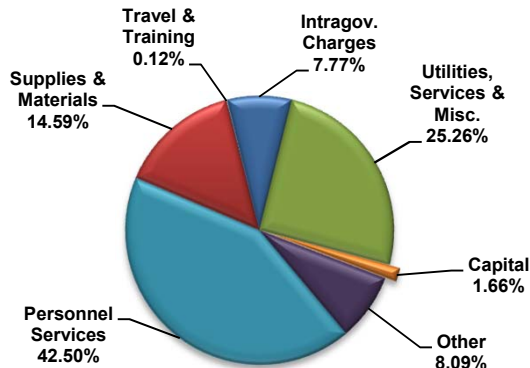
(Enterprise Fund)



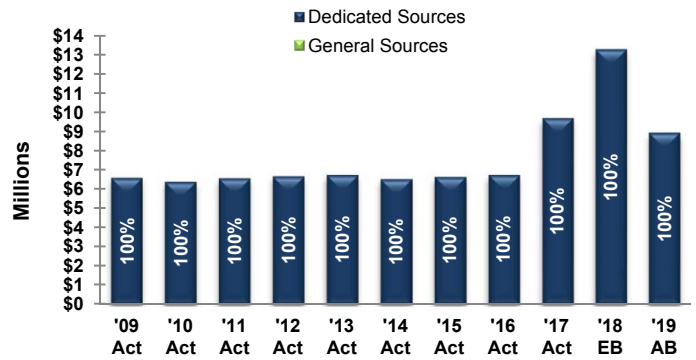
*City of Columbia*  
*Columbia, Missouri*

# Recreation Services Fund (Enterprise Fund)

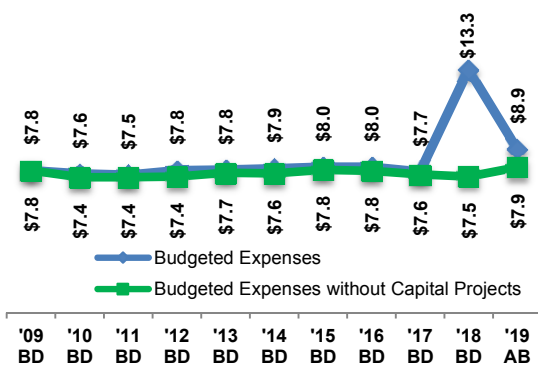
**FY 2019 Total Expenses By Category**



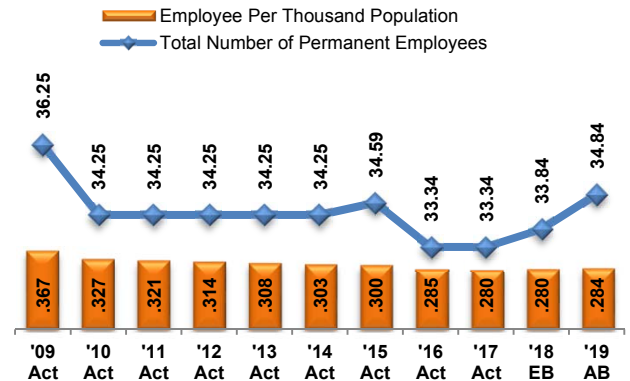
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B  | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|----------------------|--------------------|
| Personnel Services          | \$3,528,097        | \$3,623,547            | \$3,570,126          | \$3,803,200        | \$179,653            | 5.0%               |
| Supplies & Materials        | \$1,119,116        | \$1,095,138            | \$1,092,631          | \$1,305,911        | \$210,773            | 19.2%              |
| Travel & Training           | \$6,869            | \$11,108               | \$8,908              | \$11,108           | \$0                  | 0.0%               |
| Intragov. Charges           | \$720,729          | \$662,742              | \$662,742            | \$695,619          | \$32,877             | 5.0%               |
| Utilities, Services & Misc. | \$1,211,927        | \$7,054,833            | \$7,081,903          | \$2,260,010        | (\$4,794,823)        | (68.0%)            |
| Capital                     | \$79,365           | \$162,700              | \$161,437            | \$148,500          | (\$14,200)           | (8.7%)             |
| Other                       | \$720,377          | \$684,950              | \$684,950            | \$723,844          | \$38,894             | 5.7%               |
| <b>Total</b>                | <b>\$7,386,480</b> | <b>\$13,295,018</b>    | <b>\$13,262,697</b>  | <b>\$8,948,192</b> | <b>(\$4,346,826)</b> | <b>(32.7%)</b>     |

## Summary

|                        |                    |                     |                     |                    |                      |                |
|------------------------|--------------------|---------------------|---------------------|--------------------|----------------------|----------------|
| Operating Expenses     | \$6,371,251        | \$6,602,369         | \$6,571,311         | \$7,075,848        | \$473,479            | 7.2%           |
| Non-Operating Expenses | \$719,449          | \$684,950           | \$684,950           | \$684,950          | \$0                  | 0.0%           |
| Debt Service           | \$928              | \$0                 | \$0                 | \$38,894           | \$38,894             |                |
| Capital Additions      | \$79,365           | \$162,700           | \$161,437           | \$148,500          | (\$14,200)           | (8.7%)         |
| Capital Projects       | \$215,487          | \$5,844,999         | \$5,844,999         | \$1,000,000        | (\$4,844,999)        | (82.9%)        |
| <b>Total Expenses</b>  | <b>\$7,386,480</b> | <b>\$13,295,018</b> | <b>\$13,262,697</b> | <b>\$8,948,192</b> | <b>(\$4,346,826)</b> | <b>(32.7%)</b> |

## Funding Sources (Where the Money Comes From)

|                                |                    |                     |                     |                    |                      |                |
|--------------------------------|--------------------|---------------------|---------------------|--------------------|----------------------|----------------|
| Grant Revenue                  | \$7,328            | \$7,000             | \$6,622             | \$156,000          | \$149,000            | 2128.6%        |
| Interest Revenue               | (\$33,772)         | \$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) | \$1,242,201        | \$1,242,201         | \$1,242,201         | \$1,247,201        | \$5,000              | 0.4%           |
| Oper. Trnsfr (Other)           | \$2,189,761        | \$2,913,500         | \$2,908,500         | \$813,500          | (\$2,100,000)        | (72.1%)        |
| Fees & Service Charges         | \$4,599,854        | \$4,570,800         | \$4,566,725         | \$4,764,350        | \$193,550            | 4.2%           |
| Other Local Revenues           | \$536,105          | \$770,964           | \$786,996           | \$27,464           | (\$743,500)          | (96.4%)        |
| Use of Prior Year Resources    | (\$2,316,907)      | \$2,597,527         | \$2,558,627         | \$746,651          | (\$1,850,876)        | (71.3%)        |
| <b>Dedicated Sources</b>       | <b>\$7,386,480</b> | <b>\$13,295,018</b> | <b>\$13,262,697</b> | <b>\$8,948,192</b> | <b>(\$4,346,826)</b> | <b>(32.7%)</b> |
| General Sources                | \$0                | \$0                 | \$0                 | \$0                | \$0                  |                |
| <b>Total Funding Sources</b>   | <b>\$7,386,480</b> | <b>\$13,295,018</b> | <b>\$13,262,697</b> | <b>\$8,948,192</b> | <b>(\$4,346,826)</b> | <b>(32.7%)</b> |

# 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; Sports Fieldhouse; 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 Park Sales Tax Fund.

## Department Objectives

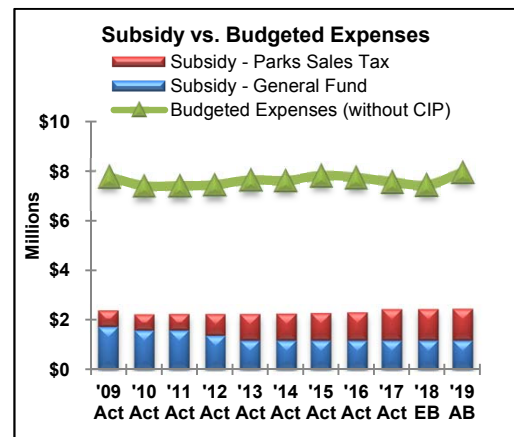
- Strengthen the three strategic plan area neighborhoods by increasing participation in outdoor and cultural activities in line with the City's Strategic Plan.
- Provide quality recreation services and well-managed facilities that provide excellent customer service and meet the needs of all patrons.
- 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

- There are no recreation services fee increases proposed for FY 2019. Fees are being established for the Sports Fieldhouse.

## Highlights/Significant Changes

- The Columbia Sports Fieldhouse that was approved by voters of the 2015 Park Sales Tax Ballot is scheduled to open in 2019. Budget includes all operating expenses and revenues associated with the operation of the facility. Existing full-time sports staff will be relocated to this facility and will be responsible for the operation of the facility.
- Personnel Services increased \$179,653 or 5.0%, which includes an additional \$71,862 in temporary positions to support the opening of the new Sports Fieldhouse and the Council approved pay plan changes. The increase also includes the addition of a Sports and Grounds Specialist in the Athletic Field Maintenance Division to begin March 2019. The position is needed to support the maintenance of the additional baseball fields at Atkins Sport Complex, as well as soccer fields and dedicated cross country course at Gans Creek Recreation Area. The position is offset by a \$15,000 reduction in temporary salaries.
- Intragovernmental charges have increased by \$32,877 or 5.0%, primarily due to an increase in the G&A fee and how it is allocated to services.
- Materials and Supplies budget increased by \$210,773 or 19.2% due to material/supply increases and the opening of the Sports Fieldhouse, which will result in increased revenues to offset the expenses.
- Capital Additions decreased by \$14,200 due to lower fleet replacements in FY 2019.
- Utilities, Services and Other Miscellaneous expenses decreased by \$4.8 million or 68.0% due to lower Parks Sales Tax funded capital projects for FY 2019.
- The General Fund subsidy is \$1,161,910 (same as FY 2018); and the Park Sales Tax subsidy is \$1,247,201 to the operating budget (increase of \$5,000 for the scholarship fund) and \$800,000 for capital projects.



## Authorized Personnel

|                        | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| Parks and Maintenance  | 8.34              | 8.34                   | 8.34                 | 9.34               | 1.00                |
| Recreation             | 15.50             | 16.00                  | 16.00                | 16.00              |                     |
| Recreation Center      | 9.50              | 9.50                   | 9.50                 | 9.50               |                     |
| <b>Total Personnel</b> | <b>33.34</b>      | <b>33.84</b>           | <b>33.84</b>         | <b>34.84</b>       | <b>1.00</b>         |
| Permanent Full-Time    | 33.34             | 33.84                  | 33.84                | 34.84              | 1.00                |
| Permanent Part-Time    | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b> | <b>33.34</b>      | <b>33.84</b>           | <b>33.84</b>         | <b>34.84</b>       | <b>1.00</b>         |

# Recreation Services

## Budget Detail By Division

|                              | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B  | % Change<br>19/18B |
|------------------------------|--------------------|------------------------|----------------------|--------------------|----------------------|--------------------|
| <b>Park Services</b>         |                    |                        |                      |                    |                      |                    |
| Personnel Services           | \$634,253          | \$661,021              | \$672,557            | \$732,693          | \$71,672             | 10.8%              |
| Supplies & Materials         | \$381,912          | \$413,842              | \$408,817            | \$413,511          | (\$331)              | (0.1%)             |
| Travel & Training            | \$1,135            | \$386                  | \$2,123              | \$2,123            | \$1,737              | 450.0%             |
| Intragovernmental Charges    | \$122,694          | \$118,792              | \$118,792            | \$88,236           | (\$30,556)           | (25.7%)            |
| Utilities, Services & Misc.  | \$435,725          | \$555,934              | \$587,916            | \$565,104          | \$9,170              | 1.6%               |
| Capital                      | \$73,242           | \$126,700              | \$125,437            | \$143,000          | \$16,300             | 12.9%              |
| Other                        | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| <b>Total</b>                 | <b>\$1,648,961</b> | <b>\$1,876,675</b>     | <b>\$1,915,642</b>   | <b>\$1,944,667</b> | <b>\$67,992</b>      | <b>3.6%</b>        |
| <b>Recreation</b>            |                    |                        |                      |                    |                      |                    |
| Personnel Services           | \$1,814,911        | \$1,822,282            | \$1,783,718          | \$1,916,253        | \$93,971             | 5.2%               |
| Supplies & Materials         | \$429,323          | \$458,863              | \$464,910            | \$619,900          | \$161,037            | 35.1%              |
| Travel & Training            | \$3,545            | \$9,316                | \$4,785              | \$5,985            | (\$3,331)            | (35.8%)            |
| Intragovernmental Charges    | \$400,016          | \$370,021              | \$370,021            | \$371,756          | \$1,735              | 0.5%               |
| Utilities, Services & Misc.  | \$316,580          | \$347,860              | \$342,290            | \$383,245          | \$35,385             | 10.2%              |
| Capital                      | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Other                        | \$408,232          | \$376,798              | \$376,798            | \$415,692          | \$38,894             | 10.3%              |
| <b>Total</b>                 | <b>\$3,372,607</b> | <b>\$3,385,140</b>     | <b>\$3,342,522</b>   | <b>\$3,712,831</b> | <b>\$327,691</b>     | <b>9.7%</b>        |
| <b>Recreation Center</b>     |                    |                        |                      |                    |                      |                    |
| Personnel Services           | \$1,078,933        | \$1,140,244            | \$1,113,851          | \$1,154,254        | \$14,010             | 1.2%               |
| Supplies & Materials         | \$265,760          | \$222,433              | \$218,904            | \$272,500          | \$50,067             | 22.5%              |
| Travel & Training            | \$2,189            | \$1,406                | \$2,000              | \$3,000            | \$1,594              | 113.4%             |
| Intragovernmental Charges    | \$198,019          | \$173,929              | \$173,929            | \$235,627          | \$61,698             | 35.5%              |
| Utilities, Services & Misc.  | \$286,256          | \$306,040              | \$306,698            | \$311,661          | \$5,621              | 1.8%               |
| Capital                      | \$6,123            | \$36,000               | \$36,000             | \$5,500            | (\$30,500)           | (84.7%)            |
| Other                        | \$312,145          | \$308,152              | \$308,152            | \$308,152          | \$0                  | 0.0%               |
| <b>Total</b>                 | <b>\$2,149,425</b> | <b>\$2,188,204</b>     | <b>\$2,159,534</b>   | <b>\$2,290,694</b> | <b>\$102,490</b>     | <b>4.7%</b>        |
| <b>Capital Projects</b>      |                    |                        |                      |                    |                      |                    |
| Personnel Services           | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Supplies and Materials       | \$42,121           | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Travel and Training          | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Intragovernmental Charges    | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Utilities, Services, & Misc. | \$173,366          | \$5,844,999            | \$5,844,999          | \$1,000,000        | (\$4,844,999)        | (82.9%)            |
| Capital                      | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Other                        | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| <b>Total</b>                 | <b>\$215,487</b>   | <b>\$5,844,999</b>     | <b>\$5,844,999</b>   | <b>\$1,000,000</b> | <b>(\$4,844,999)</b> | <b>(82.9%)</b>     |
| <b>Department Totals</b>     |                    |                        |                      |                    |                      |                    |
| Personnel Services           | \$3,528,097        | \$3,623,547            | \$3,570,126          | \$3,803,200        | \$179,653            | 5.0%               |
| Supplies and Materials       | \$1,119,116        | \$1,095,138            | \$1,092,631          | \$1,305,911        | \$210,773            | 19.2%              |
| Travel and Training          | \$6,869            | \$11,108               | \$8,908              | \$11,108           | \$0                  | 0.0%               |
| Intragovernmental Charges    | \$720,729          | \$662,742              | \$662,742            | \$695,619          | \$32,877             | 5.0%               |
| Utilities, Services, & Misc. | \$1,211,927        | \$7,054,833            | \$7,081,903          | \$2,260,010        | (\$4,794,823)        | (68.0%)            |
| Capital                      | \$79,365           | \$162,700              | \$161,437            | \$148,500          | (\$14,200)           | (8.7%)             |
| Other                        | \$720,377          | \$684,950              | \$684,950            | \$723,844          | \$38,894             | 5.7%               |
| <b>Total</b>                 | <b>\$7,386,480</b> | <b>\$13,295,018</b>    | <b>\$13,262,697</b>  | <b>\$8,948,192</b> | <b>(\$4,346,826)</b> | <b>(32.7%)</b>     |

# Recreation Services

## Authorized Positions By Division

|  | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|--|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Park Services</b>                     |                   |                        |                      |                    |                     |
| 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        | 0.84              | 0.84                   | 0.84                 | 0.84               |                     |
| 2375 - Equipment Mechanic - 773          | 0.50              | 0.50                   | 0.50                 | 0.50               |                     |
| 2370 - Parks & Grounds Specialist -773 ^ | 0.00              | 0.00                   | 0.00                 | 1.00               | 1.00                |
| <b>Total Personnel</b>                   | <b>8.34</b>       | <b>8.34</b>            | <b>8.34</b>          | <b>9.34</b>        | <b>1.00</b>         |
| Permanent Full-Time                      | 8.34              | 8.34                   | 8.34                 | 9.34               | 1.00                |
| Permanent Part-Time                      | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                   | <b>8.34</b>       | <b>8.34</b>            | <b>8.34</b>          | <b>9.34</b>        | <b>1.00</b>         |
| <b>Recreation</b>                        |                   |                        |                      |                    |                     |
| 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              | 3.50                   | 3.50                 | 3.50               |                     |
| 8520 - Recreation Specialist *           | 8.25              | 8.50                   | 8.50                 | 8.50               |                     |
| 8510 - Recreation Leader                 | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 2003 - Custodian-773                     | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| <b>Total Personnel</b>                   | <b>15.50</b>      | <b>16.00</b>           | <b>16.00</b>         | <b>16.00</b>       |                     |
| Permanent Full-Time                      | 15.50             | 16.00                  | 16.00                | 16.00              |                     |
| Permanent Part-Time                      | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                   | <b>15.50</b>      | <b>16.00</b>           | <b>16.00</b>         | <b>16.00</b>       |                     |
| <b>Recreation Center</b>                 |                   |                        |                      |                    |                     |
| 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               |                     |
| <b>Total Personnel</b>                   | <b>9.50</b>       | <b>9.50</b>            | <b>9.50</b>          | <b>9.50</b>        |                     |
| Permanent Full-Time                      | 9.50              | 9.50                   | 9.50                 | 9.50               |                     |
| Permanent Part-Time                      | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                   | <b>9.50</b>       | <b>9.50</b>            | <b>9.50</b>          | <b>9.50</b>        |                     |
| <b>Department Totals</b>                 |                   |                        |                      |                    |                     |
| Permanent Full-Time                      | 33.34             | 33.84                  | 33.84                | 34.84              | 1.00                |
| Permanent Part-Time                      | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                   | <b>33.34</b>      | <b>33.84</b>           | <b>33.84</b>         | <b>34.84</b>       | <b>1.00</b>         |

\* 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 took management of this function in FY 2018.

^ In FY 2019, 1.00 FTE Parks & Grounds Specialist was added to be able to maintain the increasing number of fields and tournaments, as well as the addition of a cross country course.

## 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.

- \$800,000 – The Philips Park Improvements project will include construction of a 300 person rental facility similar to Riechmann Pavilion at Stephens Lake Park.
- \$150,000 - Clary-Shy Community Park Improvements
- \$50,000 LOW Golf Course Improvements

## Fiscal Impact

- Philips Park Improvements - The construction of the 300 person rental facility will result in annual expenses related to building maintenance, personnel and utilities; however, these expenses will be offset with rental revenues from the facility.
- Clary-Shy Community Park Improvements - Minimal increase to utility costs and maintenance expense.
- LOW Golf Course Improvements - Small reduction in costs associated with maintenance of each bunker.



## Recreation Services

## Annual and 5 Year Capital Project

| Funding Source  | Adopted<br>FY 2019 | FY 2020 | FY 2021 | FY 2022          | FY 2023 | Future<br>Cost | D    | C    |
|---|--------------------|---------|---------|------------------|---------|----------------|------|------|
| <b>Recreation Services</b>  |                    |         |         |                  |         |                |      |      |
| <b>1 Clary-Shy Community Park Improvements - RS089 [ID: 1825]</b> |                    |         |         |                  |         |                | 2017 | 2018 |
| Grant   | \$150,000          |         |         |                  |         |                |      |      |
| <b>Total</b>  | <b>\$150,000</b>   |         |         |                  |         |                |      |      |
| <b>2 LOW Golf Course Improvements - RS091 [ID: 323]</b>           |                    |         |         |                  |         |                | 2018 | 2019 |
| GCIF  | \$50,000           |         |         |                  |         |                |      |      |
| <b>Total</b>  | <b>\$50,000</b>    |         |         |                  |         |                |      |      |
| <b>3 Philips Park Improvements - RS092 [ID: 1957]</b>             |                    |         |         |                  |         |                | 2018 | 2019 |
| Parks Sales Tax - 2015 Ballot                                     | \$800,000          |         |         |                  |         |                |      |      |
| <b>Total</b>  | <b>\$800,000</b>   |         |         |                  |         |                |      |      |
| <b>4 Cosmo Rec Area: Rainbow Softball Center RS086 [ID: 1994]</b> |                    |         |         |                  |         |                | 2022 | 2022 |
| Unfunded  |                    |         |         | \$500,000        |         |                |      |      |
| <b>Total</b>  |                    |         |         | <b>\$500,000</b> |         |                |      |      |

### Recreation Services Funding Source Summary

|                               |                    |                  |
|-------------------------------|--------------------|------------------|
| GCIF                          | \$50,000           |                  |
| Grant                         | \$150,000          |                  |
| Parks Sales Tax - 2015 Ballot | \$800,000          |                  |
| <b>New Funding</b>            | <b>\$1,000,000</b> | <b>\$0</b>       |
| Unfunded                      |                    | \$500,000        |
| <b>Unfunded</b>               | <b>\$500,000</b>   | <b>\$0</b>       |
| <b>Total</b>                  | <b>\$1,000,000</b> | <b>\$500,000</b> |

### Recreation Services Current Capital Projects

|  |      |      |
|--|------|------|
| 1 Antimi Sports Complex: Field Improvements - RS087 [ID: 1249] | 2017 | 2018 |
| 2 ARC - Security System Improvements - RS088 [ID: 2063]        | 2018 | 2018 |
| 3 LOW Driving Range Construction RS085 [ID: 306]               | 2017 | 2017 |
| 4 Sports Field House - RS090 [ID: 1217]                        | 2016 | 2017 |

### Recreation Services Impact of Capital Projects

|   |
|---|
| Antimi Sports Complex: Field Improvements - RS087 [ID: 1249]  |
| Minimal.  |
| ARC - Security System Improvements - RS088 [ID: 2063]   |
| Minimal impact to operations as the ARC already utilizes a camera security system inside the building.  |
| Clary-Shy Community Park Improvements - RS089 [ID: 1825]  |
| Minimal impact to operations - Costs could include utility costs and facility maintenance.  |
| Cosmo Rec Area: Rainbow Softball Center RS086 [ID: 1994]  |
| Minimal impact as staff already operates the facility.  |
| LOW Driving Range Construction RS085 [ID: 306]  |
| Addition of driving range will result in small increase in personnel and equipment expenses associated with driving range maintenance and operations. |
| LOW Golf Course Improvements - RS091 [ID: 323]  |
| Minimal. Small reduction in cost associated with the maintenance of each bunker.  |

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.

## Recreation Services

## Annual and 5 Year Capital Projects

| Funding Source | Adopted<br>FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Future<br>Cost | D | C |
|----------------|--------------------|---------|---------|---------|---------|----------------|---|---|
|----------------|--------------------|---------|---------|---------|---------|----------------|---|---|

### Recreation Services Impact of Capital Projects

#### Recreation Services

##### Philips Park Improvements - RS092 [ID: 1957]

Annual expenses related to building maintenance and utilities. Expenses to be offset with rental revenues from the facility.

##### Sports Field House - RS090 [ID: 1217]

Expenses associated with building to be offset by revenues generated through facility rentals and use. Existing full-time staff will be relocated to the facility to manage daily operations.

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

**Clary-Shy Agriculture Park, Loan #1 (1.94% Interest)**

Original Issue - \$574,565

Balance as of 09/30/2018 \$574,565

Maturity date - 1/1/2021

Clary-Shy Community Park, located at 1701 W. Ash Street, is a 20-acre park acquired from Ron and Vicki Shy in 1994 by a combination purchase/donation. The Activity and Recreation Center (ARC) has been located at the park since 2001, and the park property has also been home to the Columbia Farmers Market since 1980. The park property also includes an open play field and parking. The proposed improvements at the park include construction of the first phase of the farmers market structure, a 40-car parking lot, infrastructure improvements including utilities and storm water controls, an urban garden, outdoor classroom and a maintenance center for the agriculture park. The funds from the designated loan fund will be repaid over three years by donations from the Friends of the Farm fundraising partnership.

| <u>Year</u>  | <u>Principal Requirements</u> | <u>Interest Requirements</u> | <u>Total Requirements</u> |
|--------------|-------------------------------|------------------------------|---------------------------|
| 2019         | \$336,008                     | \$13,004                     | \$349,012                 |
| 2020         | \$207,512                     | \$4,628                      | \$212,140                 |
| 2021         | \$31,045                      | \$602                        | \$31,647                  |
| <b>Total</b> | <b>\$574,565</b>              | <b>\$18,234</b>              | <b>\$592,799</b>          |

**Clary-Shy Agriculture Park, Loan #2 (2.55% Interest)**

Original Issue - \$637,205

Balance as of 09/30/2018 \$637,205

Maturity date - 1/1/2021

With the higher than anticipated steel costs, staff is recommending that only the base and alternate 1 bids be accepted at this time. The base bid includes all grading, utilities, and the middle third portion of the MU HealthCare Pavilion, and concrete pad for the entire pavilion structure. This includes the restroom that is located in the pavilion and will allow all market vendors to set up on a concrete pad while additional funds are being raised for the remaining pavilion structure. The Friends of the Farm will be making annual payments on the designated loan on January 1 of each year.

| <u>Year</u>  | <u>Principal Requirements</u> | <u>Interest Requirements</u> | <u>Total Requirements</u> |
|--------------|-------------------------------|------------------------------|---------------------------|
| 2020         | \$111,766                     | \$27,081                     | \$138,848                 |
| 2021         | \$204,954                     | \$13,399                     | \$218,353                 |
| 2022         | \$122,713                     | \$8,172                      | \$130,885                 |
| 2023         | \$197,772                     | \$5,043                      | \$202,815                 |
| <b>Total</b> | <b>\$637,205</b>              | <b>\$53,695</b>              | <b>\$690,900</b>          |

## Debt Service Information

**Sports Field House (2.125% Interest)**

Original Issue - \$1,058,230

Balance as of 09/30/2018 \$1,058,230

Maturity date - 10/1/2028

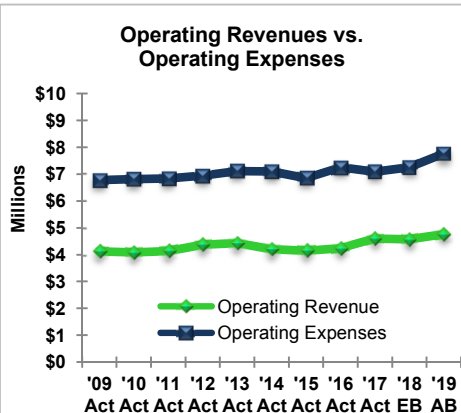
Council approved the Sports Fieldhouse Project with a project budget of \$3,950,000. Staff had anticipated fundraising through options such as sponsorships and donations to bridge the gap between funds available and the low bid. Unfortunately, rising steel costs impacted the bids for the sports fieldhouse project. Staff wants to appropriate \$1,058,229 from the City's designated loan fund. This amount is based on ten years of \$120,000 annual payments (\$10,000/month). As P&R staff solicits sponsors and naming rights for various fieldhouse amenities, these funds will be applied to the payment of the designated loan to pay off the loan faster, if possible.

| <u>Year</u>  | <u>Principal<br/>Requirements</u> | <u>Interest<br/>Requirements</u> | <u>Total<br/>Requirements</u> |
|--------------|-----------------------------------|----------------------------------|-------------------------------|
| 2019         | \$94,110                          | \$25,890                         | \$120,000                     |
| 2020         | \$96,538                          | \$23,462                         | \$120,000                     |
| 2021         | \$99,029                          | \$20,971                         | \$120,000                     |
| 2022         | \$101,584                         | \$18,416                         | \$120,000                     |
| 2023         | \$104,204                         | \$15,796                         | \$120,000                     |
| 2024         | \$106,893                         | \$13,107                         | \$120,000                     |
| 2025         | \$109,651                         | \$10,349                         | \$120,000                     |
| 2026         | \$112,480                         | \$7,520                          | \$120,000                     |
| 2027         | \$115,382                         | \$4,618                          | \$120,000                     |
| 2028         | \$118,359                         | \$1,641                          | \$120,000                     |
| <b>Total</b> | <b><u>\$1,058,230</u></b>         | <b><u>\$141,770</u></b>          | <b><u>\$1,200,000</u></b>     |

## Revenues, Expenses, and Changes in Net Position Recreation Services Fund

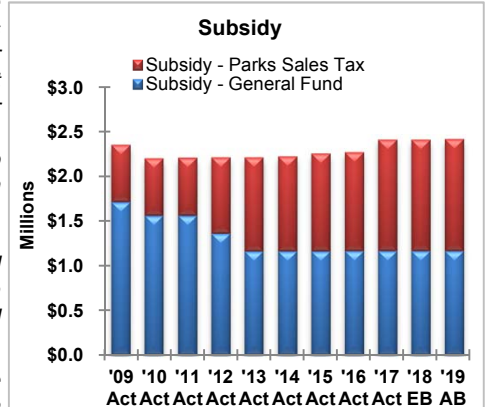
|  | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   |
|--|----------------------|------------------------|----------------------|----------------------|
| <b>Operating Revenues:</b>                         |                      |                        |                      |                      |
| Activity Fees                                      | \$3,191,826          | \$3,168,500            | \$3,135,000          | \$3,250,000          |
| User Fees  | \$130,774            | \$141,500              | \$131,150            | \$146,500            |
| Golf Improvement User Fee                          | \$56,338             | \$62,000               | \$60,000             | \$62,000             |
| Capital User Fee                                   | \$32,998             | \$30,000               | \$30,000             | \$30,000             |
| Rentals  | \$737,685            | \$639,000              | \$701,115            | \$705,050            |
| Sales  | \$445,370            | \$528,300              | \$507,060            | \$569,300            |
| Other Misc. Operating Revenues                     | \$4,863              | \$1,500                | \$2,400              | \$1,500              |
| <b>Total Operating Revenues</b>                    | <b>\$4,599,854</b>   | <b>\$4,570,800</b>     | <b>\$4,566,725</b>   | <b>\$4,764,350</b>   |
| <b>Operating Expenses:</b>                         |                      |                        |                      |                      |
| Personnel Services                                 | \$3,528,097          | \$3,623,547            | \$3,570,126          | \$3,803,200          |
| Supplies & Materials                               | \$1,076,995          | \$1,095,138            | \$1,092,631          | \$1,305,911          |
| Travel & Training                                  | \$6,869              | \$11,108               | \$8,908              | \$11,108             |
| Intragovernmental Charges                          | \$720,729            | \$662,742              | \$662,742            | \$695,619            |
| Utilities, Services & Other Misc.                  | \$1,038,561          | \$1,209,834            | \$1,236,904          | \$1,260,010          |
| Depreciation                                       | \$719,449            | \$684,950              | \$684,950            | \$684,950            |
| <b>Total Operating Expenses</b>                    | <b>\$7,090,700</b>   | <b>\$7,287,319</b>     | <b>\$7,256,261</b>   | <b>\$7,760,798</b>   |
| <b>Operating Income (Loss)</b>                     | <b>(\$2,490,846)</b> | <b>(\$2,716,519)</b>   | <b>(\$2,689,536)</b> | <b>(\$2,996,448)</b> |
| <b>Non-Operating Revenues:</b>                     |                      |                        |                      |                      |
| Investment Revenue                                 | (\$33,772)           | \$31,116               | \$31,116             | \$31,116             |
| Revenue from Other Government Units - Operating    | \$7,328              | \$7,000                | \$6,622              | \$6,000              |
| Revenue from Other Government Units - CIP          | \$0                  | \$25,000               | \$25,000             | \$150,000            |
| Misc. Non-Operating Revenue                        | \$536,105            | \$770,964              | \$786,996            | \$27,464             |
| <b>Total Non-Operating Revenues</b>                | <b>\$509,661</b>     | <b>\$834,080</b>       | <b>\$849,734</b>     | <b>\$214,580</b>     |
| <b>Non-Operating Expenses:</b>                     |                      |                        |                      |                      |
| Interest Expense                                   | \$928                | \$0                    | \$0                  | \$38,894             |
| Bank & Paying Agent Fees                           | \$0                  | \$0                    | \$0                  | \$0                  |
| Loss on Disposal of Assets                         | \$0                  | \$0                    | \$0                  | \$0                  |
| <b>Total Non-Operating Expenses</b>                | <b>\$928</b>         | <b>\$0</b>             | <b>\$0</b>           | <b>\$38,894</b>      |
| <b>Total Non-Operating Revenues (Expenses)</b>     | <b>\$508,733</b>     | <b>\$834,080</b>       | <b>\$849,734</b>     | <b>\$175,686</b>     |
| <b>Income (Loss) Before Transfers</b>              | <b>(\$1,982,113)</b> | <b>(\$1,882,439)</b>   | <b>(\$1,839,802)</b> | <b>(\$2,820,762)</b> |
| Transfers In - Other                               | \$59,761             | \$18,500               | \$13,500             | \$13,500             |
| Transfers In - Contributions                       | \$0                  | \$375,000              | \$375,000            | \$0                  |
| Transfers In - Subsidy - General Fund              | \$1,161,910          | \$1,161,910            | \$1,161,910          | \$1,161,910          |
| Transfers In - Subsidy, SchlrsHp & Fleet Rpl - PST | \$1,242,201          | \$1,242,201            | \$1,242,201          | \$1,247,201          |
| Transfers In - CIP - CVB                           | \$1,000,000          | \$100,000              | \$100,000            | \$0                  |
| Transfers In - CIP - Parks Sales Tax               | \$1,130,000          | \$2,420,000            | \$2,420,000          | \$800,000            |
| <b>Total Transfers In</b>                          | <b>\$4,593,872</b>   | <b>\$5,317,611</b>     | <b>\$5,312,611</b>   | <b>\$3,222,611</b>   |
| Transfers Out - RFUFE/RGCIF/RRCIF to CIP           | \$0                  | \$0                    | \$0                  | \$0                  |
| Transfers Out - Other                              | \$0                  | \$0                    | \$0                  | \$0                  |
| <b>Total Transfers and Contributions</b>           | <b>\$4,593,872</b>   | <b>\$5,317,611</b>     | <b>\$5,312,611</b>   | <b>\$3,222,611</b>   |
| <b>Change in Net Position</b>                      | <b>\$2,611,759</b>   | <b>\$3,435,172</b>     | <b>\$3,472,809</b>   | <b>\$401,849</b>     |
| Net Position - Beginning                           | \$14,509,164         | \$17,120,923           | \$20,556,095         | \$24,028,904         |
| <b>Net Position - Ending</b>                       | <b>\$17,120,923</b>  | <b>\$20,556,095</b>    | <b>\$24,028,904</b>  | <b>\$24,430,753</b>  |

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 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

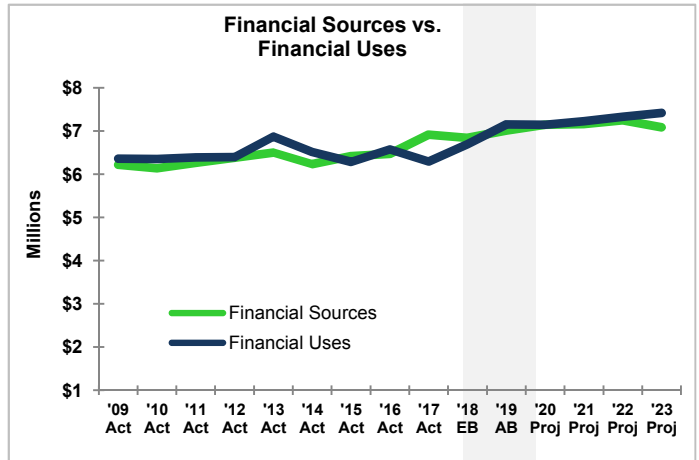
|  | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|--|--------------------|------------------------|----------------------|--------------------|
| <b>Financial Sources (Unrestricted)</b>                    |                    |                        |                      |                    |
| Interest   | (\$33,772)         | \$31,116               | \$31,116             | \$31,116           |
| Less: GASB 31 Interest Adjustment                          | \$53,465           | \$0                    | \$0                  | \$0                |
| Grants   | \$7,328            | \$7,000                | \$6,622              | \$6,000            |
| Activity Fees  | \$3,191,826        | \$3,168,500            | \$3,135,000          | \$3,250,000        |
| Rentals  | \$737,685          | \$639,000              | \$701,115            | \$705,050          |
| Sales  | \$445,370          | \$528,300              | \$507,060            | \$569,300          |
| Miscellaneous Revenues                                     | \$45,968           | \$27,464               | \$44,396             | \$28,964           |
| <b>Total Financial Sources Before Transfers</b>            | <b>\$4,447,870</b> | <b>\$4,401,380</b>     | <b>\$4,425,309</b>   | <b>\$4,590,430</b> |
| Transfers In - Other                                       | \$59,761           | \$18,500               | \$13,500             | \$13,500           |
| Transfers In - Subsidy - General Fund                      | \$1,161,910        | \$1,161,910            | \$1,161,910          | \$1,161,910        |
| Transfers In - Subsidy, SchlrsHp & Fleet Rpl - PST         | \$1,242,201        | \$1,242,201            | \$1,242,201          | \$1,247,201        |
| <b>Total Financial Sources (for operations)</b>            | <b>\$6,911,742</b> | <b>\$6,823,991</b>     | <b>\$6,842,920</b>   | <b>\$7,013,041</b> |
| <b>Financial Uses of Unrestricted Cash</b>                 |                    |                        |                      |                    |
| Personnel Services   | \$3,528,097        | \$3,623,547            | \$3,570,126          | \$3,803,200        |
| Less: GASB 16 Vacation Liability Adjustment                | \$34,540           | \$0                    | \$0                  | \$0                |
| Less: GASB 68 Pension Adjustment                           | (\$125,423)        | \$0                    | \$0                  | \$0                |
| Supplies & Materials                                       | \$1,076,995        | 1,095,138              | 1,092,631            | 1,305,911          |
| Travel & Training  | \$6,869            | \$11,108               | \$8,908              | \$11,108           |
| Intragovernmental Charges                                  | \$720,729          | \$662,742              | \$662,742            | \$695,619          |
| Utilities, Services & Other Misc.                          | \$1,038,561        | 1,209,834              | 1,236,904            | 1,260,010          |
| Interest Expense   | \$928              | \$0                    | \$0                  | \$38,894           |
| Bank & Paying Agent Fees                                   | \$0                | \$0                    | \$0                  | \$0                |
| Less Expenses Paid from restricted fees                    | (\$71,847)         | (\$42,000)             | (\$42,000)           | (\$70,500)         |
| Transfers Out - Other                                      | \$0                | \$0                    | \$0                  | \$0                |
| Principal Payments   | \$97,691           | \$0                    | \$0                  | \$430,118          |
| Less: Principal and Interest Payments from restricted fees | (\$98,619)         | \$0                    | \$0                  | (\$469,012)        |
| Capital Additions  | \$79,365           | \$162,700              | \$161,437            | \$148,500          |
| Enterprise Revenues used for Capital Projects              | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Financial Uses (for operations)</b>               | <b>\$6,287,886</b> | <b>\$6,723,069</b>     | <b>\$6,690,748</b>   | <b>\$7,153,848</b> |
| <b>Financial Sources Over/(Under) Uses</b>                 | <b>\$623,856</b>   | <b>\$100,922</b>       | <b>\$152,172</b>     | <b>(\$140,807)</b> |
| <b>Unassigned Cash Reserve</b>                             |                    |                        |                      |                    |
| Beginning Unassigned Cash Reserve                          |                    | \$1,366,634            | \$1,366,634          | \$1,518,806        |
| Financial Sources Over/(Under) Uses                        |                    | \$100,922              | \$152,172            | (\$140,807)        |
| Current Assets   | \$5,050,120        |                        |                      |                    |
| Less: RFUFE Cash (for Recreation Serv CIP)                 | (\$247,626)        |                        |                      |                    |
| Less: RGCIF Cash (for Golf Course CIP)                     | (\$39,854)         |                        |                      |                    |
| Less: RRCIF Cash (for ARC CIP and Equip)                   | (\$65,144)         |                        |                      |                    |
| Less: GASB 31 Pooled Cash Adj (Mark to Market)             | (\$390,949)        |                        |                      |                    |
| Less: Cash and marketable sec restricted for CIP           | (\$2,646,617)      |                        |                      |                    |
| Less: Current Liabilities                                  | (\$299,528)        |                        |                      |                    |
| Add: Construction contracts payable                        | \$6,232            |                        |                      |                    |
| <b>Ending Cash Reserve</b>                                 | <b>\$1,366,634</b> | <b>\$1,467,556</b>     | <b>\$1,518,806</b>   | <b>\$1,377,999</b> |
| Budgeted Oper Exp w/o Depreciation                         | \$6,711,856        | \$6,596,250            | \$6,596,250          | \$7,075,848        |
| Less: Oper Exp offset by restricted fees                   | (\$72,000)         | (\$42,000)             | (\$42,000)           | (\$70,500)         |
| Add: Budgeted Operating Transfers to Other Funds           | \$0                | \$0                    | \$0                  | \$0                |
| Add: Budgeted Bank and Paying Agent Fees                   | \$0                | \$0                    | \$0                  | \$0                |
| Add: Budgeted Interest Expense                             | \$928              | \$0                    | \$0                  | \$38,894           |
| Add: budgeted Principal Payments                           | \$97,691           | \$0                    | \$0                  | \$430,118          |
| Less: Principal and Interest Payments from restricted fees | (\$98,619)         | \$0                    | \$0                  | (\$469,012)        |
| Add: Budgeted Capital Additions                            | \$147,000          | \$162,700              | \$162,700            | \$148,500          |
| Add: Budgeted Ent Rev for current Year CIP                 | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Budgeted Financial Uses</b>                       | <b>\$6,786,856</b> | <b>\$6,716,950</b>     | <b>\$6,716,950</b>   | <b>\$7,153,848</b> |
| Less Ent Revenue used for current year CIP                 | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Budgeted Financial Uses for Operations</b>        | <b>\$6,786,856</b> | <b>\$6,716,950</b>     | <b>\$6,716,950</b>   | <b>\$7,153,848</b> |
|  | x 20%              | x 20%                  | x 20%                | x 20%              |
| Cash Reserve Target for Operations                         | <b>\$1,357,371</b> | <b>\$1,343,390</b>     | <b>\$1,343,390</b>   | <b>\$1,430,770</b> |
| Next Year Capital Projects Ent Revenue                     | \$0                | \$0                    | \$0                  | \$0                |
| <b>Budgeted Cash Reserve Target</b>                        | <b>\$1,357,371</b> | <b>\$1,343,390</b>     | <b>\$1,343,390</b>   | <b>\$1,430,770</b> |
| <b>Above/(Below) Budgeted Cash Reserve Target</b>          | <b>\$9,263</b>     | <b>\$124,166</b>       | <b>\$175,416</b>     | <b>(\$52,771)</b>  |

## Summary of Financial Sources and Uses Recreation Services Fund

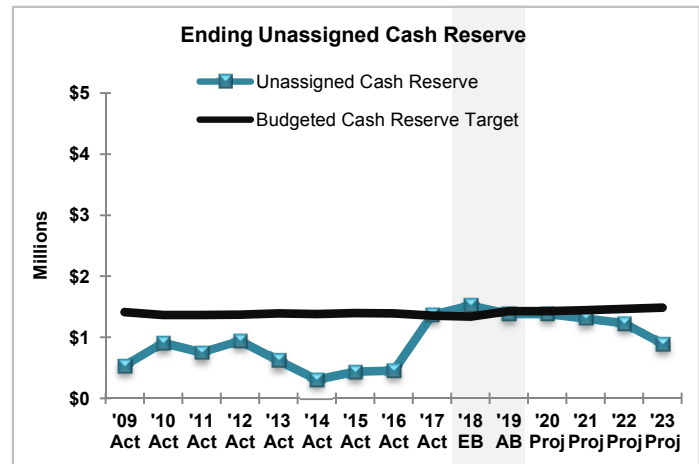
| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|----------------------|----------------------|----------------------|----------------------|
| \$31,116             | \$31,116             | \$31,116             | \$31,116             |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$6,000              | \$6,000              | \$6,000              | \$6,000              |
| \$3,316,030          | \$3,316,030          | \$3,379,681          | \$3,379,681          |
| \$713,090            | \$713,090            | \$727,251            | \$727,251            |
| \$622,280            | \$622,280            | \$634,260            | \$634,260            |
| \$28,464             | \$28,464             | \$28,464             | \$28,464             |
| <b>\$4,716,980</b>   | <b>\$4,716,980</b>   | <b>\$4,806,772</b>   | <b>\$4,806,772</b>   |
| \$13,500             | \$13,500             | \$13,500             | \$13,500             |
| \$1,161,910          | \$1,161,910          | \$1,161,910          | \$1,161,910          |
| \$1,252,201          | \$1,262,201          | \$1,267,201          | \$1,102,201          |
| <b>\$7,144,591</b>   | <b>\$7,154,591</b>   | <b>\$7,249,383</b>   | <b>\$7,084,383</b>   |

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserve 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 budgeted 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.



For the ten year period total financial sources have been below financial uses for all years except FY 2015, FY 2017, FY 2018 and FY 2020. 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 unassigned cash reserves were below the budgeted cash reserve target until FY 2017. For FY 2018 to FY 2022, reserves are close to the budgeted cash reserve target. There was an improvement in the reserves for FY 2017 and FY 2018 due to fee increases applied to Golf, Adapted Recreation, Aquatics, ARC, Special Event Concessions, Day Camp Programs, Picnic Shelter and Riechmann Pavilion Rentals. The unassigned cash reserve falls below target in FY 2019 to FY 2023 due to pay plan changes approved by Council. Adjustments will need to be made in future years to get funds above target. The Park Sales Tax subsidy also increased due to a scheduled increase from the 2015 Park Sales Tax ballot for equipment purchases and scholarship program. This budget will need to continue monitoring and adjusting expenses and revenues to ensure the cash is not depleted from the fund.

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| \$3,778,361        | \$3,853,928        | \$3,931,008        | \$4,009,630        |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$1,259,758        | \$1,260,247        | \$1,286,323        | \$1,313,014        |
| \$11,273           | \$11,442           | \$11,614           | \$11,790           |
| \$713,889          | \$682,900          | \$705,198          | \$732,746          |
| \$1,271,826        | \$1,313,602        | \$1,356,918        | \$1,401,840        |
| \$55,171           | \$34,972           | \$26,588           | \$20,839           |
| \$0                | \$0                | \$0                | \$0                |
| (\$50,000)         | (\$50,000)         | (\$50,000)         | (\$50,000)         |
| \$0                | \$0                | \$0                | \$0                |
| \$415,817          | \$335,028          | \$224,296          | \$301,976          |
| (\$470,988)        | (\$370,000)        | (\$250,884)        | (\$322,815)        |
| \$155,000          | \$155,000          | \$90,000           | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| <b>\$7,140,107</b> | <b>\$7,227,119</b> | <b>\$7,331,061</b> | <b>\$7,419,020</b> |
| <b>\$4,484</b>     | <b>(\$72,528)</b>  | <b>(\$81,678)</b>  | <b>(\$334,637)</b> |

|             |             |             |             |
|-------------|-------------|-------------|-------------|
| \$1,377,999 | \$1,382,483 | \$1,309,955 | \$1,228,277 |
| \$4,484     | (\$72,528)  | (\$81,678)  | (\$334,637) |

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| <b>\$1,382,483</b> | <b>\$1,309,955</b> | <b>\$1,228,277</b> | <b>\$893,640</b>   |
| \$7,035,107        | \$7,122,119        | \$7,291,061        | \$7,469,020        |
| (\$50,000)         | (\$50,000)         | (\$50,000)         | (\$50,000)         |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$55,171           | \$34,972           | \$26,588           | \$20,839           |
| \$415,817          | \$335,028          | \$224,296          | \$301,976          |
| (\$470,988)        | (\$370,000)        | (\$250,884)        | (\$322,815)        |
| \$155,000          | \$155,000          | \$90,000           | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| <b>\$7,140,107</b> | <b>\$7,227,119</b> | <b>\$7,331,061</b> | <b>\$7,419,020</b> |
| \$0                | \$0                | \$0                | \$0                |
| <b>\$7,140,107</b> | <b>\$7,227,119</b> | <b>\$7,331,061</b> | <b>\$7,419,020</b> |
| x 20%              | x 20%              | x 20%              | x 20%              |
| <b>\$1,428,021</b> | <b>\$1,445,424</b> | <b>\$1,466,212</b> | <b>\$1,483,804</b> |
| \$0                | \$0                | \$0                | \$0                |
| <b>\$1,428,021</b> | <b>\$1,445,424</b> | <b>\$1,466,212</b> | <b>\$1,483,804</b> |
| <b>(\$45,538)</b>  | <b>(\$135,469)</b> | <b>(\$237,935)</b> | <b>(\$590,164)</b> |



# Recreation Services Fund

## Cost Recovery

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|---|-------------------|------------------------|----------------------|--------------------|
| <b>Sports / Concessions / Field House (5520 &amp; 5521)</b> |                   |                        |                      |                    |
| Program Revenues  | \$516,088         | \$569,400              | \$547,930            | \$629,450          |
| Program and Maint Expenses                                  | \$960,156         | \$1,137,245            | \$1,158,364          | \$1,438,673        |
| Sources Over/(Under) Uses                                   | (\$444,068)       | (\$567,845)            | (\$610,434)          | (\$809,223)        |
| Percent of Costs Recovered                                  | 54%               | 50%                    | 47%                  | 44%                |
| Goal  | 60%               | 55%                    | 55%                  | 55%                |
| <b>Aquatics / Outdoor (5540)</b>                            |                   |                        |                      |                    |
| Program Revenues  | \$277,324         | \$205,500              | \$235,500            | \$235,500          |
| Program Expenses  | \$575,643         | \$643,442              | \$621,578            | \$636,493          |
| Sources Over/(Under) Uses                                   | (\$298,319)       | (\$437,942)            | (\$386,078)          | (\$400,993)        |
| Percent of Costs Recovered                                  | 48%               | 32%                    | 38%                  | 37%                |
| Goal  | 45%               | 45%                    | 45%                  | 45%                |
| <b>Golf (5550)</b>  |                   |                        |                      |                    |
| Program Revenues  | \$1,192,351       | \$1,231,500            | \$1,240,030          | \$1,264,000        |
| Program Expenses  | \$1,202,259       | \$1,226,474            | \$1,275,689          | \$1,277,153        |
| Sources Over/(Under) Uses                                   | (\$9,908)         | \$5,026                | (\$35,659)           | (\$13,153)         |
| Percent of Costs Recovered                                  | 99%               | 100%                   | 97%                  | 99%                |
| Goal  | 90%               | 90%                    | 90%                  | 100%               |
| <b>Senior Adult (5573)</b>                                  |                   |                        |                      |                    |
| Program Revenues  | \$25,492          | \$20,000               | \$20,000             | \$26,000           |
| Program Expenses  | \$67,823          | \$76,350               | \$74,511             | \$75,595           |
| Sources Over/(Under) Uses                                   | (\$42,331)        | (\$56,350)             | (\$54,511)           | (\$49,595)         |
| Percent of Costs Recovered                                  | 38%               | 26%                    | 27%                  | 34%                |
| Goal  | 15%               | 25%                    | 25%                  | 25%                |
| <b>Oak Tours (5574)</b>                                     |                   |                        |                      |                    |
| Program Revenues  | \$53,695          | \$40,000               | \$45,000             | \$45,000           |
| Program Expenses  | \$73,549          | \$64,242               | \$62,878             | \$70,912           |
| Sources Over/(Under) Uses                                   | (\$19,854)        | (\$24,242)             | (\$17,878)           | (\$25,912)         |
| Percent of Costs Recovered                                  | 73%               | 62%                    | 72%                  | 63%                |
| Goal  | 85%               | 85%                    | 85%                  | 85%                |
| <b>Special Olympics/Adaptive (5571 &amp; 5576)</b>          |                   |                        |                      |                    |
| Program Revenues  | \$30,359          | \$41,300               | \$34,000             | \$42,300           |
| Program Expenses  | \$163,086         | \$175,930              | \$165,207            | \$172,420          |
| Sources Over/(Under) Uses                                   | (\$132,727)       | (\$134,630)            | (\$131,207)          | (\$130,120)        |
| Percent of Costs Recovered                                  | 19%               | 23%                    | 21%                  | 25%                |
| Goal  | 21%               | 23%                    | 23%                  | 23%                |
| <b>Classes / Special Events (5575)</b>                      |                   |                        |                      |                    |
| Program Revenues  | \$217,571         | \$219,500              | \$223,622            | \$223,500          |
| Program Expenses  | \$308,245         | \$309,151              | \$304,120            | \$320,444          |
| Sources Over/(Under) Uses                                   | (\$90,674)        | (\$89,651)             | (\$80,498)           | (\$96,944)         |
| Percent of Costs Recovered                                  | 71%               | 71%                    | 74%                  | 70%                |
| Goal  | 50%               | 68%                    | 68%                  | 68%                |
| <b>Community Recreation (5530)</b>                          |                   |                        |                      |                    |
| Program Revenues  | \$41,178          | \$45,000               | \$40,000             | \$45,000           |
| Program Expenses  | \$411,891         | \$446,802              | \$424,661            | \$459,753          |
| Sources Over/(Under) Uses                                   | (\$370,713)       | (\$401,802)            | (\$384,661)          | (\$414,753)        |
| Percent of Costs Recovered                                  | 10%               | 10%                    | 9%                   | 10%                |
| Goal  | 8%                | 10%                    | 10%                  | 10%                |
| <b>ARC (56xx)</b>   |                   |                        |                      |                    |
| Program Revenues  | \$1,966,190       | \$1,908,000            | \$1,900,048          | \$1,938,500        |
| Program Expenses  | \$1,765,433       | \$1,838,052            | \$1,809,382          | \$1,912,042        |
| Sources Over/(Under) Uses                                   | \$200,757         | \$69,948               | \$90,666             | \$26,458           |
| Percent of Costs Recovered                                  | 111%              | 104%                   | 105%                 | 101%               |
| Goal  | 100%              | 100%                   | 100%                 | 100%               |

# Recreation Services Fund

## Cost Recovery

| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 | Forecasted Rate Adjustments:                      |
|----------------------|----------------------|----------------------|----------------------|---|
|                      |                      |                      |                      | <b><u>Sports / Concessions / Field House*</u></b> |
| \$721,900            | \$721,900            | \$736,250            | \$736,250            | •FY 2020 - 1%                                     |
| \$1,549,281          | \$1,561,978          | \$1,601,423          | \$1,643,017          | •FY 2022 - 2%                                     |
| <b>(\$827,381)</b>   | <b>(\$840,078)</b>   | <b>(\$865,173)</b>   | <b>(\$906,767)</b>   |   |
| 47%                  | 46%                  | 46%                  | 45%                  |   |
| 55%                  | 55%                  | 55%                  | 55%                  |   |
|                      |                      |                      |                      | <b><u>Aquatics / Outdoor*</u></b>                 |
| \$237,850            | \$237,850            | \$242,597            | \$242,597            | •FY 2020 - 1%                                     |
| \$653,536            | \$671,116            | \$689,252            | \$707,967            | •FY 2022 - 2%                                     |
| <b>(\$415,686)</b>   | <b>(\$433,266)</b>   | <b>(\$446,655)</b>   | <b>(\$465,370)</b>   |   |
| 36%                  | 35%                  | 35%                  | 34%                  |   |
| 45%                  | 45%                  | 45%                  | 45%                  |   |
|                      |                      |                      |                      | <b><u>Golf**</u></b>                              |
| \$1,276,600          | \$1,276,600          | \$1,302,052          | \$1,302,052          | •FY 2020 - 1%                                     |
| \$1,306,376          | \$1,284,361          | \$1,312,643          | \$1,341,665          | •FY 2022 - 2%                                     |
| <b>(\$29,776)</b>    | <b>(\$7,761)</b>     | <b>(\$10,591)</b>    | <b>(\$39,613)</b>    |   |
| 98%                  | 99%                  | 99%                  | 97%                  |   |
| 100%                 | 100%                 | 100%                 | 100%                 |   |
|                      |                      |                      |                      | <b><u>Senior Adult</u></b>                        |
| \$26,000             | \$26,000             | \$26,000             | \$26,000             | •No forecasted fee adjustments                    |
| \$77,210             | \$78,863             | \$80,554             | \$82,286             |   |
| <b>(\$51,210)</b>    | <b>(\$52,863)</b>    | <b>(\$54,554)</b>    | <b>(\$56,286)</b>    |   |
| 34%                  | 33%                  | 32%                  | 32%                  |   |
| 25%                  | 25%                  | 25%                  | 25%                  |   |
|                      |                      |                      |                      | <b><u>Oak Tours</u></b>                           |
| \$45,000             | \$45,000             | \$45,000             | \$45,000             | •No forecasted fee adjustments                    |
| \$72,416             | \$73,955             | \$75,528             | \$77,139             |   |
| <b>(\$27,416)</b>    | <b>(\$28,955)</b>    | <b>(\$30,528)</b>    | <b>(\$32,139)</b>    |   |
| 62%                  | 61%                  | 60%                  | 58%                  |   |
| 85%                  | 85%                  | 85%                  | 85%                  |   |
|                      |                      |                      |                      | <b><u>Special Olympics / Adaptive</u></b>         |
| \$42,300             | \$42,300             | \$42,300             | \$42,300             | •No forecasted fee adjustments                    |
| \$175,922            | \$179,496            | \$183,144            | \$186,871            |   |
| <b>(\$133,622)</b>   | <b>(\$137,196)</b>   | <b>(\$140,844)</b>   | <b>(\$144,571)</b>   |   |
| 24%                  | 24%                  | 23%                  | 23%                  |   |
| 23%                  | 23%                  | 23%                  | 23%                  |   |
|                      |                      |                      |                      | <b><u>Classes / Special Events*</u></b>           |
| \$225,540            | \$225,540            | \$229,660            | \$229,660            | •FY 2020 - 1%                                     |
| \$367,428            | \$375,538            | \$383,847            | \$392,362            | •FY 2022 - 2%                                     |
| <b>(\$141,888)</b>   | <b>(\$149,998)</b>   | <b>(\$154,187)</b>   | <b>(\$162,702)</b>   |   |
| 61%                  | 60%                  | 60%                  | 59%                  |   |
| 68%                  | 68%                  | 68%                  | 68%                  |   |
|                      |                      |                      |                      | <b><u>Community Recreation*</u></b>               |
| \$45,450             | \$45,450             | \$46,359             | \$46,359             | •FY 2020 - 1%                                     |
| \$469,925            | \$480,347            | \$491,024            | \$501,969            | •FY 2022 - 2%                                     |
| <b>(\$424,475)</b>   | <b>(\$434,897)</b>   | <b>(\$444,665)</b>   | <b>(\$455,610)</b>   |   |
| 10%                  | 9%                   | 9%                   | 9%                   |   |
| 10%                  | 10%                  | 10%                  | 10%                  |   |
|                      |                      |                      |                      | <b><u>ARC*</u></b>                                |
| \$1,954,060          | \$1,954,060          | \$1,992,052          | \$1,992,052          | •FY 2020 - 1%                                     |
| \$1,955,312          | \$2,000,290          | \$2,047,294          | \$2,096,790          | •FY 2022 - 2%                                     |
| <b>(\$1,252)</b>     | <b>(\$46,230)</b>    | <b>(\$55,242)</b>    | <b>(\$104,738)</b>   |   |
| 100%                 | 98%                  | 97%                  | 95%                  |   |
| 100%                 | 100%                 | 100%                 | 100%                 |   |

\*Adjustments will be applied to Activity Fees, Rental Fees and Sales.

\*\*Adjustments include Activity Fees, Rental Fees, Sales, and User Fees.

# Recreation Services Fees/Charges/Fines

|   |                     |                      | FY 2018   | FY 2019   |                   |
|---|---------------------|----------------------|-----------|-----------|-------------------|
|   | Chapter/<br>Section | Date Last<br>Changed | Fee       | Fee       | Effective<br>Date |
| <b>Activities/Classes:</b>  | 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"> <li>- Children (17 and under)</li> <li>- Adults</li> </ul> <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"> <li>- Day camp (per person, per one week session) includes \$7.50 user fee</li> </ul> <p>*FY17 - changed from 2 week to 1 week camp sessions, no weekly Camp Registration Fee; Fee to Secure Spots</p> <ul style="list-style-type: none"> <li>- Day camp - Escapade week (per person) includes \$7.50 user fee</li> <li>- Day camp - Sunrise/Sunset</li> <li>- "School's Out" camp at the ARC, includes \$4.05 user fee</li> </ul>  |                     | 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><b>Team activities:</b></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"> <li>- Singles, per person</li> <li>- Doubles, per person</li> </ul> <p>Tennis tournaments</p> <ul style="list-style-type: none"> <li>- Singles children (15 and under)</li> <li>- Singles adult (16 and over)</li> <li>- Doubles (all ages)</li> </ul> <p>Youth sports participation fee (individual fee per scheduled game)</p> <ul style="list-style-type: none"> <li>- Activity fee, per game</li> <li>- User fee, per game</li> </ul> <p>Adult sports (individual fee per scheduled game)</p> <ul style="list-style-type: none"> <li>- Activity fee, per game</li> <li>- User fee, per game</li> </ul> <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             | \$29.00   | \$29.00   |                   |
|   |                     | 10-01-16             | \$34.00   | \$34.00   |                   |
|   |                     | 10-01-16             | \$34.00   | \$34.00   |                   |
|   |                     | 09-23-09             | \$30.00   | \$30.00   |                   |
|   |                     | 09-19-1993           | \$18.00   | \$18.00   |                   |
|   |                     | 09-19-1993           | \$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    |                   |
|   |                     | 06-02-1987           | \$0.45    | \$0.45    |                   |
|   |                     | 10-01-16             | \$1.80    | \$1.80    |                   |
|   |                     | 06-02-1987           | \$0.60    | \$0.60    |                   |
|   |                     | 06-02-1987           | \$15.00   | \$15.00   |                   |
|   |                     |                      |           |           |                   |
|   |                     |                      |           |           |                   |

# Recreation Services Fees/Charges/Fines

|   |                     |                      | FY 2018 | FY 2019 |                   |
|---|---------------------|----------------------|---------|---------|-------------------|
|   | Chapter/<br>Section | Date Last<br>Changed | Fee     | Fee     | Effective<br>Date |
| <b>Golf Courses:</b>  | 17-161(c)           |                      |         |         |                   |
| For use of the greens at the L.A. Nickell and Lake of the Woods Golf Courses  |                     |                      |         |         |                   |
| <i>*User/capital improvement fees - Per paid greens fee</i>                   |                     |                      |         |         |                   |
| User fee  |                     |                      |         |         |                   |
| - Recreation facility use charge per greens fee paid                          |                     | 09-19-94             | \$0.75  | \$0.75  |                   |
| Golf course capital improvement fee   |                     |                      |         |         |                   |
| - Improvement fee per greens fee paid   |                     | 09-15-14             | \$1.25  | \$1.25  |                   |
| <b>Greens fees for 18-holes - (includes \$.75 user fee &amp; \$1.25 GCIF)</b> |                     |                      |         |         |                   |
| <b>Adult (18 - 59) and Senior (60 &amp; older):</b>                           |                     |                      |         |         |                   |
| Monday - Friday Rate; excludes holidays                                       |                     |                      |         |         |                   |
| - Adult 18-hole weekday play  |                     | 10-01-17             | \$20.00 | \$20.00 |                   |
| - Senior 18-hole weekday play until 2:00 p.m.                                 |                     | 10-01-17             | \$17.00 | \$17.00 |                   |
| Saturday, Sunday and holiday rate   |                     |                      |         |         |                   |
| - Weekend and holiday play  |                     | 10-01-17             | \$26.00 | \$26.00 |                   |
| Twilight rate for 18-holes - 2:00 p.m. to close                               |                     |                      |         |         |                   |
| - Twilight 18-hole weekday play   |                     | 10-01-17             | \$17.00 | \$17.00 |                   |
| - Twilight 18-hole weekend and holiday play                                   |                     | 10-01-17             | \$22.00 | \$22.00 |                   |
| Super twilight rate - 6:00 p.m. to close                                      |                     |                      |         |         |                   |
| - Super twilight weekday play   |                     | 10-01-17             | \$14.00 | \$14.00 |                   |
| - Super twilight weekend and holiday play                                     |                     | 10-01-17             | \$14.00 | \$14.00 |                   |
| Winter Green Fees:  |                     |                      |         |         |                   |
| Saturday, Sunday and holiday rate   |                     |                      |         |         |                   |
| - Winter weekday play   |                     | 10-01-17             | \$20.00 | \$20.00 |                   |
| - 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   |                     | 10-01-17             | \$15.00 | \$15.00 |                   |
| - 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  |                   |
| <b>Junior (17 &amp; under)</b>  |                     |                      |         |         |                   |
| Monday - Friday rate  |                     |                      |         |         |                   |
| - Weekday play  |                     | 10-01-17             | \$10.00 | \$10.00 |                   |
| Saturday, Sunday and holiday rate   |                     |                      |         |         |                   |
| - Weekend and holiday play  |                     | 10-01-17             | \$13.00 | \$13.00 |                   |
| <b>Greens fees for 9 holes</b>  |                     |                      |         |         |                   |
| <b>Adult (18-59) and Senior (60 and older):</b>                               |                     |                      |         |         |                   |
| Monday - Friday rate; excludes holidays                                       |                     |                      |         |         |                   |
| <u>Adult 9-hole weekday play:</u>   |                     |                      |         |         |                   |
| - Recreation facility use charge per pass                                     |                     | 10-01-17             | \$12.00 | \$12.00 |                   |
| - Capital improvement fee per pass  |                     | 09-15-14             | \$0.75  | \$0.75  |                   |
|   |                     | 09-15-14             | \$1.25  | \$1.25  |                   |
| <u>Senior 9-hole weekday play:</u>  |                     |                      |         |         |                   |
| - Recreation facility use charge per pass                                     |                     | 10-01-17             | \$10.00 | \$10.00 |                   |
| - Capital improvement fee per pass  |                     | 09-15-14             | \$0.75  | \$0.75  |                   |
|   |                     | 09-15-14             | \$1.25  | \$1.25  |                   |
| Twilight Rate for 9-holes - 2:00 p.m. to close                                |                     |                      |         |         |                   |
| Twilight 9-hole weekday play  |                     |                      |         |         |                   |
| - Recreation facility use charge per pass                                     |                     | 10-01-17             | \$10.00 | \$10.00 |                   |
| - Capital improvement fee per pass  |                     | 09-15-14             | \$0.75  | \$0.75  |                   |
|   |                     | 09-15-14             | \$1.25  | \$1.25  |                   |
| Twilight 9-hole weekend and holiday play                                      |                     |                      |         |         |                   |
| - Recreation facility use charge per pass                                     |                     | 10-01-17             | \$13.00 | \$13.00 |                   |
| - Capital improvement fee per pass  |                     | 09-15-14             | \$0.75  | \$0.75  |                   |
|   |                     | 09-15-14             | \$1.25  | \$1.25  |                   |
| Winter Green Fees:  |                     |                      |         |         |                   |
| Monday - Friday rate  |                     |                      |         |         |                   |
| - Winter weekday play   |                     | 10-01-17             | \$12.00 | \$12.00 |                   |
| - 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 2018    | FY 2019    |                   |
|--|---------------------|----------------------|------------|------------|-------------------|
|  | Chapter/<br>Section | Date Last<br>Changed | Fee        | Fee        | Effective<br>Date |
| <b>Golf Courses (continued):</b>                           |                     |                      |            |            |                   |
| Season Pass - Valid one year from date of purchase         |                     |                      |            |            |                   |
| Any day play   |                     | 10-01-17             | \$1,361.00 | \$1,361.00 |                   |
| -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                                       |                     | 10-01-17             | \$1,167.00 | \$1,167.00 |                   |
| -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                |                     | 10-01-17             | \$287.00   | \$287.00   |                   |
| Adult Plus 1 M-F play additional person                    |                     | 10-01-17             | \$247.00   | \$247.00   |                   |
| <u>Adult (30 - 59) season pass, both courses</u>           |                     |                      |            |            |                   |
| Any day play   |                     | 10-01-17             | \$797.00   | \$797.00   |                   |
| -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                                       |                     | 10-01-17             | \$683.00   | \$683.00   |                   |
| -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   |                     | 10-01-17             | \$638.00   | \$638.00   |                   |
| -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                                       |                     | 10-01-17             | \$547.00   | \$547.00   |                   |
| -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   |                     | 10-01-17             | \$275.00   | \$275.00   |                   |
| -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)                         |                     | 10-01-17             | \$171.25   | \$171.25   |                   |
| -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   |                     | 10-01-17             | \$638.00   | \$638.00   |                   |
| -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   |                     | 10-01-17             | \$547.00   | \$547.00   |                   |
| -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   |                     | 10-01-17             | \$1,019.00 | \$1,019.00 |                   |
| -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   |                     | 10-01-17             | \$873.00   | \$873.00   |                   |
| -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  |                     | 10-01-17             | \$216.00   | \$216.00   |                   |
| -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                                    |                     | 10-01-17             | \$336.60   | \$336.60   |                   |
| -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 2018     | FY 2019     |                   |
|---|---------------------|----------------------|-------------|-------------|-------------------|
|   | Chapter/<br>Section | Date Last<br>Changed | Fee         | Fee         | Effective<br>Date |
| <b>Golf Cart Fees - Course Owned:</b>   |                     |                      |             |             |                   |
| 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)  |                     |                      |             |             |                   |
| <b>Golf Cart Fees - Private Owned:</b>  |                     |                      |             |             |                   |
| Daily Trail Fee for Private Carts   |                     | 10-01-17             | \$13.40     | \$13.40     |                   |
| -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     |                   |
|   |                     |                      |             |             |                   |
| <b>Outdoor aquatics:</b>  | 17-161(d)           |                      |             |             |                   |
| Admission fees to municipal outdoor swimming facilities   |                     |                      |             |             |                   |
| <b><u>Albert-Oakland Family Aquatic Center:</u></b>   |                     |                      |             |             |                   |
| 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     |                   |
|   |                     |                      |             |             |                   |
| <b><u>Lake of the Woods; Little Mates Cove:</u></b>   |                     |                      |             |             |                   |
| 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 2018      | FY 2019      |                   |
|---|---------------------|----------------------|--------------|--------------|-------------------|
|   | Chapter/<br>Section | Date Last<br>Changed | Fee          | Fee          | Effective<br>Date |
| <b><u>Douglass Family Aquatic Center:</u></b>   |                     |                      |              |              |                   |
| Children (1 and under)  |                     | 09-18-03             | Free         | Free         |                   |
| Adults (16 and over)  |                     | 10-01-16             | \$1.25       | \$1.25       |                   |
| Swim lessons (infant, toddler,<br>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<br>(maximum 3 participants)                            |                     | 10-01-16             | No longer    | No longer    |                   |
| Large group private swim lessons<br>(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<br>2-hour rental rate:<br>\$1.00 per person over 50 |                     | 10-01-16             | \$92-\$300   | \$92-\$300   |                   |
| Locker rental   |                     | 09-19-1994           | \$0.25       | \$0.25       |                   |
| Aquatic exercise<br>(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<br>-Varies by package chosen                                    |                     | 09-18-03             | \$5-\$100    | \$5-\$100    |                   |
| <b><u>OAK Tours/Senior Plus Programs:</u></b>   | 17-161(e)           |                      |              |              |                   |
| Any senior adult participating in OAK Tours will be required to pay an annual fee.      |                     |                      |              |              |                   |
| <b><u>Hillcrest Community Center (HCC) and Oak Tours Fees</u></b>                       |                     |                      |              |              |                   |
| 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

|  | Chapter/<br>Section | Date Last<br>Changed | FY 2018      | FY 2019      |                   |
|--|---------------------|----------------------|--------------|--------------|-------------------|
|  |                     |                      | Fee          | Fee          | Effective<br>Date |
| <b>Rental fees:</b>                            | 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

|  | Chapter/<br>Section | Date Last<br>Changed | FY 2018               | FY 2019               |                   |
|--|---------------------|----------------------|-----------------------|-----------------------|-------------------|
|  |                     |                      | Fee                   | Fee                   | Effective<br>Date |
| <b>Vendor fees:</b>  |                     | 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). |                     |                      |                       |                       |                   |
| <b>Non-food vendor fee:</b>  |                     | 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.  |                     |                      |                       |                       |                   |
| <b>Food vendor fee:</b><br>for parks and recreation sponsored event  |                     | 10-01-12             | 15% of<br>gross sales | 15% of<br>gross sales |                   |
| <b>Non-food booth (12' x 12') fee:</b>   |                     | 10-01-12             | \$0-\$200             | \$0-\$200             |                   |
| <b><u>Armory Sports Center:</u></b>  | 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               |                   |
| <b><u>Athletic Field Rentals:</u></b>  | 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/Football fields - Per Field   |                     |                      |                       |                       |                   |
| Fields without lights and irrigated  |                     |                      |                       |                       |                   |
| 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              |                   |
| Fields with lights and irrigated   |                     |                      |                       |                       |                   |
| Rate, per game, per field  | 17-161(h)(1)        | 09-23-09             | \$70.00               | \$70.00               |                   |
| Rate, per day, per field   | 17-161(h)(2)        | 09-23-09             | \$168.00              | \$168.00              |                   |
| Soccer—Per field   |                     |                      |                       |                       |                   |
| Fields without lights and irrigated  |                     |                      |                       |                       |                   |
| 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 with lights and irrigated   |                     |                      |                       |                       |                   |
| 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 without lights and not irrigated  |                     |                      |                       |                       |                   |
| 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 2018    | FY 2019    |                   |
|---|---------------------|----------------------|------------|------------|-------------------|
|   | Chapter/<br>Section | Date Last<br>Changed | Fee        | Fee        | Effective<br>Date |
| <b>Athletic Field Rentals (continued):</b>  |                     |                      |            |            |                   |
| 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   |                   |
| <b>Transportation charges:</b>  | 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.   |                     |                      |            |            |                   |
| <b>Special Events/Special Use Fees:</b>   | 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    |                   |
| <b>Park facilities:</b>   | 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  |                     | 09-19-1994           | \$0.60     | \$0.60     |                   |
| Youth participation fee, per game/event per day   |                     |                      |            |            |                   |
| Activity fee  |                     | 10-01-16             | \$1.80     | \$1.80     |                   |
| User fee  |                     | 09-19-1994           | \$0.45     | \$0.45     |                   |
| Reservation fee is due at the time of the reservation   |                     | 09-20-06             | \$75/day   | \$75/day   |                   |
| <b>Ticketed special event fees:</b>   | 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

|   |                     |                      | FY 2018      | FY 2019      |                   |
|---|---------------------|----------------------|--------------|--------------|-------------------|
|   | Chapter/<br>Section | Date Last<br>Changed | Fee          | Fee          | Effective<br>Date |
| <b>Activity &amp; Recreation Center (ARC):</b>  | 17-161(l)           |                      |              |              |                   |
| Annual and multiple (20) pass membership fees include certain basic aquatic/land exercise classes as determined by parks and recreation director. |                     |                      |              |              |                   |
| <b>Admission Fees:</b>  |                     |                      |              |              |                   |
| Youth (1 and under)   |                     | 09-18-03             | Free         | Free         |                   |
| <b>Youth rates (Ages 2—17):</b>   |                     |                      |              |              |                   |
| 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       |                   |
| <b>Adult rates (ages 18—59):</b>  |                     |                      |              |              |                   |
| 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 2018  | FY 2019  |                   |
|--|---------------------|----------------------|----------|----------|-------------------|
|  | Chapter/<br>Section | Date Last<br>Changed | Fee      | Fee      | Effective<br>Date |
| <b>Activity &amp; Recreation Center (continued):</b>   |                     |                      |          |          |                   |
| <b>Senior rates (Ages 60 and over):</b>  |                     |                      |          |          |                   |
| 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   |                   |
| <b>Family groups:</b>  |                     |                      |          |          |                   |
| (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.) |                     |                      |          |          |                   |
| <b>Family rates:</b>   |                     |                      |          |          |                   |
| 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 2018                | FY 2019                |                   |
|---|---------------------|----------------------|------------------------|------------------------|-------------------|
|   | Chapter/<br>Section | Date Last<br>Changed | Fee                    | Fee                    | Effective<br>Date |
| <b>Activity &amp; Recreation Center (continued):</b>  |                     |                      |                        |                        |                   |
| <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<br>available | No longer<br>available |                   |

# Recreation Services Fees/Charges/Fines

|   |                        |                      | FY 2018     | FY 2019     |                   |
|---|------------------------|----------------------|-------------|-------------|-------------------|
|   | Chapter/<br>Section    | Date Last<br>Changed | Fee         | Fee         | Effective<br>Date |
| <b>Activity &amp; Recreation Center (continued):</b>  |                        |                      |             |             |                   |
| Adapted dance admissions  |                        | 10-01-16             | \$5.00      | \$5.00      |                   |
| Adapted recreation night  |                        | 10-01-16             | \$5.00      | \$5.00      |                   |
| Sport participation   |                        | 09-23-09             | \$15.00     | \$15.00     |                   |
| Transportation  |                        | 10-01-16             | \$20.00     | \$20.00     |                   |
| <b>Recreation facility use charge:</b>  |                        |                      |             |             |                   |
|   | 17-161(o)              |                      |             |             |                   |
| 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)           | 06-02-1987           | \$0.45/hour | \$0.45/hour |                   |
| (18 and over).  |                        | 06-02-1987           | \$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      |                   |
| <b>Columbia Sports Fieldhouse</b>   |                        |                      |             |             |                   |
| <u>Full Court</u>   | New fees in<br>FY 2019 |                      |             |             |                   |
| Entire Gym Floor - 4 full courts  |                        | 10-01-18             | N/A         | \$170.00    | 10-01-18          |
| Partial Gym Floor - 2 full courts   |                        | 10-01-18             | N/A         | \$90.00     | 10-01-18          |
| Partial Gym Floor - 1 full court  |                        | 10-01-18             | N/A         | \$50.00     | 10-01-18          |
| *Hourly Rate  |                        |                      |             |             |                   |
| <u>Cross Court</u>  |                        |                      |             |             |                   |
| Entire Gym Floor - 8 cross courts   |                        | 10-01-18             | N/A         | \$200.00    | 10-01-18          |
| Partial Gym Floor - 4 cross courts  |                        | 10-01-18             | N/A         | \$110.00    | 10-01-18          |
| Partial Gym Floor - 1 cross courts  |                        | 10-01-18             | N/A         | \$30.00     | 10-01-18          |
| *Hourly Rate  |                        |                      |             |             |                   |
| <u>Partial Day Rental Rates</u>   |                        |                      |             |             |                   |
| Partial Day Rental Rate - 4 courts  |                        | 10-01-18             | N/A         | \$1,150.00  | 10-01-18          |
| Partial Day Rental Rate - 2 courts  |                        | 10-01-18             | N/A         | \$650.00    | 10-01-18          |
| Partial Day Rental Rate - 1 courts  |                        | 10-01-18             | N/A         | \$360.00    | 10-01-18          |
| Partial Day Rental Rate - 1 cross court   |                        | 10-01-18             | N/A         | \$220.00    | 10-01-18          |
| *Up to 8 Hours  |                        |                      |             |             |                   |
| <u>Full Day Rental Rates</u>  |                        |                      |             |             |                   |
| Full Day Rental Rate - 4 courts   |                        | 10-01-18             | N/A         | \$1,900.00  | 10-01-18          |
| Full Day Rental Rate - 2 courts   |                        | 10-01-18             | N/A         | \$1,300.00  | 10-01-18          |
| Full Day Rental Rate - 1 court  |                        | 10-01-18             | N/A         | \$720.00    | 10-01-18          |
| Full Day Rental Rate - 1 cross court  |                        | 10-01-18             | N/A         | \$440.00    | 10-01-18          |
| *Up to 16 Hours   |                        |                      |             |             |                   |
| <u>Room Rental Fees</u>   |                        |                      |             |             |                   |
| Meeting Room A or B   |                        | 10-01-18             | N/A         | \$30.00     | 10-01-18          |
| Meeting Room A and B  |                        | 10-01-18             | N/A         | \$60.00     | 10-01-18          |
| <u>Event Fees</u>   |                        |                      |             |             |                   |
| Vendor Fee - per day  |                        | 10-01-18             | N/A         | \$50.00     | 10-01-18          |
| Gate Fee - Minimum*   |                        | 10-01-18             | N/A         | \$100.00    | 10-01-18          |
| Non-Refundable Reservation Deposit**  |                        | 10-01-18             | N/A         | \$300.00    | 10-01-18          |

\*\$100 minimum or \$1 per ticket sold; whichever is greater

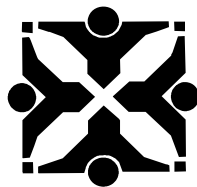
\*\*Applied to the final rental fee if tournament is held



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# Parks Sales Tax Fund

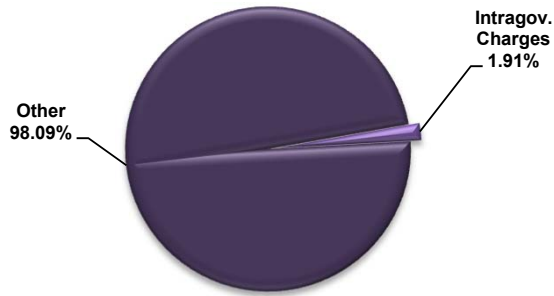
(Special Revenue Fund)



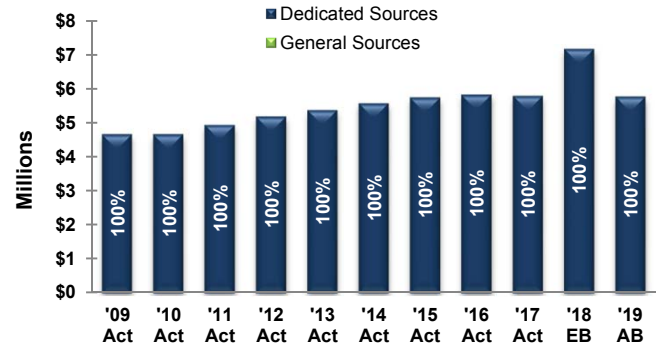
*City of Columbia*  
*Columbia, Missouri*

# Parks Sales Tax Fund (Special Revenue Fund)

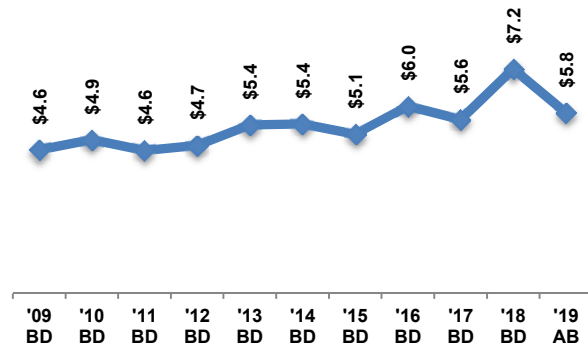
**FY 2019 Total Expenditures By Category**



**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**

There are no employees assigned to this department.

## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B  | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|----------------------|--------------------|
| Personnel Services          | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Supplies & Materials        | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Travel & Training           | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Intragov. Charges           | \$38,862           | \$28,771               | \$28,771             | \$110,550          | \$81,779             | 284.2%             |
| Utilities, Services & Misc. | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Capital                     | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Other                       | \$5,529,021        | \$7,153,885            | \$7,153,885          | \$5,672,419        | (\$1,481,466)        | (20.7%)            |
| <b>Total</b>                | <b>\$5,567,883</b> | <b>\$7,182,656</b>     | <b>\$7,182,656</b>   | <b>\$5,782,969</b> | <b>(\$1,399,687)</b> | <b>(19.5%)</b>     |

### Summary

|                        |                    |                    |                    |                    |                      |                |
|------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|----------------|
| Operating Expenses     | \$38,862           | \$28,771           | \$28,771           | \$110,550          | \$81,779             | 284.2%         |
| Non-Operating Expenses | \$5,529,021        | \$7,153,885        | \$7,153,885        | \$5,672,419        | (\$1,481,466)        | (20.7%)        |
| Debt Service           | \$0                | \$0                | \$0                | \$0                | \$0                  |                |
| Capital Additions      | \$0                | \$0                | \$0                | \$0                | \$0                  |                |
| Capital Projects       | \$0                | \$0                | \$0                | \$0                | \$0                  |                |
| <b>Total Expenses</b>  | <b>\$5,567,883</b> | <b>\$7,182,656</b> | <b>\$7,182,656</b> | <b>\$5,782,969</b> | <b>(\$1,399,687)</b> | <b>(19.5%)</b> |

## Funding Sources (Where the Money Comes From)

|   |                    |                    |                    |                    |                      |                |
|---|--------------------|--------------------|--------------------|--------------------|----------------------|----------------|
| Sales Taxes: Parks Sales Tax            | \$5,810,923        | \$5,998,823        | \$5,752,814        | \$5,695,286        | (\$303,537)          | (5.1%)         |
| Interest                                | (\$8,904)          | \$19,066           | \$19,066           | \$19,066           | \$0                  | 0.0%           |
| Operating Transfer (Capital Project Fd) | \$0                | \$0                | \$0                | \$0                | \$0                  |                |
| Use of Prior Year Sources               | \$0                | \$1,164,767        | \$1,410,776        | \$68,617           | (\$1,096,150)        | (94.1%)        |
| Less: Current Year Surplus              | (\$234,136)        | \$0                | \$0                | \$0                | \$0                  |                |
| Dedicated Sources                       | <b>\$5,567,883</b> | <b>\$7,182,656</b> | <b>\$7,182,656</b> | <b>\$5,782,969</b> | <b>(\$1,399,687)</b> | <b>(19.5%)</b> |
| General Sources                         | \$0                | \$0                | \$0                | \$0                | \$0                  |                |
| <b>Total Funding Sources</b>            | <b>\$5,567,883</b> | <b>\$7,182,656</b> | <b>\$7,182,656</b> | <b>\$5,782,969</b> | <b>(\$1,399,687)</b> | <b>(19.5%)</b> |

## 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, 2022.

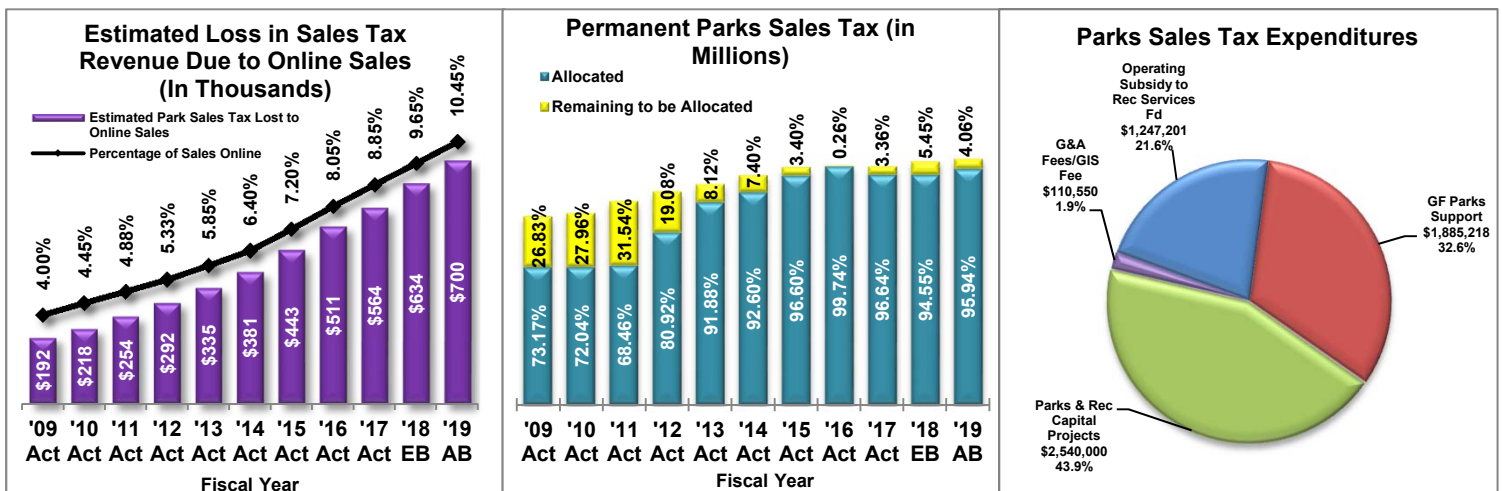
The permanent one-eighth cent Parks Sales Tax originally funded the purchase of Stephens Lake Park and has supported the growth of the entire Parks & Recreation Department, including increases to utilities, training, materials & supplies, intergovernmental, staff, and all cost of living increases since 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 2019 include \$700,000 in Park Sales Tax funding for the Hinkson Creek Trail: Stephens to Clark Lane (total project budget: \$950,000) and \$800,000 for Philips Park Improvements.
- Intragovernmental charges to the Park Sales Tax Fund increased \$81,779 or 284% due to an increase in G&A Fees. This substantial increase in fees uses up all Park Sales Tax funds and prohibits the department from adding needed personnel, materials, or services to support the park and trail system growth. The increased intragovernmental assumptions in future years will prohibit the department from adding 2 (1.00) FTE positions to assist with park system maintenance.

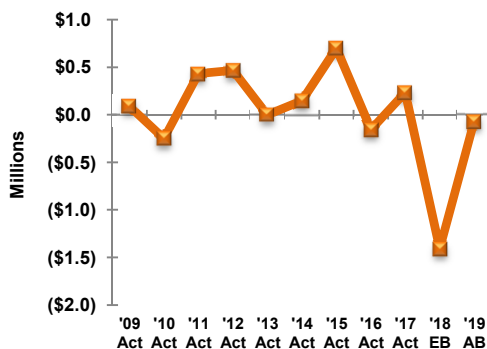


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### Revenues, Expenditures, & Changes in Fund Balance Parks Sales Tax Fund

|  | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   |
|--|----------------------|------------------------|----------------------|----------------------|
| <b>Revenues:</b>                                       |                      |                        |                      |                      |
| Sales Tax  | \$5,810,923          | \$5,998,823            | \$5,752,814          | \$5,695,286          |
| Investment Revenue                                     | (\$8,904)            | \$19,066               | \$19,066             | \$19,066             |
| <b>Total Revenues</b>                                  | <b>\$5,802,019</b>   | <b>\$6,017,889</b>     | <b>\$5,771,880</b>   | <b>\$5,714,352</b>   |
| <b>Expenditures:</b>                                   |                      |                        |                      |                      |
| Personnel Services                                     | \$0                  | \$0                    | \$0                  | \$0                  |
| Supplies & Materials                                   | \$0                  | \$0                    | \$0                  | \$0                  |
| Travel & Training                                      | \$0                  | \$0                    | \$0                  | \$0                  |
| Intragovernmental Charges                              | \$38,862             | \$28,771               | \$28,771             | \$110,550            |
| Utilities, Services & Misc.                            | \$0                  | \$0                    | \$0                  | \$0                  |
| <b>Total Expenditures</b>                              | <b>\$38,862</b>      | <b>\$28,771</b>        | <b>\$28,771</b>      | <b>\$110,550</b>     |
| <b>Operating Income (Loss)</b>                         | <b>\$5,763,157</b>   | <b>\$5,989,118</b>     | <b>\$5,743,109</b>   | <b>\$5,603,802</b>   |
| <b>Other Financing Sources (Uses):</b>                 |                      |                        |                      |                      |
| <b>Transfers In</b>                                    | <b>\$0</b>           | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>           |
| Stephen's Lake Debt Payments                           | \$0                  | \$0                    | \$0                  | \$0                  |
| Transfer to General Fund Parks Operations              | (\$1,666,820)        | (\$1,746,684)          | (\$1,746,684)        | (\$1,885,218)        |
| Transfer to Capital Projects - Parks Projects          | (\$1,490,000)        | (\$1,745,000)          | (\$1,745,000)        | (\$1,740,000)        |
| Recreation Services Subsidy                            | (\$1,102,201)        | (\$1,102,201)          | (\$1,102,201)        | (\$1,102,201)        |
| Transfer to Rec Serv for Annual Equipment Replacement  | (\$80,000)           | (\$80,000)             | (\$80,000)           | (\$80,000)           |
| Transfer to Rec Serv for Annual Scholarship Program    | (\$60,000)           | (\$60,000)             | (\$60,000)           | (\$65,000)           |
| Transfer to Recreation Services - for capital projects | (\$1,130,000)        | (\$2,420,000)          | (\$2,420,000)        | (\$800,000)          |
| <b>Transfers Out</b>                                   | <b>(\$5,529,021)</b> | <b>(\$7,153,885)</b>   | <b>(\$7,153,885)</b> | <b>(\$5,672,419)</b> |
| <b>Total Other Financing Sources/(Uses)</b>            | <b>(\$5,529,021)</b> | <b>(\$7,153,885)</b>   | <b>(\$7,153,885)</b> | <b>(\$5,672,419)</b> |
| <b>Net Change in Fund Balance</b>                      | <b>\$234,136</b>     | <b>(\$1,164,767)</b>   | <b>(\$1,410,776)</b> | <b>(\$68,617)</b>    |
| Fund Balance - Beginning                               | \$1,990,060          | \$2,224,196            | \$2,224,196          | \$813,420            |
| <b>Fund Balance - Ending</b>                           | <b>\$2,224,196</b>   | <b>\$1,059,429</b>     | <b>\$813,420</b>     | <b>\$744,803</b>     |

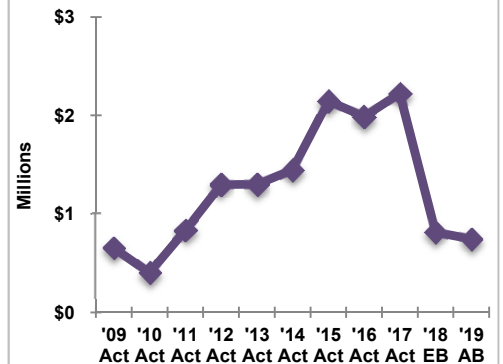
Change in Net Position



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 until FY 2018 when it saw a large decrease. In November 2015, voters approved an extension of the temporary parks sales tax and funds were accumulated for large projects in future years.

Ending Fund Balance



# Parks Sales Tax Fund

Fund 2200

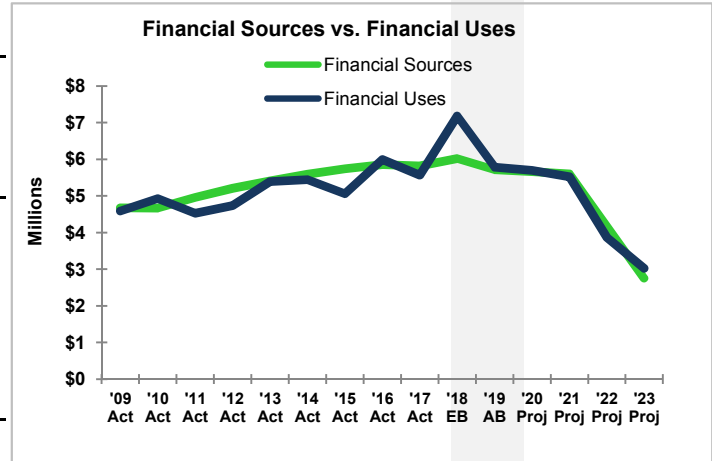
## Forecasted Sources and Uses (For Information Purposes Only)

|   | Actual<br>FY 2017  | BWAT<br>FY 2018      | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|---|--------------------|----------------------|----------------------|--------------------|
| <b>Permanent Tax (For Operations)</b>       |                    |                      |                      |                    |
| <b>Financial Sources:</b>                   |                    |                      |                      |                    |
| Perm. 1/8¢ Parks Sales Tax (Operations)     | \$2,905,461        | 2,999,412            | \$2,876,407          | \$2,847,643        |
| Investment Revenue                          | (\$8,904)          | 19,066               | \$19,066             | \$19,066           |
| Less: GASB 31 Interest Adjustment           | \$18,855           | 0                    | \$0                  | \$0                |
| Miscellaneous Revenue                       |                    |                      |                      |                    |
| <b>Total Sources</b>                        | <b>\$2,915,412</b> | <b>3,018,478</b>     | <b>\$2,895,473</b>   | <b>\$2,866,709</b> |
| <b>Financial Uses:</b>                      |                    |                      |                      |                    |
| Personnel Services                          | \$0                | 0                    | \$0                  | \$0                |
| Supplies & Materials                        | \$0                | 0                    | \$0                  | \$0                |
| Travel & Training                           | \$0                | 0                    | \$0                  | \$0                |
| Intragovernmental Charges                   | \$38,862           | 28,771               | \$28,771             | \$110,550          |
| Utilities, Services & Other Misc.           | \$0                | 0                    | \$0                  | \$0                |
| Operating Expenses                          | <b>\$38,862</b>    | <b>28,771</b>        | <b>\$28,771</b>      | <b>\$110,550</b>   |
| Transfer to General Fund                    | \$1,666,820        | 1,746,684            | \$1,746,684          | \$1,885,218        |
| Transfer to Rec Services                    | \$1,102,201        | 1,102,201            | \$1,102,201          | \$1,102,201        |
| <b>Total Uses</b>                           | <b>\$2,807,883</b> | <b>2,877,656</b>     | <b>\$2,877,656</b>   | <b>\$3,097,969</b> |
| <b>Sources Over/(Under) Uses</b>            | <b>\$107,529</b>   | <b>140,822</b>       | <b>\$17,817</b>      | <b>(\$231,260)</b> |
| <b>Temporary Tax (For Capital Projects)</b> |                    |                      |                      |                    |
| <b>Financial Sources:</b>                   |                    |                      |                      |                    |
| Temp. 1/8¢ Parks Sales Tax                  | \$2,905,462        | \$2,999,411          | \$2,876,407          | \$2,847,643        |
| <b>Total Sources</b>                        | <b>\$2,905,462</b> | <b>\$2,999,411</b>   | <b>\$2,876,407</b>   | <b>\$2,847,643</b> |
| <b>Financial Uses:</b>                      |                    |                      |                      |                    |
| Debt Payments                               | \$0                | \$0                  | \$0                  | \$0                |
| Capital Projects(Currently in CIP)          | \$1,490,000        | \$1,745,000          | \$1,745,000          | \$1,740,000        |
| Transfer to Rec Services - CIP              | \$1,130,000        | \$2,420,000          | \$2,420,000          | \$800,000          |
| Annual Equipment Replacement                | \$80,000           | \$80,000             | \$80,000             | \$80,000           |
| Annual Scholarship Program                  | \$60,000           | \$60,000             | \$60,000             | \$65,000           |
| <b>Total Uses</b>                           | <b>\$2,760,000</b> | <b>\$4,305,000</b>   | <b>\$4,305,000</b>   | <b>\$2,685,000</b> |
| <b>Sources Over/(Under) Uses</b>            | <b>\$145,462</b>   | <b>(\$1,305,589)</b> | <b>(\$1,428,593)</b> | <b>\$162,643</b>   |
| <b>Total Parks Sales Tax Fund:</b>          |                    |                      |                      |                    |
| <b>Financial Sources:</b>                   |                    |                      |                      |                    |
| Perm. 1/8¢ Parks Sales Tax (Operations)     | \$2,905,461        | \$2,999,412          | \$2,876,407          | \$2,847,643        |
| Investment Revenue                          | (\$8,904)          | \$19,066             | \$19,066             | \$19,066           |
| Less: GASB 31 Interest Adjustment           | \$18,855           | \$0                  | \$0                  | \$0                |
| Miscellaneous Revenue                       | \$0                | \$0                  | \$0                  | \$0                |
| Temp. 1/8¢ Parks Sales Tax (Capital)        | \$2,905,462        | \$2,999,411          | \$2,876,407          | \$2,847,643        |
| <b>Total Sources</b>                        | <b>\$5,820,874</b> | <b>\$6,017,889</b>   | <b>\$5,771,880</b>   | <b>\$5,714,352</b> |
| <b>Financial Uses:</b>                      |                    |                      |                      |                    |
| Operating Expenses                          | \$38,862           | \$28,771             | \$28,771             | \$110,550          |
| Transfer to General Fund                    | \$1,666,820        | \$1,746,684          | \$1,746,684          | \$1,885,218        |
| Transfer for Debt Payments                  | \$0                | \$0                  | \$0                  | \$0                |
| Transfer to Rec Services                    | \$1,242,201        | \$1,242,201          | \$1,242,201          | \$1,247,201        |
| Transfer to Rec Services CIP                | \$1,130,000        | \$2,420,000          | \$2,420,000          | \$800,000          |
| Capital Projects(Currently in CIP)          | \$1,490,000        | \$1,745,000          | \$1,745,000          | \$1,740,000        |
| <b>Total Uses</b>                           | <b>\$5,567,883</b> | <b>\$7,182,656</b>   | <b>\$7,182,656</b>   | <b>\$5,782,969</b> |
| <b>Sources Over/(Under) Uses</b>            | <b>\$252,991</b>   | <b>(\$1,164,767)</b> | <b>(\$1,410,776)</b> | <b>(\$68,617)</b>  |
| Beginning Cash Forward                      | \$1,395,683        | \$1,625,080          | \$1,625,080          | \$214,304          |
| Less: GASB 31 Pooled Cash Adj               | (\$229,397)        |                      |                      |                    |
| <b>Projected Ending Cash Reserves</b>       | <b>\$1,625,080</b> | <b>\$460,313</b>     | <b>\$214,304</b>     | <b>\$145,687</b>   |



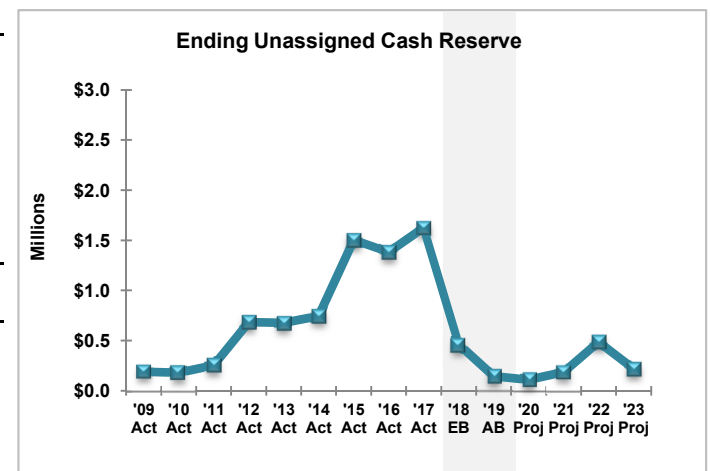
## Forecasted Sources and Uses (For Information Purposes Only)

| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|----------------------|----------------------|----------------------|----------------------|
| \$2,819,167          | \$2,790,975          | \$2,763,065          | \$2,735,434          |
| \$19,066             | \$19,066             | \$19,066             | \$19,066             |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$2,838,233</b>   | <b>\$2,810,041</b>   | <b>\$2,782,131</b>   | <b>\$2,754,500</b>   |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$110,550            | \$110,550            | \$110,550            | \$110,550            |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$110,550</b>     | <b>\$110,550</b>     | <b>\$110,550</b>     | <b>\$110,550</b>     |
| \$1,866,366          | \$1,847,702          | \$1,829,225          | \$1,810,933          |
| \$1,102,201          | \$1,102,201          | \$1,102,201          | \$1,102,201          |
| <b>\$3,079,117</b>   | <b>\$3,060,453</b>   | <b>\$3,041,976</b>   | <b>\$3,023,684</b>   |
| <b>(\$240,884)</b>   | <b>(\$250,412)</b>   | <b>(\$259,845)</b>   | <b>(\$269,184)</b>   |
| \$2,819,167          | \$2,790,975          | \$1,381,533          | \$0                  |
| <b>\$2,819,167</b>   | <b>\$2,790,975</b>   | <b>\$1,381,533</b>   | <b>\$0</b>           |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$2,465,000          | \$2,305,000          | \$655,000            | \$0                  |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$80,000             | \$90,000             | \$90,000             | \$0                  |
| \$70,000             | \$70,000             | \$75,000             | \$0                  |
| <b>\$2,615,000</b>   | <b>\$2,465,000</b>   | <b>\$820,000</b>     | <b>\$0</b>           |
| <b>\$204,167</b>     | <b>\$325,975</b>     | <b>\$561,533</b>     | <b>\$0</b>           |
| \$2,819,167          | \$2,790,975          | \$2,763,065          | \$2,735,434          |
| \$19,066             | \$19,066             | \$19,066             | \$19,066             |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$2,819,167          | \$2,790,975          | \$1,381,533          | \$0                  |
| <b>\$5,657,400</b>   | <b>\$5,601,016</b>   | <b>\$4,163,664</b>   | <b>\$2,754,500</b>   |
| \$110,550            | \$110,550            | \$110,550            | \$110,550            |
| \$1,866,366          | \$1,847,702          | \$1,829,225          | \$1,810,933          |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$1,252,201          | \$1,262,201          | \$1,267,201          | \$1,102,201          |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$2,465,000          | \$2,305,000          | \$655,000            | \$0                  |
| <b>\$5,694,117</b>   | <b>\$5,525,453</b>   | <b>\$3,861,976</b>   | <b>\$3,023,684</b>   |
| <b>(\$36,717)</b>    | <b>\$75,563</b>      | <b>\$301,688</b>     | <b>(\$269,184)</b>   |
| \$145,687            | \$108,970            | \$184,533            | \$486,221            |
| <b>\$108,970</b>     | <b>\$184,533</b>     | <b>\$486,221</b>     | <b>\$217,037</b>     |



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.

The temporary Parks Sales Tax will end on March 31, 2022. FY 2022 includes 6 months of the tax. Parks and Rec plans to take another ballot to voters in fall of 2021.



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 budgeted cash reserve target established.

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# Public Safety Departments



## Description:

The City has three departments that are grouped together as Public Safety Departments. These include Police, Fire, and Municipal Court. Public Safety Joint Communications ceased to be a city department at the end of FY 2018 after it was fully transitioned over to the county. 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.

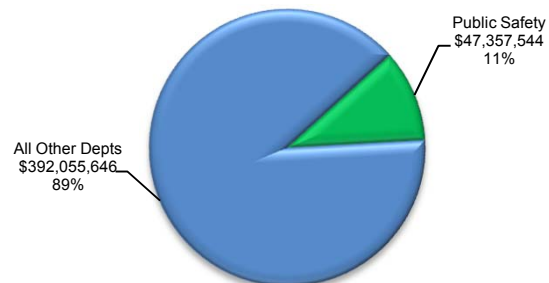
## Municipal Court:

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):

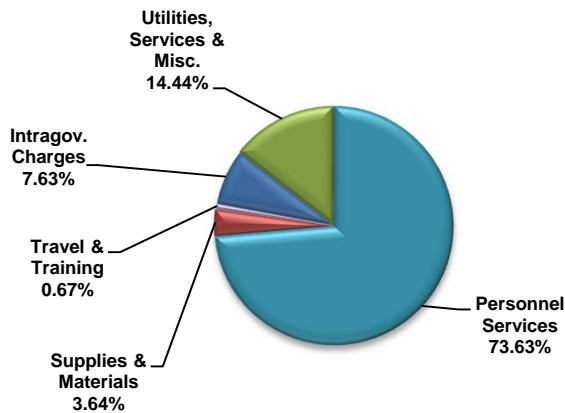
Public Safety Joint Communications (PSJC) operated the 9-1-1 Operations Center provides assistance to other public safety agencies in the area. This operation was transitioned over to the County.

**Total Public Safety Expenses vs.  
All Other Department Expenses**

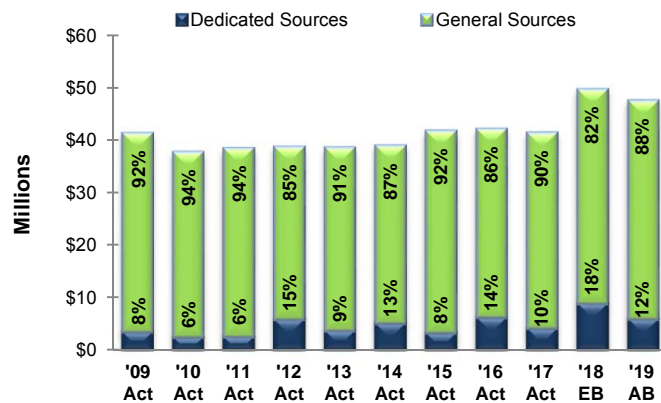


## Public Safety Departments - Summary

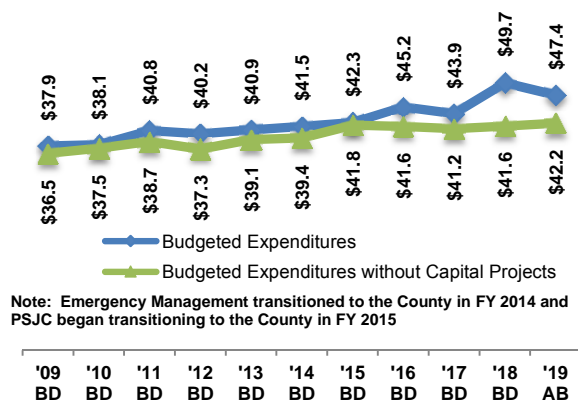
### FY 2019 Total Expenditures By Category



### Funding Sources

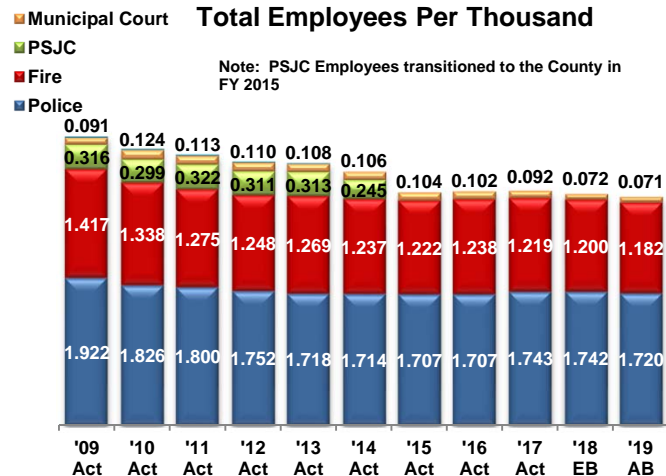


### Budgeted Expenditure History (in Millions)



Note: Emergency Management transitioned to the County in FY 2014 and PSJC began transitioning to the County in FY 2015

### Total Employees Per Thousand



Note: PSJC Employees transitioned to the County in FY 2015

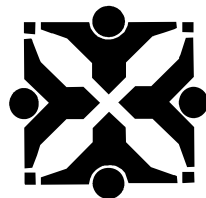
## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B  | % Change<br>19/18B |
|-----------------------------|---------------------|------------------------|----------------------|---------------------|----------------------|--------------------|
| Personnel Services          | \$31,496,689        | \$33,834,827           | \$33,526,432         | \$34,867,546        | \$1,032,719          | 3.1%               |
| Supplies & Materials        | \$1,841,821         | \$1,866,370            | \$1,859,353          | \$1,724,203         | (\$142,167)          | (7.6%)             |
| Travel & Training           | \$194,161           | \$314,968              | \$314,968            | \$317,488           | \$2,520              | 0.8%               |
| Intragov. Charges           | \$3,762,155         | \$3,726,661            | \$3,726,661          | \$3,611,056         | (\$115,605)          | (3.1%)             |
| Utilities, Services & Misc. | \$3,590,619         | \$9,601,724            | \$9,671,787          | \$6,837,251         | (\$2,764,473)        | (28.8%)            |
| Capital                     | \$343,517           | \$313,921              | \$306,556            | \$0                 | (\$313,921)          | (100.0%)           |
| Other                       | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| <b>Total</b>                | <b>\$41,228,962</b> | <b>\$49,658,471</b>    | <b>\$49,405,757</b>  | <b>\$47,357,544</b> | <b>(\$2,300,927)</b> | <b>(4.6%)</b>      |
| Operating Expenses          | \$38,598,703        | \$41,323,550           | \$41,078,201         | \$42,157,544        | \$833,994            | 2.0%               |
| Non-Operating Expenses      | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Debt Service                | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Capital Additions           | \$343,517           | \$313,921              | \$306,556            | \$0                 | (\$313,921)          | (100.0%)           |
| Capital Projects            | \$2,286,742         | \$8,021,000            | \$8,021,000          | \$5,200,000         | (\$2,821,000)        | (35.2%)            |
| <b>Total Expenses</b>       | <b>\$41,228,962</b> | <b>\$49,658,471</b>    | <b>\$49,405,757</b>  | <b>\$47,357,544</b> | <b>(\$2,300,927)</b> | <b>(4.6%)</b>      |

## Funding Sources (Where the Money Comes From)

|                                |                     |                     |                     |                     |                      |                |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------|
| Other Local Taxes: Gas Tax     | \$725,515           | \$0                 | \$153,511           | \$0                 | \$0                  |                |
| Grants & User Agency Reimb.    | \$216,259           | \$390,035           | \$402,948           | \$326,700           | (\$63,335)           | (16.2%)        |
| Other Local Revenues           | \$351,203           | \$268,834           | \$328,770           | \$254,584           | (\$14,250)           | (5.3%)         |
| Operating Transfers            | \$2,707,411         | \$8,053,990         | \$8,051,000         | \$5,200,000         | (\$2,853,990)        | (35.4%)        |
| Use of Fund Bal for Cap. Proj. | (\$397,529)         | \$0                 | \$0                 | \$0                 | \$0                  |                |
| Dedicated Sources              | <b>\$3,602,859</b>  | <b>\$8,712,859</b>  | <b>\$8,936,229</b>  | <b>\$5,781,284</b>  | <b>(\$2,931,575)</b> | <b>(33.6%)</b> |
| General Sources                | <b>\$37,626,103</b> | <b>\$40,944,612</b> | <b>\$40,469,528</b> | <b>\$41,576,260</b> | <b>\$631,648</b>     | <b>1.5%</b>    |
| <b>Total Funding Sources</b>   | <b>\$41,228,962</b> | <b>\$49,657,471</b> | <b>\$49,405,757</b> | <b>\$47,357,544</b> | <b>(\$2,299,927)</b> | <b>(4.6%)</b>  |

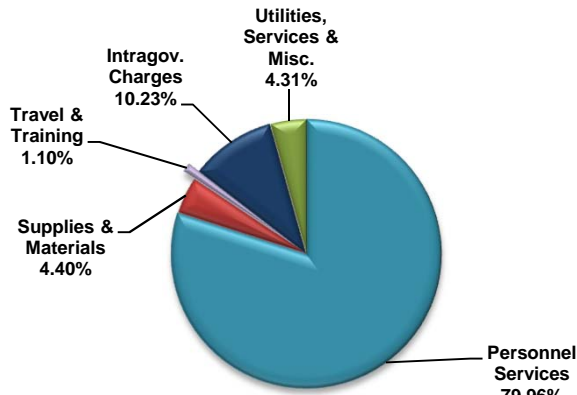
# Police Department (General Fund)



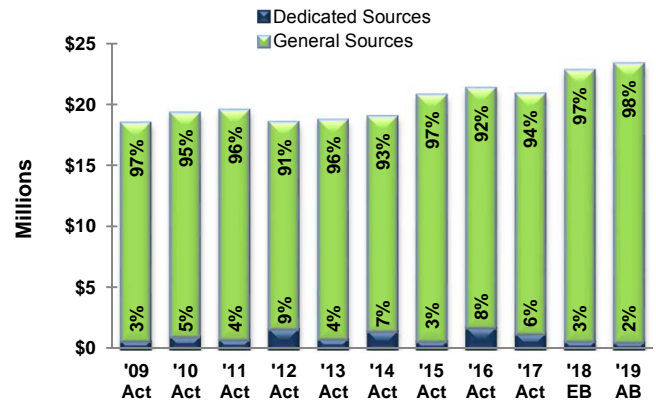
*City of Columbia  
Columbia, Missouri*

# Police Department - Summary (General Fund)

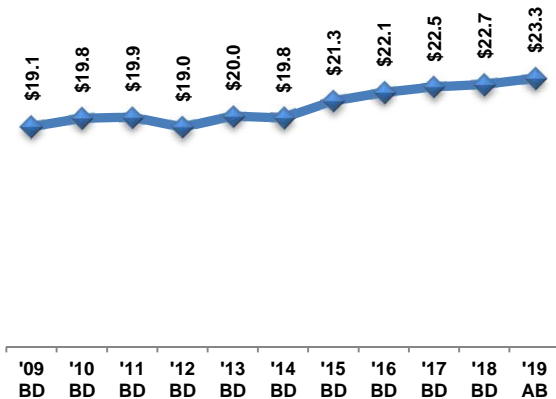
**FY 2019 Total Expenditures By Category**



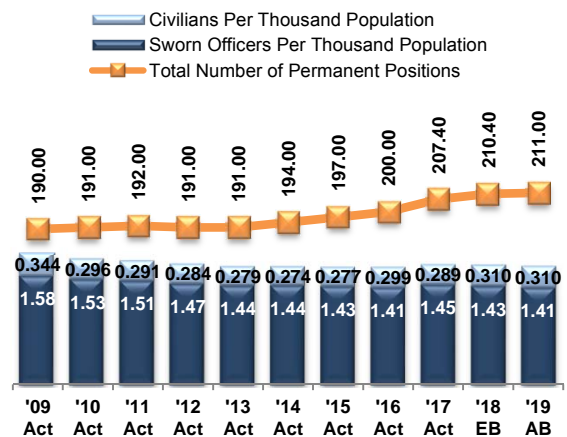
**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|---------------------|------------------------|----------------------|---------------------|---------------------|--------------------|
| Personnel Services          | \$16,208,866        | \$17,835,430           | \$17,704,918         | \$18,619,821        | \$784,391           | 4.4%               |
| Supplies & Materials        | \$1,135,683         | \$1,178,643            | \$1,175,749          | \$1,025,236         | (\$153,407)         | (13.0%)            |
| Travel & Training           | \$161,260           | \$253,055              | \$253,055            | \$255,575           | \$2,520             | 1.0%               |
| Intragov. Charges           | \$2,171,037         | \$2,231,424            | \$2,231,424          | \$2,382,044         | \$150,620           | 6.7%               |
| Utilities, Services & Misc. | \$789,327           | \$962,101              | \$1,010,963          | \$1,003,396         | \$41,295            | 4.3%               |
| Capital                     | \$343,517           | \$276,921              | \$276,921            | \$0                 | (\$276,921)         | (100.0%)           |
| Other                       | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total</b>                | <b>\$20,809,690</b> | <b>\$22,737,574</b>    | <b>\$22,653,030</b>  | <b>\$23,286,072</b> | <b>\$548,498</b>    | <b>2.4%</b>        |
| Summary                     |                     |                        |                      |                     |                     |                    |
| Operating Expenses          | \$20,466,173        | \$22,460,653           | \$22,376,109         | \$23,286,072        | \$825,419           | 3.7%               |
| Non-Operating Expenses      | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Debt Service                | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Additions           | \$343,517           | \$276,921              | \$276,921            | \$0                 | (\$276,921)         | (100.0%)           |
| Capital Projects            | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total Expenses</b>       | <b>\$20,809,690</b> | <b>\$22,737,574</b>    | <b>\$22,653,030</b>  | <b>\$23,286,072</b> | <b>\$548,498</b>    | <b>2.4%</b>        |

## Funding Sources (Where the Money Comes From)

|   |                     |                     |                     |                     |                   |                |
|---|---------------------|---------------------|---------------------|---------------------|-------------------|----------------|
| Other Local Taxes: Gasoline Tax           | \$725,515           | \$0                 | \$153,511           | \$0                 | \$0               |                |
| Grants                                    | \$192,624           | \$390,035           | \$402,912           | \$326,700           | (\$63,335)        | (16.2%)        |
| Transfers *                               | \$23,140            | \$1,000             | \$0                 | \$0                 | (\$1,000)         | (4.8%)         |
| Other Local Rev (incl. School Dist Reimb) | \$262,680           | \$194,300           | \$253,146           | \$185,000           | (\$9,300)         | (4.8%)         |
| <b>Dedicated Sources</b>                  | <b>\$1,203,959</b>  | <b>\$585,335</b>    | <b>\$809,569</b>    | <b>\$511,700</b>    | <b>(\$73,635)</b> | <b>(12.6%)</b> |
| General Sources                           | \$19,605,731        | \$22,152,239        | \$21,843,461        | \$22,774,372        | \$622,133         | 2.8%           |
| <b>Total Funding Sources</b>              | <b>\$20,809,690</b> | <b>\$22,737,574</b> | <b>\$22,653,030</b> | <b>\$23,286,072</b> | <b>\$548,498</b>  | <b>2.4%</b>    |

\* Transfers come from Capital Projects Fund and Contributions

## 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

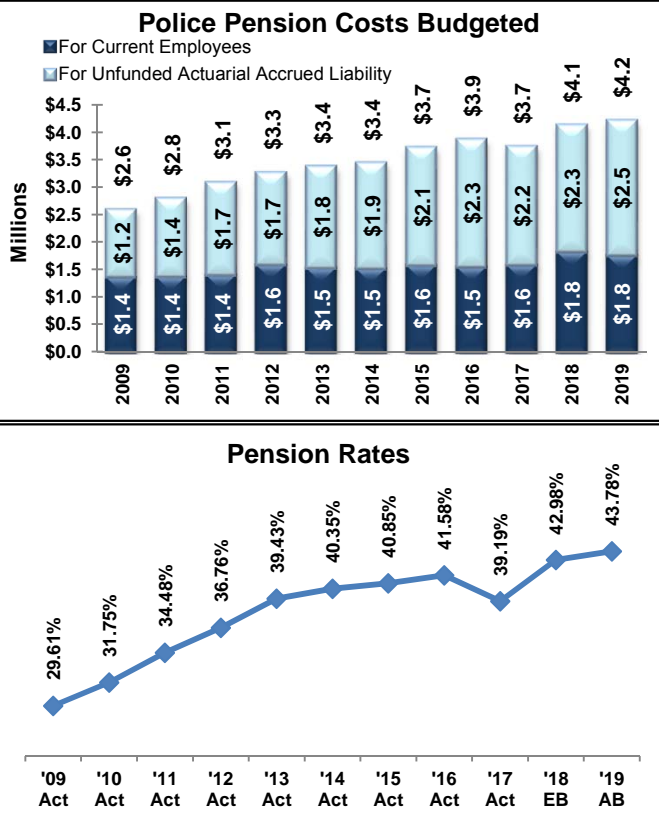
- Build upon our effective law enforcement tradition
- Establish partnerships to achieve a safer community
- Use innovative technology to maximize our performance
- Provide a rewarding work environment and invest in personnel development
- Communicate effectively, both internally and externally
- Apply 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

- The department added 2 civilian FTE's using funds from its part-time/temporary employee budget to staff the newly created 24-hour Information Center. The Information Center must be staffed 24/7/365 due to BCJC no longer maintaining the state mandated MULES terminal for CPD. Once the Information Center is fully staffed and trained it will enable CSA's to support Patrol officers full time as they will not be needed in the Information Center.
- For FY 2019, 1.40 FTE Community Relations Specialists (PIO Civilian) positions will be reassigned from the Police budget to the Community Relations budget, resulting in a decrease in personnel category and an increase in intragovernmental charges category.
- Within the personnel services category, there are pension costs of \$4.2 million. This represents a \$79,958 increase over FY 2018. The graph to the right illustrates the rise in pension costs from FY 2009 to FY 2019. 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. This category also includes the pay plan adopted by Council which includes a move to \$15 per hour for all permanent employees, move to midpoint for employees who have been in their current classification for five or more years and a \$0.45 per hour across-the-board increase.
- Intragovernmental Charges for FY 2019 increased 6.7% due to an increase in the contact center allocation, IT support and maintenance, and GIS fees.

## Highlights / Significant Changes (cont.)

- Capital for FY 2019 decreased 100% due to replacement vehicles not being funded. Due to budget constraints, the department utilized current year funds and will use some of their FY 2017 general fund savings to fund critical fleet replacement.
- In FY 2018 the Records Management System was implemented. This new system replaced a 23 year old system that was 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. Over the past ten years the number of sworn officers per thousand population has decreased 10.65%.
- The Police Precinct/Municipal Service Center (budgeted in the Capital Projects Fund) will begin construction in FY 2019, with completion estimated for first quarter of FY 2020. Future budgets will need to be increased to fund three positions (1.00 FTE Custodian, and (2) 1.00 FTE Information Specialists and operating costs for the new facility.



## Authorized Personnel by Division

|                                 | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---------------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| Administration                  | 12.40             | 13.40                  | 13.40                | 12.00              | (1.40)              |
| Administrative Support Services | 21.00             | 23.00                  | 22.00                | 24.00              | 2.00                |
| Operations                      | 140.00            | 147.00                 | 147.00               | 145.00             | (2.00)              |
| Operations Support Services     | 34.00             | 27.00                  | 28.00                | 30.00              | 2.00                |
| <b>Total Personnel</b>          | <b>207.40</b>     | <b>210.40</b>          | <b>210.40</b>        | <b>211.00</b>      | <b>0.60</b>         |
| Permanent Full-Time             | 207.40            | 210.40                 | 210.40               | 211.00             | 0.60                |
| Permanent Part-Time             | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>          | <b>207.40</b>     | <b>210.40</b>          | <b>210.40</b>        | <b>211.00</b>      | <b>0.60</b>         |
| Sworn Officer Positions         | 173.00            | 173.00                 | 173.00               | 173.00             |                     |
| Civilian Positions              | 34.40             | 37.40                  | 37.40                | 38.00              | 0.60                |
| <b>Total Positions</b>          | <b>207.40</b>     | <b>210.40</b>          | <b>210.40</b>        | <b>211.00</b>      | <b>0.60</b>         |



## Budget Detail by Division

|                                | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B | % Change<br>19/18B |
|--------------------------------|---------------------|------------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Administration:</b>         |                     |                        |                      |                     |                     |                    |
| Personnel Services             | \$1,243,025         | \$1,272,412            | \$1,262,964          | \$1,214,162         | (\$58,250)          | (4.6%)             |
| Supplies and Materials         | \$23,345            | \$29,160               | \$25,877             | \$23,650            | (\$5,510)           | (18.9%)            |
| Travel and Training            | \$11,555            | \$20,000               | \$20,000             | \$20,000            | \$0                 | 0.0%               |
| Intragovernmental Charges      | \$2,166,246         | \$2,231,424            | \$2,231,424          | \$2,382,044         | \$150,620           | 6.7%               |
| Utilities, Services, & Misc.   | \$27,957            | \$53,838               | \$49,201             | \$51,600            | (\$2,238)           | (4.2%)             |
| Capital                        | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Other                          | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total</b>                   | <b>\$3,472,128</b>  | <b>\$3,606,834</b>     | <b>\$3,589,466</b>   | <b>\$3,691,456</b>  | <b>\$84,622</b>     | <b>2.3%</b>        |
| <b>Operations:</b>             |                     |                        |                      |                     |                     |                    |
| Personnel Services             | \$10,367,525        | \$12,325,861           | \$12,235,388         | \$12,513,228        | \$187,367           | 1.5%               |
| Supplies and Materials         | \$766,069           | \$771,130              | \$742,892            | \$680,536           | (\$90,594)          | (11.7%)            |
| Travel and Training            | \$100,385           | \$90,330               | \$83,330             | \$95,000            | \$4,670             | 5.2%               |
| Intragovernmental Charges      | \$175               | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Utilities, Services, & Misc.   | \$303,669           | \$403,060              | \$408,676            | \$382,764           | (\$20,296)          | (5.0%)             |
| Capital                        | \$343,517           | \$276,921              | \$276,921            | \$0                 | (\$276,921)         | (100.0%)           |
| Other                          | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total</b>                   | <b>\$11,881,340</b> | <b>\$13,867,302</b>    | <b>\$13,747,207</b>  | <b>\$13,671,528</b> | <b>(\$195,774)</b>  | <b>(1.4%)</b>      |
| <b>Administrative Support:</b> |                     |                        |                      |                     |                     |                    |
| Personnel Services             | \$1,367,362         | \$1,455,805            | \$1,499,680          | \$1,655,881         | \$200,076           | 13.7%              |
| Supplies and Materials         | \$214,950           | \$218,255              | \$244,390            | \$172,825           | (\$45,430)          | (20.8%)            |
| Travel and Training            | \$11,403            | \$67,150               | \$89,150             | \$75,000            | \$7,850             | 11.7%              |
| Intragovernmental Charges      | \$4,616             | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Utilities, Services, & Misc.   | \$391,262           | \$414,772              | \$444,879            | \$437,732           | \$22,960            | 5.5%               |
| Capital                        | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Other                          | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total</b>                   | <b>\$1,989,593</b>  | <b>\$2,155,982</b>     | <b>\$2,278,099</b>   | <b>\$2,341,438</b>  | <b>\$185,456</b>    | <b>8.6%</b>        |
| <b>Operations Support:</b>     |                     |                        |                      |                     |                     |                    |
| Personnel Services             | \$3,230,954         | \$2,781,352            | \$2,706,886          | \$3,236,550         | \$455,198           | 16.4%              |
| Supplies and Materials         | \$131,319           | \$160,098              | \$162,590            | \$148,225           | (\$11,873)          | (7.4%)             |
| Travel and Training            | \$37,917            | \$75,575               | \$60,575             | \$65,575            | (\$10,000)          | (13.2%)            |
| Intragovernmental Charges      | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Utilities, Services, & Misc.   | \$66,439            | \$90,431               | \$108,207            | \$131,300           | \$40,869            | 45.2%              |
| Capital                        | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Other                          | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total</b>                   | <b>\$3,466,629</b>  | <b>\$3,107,456</b>     | <b>\$3,038,258</b>   | <b>\$3,581,650</b>  | <b>\$474,194</b>    | <b>15.3%</b>       |
| <b>Department Totals</b>       |                     |                        |                      |                     |                     |                    |
| Personnel Services             | \$16,208,866        | \$17,835,430           | \$17,704,918         | \$18,619,821        | \$784,391           | 4.4%               |
| Supplies and Materials         | \$1,135,683         | \$1,178,643            | \$1,175,749          | \$1,025,236         | (\$153,407)         | (13.0%)            |
| Travel and Training            | \$161,260           | \$253,055              | \$253,055            | \$255,575           | \$2,520             | 1.0%               |
| Intragovernmental Charges      | \$2,171,037         | \$2,231,424            | \$2,231,424          | \$2,382,044         | \$150,620           | 6.7%               |
| Utilities, Services, & Misc.   | \$789,327           | \$962,101              | \$1,010,963          | \$1,003,396         | \$41,295            | 4.3%               |
| Capital                        | \$343,517           | \$276,921              | \$276,921            | \$0                 | (\$276,921)         | (100.0%)           |
| Other                          | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total</b>                   | <b>\$20,809,690</b> | <b>\$22,737,574</b>    | <b>\$22,653,030</b>  | <b>\$23,286,072</b> | <b>\$548,498</b>    | <b>2.4%</b>        |

# Police Department

## Authorized Positions by Division

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Administration:</b>                      |                   |                        |                      |                    |                     |
| 4801 - Community Relations Spec + ^         | 0.40              | 1.40                   | 1.40                 | 0.00               | (1.40)              |
| 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             | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 3002 - Police Sergeant - CPOA               | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 3000/3001 - Police OIT/Police Offcr. - CPOA | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 1400 - Administrative Technician            | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 1020- Admin Services Manager.               | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 1015 - Records Custodian                    | 0.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 1006 - Senior Admin Support Asst.           | 2.00              | 1.00                   | 1.00                 | 1.00               |                     |
| <b>Total Personnel</b>                      | <b>12.40</b>      | <b>13.40</b>           | <b>13.40</b>         | <b>12.00</b>       | <b>(1.40)</b>       |
| Permanent Full-Time                         | 12.40             | 13.40                  | 13.40                | 12.00              | (1.40)              |
| Permanent Part-Time                         | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                      | <b>12.40</b>      | <b>13.40</b>           | <b>13.40</b>         | <b>12.00</b>       | <b>(1.40)</b>       |
| <b>Operations:</b>                          |                   |                        |                      |                    |                     |
| 3011 - Community Service Aide-CPOA          | 8.00              | 8.00                   | 8.00                 | 8.00               |                     |
| 3010 - Police Lieutenant - Uncl             | 0.00              | 0.00                   | 0.00                 | 3.00               | 3.00                |
| 3006 - Deputy Police Chief *                | 1.00              | 1.00                   | 0.00                 | 0.00               |                     |
| 3004 - Asst. Police Chief *                 | 1.00              | 1.00                   | 2.00                 | 2.00               |                     |
| 3003 - Police Lieutenant - CPLA             | 4.00              | 5.00                   | 5.00                 | 2.00               | (3.00)              |
| 3002 - Police Sergeant - CPOA               | 16.00             | 17.00                  | 17.00                | 16.00              | (1.00)              |
| 3000/3001 - Police OIT/Police Offcr. - CPOA | 110.00            | 115.00                 | 115.00               | 114.00             | (1.00)              |
| <b>Total Personnel</b>                      | <b>140.00</b>     | <b>147.00</b>          | <b>147.00</b>        | <b>145.00</b>      | <b>(2.00)</b>       |
| Permanent Full-Time                         | 140.00            | 147.00                 | 147.00               | 145.00             | (2.00)              |
| Permanent Part-Time                         | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                      | <b>140.00</b>     | <b>147.00</b>          | <b>147.00</b>        | <b>145.00</b>      | <b>(2.00)</b>       |
| <b>Administrative Support Services:</b>     |                   |                        |                      |                    |                     |
| 6102 - Stores Clerk                         | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 3016 - Property & Evidence Unit Supv +      | 0.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 3014 - Evidence Custodian                   | 1.00              | 0.00                   | 0.00                 | 0.00               |                     |
| 3013 - Property & Evidence Tech             | 2.00              | 3.00                   | 3.00                 | 3.00               |                     |
| 3008 - Police Trainer +                     | 1.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 3004 - Asst. Police Chief                   | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 3002 - Police Sergeant - CPOA               | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 3000/3001 - Police OIT/Police Offcr. - CPOA | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 2114 - Equipment Technician                 | 1.00              | 1.00                   | 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               |                     |
| 1010 - Information Specialist               | 7.00              | 7.00                   | 7.00                 | 9.00               | 2.00                |
| 1009 - Information Center Supervisor        | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 1006 - Senior Admin. Support Asst           | 1.00              | 1.00                   | 0.00                 | 0.00               |                     |
| <b>Total Personnel</b>                      | <b>21.00</b>      | <b>23.00</b>           | <b>22.00</b>         | <b>24.00</b>       | <b>2.00</b>         |
| Permanent Full-Time                         | 21.00             | 23.00                  | 22.00                | 24.00              | 2.00                |
| Permanent Part-Time                         | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                      | <b>21.00</b>      | <b>23.00</b>           | <b>22.00</b>         | <b>24.00</b>       | <b>2.00</b>         |

+In FY 2018, (3) 1.00 FTE 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.

^In FY 2019, (1.40) FTE Community Relations Specialist were moved to the Community Relations Department in order to centralize the function city-wide. (3) Police Lieutenants moved from CPLA represented to unclassified. (2) 1.00 FTE Information Specialist positions were added to the 24 hour information center and were funded by converting temporary positions to permanent positions. (2) 1.00 FTE positions were reallocated from Operations to Operations Support.

\*In FY 2018, (1) Deputy Police Chief was reassigned to an Asst. Police Chief

# Police Department

## Authorized Positions by Division

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Operations Support Services:</b>           |                   |                        |                      |                    |                     |
| 3017 - Crime Scene Investigator               | 1.00              | 1.00                   | 2.00                 | 2.00               |                     |
| 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          | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 3003 - Police Lieutenant - CPLA               | 1.00              | 0.00                   | 0.00                 | 0.00               |                     |
| 3002 - Police Sergeant - CPOA ^               | 4.00              | 3.00                   | 3.00                 | 4.00               | 1.00                |
| 3000/3001 - Police OIT/Police Offcr. - CPOA ^ | 24.00             | 19.00                  | 19.00                | 20.00              | 1.00                |
| 1006 - Senior Admin. Support Asst             | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| <b>Total Personnel</b>                        | <b>34.00</b>      | <b>27.00</b>           | <b>28.00</b>         | <b>30.00</b>       | <b>2.00</b>         |
| Permanent Full-Time                           | 34.00             | 27.00                  | 28.00                | 30.00              | 2.00                |
| Permanent Part-Time                           | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                        | <b>34.00</b>      | <b>27.00</b>           | <b>28.00</b>         | <b>30.00</b>       | <b>2.00</b>         |
| <b>Department Totals</b>                      |                   |                        |                      |                    |                     |
| Permanent Full-Time                           | 207.40            | 210.40                 | 210.40               | 211.00             | 0.60                |
| Permanent Part-Time                           | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                        | <b>207.40</b>     | <b>210.40</b>          | <b>210.40</b>        | <b>211.00</b>      | <b>0.60</b>         |

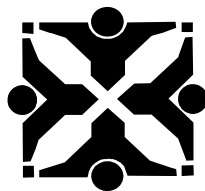
^In FY 2019, (1.40) FTE Community Relations Specialist were moved to the Community Relations Department in order to centralize the function city-wide. (3) Police Lieutenants moved from CPLA represented to unclassified. (2) 1.00 FTE Information Specialist positions were added to the 24 hour information center and were funded by converting temporary positions to permanent positions. (2) 1.00 FTE positions were reallocated from Operations to Operations Support.

# Police Fees/Charges/Fines

|  |                     |                      | FY 2018                               | FY 2019                               |
|--|---------------------|----------------------|---------------------------------------|---------------------------------------|
|  | Chapter/<br>Section | Date Last<br>Changed | Fee                                   | Fee                                   |
| <b>False alarms</b><br>For the fourth and subsequent false alarms by<br>any alarm system within a thirty (30) day period | 13-258              | 02-05-1996           | \$100 for each<br>such false<br>alarm | \$100 for each<br>such false<br>alarm |
| For the thirteenth and subsequent false alarms by<br>any alarm system within a twelve (12) month<br>period               | 13-258              | 02-05-1996           | \$100 for each<br>such false<br>alarm | \$100 for each<br>such false<br>alarm |

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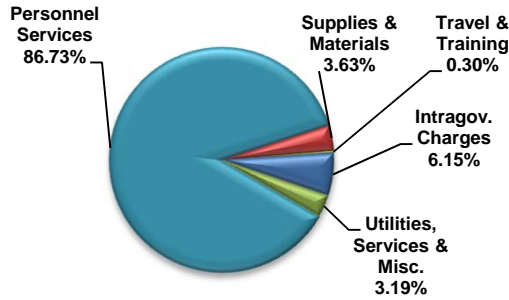
# Fire Department (General Fund)



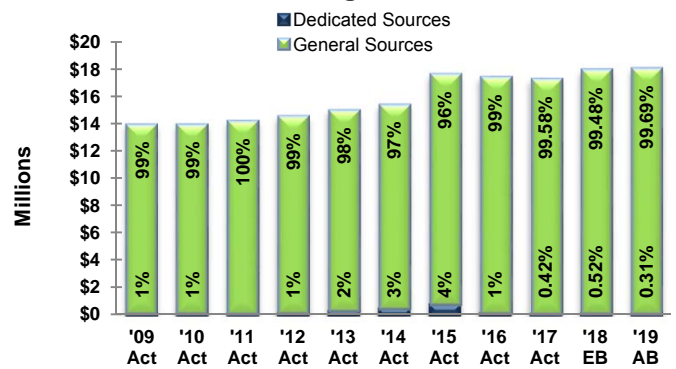
*City of Columbia*  
*Columbia, Missouri*

# Fire Department - Summary (General Fund)

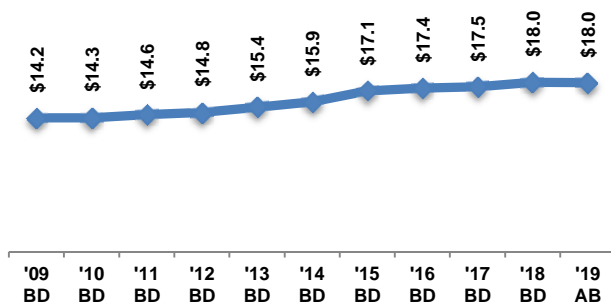
**FY 2019 Total Expenditures By Category**



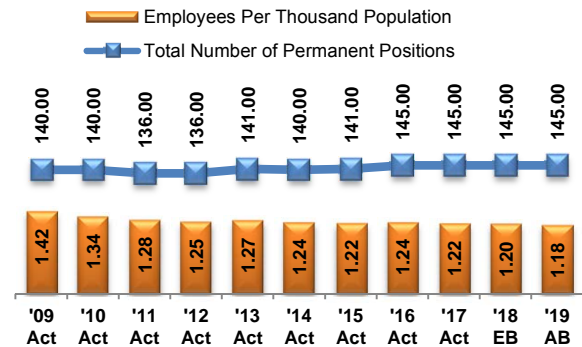
**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18EB | % Change<br>19/18B |
|-----------------------------|---------------------|------------------------|----------------------|---------------------|----------------------|--------------------|
| Personnel Services          | \$14,635,528        | \$15,370,846           | \$15,206,153         | \$15,597,286        | \$226,440            | 1.5%               |
| Supplies & Materials        | \$672,547           | \$641,470              | \$636,661            | \$652,024           | \$10,554             | 1.6%               |
| Travel & Training           | \$24,535            | \$54,763               | \$54,763             | \$54,763            | \$0                  | 0.0%               |
| Intragov. Charges           | \$1,406,916         | \$1,367,631            | \$1,367,631          | \$1,105,325         | (\$262,306)          | (19.2%)            |
| Utilities, Services & Misc. | \$459,715           | \$558,924              | \$581,930            | \$574,336           | \$15,412             | 2.8%               |
| Capital                     | \$0                 | \$37,000               | \$29,635             | \$0                 | (\$37,000)           | (100.0%)           |
| Other                       | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| <b>Total</b>                | <b>\$17,199,241</b> | <b>\$18,030,634</b>    | <b>\$17,876,773</b>  | <b>\$17,983,734</b> | <b>(\$46,900)</b>    | <b>(0.3%)</b>      |
| Summary                     |                     |                        |                      |                     |                      |                    |
| Operating Expenses          | \$17,199,241        | \$17,993,634           | \$17,847,138         | \$17,983,734        | (\$9,900)            | (0.1%)             |
| Non-Operating Expenses      | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Debt Service                | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Capital Additions           | \$0                 | \$37,000               | \$29,635             | \$0                 | (\$37,000)           | (100.0%)           |
| Capital Projects            | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| <b>Total Expenses</b>       | <b>\$17,199,241</b> | <b>\$18,030,634</b>    | <b>\$17,876,773</b>  | <b>\$17,983,734</b> | <b>(\$46,900)</b>    | <b>(0.3%)</b>      |

## Funding Sources (Where the Money Comes From)

|                                     |                     |                     |                     |                     |                   |                |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|----------------|
| Transfers                           | \$0                 | \$32,990            | \$30,000            | \$0                 | (\$32,990)        | (100.0%)       |
| Grants                              | \$0                 | \$0                 | \$36                | \$0                 | \$0               |                |
| Other Local Rev (incl. Univ. Reimb) | \$71,843            | \$57,384            | \$63,024            | \$55,584            | (\$1,800)         | (3.1%)         |
| <b>Dedicated Sources</b>            | <b>\$71,843</b>     | <b>\$90,374</b>     | <b>\$93,060</b>     | <b>\$55,584</b>     | <b>(\$81,690)</b> | <b>(38.5%)</b> |
| General Sources                     | \$17,127,398        | \$17,940,260        | \$17,783,713        | \$17,928,150        | (\$12,110)        | (0.1%)         |
| <b>Total Funding Sources</b>        | <b>\$17,199,241</b> | <b>\$18,030,634</b> | <b>\$17,876,773</b> | <b>\$17,983,734</b> | <b>(\$93,800)</b> | <b>(0.3%)</b>  |



## 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

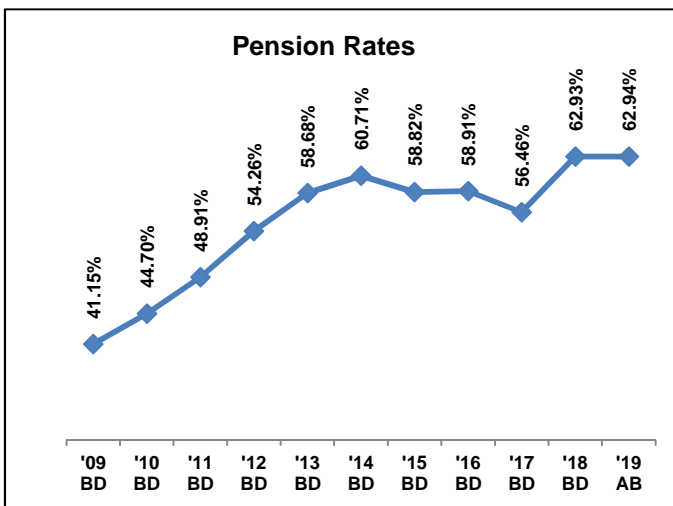
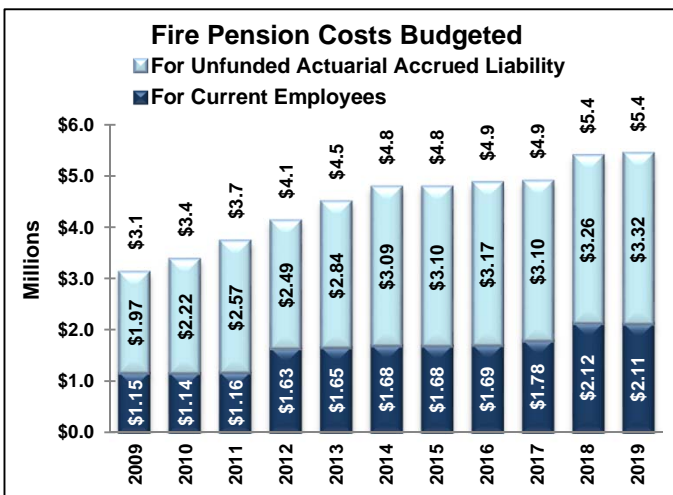
- (1) Deliver effective emergency and non-emergency services to minimize death, injury, property, and environmental loss to our community within acceptable time/distance criteria.
- (2) Provide a safe work environment for our personnel by continuing to train fire/rescue personnel to the required standards.
- (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 2017 were 11,981, a decrease of 255 calls from 2016. At the current date 2018 calls are 350 ahead of 2016. 2016 had the highest number of calls for the year.
- Due to budget constraints, there are no fleet replacements budgeted for FY 2019. The department plans to use its FY 2017 general fund savings for non-fire truck fleet replacements. Fire truck replacements are funded by the capital improvement sales tax and are reflected in public safety capital projects later in this section.
- In FY 2019, the Fire Department plans to construct fire station #10 in the east and fire station #11 in the south. The construction costs are reflected in the public safety capital projects section later in this section. In the FY 2020 budget there will need to be \$60,000 per station added in operating expenses.
- Personnel services reflect a \$226,440 increase due to the pay plan adopted by Council which includes a \$15 per hour minimum salary (or \$10.714 per hour for 56 hour employees), a move to midpoint for employees who have been in their current classification for five or more years and a \$0.45 per hour (or \$0.3214 per hour for 56 hour employees) across-the-board increase.

## Highlights / Significant Changes

- Pension costs have been steadily increasing for the past ten years and this has hindered the city's ability to add more firefighters. The Pension rate for FY 2019 shows a slight increase (from 62.93% to 62.94%) and this reflects better investment earnings and improvement to the plan due to changes adopted in FY 2013.
- Over the past years, permanent positions have increased by 5.00 FTE, but employees per capita have decreased 16.90%.
- Intragovernmental charges decreased \$262,306 primarily in Self Insurance fees due to lower claims costs.



# Fire Department

## Authorized Personnel by Division

|                         | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>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               |                     |
| <b>Total Personnel</b>  | <b>145.00</b>     | <b>145.00</b>          | <b>145.00</b>        | <b>145.00</b>      | <b>0.00</b>         |
| Permanent Full-Time     | 145.00            | 145.00                 | 145.00               | 145.00             |                     |
| Permanent Part-Time     | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>  | <b>145.00</b>     | <b>145.00</b>          | <b>145.00</b>        | <b>145.00</b>      |                     |

## Budget Detail by Division

|                                 | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B | % Change<br>19/18B |
|---------------------------------|---------------------|------------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Administration:</b>          |                     |                        |                      |                     |                     |                    |
| Personnel Services              | \$863,417           | \$918,042              | \$873,307            | \$901,092           | (\$16,950)          | (1.8%)             |
| Supplies and Materials          | \$68,440            | \$1,129                | \$9,567              | \$9,911             | \$8,782             | 777.9%             |
| Travel and Training             | \$3,054             | \$3,036                | \$3,036              | \$3,036             | \$0                 | 0.0%               |
| Intragovernmental Charges       | \$1,394,126         | \$1,352,341            | \$1,352,341          | \$1,086,171         | (\$266,170)         | (19.7%)            |
| Utilities, Services, & Misc.    | \$11,979            | \$23,217               | \$23,260             | \$16,772            | (\$6,445)           | (27.8%)            |
| Capital                         | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Other                           | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total</b>                    | <b>\$2,341,016</b>  | <b>\$2,297,765</b>     | <b>\$2,261,511</b>   | <b>\$2,016,982</b>  | <b>(\$280,783)</b>  | <b>(12.2%)</b>     |
| <b>Emergency Services:</b>      |                     |                        |                      |                     |                     |                    |
| Personnel Services              | \$12,970,711        | \$13,463,695           | \$13,421,687         | \$13,681,937        | \$218,242           | 1.6%               |
| Supplies and Materials          | \$560,076           | \$562,549              | \$551,953            | \$561,282           | (\$1,267)           | (0.2%)             |
| Travel and Training             | \$17,401            | \$40,901               | \$40,901             | \$40,901            | \$0                 | 0.0%               |
| Intragovernmental Charges       | \$12,790            | \$15,290               | \$15,290             | \$19,154            | \$3,864             | 25.3%              |
| Utilities, Services, & Misc.    | \$387,018           | \$454,577              | \$464,752            | \$464,955           | \$10,378            | 2.3%               |
| Capital                         | \$0                 | \$37,000               | \$29,635             | \$0                 | (\$37,000)          | (100.0%)           |
| Other                           | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total</b>                    | <b>\$13,947,996</b> | <b>\$14,574,012</b>    | <b>\$14,524,218</b>  | <b>\$14,768,229</b> | <b>\$194,217</b>    | <b>1.3%</b>        |
| <b>Departmental Services:</b>   |                     |                        |                      |                     |                     |                    |
| Personnel Services              | \$222,241           | \$315,504              | \$279,276            | \$320,413           | \$4,909             | 1.6%               |
| Supplies and Materials          | \$11,662            | \$24,370               | \$26,650             | \$23,226            | (\$1,144)           | (4.7%)             |
| Travel and Training             | \$2,163             | \$4,345                | \$4,345              | \$4,345             | \$0                 | 0.0%               |
| Intragovernmental Charges       | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Utilities, Services, & Misc.    | \$36,776            | \$50,056               | \$64,243             | \$63,270            | \$13,214            | 26.4%              |
| Capital                         | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Other                           | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total</b>                    | <b>\$272,842</b>    | <b>\$394,275</b>       | <b>\$374,514</b>     | <b>\$411,254</b>    | <b>\$16,979</b>     | <b>4.3%</b>        |
| <b>Fire Marshal's Division:</b> |                     |                        |                      |                     |                     |                    |
| Personnel Services              | \$579,159           | \$673,605              | \$631,883            | \$693,844           | \$20,239            | 3.0%               |
| Supplies and Materials          | \$32,369            | \$53,422               | \$48,491             | \$57,605            | \$4,183             | 7.8%               |
| Travel and Training             | \$1,917             | \$6,481                | \$6,481              | \$6,481             | \$0                 | 0.0%               |
| Intragovernmental Charges       | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Utilities, Services, & Misc.    | \$23,942            | \$31,074               | \$29,675             | \$29,339            | (\$1,735)           | (5.6%)             |
| Capital                         | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Other                           | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total</b>                    | <b>\$637,387</b>    | <b>\$764,582</b>       | <b>\$716,530</b>     | <b>\$787,269</b>    | <b>\$22,687</b>     | <b>3.0%</b>        |
| <b>Department Totals</b>        |                     |                        |                      |                     |                     |                    |
| Personnel Services              | \$14,635,528        | \$15,370,846           | \$15,206,153         | \$15,597,286        | \$226,440           | 1.5%               |
| Supplies and Materials          | \$672,547           | \$641,470              | \$636,661            | \$652,024           | \$10,554            | 1.6%               |
| Travel and Training             | \$24,535            | \$54,763               | \$54,763             | \$54,763            | \$0                 | 0.0%               |
| Intragovernmental Charges       | \$1,406,916         | \$1,367,631            | \$1,367,631          | \$1,105,325         | (\$262,306)         | (19.2%)            |
| Utilities, Services, & Misc.    | \$459,715           | \$558,924              | \$581,930            | \$574,336           | \$15,412            | 2.8%               |
| Capital                         | \$0                 | \$37,000               | \$29,635             | \$0                 | (\$37,000)          | (100.0%)           |
| Other                           | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total</b>                    | <b>\$17,199,241</b> | <b>\$18,030,634</b>    | <b>\$17,876,773</b>  | <b>\$17,983,734</b> | <b>(\$46,900)</b>   | <b>(0.3%)</b>      |

# Fire Department

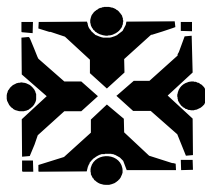
## Authorized Personnel by Division

|                                     | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|-------------------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Administration:</b>              |                   |                        |                      |                    |                     |
| 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               |                     |
| <b>Total Personnel</b>              | <b>7.00</b>       | <b>7.00</b>            | <b>7.00</b>          | <b>7.00</b>        |                     |
| Permanent Full-Time                 | 7.00              | 7.00                   | 7.00                 | 7.00               |                     |
| Permanent Part-Time                 | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>              | <b>7.00</b>       | <b>7.00</b>            | <b>7.00</b>          | <b>7.00</b>        |                     |
| <b>Emergency Services:</b>          |                   |                        |                      |                    |                     |
| 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              |                     |
| 3103/3123 - Fire Engineer           | 36.00             | 36.00                  | 36.00                | 36.00              |                     |
| 3101/3102/3122 Fire Fighter I/II    | 52.00             | 52.00                  | 52.00                | 52.00              |                     |
| <b>Total Personnel</b>              | <b>130.00</b>     | <b>130.00</b>          | <b>130.00</b>        | <b>130.00</b>      |                     |
| Permanent Full-Time                 | 130.00            | 130.00                 | 130.00               | 130.00             |                     |
| Permanent Part-Time                 | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>              | <b>130.00</b>     | <b>130.00</b>          | <b>130.00</b>        | <b>130.00</b>      |                     |
| <b>Departmental Services:</b>       |                   |                        |                      |                    |                     |
| 3115 - Chief Training Officer       | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| <b>Total Personnel</b>              | <b>2.00</b>       | <b>2.00</b>            | <b>2.00</b>          | <b>2.00</b>        |                     |
| Permanent Full-Time                 | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| Permanent Part-Time                 | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>              | <b>2.00</b>       | <b>2.00</b>            | <b>2.00</b>          | <b>2.00</b>        |                     |
| <b>Fire Marshal's Division:</b>     |                   |                        |                      |                    |                     |
| 3107/3127 - 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               |                     |
| <b>Total Personnel</b>              | <b>6.00</b>       | <b>6.00</b>            | <b>6.00</b>          | <b>6.00</b>        |                     |
| Permanent Full-Time                 | 6.00              | 6.00                   | 6.00                 | 6.00               |                     |
| Permanent Part-Time                 | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>              | <b>6.00</b>       | <b>6.00</b>            | <b>6.00</b>          | <b>6.00</b>        |                     |
| <b>Department Totals</b>            |                   |                        |                      |                    |                     |
| Permanent Full-Time                 | 145.00            | 145.00                 | 145.00               | 145.00             |                     |
| Permanent Part-Time                 | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>              | <b>145.00</b>     | <b>145.00</b>          | <b>145.00</b>        | <b>145.00</b>      |                     |

## Fire Fees/Charges/Fines

|   |                     |                      | FY 2018                         | FY 2019                         |
|---|---------------------|----------------------|---------------------------------|---------------------------------|
|   | Chapter/<br>Section | Date Last<br>Changed | Fee                             | Fee                             |
| <b>False alarms</b><br>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)



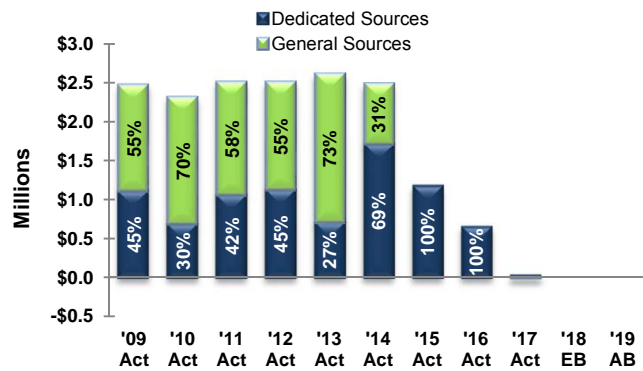
*City of Columbia*  
*Columbia, Missouri*

# Public Safety Joint Communications - PSJC (General Fund)

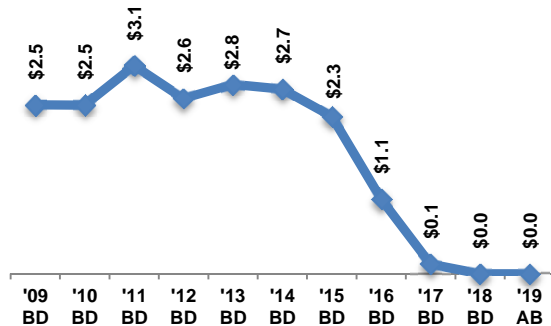
## FY 2019 Total Expenditures By Category

In FY 2018, all operations of the PSJC will be transitioned over to the County.

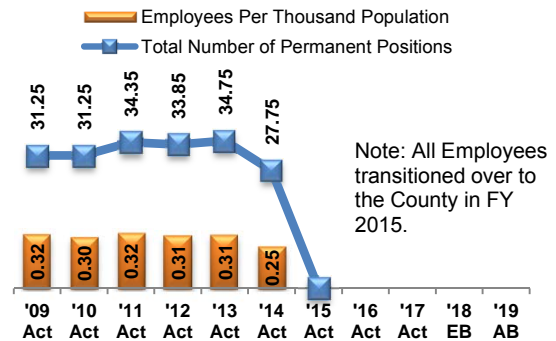
## Funding Sources



## Budgeted Expenditure History (in Millions)



## Permanent Positions



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Supplies & Materials        | \$76              | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Travel & Training           | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Intragov. Charges           | \$1,154           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Utilities, Services & Misc. | \$21,020          | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital                     | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                | <b>\$22,250</b>   | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         | <b>\$0</b>          |                    |
| Operating Expenses          | \$22,250          | \$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            | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total Expenses</b>       | <b>\$22,250</b>   | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         | <b>\$0</b>          |                    |

## Funding Sources (Where the Money Comes From)

|                              |                 |            |            |            |            |  |
|------------------------------|-----------------|------------|------------|------------|------------|--|
| County Reimbursement         | \$23,635        | \$0        | \$0        | \$0        | \$0        |  |
| Other Local Revenues         | \$127           | \$0        | \$0        | \$0        | \$0        |  |
| <b>Dedicated Sources</b>     | <b>\$23,762</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |  |
| General Sources*             | (\$1,512)       | \$0        | \$0        | \$0        | \$0        |  |
| <b>Total Funding Sources</b> | <b>\$22,250</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |  |

## **Description**

Public Safety Joint Communications operated for Boone County. This was a City department. In FY 2013 voters approved a count 911 tax and operations began transitioning over to the county in FY 2014. Some operational costs remained in the city's budget until a new 911 center building was constructed.

## **Highlights / Significant Changes**

- In FY 2018 all remaining operational costs were transitioned to the County.

## **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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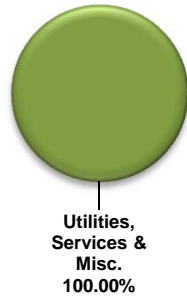
# Capital Projects Fund - Public Safety Projects



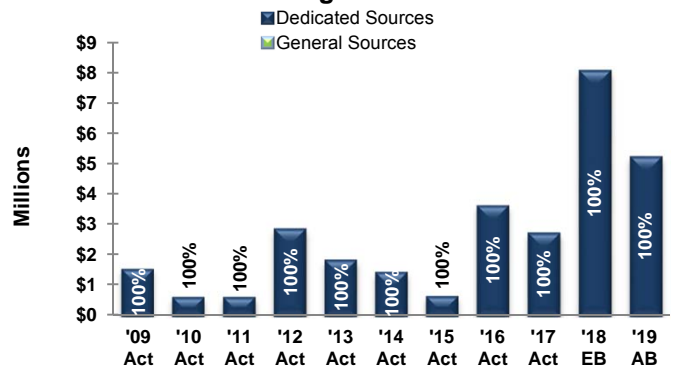
*City of Columbia*  
*Columbia, Missouri*

# Capital Projects Fund - Public Safety Projects

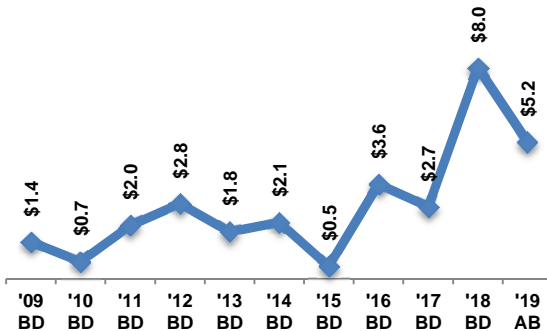
**FY 2019 Total Expenditures By Category**



**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**

There are no personnel assigned to this department

## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B  | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|----------------------|--------------------|
| Personnel Services          | \$8,828            | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Supplies & Materials        | \$3,805            | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Travel & Training           | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Intragovernmental Charges   | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Utilities, Services & Misc. | \$2,274,109        | \$8,021,000            | \$8,021,000          | \$5,200,000        | (\$2,821,000)        | (35.2%)            |
| Capital                     | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Other                       | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| <b>Total</b>                | <b>\$2,286,742</b> | <b>\$8,021,000</b>     | <b>\$8,021,000</b>   | <b>\$5,200,000</b> | <b>(\$2,821,000)</b> | <b>(35.2%)</b>     |
| 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            | \$2,286,742        | \$8,021,000            | \$8,021,000          | \$5,200,000        | (\$2,821,000)        | (35.2%)            |
| <b>Total Expenses</b>       | <b>\$2,286,742</b> | <b>\$8,021,000</b>     | <b>\$8,021,000</b>   | <b>\$5,200,000</b> | <b>(\$2,821,000)</b> | <b>(35.2%)</b>     |

## Funding Sources (Where the Money Comes From)

|                                |                    |                    |                    |                    |                      |                |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|----------------|
| Oper. Trnsfr ( General Fund)   | \$134,271          | \$0                | \$0                | \$0                | \$0                  |                |
| Oper. Trnsfrs (Cap Imp Stax)   | \$2,550,000        | \$8,021,000        | \$8,021,000        | \$3,500,000        | (\$4,521,000)        | (56.4%)        |
| Oper. Trnsfrs (Public Impr Fd) | \$0                | \$0                | \$0                | \$1,700,000        | \$1,700,000          |                |
| Other Local Revenues           | \$0                | \$0                | \$0                | \$0                | \$0                  |                |
| Insurance Reimbursement        | \$0                | \$0                | \$0                | \$0                | \$0                  |                |
| Use of Fund Balance            | (\$397,529)        | \$0                | \$0                | \$0                | \$0                  |                |
| Dedicated Sources              | \$2,286,742        | \$8,021,000        | \$8,021,000        | \$5,200,000        | (\$2,821,000)        | (35.2%)        |
| General Sources                | \$0                | \$0                | \$0                | \$0                | \$0                  |                |
| <b>Total Funding Sources</b>   | <b>\$2,286,742</b> | <b>\$8,021,000</b> | <b>\$8,021,000</b> | <b>\$5,200,000</b> | <b>(\$2,821,000)</b> | <b>(35.2%)</b> |

| Major Projects   | Fiscal Impact  |
|--|--|
| <ul style="list-style-type: none"> <li>Construction of Police Precinct/Municipal Service Center North will begin in FY 2019. Construction is anticipated to be completed by December, 2019 (first quarter of FY 2020).</li> <li>Construction of Fire Stations #10 and #11 are expected to begin in FY 2019.</li> </ul> | <ul style="list-style-type: none"> <li>In FY 2020, the police operating budget will need to be increased to include operating costs as well as 1.00 FTE Custodian, and (2) 1.00 FTE Information Specialists.</li> <li>Fire Stations #10 and #11 will be constructed in FY 2019. No additional staff will be required. Operating costs estimated at \$60,000 per station will need to be included in the FY 2020 budget.</li> </ul> |

| Authorized Personnel by Division |                        |                      |                    |                     |
|----------------------------------|------------------------|----------------------|--------------------|---------------------|
| Actual<br>FY 2017                | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |

There are no personnel assigned to this budget.

## Public Safety

## Annual and 5 Year Capital Projects

| Funding Source   | Adopted<br>FY 2019 | FY 2020          | FY 2021            | FY 2022            | FY 2023            | Future<br>Cost     | D           | C           |
|--|--------------------|------------------|--------------------|--------------------|--------------------|--------------------|-------------|-------------|
| <b>Fire</b>  |                    |                  |                    |                    |                    |                    |             |             |
| <b>1 Additional Fire Station #10 (East) - 00732 [ID: 1799]</b>     |                    |                  |                    |                    |                    |                    | <b>2019</b> | <b>2020</b> |
| Gen Fd/PI  | \$1,700,000        |                  |                    |                    |                    |                    |             |             |
| PYA Gen Fd/PI  | \$800,000          |                  |                    |                    |                    |                    |             |             |
| <b>Total</b>   | <b>\$2,500,000</b> |                  |                    |                    |                    |                    |             |             |
| <b>2 Fire Station Sites 40173 [ID: 482]</b>                        |                    |                  |                    |                    |                    |                    |             |             |
| Cap Imp S Tax - 2015 Ballot  |                    |                  |                    | \$1,000,000        |                    |                    |             |             |
| <b>Total</b>   |                    |                  |                    | <b>\$1,000,000</b> |                    |                    |             |             |
| <b>3 Replace 2003 Quint (14 years old) 00661 [ID: 1400]</b>        |                    |                  |                    |                    |                    |                    | <b>2019</b> | <b>2020</b> |
| Cap Imp S Tax - 2015 Ballot  |                    | \$950,000        |                    |                    |                    |                    |             |             |
| <b>Total</b>   |                    | <b>\$950,000</b> |                    |                    |                    |                    |             |             |
| <b>4 Replace 2004 Quint (14 years old) (00726) [ID: 1402]</b>      |                    |                  |                    |                    |                    |                    | <b>2018</b> | <b>2019</b> |
| Cap Imp S Tax - 2015 Ballot  | \$1,000,000        |                  |                    |                    |                    |                    |             |             |
| <b>Total</b>   | <b>\$1,000,000</b> |                  |                    |                    |                    |                    |             |             |
| <b>5 Replace 2006 Quint (14 years old) [ID: 1407]</b>              |                    |                  |                    |                    |                    |                    | <b>2020</b> | <b>2021</b> |
| Cap Imp S Tax - 2015 Ballot  |                    |                  | \$1,100,000        |                    |                    |                    |             |             |
| <b>Total</b>   |                    |                  | <b>\$1,100,000</b> |                    |                    |                    |             |             |
| <b>6 Replace 2006 Quint (15 years old) [ID: 1408]</b>              |                    |                  |                    |                    |                    |                    | <b>2021</b> | <b>2022</b> |
| Cap Imp S Tax - 2015 Ballot  |                    |                  |                    | \$1,150,000        |                    |                    |             |             |
| <b>Total</b>   |                    |                  |                    | <b>\$1,150,000</b> |                    |                    |             |             |
| <b>7 Replace 2009 Quint (14 years old) [ID: 1410]</b>              |                    |                  |                    |                    |                    |                    | <b>2022</b> | <b>2023</b> |
| Cap Imp S Tax - 2015 Ballot  |                    |                  |                    |                    | \$1,200,000        |                    |             |             |
| <b>Total</b>   |                    |                  |                    |                    | <b>\$1,200,000</b> |                    |             |             |
| <b>8 Additional Fire Station #11 (Mun Serv Center S) [ID: 475]</b> |                    |                  |                    |                    |                    |                    | <b>2023</b> | <b>2024</b> |
| Cap Imp S Tax - 2015 Ballot  | \$2,500,000        |                  |                    |                    |                    |                    |             |             |
| <b>Total</b>   | <b>\$2,500,000</b> |                  |                    |                    |                    |                    |             |             |
| <b>9 Replace 1999 Foam Truck [ID: 1401]</b>                        |                    |                  |                    |                    |                    |                    | <b>2024</b> | <b>2025</b> |
| Unfunded   |                    |                  |                    |                    |                    | \$600,000          |             |             |
| <b>Total</b>   |                    |                  |                    |                    |                    | <b>\$600,000</b>   |             |             |
| <b>10 Replace 2009 Quint (11 years old) [ID: 1406]</b>             |                    |                  |                    |                    |                    |                    | <b>2024</b> | <b>2025</b> |
| Unfunded   |                    |                  |                    |                    | \$1,200,000        |                    |             |             |
| <b>Total</b>   |                    |                  |                    |                    | <b>\$1,200,000</b> |                    |             |             |
| <b>11 Replace 2009 Quint (15 years old) [ID: 1404]</b>             |                    |                  |                    |                    |                    |                    | <b>2023</b> | <b>2024</b> |
| Cap Imp S Tax - 2015 Ballot  |                    |                  |                    |                    |                    | \$1,250,000        |             |             |
| <b>Total</b>   |                    |                  |                    |                    |                    | <b>\$1,250,000</b> |             |             |
| <b>12 Replace 2009 Squad (15 years old) [ID: 1414]</b>             |                    |                  |                    |                    |                    |                    | <b>2024</b> | <b>2025</b> |
| Cap Imp S Tax - 2015 Ballot  |                    |                  |                    |                    |                    | \$750,000          |             |             |
| <b>Total</b>   |                    |                  |                    |                    |                    | <b>\$750,000</b>   |             |             |
| <b>13 Replace 2010 Quint [ID: 1801]</b>                            |                    |                  |                    |                    |                    |                    | <b>2023</b> | <b>2024</b> |
| Unfunded   |                    |                  |                    |                    |                    | \$1,153,000        |             |             |
| <b>Total</b>   |                    |                  |                    |                    |                    | <b>\$1,153,000</b> |             |             |

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<br>FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Future<br>Cost | D | C |
|----------------|--------------------|---------|---------|---------|---------|----------------|---|---|
|----------------|--------------------|---------|---------|---------|---------|----------------|---|---|

### Fire

|   |  |  |  |  |  |                    |             |             |
|---|--|--|--|--|--|--------------------|-------------|-------------|
| <b>14 Replace/Remodel Fire Station 4 [ID: 1403]</b> |  |  |  |  |  |                    | <b>2024</b> | <b>2025</b> |
| Unfunded  |  |  |  |  |  | \$2,500,000        |             |             |
| <b>Total</b>  |  |  |  |  |  | <b>\$2,500,000</b> |             |             |

### Police

|  |  |                    |  |  |  |  |             |             |
|--|--|--------------------|--|--|--|--|-------------|-------------|
| <b>15 Police Department Property &amp; Evidence Annex 00727 [ID: 2098]</b> |  |                    |  |  |  |  | <b>2020</b> | <b>2020</b> |
| Unfunded   |  | \$1,500,000        |  |  |  |  |             |             |
| <b>Total</b>   |  | <b>\$1,500,000</b> |  |  |  |  |             |             |

### Public Safety Funding Source Summary

|                             |                    |                    |                    |                    |                    |                    |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Cap Imp S Tax - 2015 Ballot | \$3,500,000        | \$950,000          | \$1,100,000        | \$2,150,000        | \$1,200,000        | \$1,250,000        |
| Gen Fd/PI                   | \$1,700,000        |                    |                    |                    |                    |                    |
| <b>New Funding</b>          | <b>\$5,200,000</b> | <b>\$950,000</b>   | <b>\$1,100,000</b> | <b>\$2,150,000</b> | <b>\$1,200,000</b> | <b>\$1,250,000</b> |
| PYA Gen Fd/PI               | \$800,000          |                    |                    |                    |                    |                    |
| <b>Prior Year Funding</b>   | <b>\$800,000</b>   |                    |                    |                    |                    | <b>\$0</b>         |
| Unfunded                    |                    | \$1,500,000        |                    | \$3,700,000        | \$7,500,000        | \$1,153,000        |
| <b>Unfunded</b>             |                    | <b>\$1,500,000</b> |                    | <b>\$3,700,000</b> | <b>\$7,500,000</b> | <b>\$1,153,000</b> |
| <b>Total</b>                | <b>\$6,000,000</b> | <b>\$2,450,000</b> | <b>\$1,100,000</b> | <b>\$5,850,000</b> | <b>\$8,700,000</b> | <b>\$2,403,000</b> |

### Public Safety Current Capital Projects

#### Fire

|   |   |      |      |
|---|---|------|------|
| 1 | Fire Apparatus Equipment 00195 [ID: 490]              |      | 2007 |
| 2 | Major Fire Station Repairs - 00640 [ID: 1888]         | 2016 | 2016 |
| 3 | Rpl. 2001 Ladder Truck (18 Years Old) 00496 [ID: 500] | 2017 | 2017 |
| 4 | Training Academy Repairs - 00630 [ID: 1607]           | 2016 | 2016 |

#### Police

|   |   |      |      |
|---|---|------|------|
| 5 | Downtown Police Building Renovation - 00609 [ID: 1807]    | 2016 | 2016 |
| 6 | Police Precinct/Municipal Svc Center N - 00641 [ID: 1336] | 2016 | 2018 |
| 7 | Records Management System 00498 [ID: 1307]                | 2011 | 2015 |

### Public Safety Impact of Capital Projects

|  |
|--|
| <b>Additional Fire Station #11 (Mun Serv Center S) [ID: 475]</b>         |
| \$800,000 annual cost of personnel and other operations in 2006 dollars. |
| <b>Additional Pumper for New Station [ID: 476]</b>                       |
| Additional fleet maintenance cost.                                       |

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

| Funding Source | Adopted<br>FY 2019 |         |         |         |         | Future<br>Cost | D | C |
|----------------|--------------------|---------|---------|---------|---------|----------------|---|---|
|                |                    | FY 2020 | FY 2021 | FY 2022 | FY 2023 |                |   |   |

## Public Safety Impact of Capital Projects

**Fire**

## Fire Apparatus Equipment 00195 [ID: 490]

Provides source for equipment that would otherwise require Supplemental funds.

## Police Department Property &amp; Evidence Annex 00727 [ID: 2098]

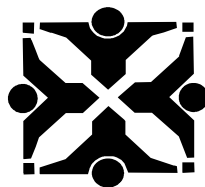
The current space was most recently remodeled in 2012-2013 as a result of an audit conducted by an external consultant. The Property and Evidence Unit currently occupies over 1/3 of the space on the first floor of the Downtown Headquarters Building. Due to the limited space available at the Downtown Headquarters Building for the Property & Evidence Unit to expand into, and the fact that it is quickly nearing capacity, an additional secure, temperature controlled storage facility will be needed in the near future. In addition, newly enacted legislation now requires us to retain items related to any type of death investigation for a minimum of 50 years. Our adoption of the You Have Options Program, or YHOP, (a forensically based, victim centered approach to the investigation of sexual assaults that is widely considered a best-practice) also requires us to retain evidence from sexual assault investigations indefinitely. Several of the most important items of evidence in these cases requires long-term refrigeration or freezing, which is also very limited in terms of space in the current storage area. Each item of evidence we seize or piece of property we collect impacts a criminal case and/or belongs to a customer of the Police Department. Construction of this facility would ensure there is adequate and proper storage of these items, including maintaining the necessary and proper chain of custody to support a successful prosecution.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.



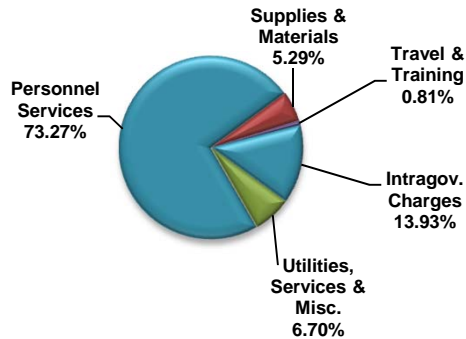
# Municipal Court (General Fund)



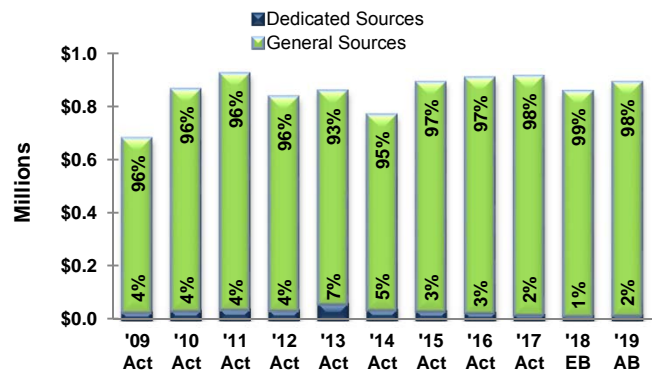
*City of Columbia*  
*Columbia, Missouri*

# Municipal Court - Summary (General Fund)

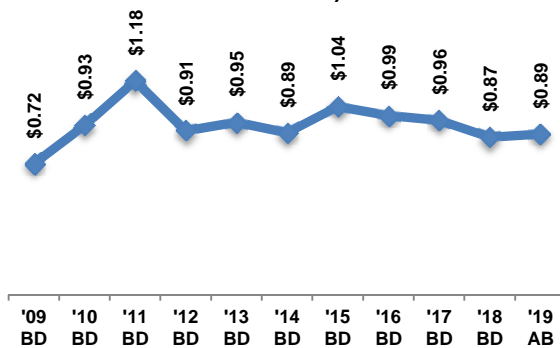
**FY 2019 Total Expenditures By Category**



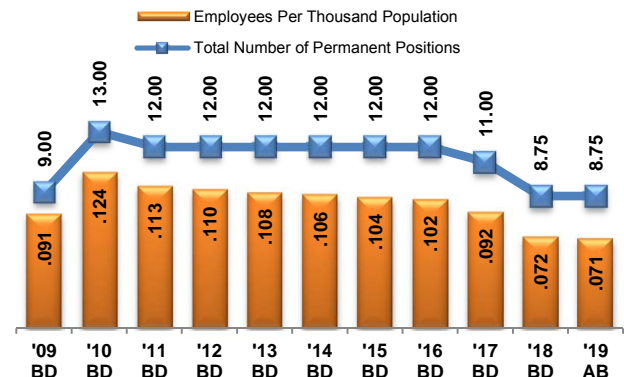
**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18EB | % Change<br>19/18B |
|-----------------------------|-------------------|------------------------|----------------------|--------------------|----------------------|--------------------|
| Personnel Services          | \$643,467         | \$628,551              | \$615,361            | \$650,439          | \$21,888             | 3.5%               |
| Supplies & Materials        | \$29,710          | \$46,257               | \$46,943             | \$46,943           | \$686                | 1.5%               |
| Travel & Training           | \$8,366           | \$7,150                | \$7,150              | \$7,150            | \$0                  | 0.0%               |
| Intragov. Charges           | \$183,048         | \$127,606              | \$127,606            | \$123,687          | (\$3,919)            | (3.1%)             |
| Utilities, Services & Misc. | \$46,448          | \$59,699               | \$57,894             | \$59,519           | (\$180)              | (0.3%)             |
| Capital                     | \$0               | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Other                       | \$0               | \$0                    | \$0                  | \$0                | \$0                  |                    |
| <b>Total</b>                | <b>\$911,039</b>  | <b>\$869,263</b>       | <b>\$854,954</b>     | <b>\$887,738</b>   | <b>\$18,475</b>      | <b>2.1%</b>        |
| Operating Expenses          | \$911,039         | \$869,263              | \$854,954            | \$887,738          | \$18,475             | 2.1%               |
| 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                  |                    |
| <b>Total Expenses</b>       | <b>\$911,039</b>  | <b>\$869,263</b>       | <b>\$854,954</b>     | <b>\$887,738</b>   | <b>\$18,475</b>      | <b>2.1%</b>        |

## Funding Sources (Where the Money Comes From)

|                              |                  |                  |                  |                  |                 |                |
|------------------------------|------------------|------------------|------------------|------------------|-----------------|----------------|
| Other Local Revenue          | \$16,553         | \$17,150         | \$12,600         | \$14,000         | 11.1%           | (18.4%)        |
| <b>Dedicated Sources</b>     | <b>\$16,553</b>  | <b>\$17,150</b>  | <b>\$12,600</b>  | <b>\$14,000</b>  | <b>\$18,475</b> | <b>(18.4%)</b> |
| General Sources              | \$894,486        | \$852,113        | \$842,354        | \$873,738        | \$21,625        | 2.5%           |
| <b>Total Funding Sources</b> | <b>\$911,039</b> | <b>\$869,263</b> | <b>\$854,954</b> | <b>\$887,738</b> | <b>\$40,100</b> | <b>2.1%</b>    |

# 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 violations, 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 and now is open 7:30 AM to 5:30 PM Monday thru Friday. 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.
- In 2017 an additional docket with a language interpreter was added.
- In 2017 Municipal Court embarked on several new pilot programs: Night Court, (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.
- There were 1,244 cases scheduled for the 5:30 pm docket from October 1, 2017 to June 30, 2018.
- Community service use is expanding, the Court works with departments within the City of Columbia to offer set community service hours working with community volunteers.
- The Columbia Municipal Court in 2017 reorganized to prepare for the retirement of the Municipal Court Administrator, to meet the requirements of the Supreme Court, and to better serve the public with limited resources.
- The temporary probation officer's duties include; testing the effectiveness of court reminder calls on probation/show cause dockets and testing supervised probation.
- In 2017 arraignment dockets 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. There have been a total of 85 weddings from October 1, 2017 to June 30, 2018.

## Authorized Personnel

|                           | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| General Court Operations  | 7.00              | 7.00                   | 6.75                 | 6.75               |                     |
| Traffic Violations Bureau | 4.00              | 3.00                   | 2.00                 | 2.00               |                     |
| <b>Total Personnel</b>    | <b>11.00</b>      | <b>10.00</b>           | <b>8.75</b>          | <b>8.75</b>        |                     |
| Permanent Full-Time       | 11.00             | 10.00                  | 8.75                 | 8.00               | (0.75)              |
| Permanent Part-Time       | 0.00              | 0.00                   | 0.00                 | 0.75               | 0.75                |
| <b>Total Permanent</b>    | <b>11.00</b>      | <b>10.00</b>           | <b>8.75</b>          | <b>8.75</b>        |                     |

(1.00) FTE vacant Administrative Support Assistant was eliminated in FY 2018 and the funds moved to temp positions.

# Municipal Court

## Budget Detail by Division

|                              | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|------------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>Court Operations:</b>     |                   |                        |                      |                    |                     |                    |
| Personnel Services           | \$508,640         | \$502,172              | \$490,031            | \$515,314          | \$13,142            | 2.6%               |
| Supplies and Materials       | \$29,710          | \$45,432               | \$46,118             | \$46,118           | \$686               | 1.5%               |
| Travel and Training          | \$8,366           | \$7,150                | \$7,150              | \$7,150            | \$0                 | 0.0%               |
| Intragovernmental Charges    | \$180,760         | \$120,689              | \$120,689            | \$116,143          | (\$4,546)           | (3.8%)             |
| Utilities, Services, & Misc. | \$46,448          | \$59,699               | \$57,894             | \$59,519           | (\$180)             | (0.3%)             |
| Capital                      | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                 | <b>\$773,924</b>  | <b>\$735,142</b>       | <b>\$721,882</b>     | <b>\$744,244</b>   | <b>\$9,102</b>      | <b>1.2%</b>        |
| <b>Traffic Violations:</b>   |                   |                        |                      |                    |                     |                    |
| Personnel Services           | \$134,827         | \$126,379              | \$125,330            | \$135,125          | \$8,746             | 6.9%               |
| Supplies and Materials       | \$0               | \$825                  | \$825                | \$825              | \$0                 | 0.0%               |
| Travel and Training          | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Intragovernmental Charges    | \$2,288           | \$6,917                | \$6,917              | \$7,544            | \$627               | 9.1%               |
| Utilities, Services, & Misc. | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital                      | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                 | <b>\$137,115</b>  | <b>\$134,121</b>       | <b>\$133,072</b>     | <b>\$143,494</b>   | <b>\$9,373</b>      | <b>7.0%</b>        |
| <b>Department Totals</b>     |                   |                        |                      |                    |                     |                    |
| Personnel Services           | \$643,467         | \$628,551              | \$615,361            | \$650,439          | \$21,888            | 3.5%               |
| Supplies and Materials       | \$29,710          | \$46,257               | \$46,943             | \$46,943           | \$686               | 1.5%               |
| Travel and Training          | \$8,366           | \$7,150                | \$7,150              | \$7,150            | \$0                 | 0.0%               |
| Intragovernmental Charges    | \$183,048         | \$127,606              | \$127,606            | \$123,687          | (\$3,919)           | (3.1%)             |
| Utilities, Services, & Misc. | \$46,448          | \$59,699               | \$57,894             | \$59,519           | (\$180)             | (0.3%)             |
| Capital                      | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                 | <b>\$911,039</b>  | <b>\$869,263</b>       | <b>\$854,954</b>     | <b>\$887,738</b>   | <b>\$18,475</b>     | <b>2.1%</b>        |

## Authorized Positions by Divisions

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Court Operations:</b>                  |                   |                        |                      |                    |                     |
| 3412 - Probation & Collection Officer     | 1.00              | 1.00                   | 0.00                 | 0.00               |                     |
| 3404 - Court Services Analyst *           | 0.00              | 0.00                   | 0.75                 | 0.75               |                     |
| 3403 - Deputy Court Administrator *       | 0.00              | 0.00                   | 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                   | 3.00                 | 3.00               |                     |
| <b>Total Personnel</b>                    | <b>7.00</b>       | <b>7.00</b>            | <b>6.75</b>          | <b>6.75</b>        |                     |
| Permanent Full-Time                       | 7.00              | 7.00                   | 6.75                 | 6.00               | (0.75)              |
| Permanent Part-Time                       | 0.00              | 0.00                   | 0.00                 | 0.75               | 0.75                |
| <b>Total Permanent</b>                    | <b>7.00</b>       | <b>7.00</b>            | <b>6.75</b>          | <b>6.75</b>        |                     |
| <b>Traffic Violations:</b>                |                   |                        |                      |                    |                     |
| 1006 - Senior Admin Support Assistant *   | 3.00              | 3.00                   | 2.00                 | 2.00               |                     |
| 1005 - Administrative Support Assistant + | 1.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Personnel</b>                    | <b>4.00</b>       | <b>3.00</b>            | <b>2.00</b>          | <b>2.00</b>        |                     |
| Permanent Full-Time                       | 4.00              | 3.00                   | 2.00                 | 2.00               |                     |
| Permanent Part-Time                       | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                    | <b>4.00</b>       | <b>3.00</b>            | <b>2.00</b>          | <b>2.00</b>        |                     |
| <b>Department Totals</b>                  |                   |                        |                      |                    |                     |
| Permanent Full-Time                       | 11.00             | 10.00                  | 8.75                 | 8.00               | (0.75)              |
| Permanent Part-Time                       | 0.00              | 0.00                   | 0.00                 | 0.75               | 0.75                |
| <b>Total Permanent</b>                    | <b>11.00</b>      | <b>10.00</b>           | <b>8.75</b>          | <b>8.75</b>        |                     |

+ (1.00) FTE vacant Administrative Support Assistant was eliminated in FY 2018 and the funds moved to temp positions.

\* FY 2018 reassignment from (1.00) FTE Probation Collection Officer to 0.75 FTE Court Services Analyst, (1.00) FTE Admin Tech to 1.00 FTE Deputy Court Administrator and reallocating (1.00) FTE Sr. ASA to Law.

# Municipal Court Fees/Charges/Fines

|   |                     |                      | FY 2018 | FY 2019 |
|---|---------------------|----------------------|---------|---------|
|   | Chapter/<br>Section | Date Last<br>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 2018  | FY 2019  |
|---|-------------------------|-------------------|----------|----------|
|   | 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 2018  | FY 2019  |
|---|--------------------|-------------------|----------|----------|
|   | 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

|  |                     |                      | FY 2018 | FY 2019 |
|--|---------------------|----------------------|---------|---------|
|  | Chapter/<br>Section | Date Last<br>Changed | 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 2018  | FY 2019  |
|--|---------------------|----------------------|----------|----------|
|  | Chapter/<br>Section | Date Last<br>Changed | 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     |
| <b>Fines for misdemeanors and infractions</b>    |                     |                      |          |          |
| Class A misdemeanor                              | 16-66(1)            | 11-06-17             | \$2,000  | \$2,000  |
| Class B misdemeanor                              | 16-66(2)            | 11-06-17             | \$1,000  | \$1,000  |
| Class C misdemeanor                              | 16-66(3)            | 11-06-17             | \$750    | \$750    |
| Class D misdemeanor                              | 16-66(4)            | 11-06-17             | \$400    | \$400    |
| <b>Fines for corporations</b>                    |                     |                      |          |          |
| Conviction of Class A misdemeanor                | 16-67(a)(1)         | 11-06-17             | \$10,000 | \$10,000 |
| Conviction of Class B misdemeanor                | 16-67(a)(2)         | 11-06-17             | \$10,000 | \$10,000 |
| Conviction of Class C misdemeanor                | 16-67(a)(3)         | 11-06-17             | \$10,000 | \$10,000 |
| Conviction of an infraction                      | 16-67(a)(4)         | 11-06-17             | \$1,000  | \$1,000  |

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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.

## 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, GIS, 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.

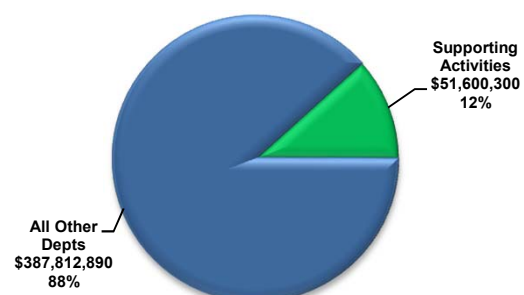
## Community Relations Fund

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

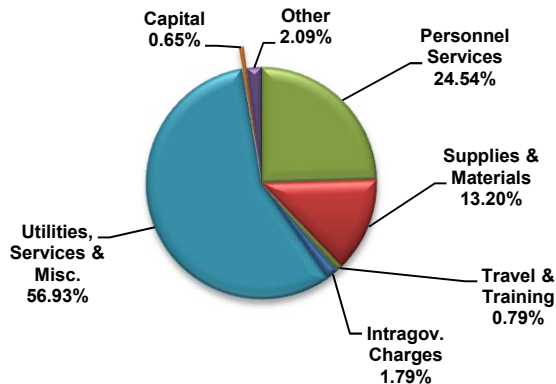
The Utility Customer Services Division (UCS) is responsible for all billing related activities for the City's electric, water, sewer, solid waste, and storm water enterprise activities. As the City's primary interface to the customers, UCS staff handles all inquiries and service orders from customers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

**Total Supporting Activity Expenses vs. All Other Department Expenses**

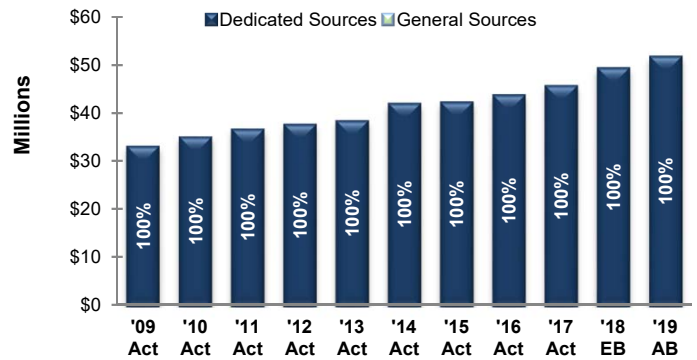


# Supporting Activity Departments - Combined

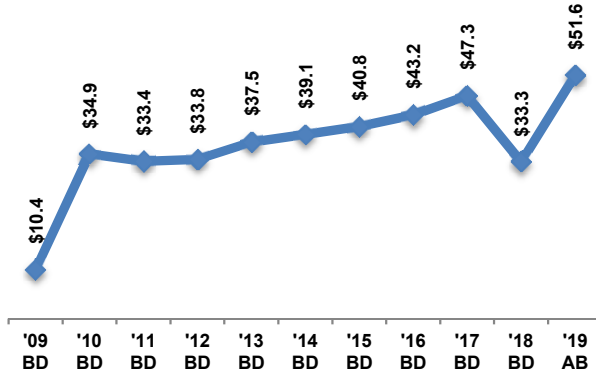
**FY 2019 Total Expenses By Category**



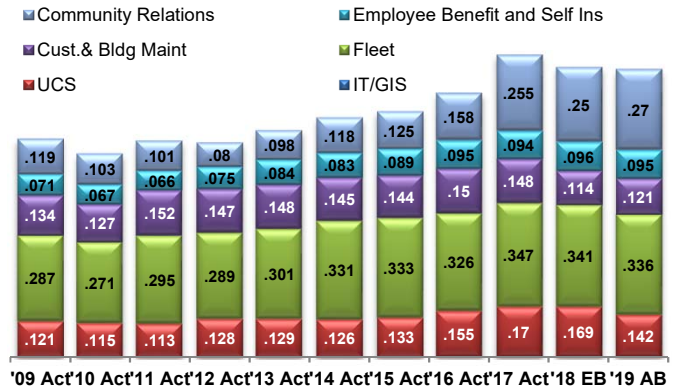
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Total Employees Per Thousand**



## Expenditures (Where the Money Goes)

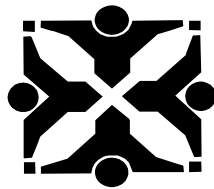
|                             | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|---------------------|------------------------|----------------------|---------------------|---------------------|--------------------|
| Personnel Services          | \$10,704,707        | \$11,813,953           | \$11,456,709         | \$12,665,147        | \$851,194           | 7.2%               |
| Supplies & Materials        | \$5,904,894         | \$7,766,395            | \$6,845,788          | \$6,813,167         | (\$953,228)         | (12.3%)            |
| Travel & Training           | \$195,392           | \$328,401              | \$296,610            | \$409,319           | \$80,918            | 24.6%              |
| Intragov. Charges           | \$621,394           | \$705,642              | \$705,642            | \$923,245           | \$217,603           | 30.8%              |
| Utilities, Services & Misc. | \$23,871,413        | \$28,389,974           | \$28,233,127         | \$29,374,040        | \$984,066           | 3.5%               |
| Capital                     | \$529,086           | \$1,112,535            | \$573,400            | \$335,221           | (\$777,314)         | (69.9%)            |
| Other                       | \$1,460,517         | \$1,072,132            | \$1,074,831          | \$1,080,161         | \$8,029             | 0.7%               |
| <b>Total</b>                | <b>\$43,287,403</b> | <b>\$51,189,032</b>    | <b>\$49,186,107</b>  | <b>\$51,600,300</b> | <b>\$411,268</b>    | <b>0.8%</b>        |
| Operating Expenses          | \$41,297,800        | \$49,004,365           | \$47,537,876         | \$50,184,918        | \$1,180,553         | 2.4%               |
| Non-Operating Expenses      | \$1,460,470         | \$1,072,038            | \$1,074,737          | \$1,080,067         | \$8,029             | 0.7%               |
| Debt Service                | \$47                | \$94                   | \$94                 | \$94                | \$0                 | 0.0%               |
| Capital Additions           | \$529,086           | \$1,112,535            | \$573,400            | \$335,221           | (\$777,314)         | (69.9%)            |
| Capital Projects            | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total Expenses</b>       | <b>\$43,287,403</b> | <b>\$51,189,032</b>    | <b>\$49,186,107</b>  | <b>\$51,600,300</b> | <b>\$411,268</b>    | <b>0.8%</b>        |

## Revenues (Where the Money Comes From)

|                              |                     |                     |                     |                     |                  |             |
|------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|-------------|
| Gross Rec & Other Loc. Taxes | \$591,828           | \$550,000           | \$550,000           | \$550,000           | \$0              | 0.0%        |
| Interest Revenue             | (\$121,012)         | \$383,614           | \$434,407           | \$434,407           | \$50,793         | 13.2%       |
| Grants                       | \$281,088           | \$157,683           | \$157,683           | \$121,856           | (\$35,827)       | (22.7%)     |
| Fees and Service Charges     | \$41,501,794        | \$46,404,463        | \$45,140,805        | \$46,985,254        | \$580,791        | 1.3%        |
| Other Local Revenues         | \$2,887,823         | \$3,006,290         | \$2,624,636         | \$3,188,090         | \$181,800        | 6.0%        |
| Operating Transfer In        | \$366,653           | \$50,000            | \$50,000            | \$295,000           | \$245,000        | 490.0%      |
| Use of Prior Year Sources    | \$374,343           | \$1,621,256         | \$1,047,040         | \$1,582,640         | (\$38,616)       | (2.4%)      |
| Less: Current Year Surplus   | (\$2,595,114)       | (\$984,274)         | (\$818,464)         | (\$1,556,947)       | (\$572,673)      | 58.2%       |
| <b>Dedicated Sources</b>     | <b>\$43,287,403</b> | <b>\$51,189,032</b> | <b>\$49,186,107</b> | <b>\$51,600,300</b> | <b>\$411,268</b> | <b>0.8%</b> |
| General Sources              | \$0                 | \$0                 | \$0                 | \$0                 | \$0              |             |
| <b>Total Funding Sources</b> | <b>\$43,287,403</b> | <b>\$51,189,032</b> | <b>\$49,186,107</b> | <b>\$51,600,300</b> | <b>\$411,268</b> | <b>0.8%</b> |

# Employee Benefit Fund

(Internal Service Fund)

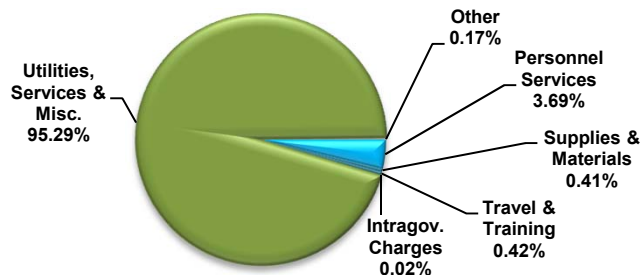


*City of Columbia*  
*Columbia, Missouri*

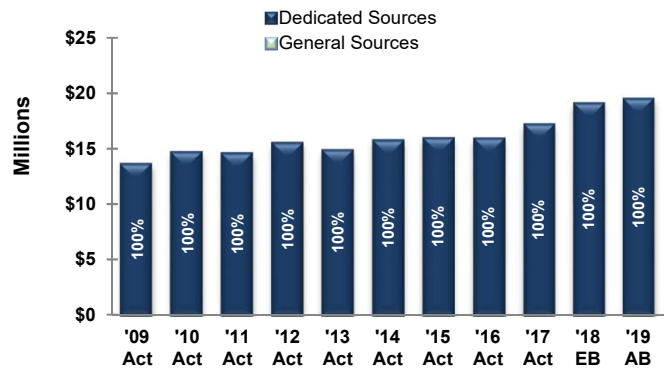
# Employee Benefit Fund (Internal Service Fund)

Fund 6590

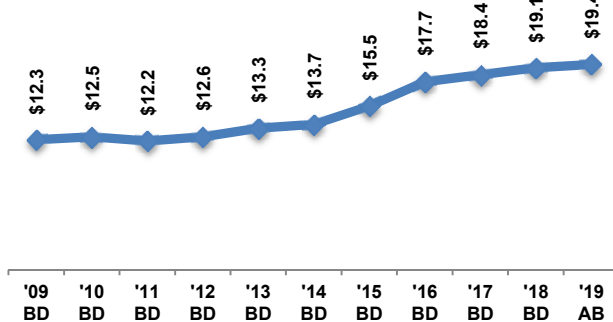
**FY 2019 Total Expenses By Category**



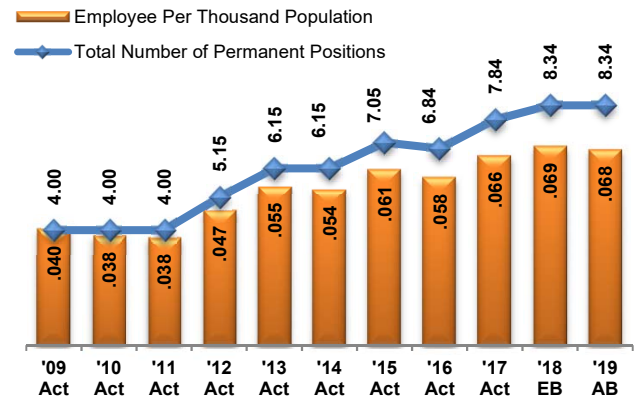
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Expenditures (Where the Money Goes)

|                             | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|---------------------|------------------------|----------------------|---------------------|---------------------|--------------------|
| Personnel Services          | \$587,070           | \$749,762              | \$635,687            | \$715,654           | (\$34,108)          | (4.5%)             |
| Supplies & Materials        | \$51,031            | \$126,605              | \$84,805             | \$78,993            | (\$47,612)          | (37.6%)            |
| Travel & Training           | \$28,953            | \$82,300               | \$55,000             | \$82,300            | \$0                 | 0.0%               |
| Intragov. Charges           | \$2,950             | \$2,702                | \$2,702              | \$3,355             | \$653               | 24.2%              |
| Utilities, Services & Misc. | \$16,585,597        | \$18,063,294           | \$18,182,624         | \$18,469,640        | \$406,346           | 2.2%               |
| Capital                     | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 | 0.0%               |
| Other                       | \$32,661            | \$32,661               | \$32,661             | \$32,661            | \$0                 | 0.0%               |
| <b>Total</b>                | <b>\$17,288,262</b> | <b>\$19,057,324</b>    | <b>\$18,993,479</b>  | <b>\$19,382,603</b> | <b>\$325,279</b>    | <b>1.7%</b>        |
| Operating Expenses          | \$17,255,601        | \$19,024,663           | \$18,960,818         | \$19,349,942        | \$325,279           | 1.7%               |
| Non-Operating Expenses      | \$32,661            | \$32,661               | \$32,661             | \$32,661            | \$0                 | 0.0%               |
| Debt Service                | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 | 0.0%               |
| Capital Additions           | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 | 0.0%               |
| Capital Projects            | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 | 0.0%               |
| <b>Total Expenses</b>       | <b>\$17,288,262</b> | <b>\$19,057,324</b>    | <b>\$18,993,479</b>  | <b>\$19,382,603</b> | <b>\$325,279</b>    | <b>1.7%</b>        |

## Revenues (Where the Money Comes From)

|                              |                     |                     |                     |                     |                  |             |
|------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|-------------|
| Gross Rec. & Other Loc. Txes | \$0                 | \$0                 | \$0                 | \$0                 | \$0              |             |
| Interest Revenue             | (\$13,268)          | \$70,550            | \$57,950            | \$57,950            | (\$12,600)       | (17.9%)     |
| Fees & Service Charges       | \$14,314,301        | \$17,022,032        | \$16,974,917        | \$17,881,600        | \$859,568        | 5.0%        |
| Other Local Revenues         | \$2,787,212         | \$2,545,000         | \$2,518,967         | \$2,755,000         | \$210,000        | 8.3%        |
| Operating Transfers In       | \$0                 | \$0                 | \$0                 | \$245,000           | \$245,000        |             |
| Use of Prior Year Sources    | \$200,017           | \$0                 | \$0                 | \$0                 | \$0              |             |
| Less: Current Year Surplus   | \$0                 | (\$580,258)         | (\$558,355)         | (\$1,556,947)       | (\$976,689)      | 168.3%      |
| <b>Dedicated Sources</b>     | <b>\$17,288,262</b> | <b>\$19,057,324</b> | <b>\$18,993,479</b> | <b>\$19,382,603</b> | <b>\$325,279</b> | <b>1.7%</b> |
| General Sources              | \$0                 | \$0                 | \$0                 | \$0                 | \$0              |             |
| <b>Total Funding Sources</b> | <b>\$17,288,262</b> | <b>\$19,057,324</b> | <b>\$18,993,479</b> | <b>\$19,382,603</b> | <b>\$325,279</b> | <b>1.7%</b> |

## 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

- Personnel Services reflects a \$34,108 decrease primarily due to the lower number of employees eligible for the post employment health plan (PEHP) as this benefit has been phased out for new employees hired after 10/1/12.
- Materials and Supplies reflects a \$47,612 decrease as FY 2018 included expenses related to the wellness credit received. The wellness credit will be appropriated when it is received in FY 2019.
- Utilities, Services, & Misc. category reflects a \$406,346 increase primarily due to increased claims expenses (medical and prescriptions) and increased HSA contribution expenses as more employees are utilizing the HSA plan option.
- 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 were implemented January 1, 2018.
- Stop loss coverage for medical and pharmacy claims will be increased from \$250,000 to \$400,000 for the plan year beginning January 1, 2019. A Monte Carlo study was completed to determine the City's risk of higher stop loss coverage versus monthly stop loss insurance premiums amounts. This change is favorable based on the study and will lower the City's monthly stop loss premium amount.
- The City's self-funded health insurance plan continues to experience cost increases in medical claims and prescription drug claims. 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 3.3% for calendar year 2019. This increases costs to both the City and our employees.
- 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.

## Highlights/Significant Changes- continued

- The City will continue to pay 100% of the employee only premium in the HDHP in 2019. 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.
- Dental coverage changed 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 decreased. There will be no premium increases for plan year 2019.
- Enrollment in the \$1,500 PPO plan increased 6.5% from 2017 to 2018, enrollment in the High Deductible Health Plan (HDHP) increased 9.4%, and enrollment in the \$750 PPO plan decreased 21%.
- Pre-65 retiree medical rates will increase 3.3% and dependent tier ratios will be changed to match actuarial market tiers for plan year 2019. Dental rates for all retirees will not increase in 2019. Post-65 retirees can expect a general premium increase under the fully insured Medicare supplement plan for 2019.
- A 0.50 FTE Human Resources Technician was added in FY 2018 to address capacity issues for increased benefit enrollment and administration work and ACA reporting requirements.
- 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 pre-existing 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 \$2.39 per covered member is the required ACA fee the City paid in 2018.
- Completed third annual IRS reporting mandates under the ACA, for tax year 2017. 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 education on employee pensions tailored to employee career stage (early career, mid-career, pre-retirement) with LAGERS in 2018.



**Highlights/Significant Changes- continued**

- Employee wellness programs target the prevention and reduction of high claim chronic health conditions in the medical insurance plan. Programs include: physical activity challenges, nutrition education, 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 the 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 and City U continue to offer financial literacy training to all employees.
- Employee Wellness partners with the Columbia Fire Department to provide quarterly CPR/AED training to interested employees. 112 employees were trained in the first 9 months of FY 2018.
- A Wellness Educator position was replaced with a Training Assistant to combine City U and Employee Wellness resources.
- 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 270 supervisors have participated. A non-supervisory training series, Leadership Advancement for Dedicated and Devoted Employees Ready to Supervise (LADDERS) has had 296 participants to date; 20 have been promoted to supervisory positions.
- Manage and administer citywide college tuition reimbursement program. 14 employees participated in this program in the first 9 months of FY 2018.
- Completed annual employee benefit survey for 2018.
- In FY 2019, **Service recognition** will change from a gift catalog program to lump sum longevity pay and **Retirement recognition** will change from a gift catalog program to a lump sum retirement appreciation gift.
- The new life insurance carrier allowed the City to conduct voluntary life insurance open enrollment in spring of 2018 to provide employees the opportunity to add additional term life insurance coverage for themselves, a spouse/domestic partner, or child(ren).

**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 incurred new bank fees in plan year 2018 for the administration of Health Savings Accounts for employees enrolled in the High Deductible Health Plan. The total cost is approximately \$700 per year.
- Effective October 1, 2018, the 401(a) Plan [Money Purchase Plan] will change to an enhanced recordkeeping and investment platform with Empower. In conjunction with these changes, the listing of available investment funds will change and expand to include funds that do not include certain unnecessary administrative expenses. Plan participants who are currently invested in the funds that will be eliminated because of the higher fees will be notified of the opportunity to choose a different fund to invest in. Plan participants will continue to pay administrative fees, net of investment earnings, calculated pro-rata based on the balance of the account. All administrative fees will be disclosed in quarterly participant statements.



## Authorized Personnel

|  | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|--|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Insurance:</b>                      |                   |                        |                      |                    |                     |
| 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              | 1.50                   | 1.50                 | 1.50               |                     |
| 1006 - Sr Admin Support Assistant      | 0.20              | 0.20                   | 0.20                 | 0.20               |                     |
| <b>Total Personnel</b>                 | <b>2.60</b>       | <b>3.10</b>            | <b>3.10</b>          | <b>3.10</b>        |                     |
| <b>Employee Wellness:</b>              |                   |                        |                      |                    |                     |
| 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                   | 1.00                 | 1.00               |                     |
| 4575 - Training Assistant *            | 0.00              | 0.00                   | 1.00                 | 1.00               |                     |
| 1006 - Senior Admin. Support Assistant | 1.10              | 1.10                   | 1.10                 | 1.10               |                     |
| <b>Total Personnel</b>                 | <b>3.32</b>       | <b>3.32</b>            | <b>3.32</b>          | <b>3.32</b>        |                     |
| <b>City University:</b>                |                   |                        |                      |                    |                     |
| 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 | 0.70              | 0.70                   | 0.70                 | 0.70               |                     |
|  | <b>1.92</b>       | <b>1.92</b>            | <b>1.92</b>          | <b>1.92</b>        |                     |
| <b>Department Totals:</b>              |                   |                        |                      |                    |                     |
| Permanent Full-Time                    | 7.84              | 8.34                   | 8.34                 | 8.34               |                     |
| Permanent Part-Time                    | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                 | <b>7.84</b>       | <b>8.34</b>            | <b>8.34</b>          | <b>8.34</b>        |                     |

++ 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.

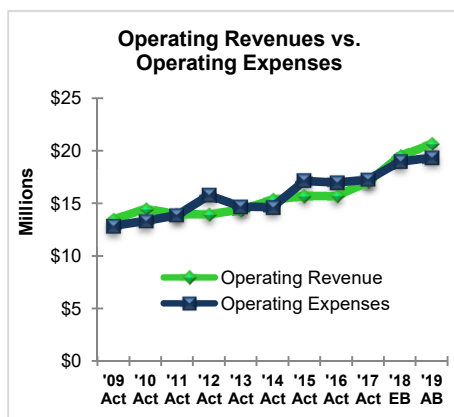
\* In FY 2018, 1.00 Wellness Educator was reassigned to a Training Assistant.

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

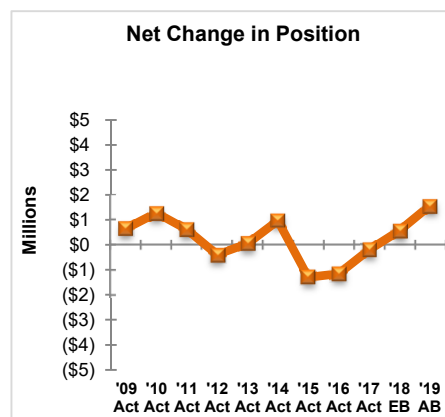
|  | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  |
|--|---------------------|------------------------|----------------------|---------------------|
| <b>Operating Revenues:</b>                     |                     |                        |                      |                     |
| Fees & Services Charges                        | \$14,314,301        | \$17,022,032           | \$16,974,917         | \$17,881,600        |
| Misc. Operating Revenue                        | \$2,732,752         | \$2,500,000            | \$2,500,000          | \$2,750,000         |
| <b>Total Operating Revenues</b>                | <b>\$17,047,053</b> | <b>\$19,522,032</b>    | <b>\$19,474,917</b>  | <b>\$20,631,600</b> |
| <b>Operating Expenses:</b>                     |                     |                        |                      |                     |
| Personnel Services                             | \$587,070           | \$749,762              | \$635,687            | \$715,654           |
| Supplies & Materials                           | \$51,031            | \$126,605              | \$84,805             | \$78,993            |
| Travel & Training                              | \$28,953            | \$82,300               | \$55,000             | \$82,300            |
| Intragovernmental Charges                      | \$2,950             | \$2,702                | \$2,702              | \$3,355             |
| Utilities, Services & Other Misc.              | \$16,585,597        | \$18,063,294           | \$18,182,624         | \$18,469,640        |
| Depreciation                                   | \$0                 | \$0                    | \$0                  | \$0                 |
| <b>Total Operating Expenses</b>                | <b>\$17,255,601</b> | <b>\$19,024,663</b>    | <b>\$18,960,818</b>  | <b>\$19,349,942</b> |
| <b>Operating Income (Loss)</b>                 | <b>(\$208,548)</b>  | <b>\$497,369</b>       | <b>\$514,099</b>     | <b>\$1,281,658</b>  |
| <b>Non-Operating Revenues:</b>                 |                     |                        |                      |                     |
| Investment Revenue                             | (\$13,268)          | \$70,550               | \$57,950             | \$57,950            |
| Misc. Non-Operating Revenues                   | \$54,460            | \$45,000               | \$18,967             | \$5,000             |
| <b>Total Non-Operating Revenues</b>            | <b>\$41,192</b>     | <b>\$115,550</b>       | <b>\$76,917</b>      | <b>\$62,950</b>     |
| <b>Total Non-Operating Revenues (Expenses)</b> | <b>\$41,192</b>     | <b>\$115,550</b>       | <b>\$76,917</b>      | <b>\$62,950</b>     |
| <b>Income (Loss) Before Transfers</b>          | <b>(\$167,356)</b>  | <b>\$612,919</b>       | <b>\$591,016</b>     | <b>\$1,344,608</b>  |
| Transfers In                                   | \$0                 | \$0                    | \$0                  | \$245,000           |
| Transfers Out                                  | (\$32,661)          | (\$32,661)             | (\$32,661)           | (\$32,661)          |
| <b>Total Net Transfers</b>                     | <b>(\$32,661)</b>   | <b>(\$32,661)</b>      | <b>(\$32,661)</b>    | <b>\$212,339</b>    |
| <b>Change in Net Position</b>                  | <b>(\$200,017)</b>  | <b>\$580,258</b>       | <b>\$558,355</b>     | <b>\$1,556,947</b>  |
| Net Position - Beginning                       | \$2,000,626         | \$1,800,609            | \$1,800,609          | \$2,358,964         |
| <b>Net Position - Ending</b>                   | <b>\$1,800,609</b>  | <b>\$2,380,867</b>     | <b>\$2,358,964</b>   | <b>\$3,915,911</b>  |

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



Operating revenues for FY 2017 fell below operating expenses due to high claims costs. There were 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. FY 2019 will see an increase of 3.3% in health insurance premiums received and revenues are projected to be above expenses.

The fund has experienced a decrease in net position for FY 2015 - FY 2017 due to high claims costs and not recovering the cost of non-insurance premium related costs. An insurance administration fee was created to recover non-premium and claim costs and split between the City and employees. This will result in a positive net change for FY 2018 and FY 2019.



### Financial Sources and Uses Employee Benefit Fund

|   | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  |
|---|----------------------|------------------------|----------------------|---------------------|
| <b>Financial Sources</b>                          |                      |                        |                      |                     |
| Fees and Service Charges                          | \$14,314,301         | \$17,022,032           | \$16,974,917         | \$17,881,600        |
| Misc. Operating Revenues                          | \$2,732,752          | \$2,500,000            | \$2,500,000          | \$2,750,000         |
| Interest Revenue                                  | (\$13,268)           | \$70,550               | \$57,950             | \$57,950            |
| Less: GASB 31 Adjustment                          | \$30,525             |                        |                      |                     |
| Misc. Non-Operating Revenues                      | \$54,460             | \$45,000               | \$18,967             | \$5,000             |
| <b>Total Financial Sources Before Transfers</b>   | <b>\$17,118,770</b>  | <b>\$19,637,582</b>    | <b>\$19,551,834</b>  | <b>\$20,694,550</b> |
| Transfers In                                      | \$0                  | \$0                    | \$0                  | \$245,000           |
| <b>Total Financial Sources</b>                    | <b>\$17,118,770</b>  | <b>\$19,637,582</b>    | <b>\$19,551,834</b>  | <b>\$20,939,550</b> |
| <b>Financial Uses</b>                             |                      |                        |                      |                     |
| Personnel Services                                | \$587,070            | \$749,762              | \$635,687            | \$715,654           |
| Less: GASB 16 Vacation Liability Adjustment       | (\$4,746)            |                        |                      |                     |
| Less: GASB 68 Pension Adjustment                  | (\$16,687)           |                        |                      |                     |
| Supplies & Materials                              | \$51,031             | \$126,605              | \$84,805             | \$78,993            |
| Travel & Training                                 | \$28,953             | \$82,300               | \$55,000             | \$82,300            |
| Intragovernmental Charges                         | \$2,950              | \$2,702                | \$2,702              | \$3,355             |
| Utilities, Services & Other Misc.                 | \$16,585,597         | \$18,063,294           | \$18,182,624         | \$18,469,640        |
| Interest Expense                                  | \$0                  | \$0                    | \$0                  | \$0                 |
| Bank & Paying Agent Fees                          | \$0                  | \$0                    | \$0                  | \$0                 |
| Transfers Out                                     | \$32,661             | \$32,661               | \$32,661             | \$32,661            |
| Principal Payments                                | \$0                  | \$0                    | \$0                  | \$0                 |
| Capital Additions                                 | \$0                  | \$0                    | \$0                  | \$0                 |
| Enterprise Revenues used for Capital Projects     | \$0                  | \$0                    | \$0                  | \$0                 |
| <b>Total Financial Uses</b>                       | <b>\$17,266,829</b>  | <b>\$19,057,324</b>    | <b>\$18,993,479</b>  | <b>\$19,382,603</b> |
| Financial Sources Over/(Under) Uses               | <b>(\$148,059)</b>   | <b>\$580,258</b>       | <b>\$558,355</b>     | <b>\$1,556,947</b>  |
| <b>Unassigned Cash Reserves</b>                   |                      |                        |                      |                     |
| Beginning Unassigned Cash Reserve                 |                      | \$1,838,260            | \$1,838,260          | \$2,396,615         |
| Financial Sources Over/(Under) Uses               |                      | \$580,258              | \$558,355            | \$1,556,947         |
| Current Assets                                    | \$2,939,171          |                        |                      |                     |
| Less: GASB 31 Pooled Cash Adj                     | \$104,041            |                        |                      |                     |
| Less: Current Liabilities                         | (\$1,204,952)        |                        |                      |                     |
| <b>Ending Cash Reserve</b>                        | <b>\$1,838,260</b>   | <b>\$2,418,518</b>     | <b>\$2,396,615</b>   | <b>\$3,953,562</b>  |
| Budgeted Operating Expenses w/o Depreciation      | \$17,502,223         | \$18,986,090           | \$18,986,090         | \$19,349,942        |
| Add: Operating Transfers to Other Funds           | \$32,661             | \$32,661               | \$32,661             | \$32,661            |
| Add: Interest and Other Non-Oper Cash Exp         | \$0                  | \$0                    | \$0                  | \$0                 |
| Add: Principal Payments                           | \$0                  | \$0                    | \$0                  | \$0                 |
| Add: Capital Additions                            | \$0                  | \$0                    | \$0                  | \$0                 |
| Less: Retiree Medicare Premiums (pass through)    | (\$439,869)          | (\$507,221)            | (\$507,221)          | (\$516,000)         |
| Less: Cafeteria Plan Claims (pass through)        | (\$2,500,000)        | (\$2,500,000)          | (\$2,500,000)        | (\$2,750,000)       |
| Less: Voluntary Vision Insurance (pass through)   | (\$118,000)          | (\$79,000)             | (\$79,000)           | (\$112,000)         |
| Less: Voluntary Optional Coverage (pass through)  | (\$130,000)          | (\$110,000)            | (\$110,000)          | (\$134,000)         |
| <b>Total Budgeted Financial Uses</b>              | <b>\$14,347,015</b>  | <b>\$15,822,530</b>    | <b>\$15,822,530</b>  | <b>\$15,870,603</b> |
|   | x 25%                | x 25%                  | x 25%                | x 25%               |
| <b>Budgeted Cash Reserve Target</b>               | <b>\$3,586,754</b>   | <b>\$3,956,633</b>     | <b>\$3,956,633</b>   | <b>\$3,967,651</b>  |
| <b>Above/(Below) Budgeted Cash Reserve Target</b> | <b>(\$1,748,494)</b> | <b>(\$1,537,115)</b>   | <b>(\$1,559,018)</b> | <b>(\$14,089)</b>   |

\*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%.

**Fee Changes:**

|                              |      |      |      |
|------------------------------|------|------|------|
| Health Insurance             | 7.0% | 7.0% | 3.3% |
| Employee Wellness Base Fee   | 0.1% | 0.1% | 0.0% |
| Insurance Administration Fee | 0.0% | 0.0% | 0.0% |

**Position Changes:**

|      |      |      |
|------|------|------|
| 0.00 | 0.00 | 0.00 |
|------|------|------|

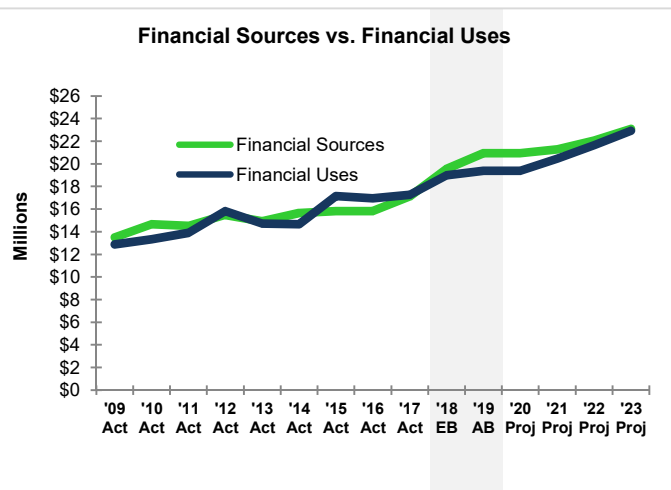
## Financial Sources and Uses Employee Benefit Fund

| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|----------------------|----------------------|----------------------|----------------------|
| \$18,460,572         | \$19,233,969         | \$20,277,360         | \$21,557,821         |
| \$2,750,000          | \$2,750,000          | \$2,750,000          | \$2,750,000          |
| \$57,950             | \$57,950             | \$57,950             | \$57,950             |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$5,000              | \$5,000              | \$5,000              | \$5,000              |
| <b>\$21,273,522</b>  | <b>\$22,046,919</b>  | <b>\$23,090,310</b>  | <b>\$24,370,771</b>  |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$21,273,522</b>  | <b>\$22,046,919</b>  | <b>\$23,090,310</b>  | <b>\$24,370,771</b>  |

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 budgeted cash reserve target which provides useful information about the financial health of the fund.

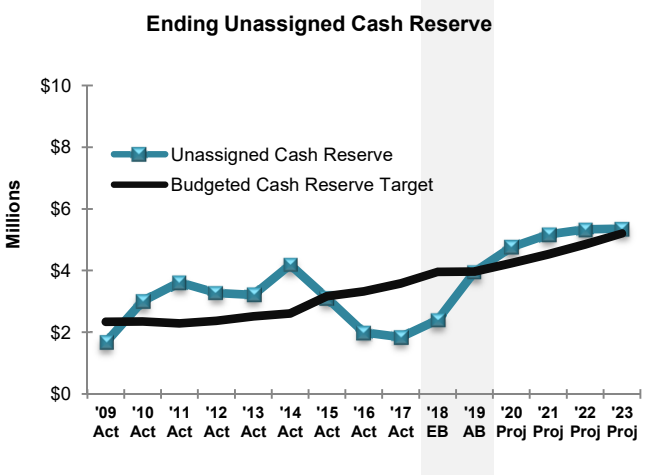
This statement takes information from the revenues, expenses, and changes in net position statement and subtracts out non-cash items (GASB adjustments for interest revenue, pensions, and vacation liabilities).

|                     |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------|
| \$727,131           | \$738,837           | \$750,778           | \$810,434           |
| \$80,193            | \$82,228            | \$92,458            | \$94,669            |
| \$82,300            | \$82,300            | \$82,800            | \$82,800            |
| \$4,484             | \$6,133             | \$5,856             | \$8,113             |
| \$19,540,083        | \$20,697,943        | \$21,959,701        | \$23,321,857        |
| \$0                 | \$0                 | \$0                 | \$0                 |
| \$0                 | \$0                 | \$0                 | \$0                 |
| \$32,661            | \$32,661            | \$32,661            | \$32,661            |
| \$0                 | \$0                 | \$0                 | \$0                 |
| \$0                 | \$0                 | \$0                 | \$0                 |
| \$0                 | \$0                 | \$0                 | \$0                 |
| <b>\$20,466,852</b> | <b>\$21,640,102</b> | <b>\$22,924,254</b> | <b>\$24,350,534</b> |
| <b>\$806,670</b>    | <b>\$406,817</b>    | <b>\$166,056</b>    | <b>\$20,237</b>     |



Financial sources have been below financial uses from FY 2015 to FY 2017. Budgeted increases in health insurance rates and creation of an insurance administration fee in FY 2018 will result in financial sources above uses for FY 2018 and FY 2019.

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| <b>\$4,760,232</b> | <b>\$5,167,049</b> | <b>\$5,333,105</b> | <b>\$5,353,342</b> |
| \$20,434,191       | \$21,607,441       | \$22,891,593       | \$24,317,873       |
| \$32,661           | \$32,661           | \$32,661           | \$32,661           |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| (\$521,160)        | (\$526,372)        | (\$531,636)        | (\$536,952)        |
| (\$2,750,000)      | (\$2,750,000)      | (\$2,750,000)      | (\$2,750,000)      |
| (\$114,240)        | (\$116,525)        | (\$118,856)        | (\$121,233)        |
| (\$135,340)        | (\$136,693)        | (\$138,060)        | (\$139,441)        |
| \$16,946,112       | \$18,110,512       | \$19,385,702       | \$20,802,908       |
| x 25%              | x 25%              | x 25%              | x 25%              |
| <b>\$4,236,528</b> | <b>\$4,527,628</b> | <b>\$4,846,426</b> | <b>\$5,200,727</b> |
| <b>\$523,704</b>   | <b>\$639,421</b>   | <b>\$486,679</b>   | <b>\$152,615</b>   |



The ending unassigned cash reserve declined from FY 2014 to FY 2017 and fell below the budgeted cash reserve target in FY 2015 thru FY 2018 due to high claims costs and not recovering non-insurance premium related cost. Management has put a plan in place to increase insurance administration fees over the next five years to reach full recovery to improve the financial condition of this fund and so cash reserves will be inline with the budgeted cash reserve target.

|       |       |       |       |
|-------|-------|-------|-------|
| 2.0%  | 2.5%  | 3.0%  | 4.4%  |
| 1.0%  | 2.3%  | 3.0%  | 3.0%  |
| 60.0% | 55.0% | 53.0% | 35.0% |
| 0.00  | 0.00  | 0.00  | 0.00  |

## Cost Recovery By Function

|   | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   |
|---|----------------------|------------------------|----------------------|----------------------|
| <b>Insurance:</b>                                 | <b>0.0%</b>          | <b>7.0%</b>            | <b>7.0%</b>          | <b>3.3%</b>          |
| Total Financial Sources                           | \$12,788,555         | \$15,058,308           | \$15,022,381         | \$15,906,428         |
| Total Financial Uses                              | \$11,855,395         | \$13,528,374           | \$13,524,111         | \$13,533,034         |
| <b>Financial Sources Over/(Under) Uses</b>        | <b>\$933,160</b>     | <b>\$1,529,934</b>     | <b>\$1,498,270</b>   | <b>\$2,373,394</b>   |
| <b>Insurance Admin:</b>                           | <b>\$270/EE</b>      | <b>\$270/EE</b>        | <b>\$270/EE</b>      | <b>0.0%</b>          |
| Position Changes                                  | 0.00                 | 0.50                   | 0.00                 | 0.00                 |
| Total Financial Sources                           | \$19,293             | \$475,204              | \$462,604            | \$462,604            |
| Total Financial Uses                              | \$1,417,732          | \$1,370,619            | \$1,523,477          | \$1,546,278          |
| <b>Financial Sources Over/(Under) Uses</b>        | <b>(\$1,398,439)</b> | <b>(\$895,415)</b>     | <b>(\$1,060,873)</b> | <b>(\$1,083,674)</b> |
| <b>Retiree Medicare Supplement</b>                |                      |                        |                      |                      |
| Total Financial Sources                           | \$506,192            | \$507,221              | \$510,000            | \$516,000            |
| Total Financial Uses                              | \$506,928            | \$507,221              | \$510,000            | \$516,000            |
| <b>Financial Sources Over/(Under) Uses</b>        | <b>(\$736)</b>       | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>           |
| <b>Retirement Sick Hours</b>                      | <b>0.0%</b>          | <b>9.0%</b>            | <b>9.0%</b>          | <b>3.0%</b>          |
| Total Financial Sources                           | \$160,270            | \$178,800              | \$178,800            | \$180,840            |
| Total Financial Uses                              | \$108,539            | \$217,525              | \$126,225            | \$180,840            |
| <b>Financial Sources Over/(Under) Uses</b>        | <b>\$51,731</b>      | <b>(\$38,725)</b>      | <b>\$52,575</b>      | <b>\$0</b>           |
| <b>Employee Recognition</b>                       | <b>\$37/EE</b>       | <b>\$37/EE</b>         | <b>\$37/EE</b>       | <b>\$37/EE</b>       |
| Total Financial Sources                           | \$53,909             | \$55,130               | \$55,130             | \$55,759             |
| Total Financial Uses                              | \$33,540             | \$55,130               | \$55,130             | \$59,000             |
| <b>Financial Sources Over/(Under) Uses</b>        | <b>\$20,369</b>      | <b>\$0</b>             | <b>\$0</b>           | <b>(\$3,241)</b>     |
| <b>Employee Wellness</b>                          | <b>0.0%</b>          | <b>0.1%</b>            | <b>0.1%</b>          | <b>0.0%</b>          |
| Position Changes                                  | 0.00                 | 0.00                   | 0.00                 | 0.00                 |
| Total Financial Sources                           | \$602,295            | \$602,305              | \$562,305            | \$562,305            |
| Total Financial Uses                              | \$433,627            | \$616,189              | \$521,709            | \$534,756            |
| <b>Financial Sources Over/(Under) Uses</b>        | <b>\$168,668</b>     | <b>(\$13,884)</b>      | <b>\$40,596</b>      | <b>\$27,549</b>      |
| <b>City University</b>                            | <b>0.0%</b>          | <b>2.0%</b>            | <b>2.0%</b>          | <b>0.0%</b>          |
| Position Changes                                  | 0.00                 | 0.00                   | 0.00                 | 0.00                 |
| Total Financial Sources                           | \$255,504            | \$260,614              | \$260,614            | \$260,614            |
| Total Financial Uses                              | \$178,316            | \$262,266              | \$232,827            | \$262,695            |
| <b>Financial Sources Over/(Under) Uses</b>        | <b>\$77,188</b>      | <b>(\$1,652)</b>       | <b>\$27,787</b>      | <b>(\$2,081)</b>     |
| <b>Cafeteria Plan</b>                             |                      |                        |                      |                      |
| Total Financial Sources                           | \$2,732,752          | \$2,500,000            | \$2,500,000          | \$2,750,000          |
| Total Financial Uses                              | \$2,732,752          | \$2,500,000            | \$2,500,000          | \$2,750,000          |
| <b>Financial Sources Over/(Under) Uses</b>        | <b>\$0</b>           | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>           |
| <b>Total Fund Summary:</b>                        |                      |                        |                      |                      |
| Total Financial Sources                           | \$17,118,770         | \$19,637,582           | \$19,551,834         | \$20,939,550         |
| Total Financial Uses                              | \$17,266,829         | \$19,057,324           | \$18,993,479         | \$19,382,603         |
| <b>Total Financial Sources Over/(Under) Uses</b>  | <b>(\$148,059)</b>   | <b>\$580,258</b>       | <b>\$558,355</b>     | <b>\$1,556,947</b>   |
| <b>Projected Ending Unassigned Cash Reserve</b>   | <b>\$1,838,260</b>   | <b>\$2,418,518</b>     | <b>\$2,396,615</b>   | <b>\$3,953,562</b>   |
| <b>25% Budgeted Cash Reserve Target</b>           | <b>\$3,586,754</b>   | <b>\$3,955,633</b>     | <b>\$3,955,633</b>   | <b>\$3,967,651</b>   |
| <b>Above/(Below) Budgeted Cash Reserve Target</b> | <b>(\$1,748,494)</b> | <b>(\$1,537,115)</b>   | <b>(\$1,559,018)</b> | <b>(\$14,089)</b>    |

## Cost Recovery By Function

There are a number of different divisions within this fund

| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|----------------------|----------------------|----------------------|----------------------|
| 2.0%                 | 2.5%                 | 3.0%                 | 4.4%                 |
| \$16,225,146         | \$16,619,404         | \$17,094,172         | \$17,779,277         |
| \$14,459,725         | \$15,475,346         | \$16,581,341         | \$17,773,677         |
| <b>\$1,765,421</b>   | <b>\$1,144,058</b>   | <b>\$512,831</b>     | <b>\$5,600</b>       |
| 60.0%                | 55.0%                | 53.0%                | 35.0%                |
| 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| \$702,396            | \$1,054,091          | \$1,579,396          | \$2,110,152          |
| \$1,667,493          | \$1,800,457          | \$1,943,716          | \$2,102,756          |
| <b>(\$965,097)</b>   | <b>(\$746,366)</b>   | <b>(\$364,320)</b>   | <b>\$7,396</b>       |
| \$521,160            | \$526,372            | \$531,636            | \$536,952            |
| \$521,160            | \$526,372            | \$531,636            | \$536,952            |
| <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           |
| 0.3%                 | 0.3%                 | 0.5%                 | 0.6%                 |
| \$181,328            | \$181,926            | \$182,781            | \$183,951            |
| \$181,246            | \$181,814            | \$182,610            | \$183,724            |
| <b>\$82</b>          | <b>\$112</b>         | <b>\$171</b>         | <b>\$227</b>         |
| \$37/EE              | \$37/EE              | \$37/EE              | \$37/EE              |
| \$59,738             | \$60,335             | \$60,938             | \$61,548             |
| \$59,590             | \$60,186             | \$60,788             | \$61,396             |
| <b>\$148</b>         | <b>\$149</b>         | <b>\$150</b>         | <b>\$152</b>         |
| 1.0%                 | 2.3%                 | 3.0%                 | 3.0%                 |
| 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| \$567,928            | \$580,990            | \$598,420            | \$616,373            |
| \$562,815            | \$577,800            | \$593,406            | \$609,935            |
| <b>\$5,113</b>       | <b>\$3,190</b>       | <b>\$5,014</b>       | <b>\$6,438</b>       |
| 2.0%                 | 3.0%                 | 7.0%                 | 13.5%                |
| 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| \$265,826            | \$273,801            | \$292,967            | \$332,518            |
| \$264,823            | \$268,127            | \$280,757            | \$332,094            |
| <b>\$1,003</b>       | <b>\$5,674</b>       | <b>\$12,210</b>      | <b>\$424</b>         |
| \$2,750,000          | \$2,750,000          | \$2,750,000          | \$2,750,000          |
| \$2,750,000          | \$2,750,000          | \$2,750,000          | \$2,750,000          |
| <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           |
| \$21,273,522         | \$22,046,919         | \$23,090,310         | \$24,370,771         |
| \$20,466,852         | \$21,640,102         | \$22,924,254         | \$24,350,534         |
| <b>\$806,670</b>     | <b>\$406,817</b>     | <b>\$166,056</b>     | <b>\$20,237</b>      |
| <b>\$4,760,232</b>   | <b>\$5,167,049</b>   | <b>\$5,333,105</b>   | <b>\$5,353,342</b>   |
| <b>\$4,236,528</b>   | <b>\$4,527,628</b>   | <b>\$4,846,426</b>   | <b>\$5,200,727</b>   |
| <b>\$523,704</b>     | <b>\$639,421</b>     | <b>\$486,679</b>     | <b>\$152,615</b>     |

- **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.

- **Insurance Administration:** Revenue is budgeted as a fixed cost of \$270 per employee in FY 2019. This division accounts for the operating expenses (non claims/premium related expenses) needed to administer the City's various insurance programs. These fees are expected to increase significantly over the next few years in order to reach full recovery of these fees.

- **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 2019 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.

- **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. **Service recognition** will change from a gift catalog program to lump sum longevity pay in FY 2019. **Retirement recognition** will also change from a gift catalog program to a lump sum retirement appreciation gift. 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.

- **The City Tuition Reimbursement Program:**

- \$50,000 annual amount available for tuition reimbursement - employees can receive up to \$1,200 per year.
- Has to be an accredited college / university - undergraduate or graduate credit.
- C or better grade required.
- Employees are required to reimburse the City for tuition costs if the employee leaves permanent City employment within twenty-four (24) months following completion of reimbursed coursework.

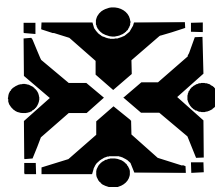
- **Cafeteria Plan:** This is a division that serves as a pass through for amounts from employee checks as well as monthly administrative fees paid to our vendor.

- **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 paid for all of the administrative fees associated with this plan through FY 2018. Starting in FY 2019, the plan document will be updated and employees will begin to pay the administrative fees associated with their account.

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# Self Insurance Fund (Internal Service Fund)



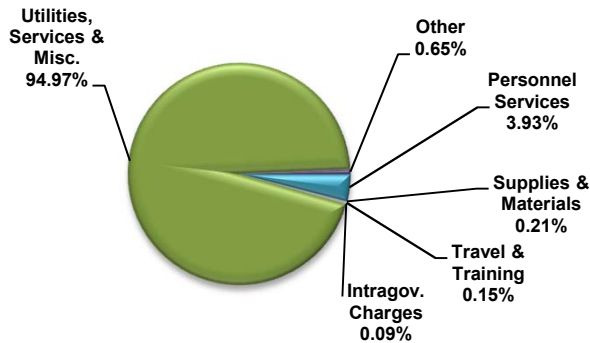
*City of Columbia*

*Columbia, Missouri*

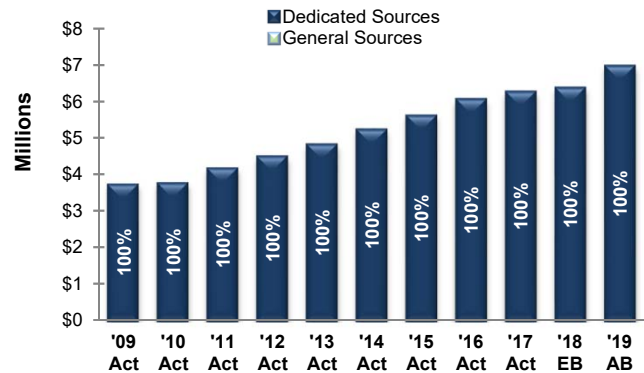
# Self Insurance Reserve Fund (Internal Service Fund)

Fund 6690

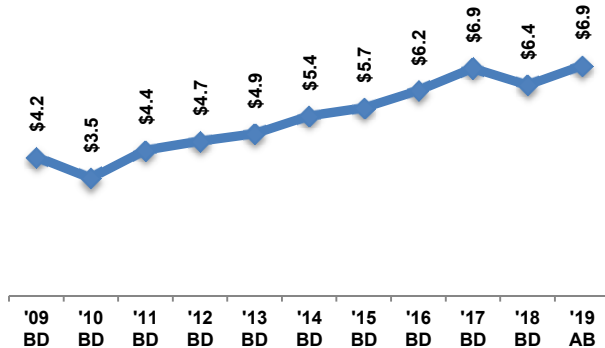
**FY 2019 Total Expenses By Category**



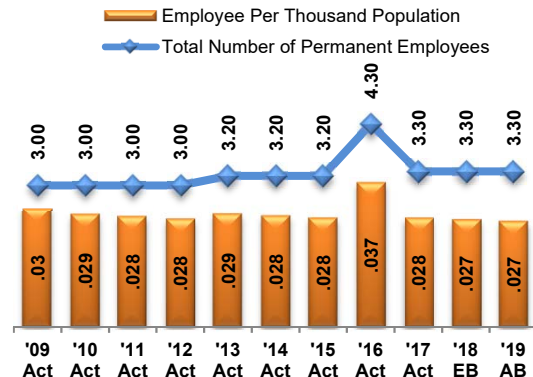
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Expenditures (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$275,024          | \$260,652              | \$259,381            | \$272,933          | \$12,281            | 4.7%               |
| Supplies & Materials        | \$1,795            | \$14,800               | \$7,200              | \$14,800           | \$0                 | 0.0%               |
| Travel & Training           | \$2,365            | \$10,020               | \$7,100              | \$10,370           | \$350               | 3.5%               |
| Intragov. Charges           | \$354              | \$19,782               | \$19,782             | \$6,355            | (\$13,427)          | (67.9%)            |
| Utilities, Services & Misc. | \$4,164,581        | \$6,005,451            | \$5,997,678          | \$6,589,470        | \$584,019           | 9.7%               |
| Capital                     | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$44,880           | \$44,880               | \$44,880             | \$44,880           | \$0                 | 0.0%               |
| <b>Total</b>                | <b>\$4,488,999</b> | <b>\$6,355,585</b>     | <b>\$6,336,021</b>   | <b>\$6,938,808</b> | <b>\$583,223</b>    | <b>9.2%</b>        |

|                        |                    |                    |                    |                    |                  |             |
|------------------------|--------------------|--------------------|--------------------|--------------------|------------------|-------------|
| Operating Expenses     | \$4,444,119        | \$6,310,705        | \$6,291,141        | \$6,893,928        | \$583,223        | 9.2%        |
| Non-Operating Expenses | \$44,880           | \$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              |             |
| <b>Total Expenses</b>  | <b>\$4,488,999</b> | <b>\$6,355,585</b> | <b>\$6,336,021</b> | <b>\$6,938,808</b> | <b>\$583,223</b> | <b>9.2%</b> |

## Revenues (Where the Money Comes From)

|                              |                    |                    |                    |                    |                  |             |
|------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|-------------|
| Gross Rec. & Other Loc. Txes | \$0                | \$0                | \$0                | \$0                | \$0              |             |
| Interest Revenue             | (\$54,129)         | \$185,784          | \$253,039          | \$253,039          | \$67,255         | 36.2%       |
| Fees & Service Charges       | \$6,220,365        | \$6,220,365        | \$6,220,365        | \$6,220,367        | \$2              | 0.0%        |
| Other Local Revenues         | \$42,314           | \$0                | \$0                | \$0                | \$0              |             |
| Operating Transfers In       | \$25,087           | \$0                | \$0                | \$0                | \$0              |             |
| Use of Prior Year Sources    | \$0                | \$0                | \$0                | \$465,402          | \$465,402        |             |
| Less: Current Year Surplus   | (\$1,744,638)      | (\$50,564)         | (\$137,383)        | \$0                | \$50,564         | (100.0%)    |
| <b>Dedicated Sources</b>     | <b>\$4,488,999</b> | <b>\$6,355,585</b> | <b>\$6,336,021</b> | <b>\$6,938,808</b> | <b>\$583,223</b> | <b>9.2%</b> |
| General Sources              | \$0                | \$0                | \$0                | \$0                | \$0              |             |
| <b>Total Funding Sources</b> | <b>\$4,488,999</b> | <b>\$6,355,585</b> | <b>\$6,336,021</b> | <b>\$6,938,808</b> | <b>\$583,223</b> | <b>9.2%</b> |

## 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's Finance Department.

## Department Objectives

The Self-insurance Fund, managed by the Risk Management Division, support the departmental objectives by 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 regulations.

## Highlights/Significant Changes

- Personnel Services reflects a \$12,281 increase due to the pay plan changes approved by Council which include a move to \$15 per hour minimum for all permanent employees, move to midpoint for all employees who have been in their current classification for five or more years, and a \$0.45 per hour across the board increase.
- Intragovernmental charges reflects a \$13,427 decrease primarily in self insurance charges due to a large claim being dropped off.
- Utilities, Services, and Misc. reflects a \$584,019 increase primarily due to expected claims amount recommended by the actuary at a 90% confidence level.
- Development of an injury prevention training program to assist supervisors in effective completion of investigation reporting for employee injuries.
- Training offered to City employees in the areas of Cold Weather Safety, Severe Weather Safety/Evacuation, Wellness and Safety Interaction, and Slip, Trip and Fall Prevention. Over 1,200 employees attended these and other safety training sessions.
- Completion of a City wide evacuation program addressing exiting buildings and sheltering within.
- Development of an Inattentive Driving and Personal Electronic Devices policy for City employees.

## Highlights/Significant Changes (cont.)

### Planned activities include:

- In coordination with city's Information Technology Department, expand prevention training for Network Security & Privacy (cyber liability) exposures.
- Establishment of policies and programs for permit-required confined space, excavation and fall protection.
- Development and implementation of a driving simulator training program to improve the knowledge and capabilities of employees.
- Expansion of Risk Management's Google Site to provide additional resources for City staff.
- Develop a 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<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>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.    | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 1006 - Sr. Admin. Support Asst. | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| <b>Total Personnel</b>          | <b>3.30</b>       | <b>3.30</b>            | <b>3.30</b>          | <b>3.30</b>        | <b>0.00</b>         |
| Permanent Full-Time             | 3.30              | 3.30                   | 3.30                 | 3.30               |                     |
| Permanent Part-Time             | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>          | <b>3.30</b>       | <b>3.30</b>            | <b>3.30</b>          | <b>3.30</b>        | <b>0.00</b>         |

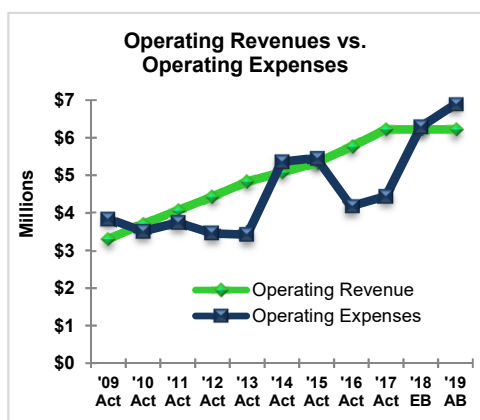
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# Statement of Revenues, Expenses, and Changes in Net Position

## Self Insurance Reserve Fund

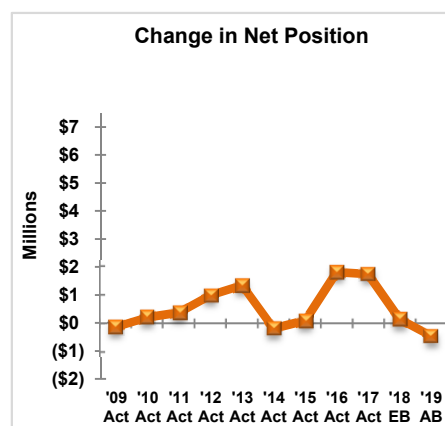
|  | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|--|--------------------|------------------------|----------------------|--------------------|
| <b>Operating Revenues:</b>                     |                    |                        |                      |                    |
| User Charges                                   | \$6,220,365        | \$6,220,365            | \$6,220,365          | \$6,220,367        |
| <b>Total Operating Revenues</b>                | <b>\$6,220,365</b> | <b>\$6,220,365</b>     | <b>\$6,220,365</b>   | <b>\$6,220,367</b> |
| <b>Operating Expenses:</b>                     |                    |                        |                      |                    |
| Personnel Services                             | \$275,024          | \$260,652              | \$259,381            | \$272,933          |
| Supplies & Materials                           | \$1,795            | \$14,800               | \$7,200              | \$14,800           |
| Travel & Training                              | \$2,365            | \$10,020               | \$7,100              | \$10,370           |
| Intragovernmental Charges                      | \$354              | \$19,782               | \$19,782             | \$6,355            |
| Utilities, Services & Other Misc.              | \$4,164,581        | \$6,005,451            | \$5,997,678          | \$6,589,470        |
| Depreciation                                   | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Operating Expenses</b>                | <b>\$4,444,119</b> | <b>\$6,310,705</b>     | <b>\$6,291,141</b>   | <b>\$6,893,928</b> |
| <b>Operating Income (Loss)</b>                 | <b>\$1,776,246</b> | <b>(\$90,340)</b>      | <b>(\$70,776)</b>    | <b>(\$673,561)</b> |
| <b>Non-Operating Revenues:</b>                 |                    |                        |                      |                    |
| Investment Revenue                             | (\$54,129)         | \$185,784              | \$253,039            | \$253,039          |
| Misc. Non-Operating Revenue                    | \$42,314           | \$0                    | \$0                  | \$0                |
| <b>Total Non-Operating Revenues</b>            | <b>(\$11,815)</b>  | <b>\$185,784</b>       | <b>\$253,039</b>     | <b>\$253,039</b>   |
| <b>Non-Operating Expenses:</b>                 |                    |                        |                      |                    |
| Interest Expense                               | \$0                | \$0                    | \$0                  | \$0                |
| Loss on Disposal of Fixed Assets               | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Non-Operating Expenses</b>            | <b>\$0</b>         | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         |
| <b>Total Non-Operating Revenues (Expenses)</b> | <b>(\$11,815)</b>  | <b>\$185,784</b>       | <b>\$253,039</b>     | <b>\$253,039</b>   |
| <b>Income (Loss) Before Transfers</b>          | <b>\$1,764,431</b> | <b>\$95,444</b>        | <b>\$182,263</b>     | <b>(\$420,522)</b> |
| Transfers In                                   | \$25,087           | \$0                    | \$0                  | \$0                |
| Transfers Out                                  | (\$44,880)         | (\$44,880)             | (\$44,880)           | (\$44,880)         |
| <b>Net Transfers</b>                           | <b>(\$19,793)</b>  | <b>(\$44,880)</b>      | <b>(\$44,880)</b>    | <b>(\$44,880)</b>  |
| <b>Change in Net Position</b>                  | <b>\$1,744,638</b> | <b>\$50,564</b>        | <b>\$137,383</b>     | <b>(\$465,402)</b> |
| Net Position - Beginning                       | \$6,857,922        | \$8,602,560            | \$8,602,560          | \$8,739,943        |
| <b>Net Position - Ending</b>                   | <b>\$8,602,560</b> | <b>\$8,653,124</b>     | <b>\$8,739,943</b>   | <b>\$8,274,541</b> |

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



Operating revenues exceeded operating expenses in FY 2016 and FY 2017 due to lower claims costs. In FY 2018 and FY 2019, expenses are higher than revenues due to intentionally lowered fees to use up the excess cash reserve.

The fund experienced a large change in net position for FY 2016 and FY 2017 due to low claims costs. The FY 2018 and FY 2019 budgets reflect negative changes in net position as excess cash reserves are being used down.



### Financial Sources and Uses Self Insurance Reserve Fund

|  | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|--|--------------------|------------------------|----------------------|--------------------|
| <b>Financial Sources</b>                                   |                    |                        |                      |                    |
| Fees and Service Charges                                   | \$6,220,365        | \$6,220,365            | \$6,220,365          | \$6,220,367        |
| Interest Revenue   | (\$54,129)         | \$185,784              | \$253,039            | \$253,039          |
| Less: GASB 31 Interest Adjustment                          | \$149,762          | \$0                    | \$0                  | \$0                |
| Other Local Revenues                                       | \$42,314           | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources Before Transfers</b>            | <b>\$6,358,312</b> | <b>\$6,406,149</b>     | <b>\$6,473,404</b>   | <b>\$6,473,406</b> |
| Transfers In   | \$25,087           | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources</b>                             | <b>\$6,383,399</b> | <b>\$6,406,149</b>     | <b>\$6,473,404</b>   | <b>\$6,473,406</b> |
| <b>Financial Uses</b>                                      |                    |                        |                      |                    |
| Personnel Services   | \$275,024          | \$260,652              | \$259,381            | \$272,933          |
| Less: GASB 16 Vacation Liability Adjustment                | (\$2,892)          | \$0                    | \$0                  | \$0                |
| Less: GASB 68 Pension Adjustment                           | (\$25,221)         | \$0                    | \$0                  | \$0                |
| Supplies & Materials                                       | \$1,795            | \$14,800               | \$7,200              | \$14,800           |
| Travel & Training  | \$2,365            | \$10,020               | \$7,100              | \$10,370           |
| Intragovernmental Charges                                  | \$354              | \$19,782               | \$19,782             | \$6,355            |
| Utilities, Services & Other Misc.                          | \$4,164,581        | \$6,005,451            | \$5,997,678          | \$6,589,470        |
| Interest Expense   | \$0                | \$0                    | \$0                  | \$0                |
| Bank & Paying Agent Fees                                   | \$0                | \$0                    | \$0                  | \$0                |
| Transfers Out  | \$44,880           | \$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                |
| <b>Total Financial Uses</b>                                | <b>\$4,460,886</b> | <b>\$6,355,585</b>     | <b>\$6,336,021</b>   | <b>\$6,938,808</b> |
| <b>Financial Sources Over/(Under) Uses</b>                 | <b>\$1,922,513</b> | <b>\$50,564</b>        | <b>\$137,383</b>     | <b>(\$465,402)</b> |
| <b>Unassigned Cash Reserves</b>                            |                    |                        |                      |                    |
| Beginning Unassigned Cash Reserve                          |                    | \$7,477,843            | \$7,477,843          | \$7,615,226        |
| Financial Sources Over/(Under) Uses                        |                    | \$50,564               | \$137,383            | (\$465,402)        |
| Current Assets   | \$14,465,593       |                        |                      |                    |
| Less: GASB 31 Pooled Cash Adj                              | \$199,454          |                        |                      |                    |
| Less: Investments <i>(Required to remain self insured)</i> | (\$1,298,440)      |                        |                      |                    |
| Less: Current Liabilities                                  | (\$2,036,919)      |                        |                      |                    |
| Less: Non Current Claims Payable                           | (\$3,851,845)      |                        |                      |                    |
| <b>Unassigned Cash Reserve</b>                             | <b>\$7,477,843</b> | <b>\$7,528,407</b>     | <b>\$7,615,226</b>   | <b>\$7,149,824</b> |
| <b>Budgeted Cash Reserve Target</b>                        |                    |                        |                      |                    |
| Budgeted Claims  | \$4,302,998        | \$4,205,131            | \$4,205,131          | \$4,764,342        |
| Budgeted Insurance Premium                                 | \$1,733,050        | \$1,374,500            | \$1,374,500          | \$1,382,500        |
| <b>Budgeted Cash Reserve Target</b>                        | <b>\$6,036,048</b> | <b>\$5,579,631</b>     | <b>\$5,579,631</b>   | <b>\$6,146,842</b> |
| <b>Above/(Below) Cash Reserve Target</b>                   | <b>\$1,441,795</b> | <b>\$1,948,776</b>     | <b>\$2,035,595</b>   | <b>\$1,002,982</b> |
| <b>Fee Changes:</b>  | 8%                 | 0%                     | 0%                   | 0%                 |
| <b>Position Changes:</b>                                   | 0.00               | 0.00                   | 0.00                 | 0.00               |

### Financial Sources and Uses Self Insurance Reserve Fund

| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|----------------------|----------------------|----------------------|----------------------|
| \$6,531,385          | \$6,857,954          | \$7,200,852          | \$7,596,899          |
| \$253,039            | \$253,039            | \$253,039            | \$253,039            |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$6,784,424</b>   | <b>\$7,110,993</b>   | <b>\$7,453,891</b>   | <b>\$7,849,938</b>   |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$6,784,424</b>   | <b>\$7,110,993</b>   | <b>\$7,453,891</b>   | <b>\$7,849,938</b>   |

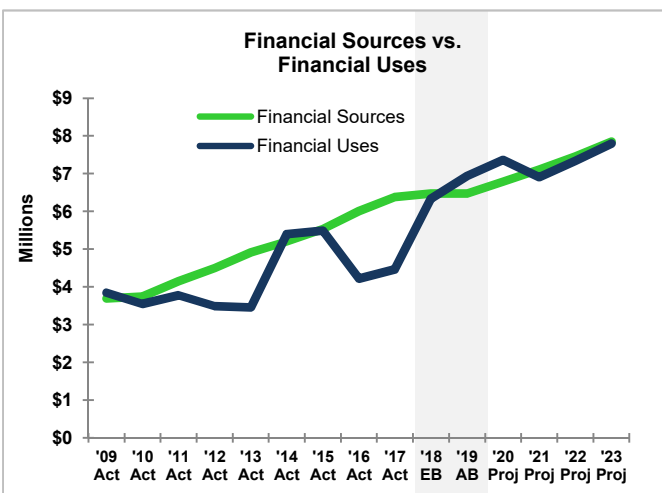
The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserve for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted 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.

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| \$278,392          | \$283,960          | \$289,639          | \$295,432          |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$14,949           | \$15,099           | \$15,251           | \$15,404           |
| \$10,571           | \$10,776           | \$10,986           | \$11,200           |
| \$6,999            | \$7,856            | \$9,025            | \$10,651           |
| \$7,006,504        | \$6,545,311        | \$6,965,820        | \$7,415,761        |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$44,880           | \$44,880           | \$44,880           | \$44,880           |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| <b>\$7,362,295</b> | <b>\$6,907,882</b> | <b>\$7,335,601</b> | <b>\$7,793,328</b> |

|                    |                  |                  |                 |
|--------------------|------------------|------------------|-----------------|
| <b>(\$577,871)</b> | <b>\$203,111</b> | <b>\$118,290</b> | <b>\$56,610</b> |
|--------------------|------------------|------------------|-----------------|

|             |             |             |             |
|-------------|-------------|-------------|-------------|
| \$7,149,824 | \$6,571,953 | \$6,775,064 | \$6,893,354 |
| (\$577,871) | \$203,111   | \$118,290   | \$56,610    |



Financial sources exceeded financial uses by approximately \$1.8 million in FY 2016 due to lower claims costs. Rate increases of 5% are projected for FY 2020 to FY 2022 and 5.5% for FY 2023.

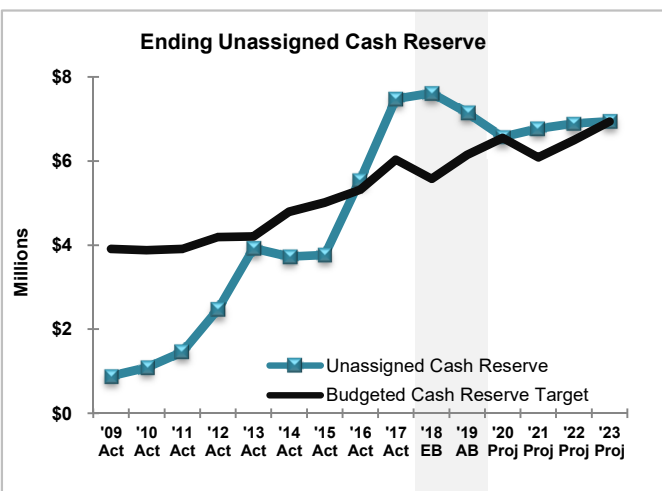
|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| <b>\$6,571,953</b> | <b>\$6,775,064</b> | <b>\$6,893,354</b> | <b>\$6,949,964</b> |
|--------------------|--------------------|--------------------|--------------------|

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| \$5,061,191        | \$4,469,741        | \$4,749,007        | \$5,045,721        |
| \$1,494,290        | \$1,615,916        | \$1,748,281        | \$1,892,374        |
| <b>\$6,555,481</b> | <b>\$6,085,657</b> | <b>\$6,497,288</b> | <b>\$6,938,095</b> |

|                 |                  |                  |                 |
|-----------------|------------------|------------------|-----------------|
| <b>\$16,472</b> | <b>\$689,407</b> | <b>\$396,066</b> | <b>\$11,868</b> |
|-----------------|------------------|------------------|-----------------|

|    |    |    |    |
|----|----|----|----|
| 5% | 5% | 5% | 6% |
|----|----|----|----|

|      |      |      |      |
|------|------|------|------|
| 0.00 | 0.00 | 0.00 | 0.00 |
|------|------|------|------|

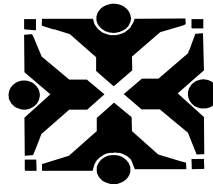


Ending unassigned cash reserves grew in FY 2016 due to unexpectedly lower claims. Beginning in FY 2018, fees were lowered to use up excess cash reserves and bring it in line with the budgeted cash reserve target. The City Council set FY 2019 fees at the same level as FY 2018 so cash reserves were used down.

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# Custodial and Building Maintenance Fund (Internal Service Fund)



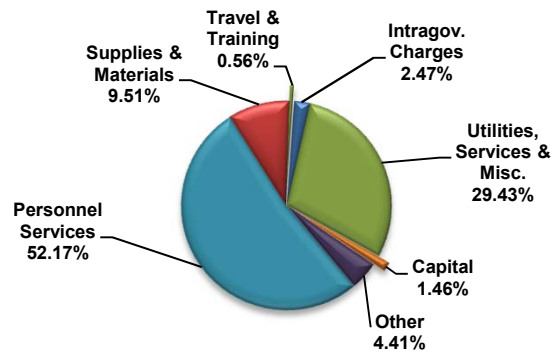
*City of Columbia*

*Columbia, Missouri*

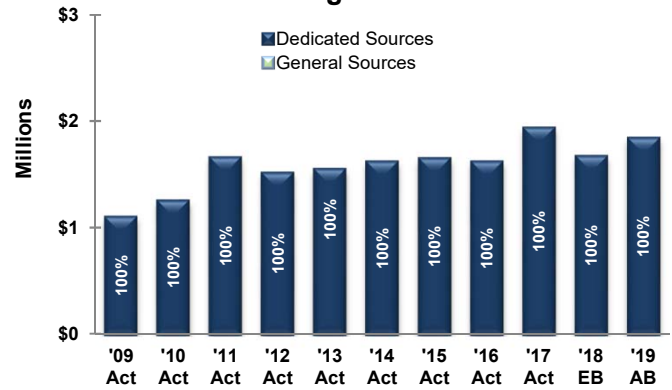
# Custodial & Maintenance Services Fund - Summary

Fund 6710

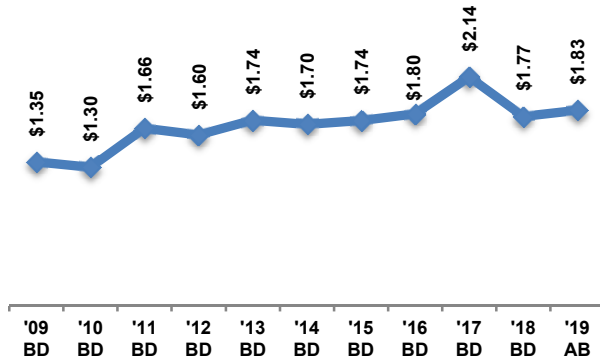
**FY 2019 Total Expenses By Category**



**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Expenditures (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$762,534          | \$800,626              | \$716,908            | \$954,747          | \$154,121           | 19.3%              |
| Supplies & Materials        | \$182,479          | \$193,586              | \$168,538            | \$174,016          | (\$19,570)          | (10.1%)            |
| Travel & Training           | \$4,925            | \$6,275                | \$7,704              | \$10,203           | \$3,928             | 62.6%              |
| Intragov. Charges           | \$46,184           | \$59,480               | \$59,480             | \$45,139           | (\$14,341)          | (24.1%)            |
| Utilities, Services & Misc. | \$480,787          | \$633,886              | \$628,461            | \$538,632          | (\$95,254)          | (15.0%)            |
| Capital                     | \$0                | \$0                    | \$0                  | \$26,721           | \$26,721            |                    |
| Other                       | \$80,733           | \$80,734               | \$80,734             | \$80,734           | \$0                 | 0.0%               |
| <b>Total</b>                | <b>\$1,557,642</b> | <b>\$1,774,587</b>     | <b>\$1,661,825</b>   | <b>\$1,830,192</b> | <b>\$55,605</b>     | <b>3.1%</b>        |
| Operating Expenses          | \$1,476,909        | \$1,693,853            | \$1,581,091          | \$1,722,737        | \$28,884            | 1.7%               |
| Non-Operating Expenses      | \$80,733           | \$80,734               | \$80,734             | \$80,734           | \$0                 | 0.0%               |
| Debt Service                | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Additions           | \$0                | \$0                    | \$0                  | \$26,721           | \$26,721            |                    |
| Capital Projects            | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total Expenses</b>       | <b>\$1,557,642</b> | <b>\$1,774,587</b>     | <b>\$1,661,825</b>   | <b>\$1,830,192</b> | <b>\$55,605</b>     | <b>3.1%</b>        |

## Revenues (Where the Money Comes From)

|                                |                    |                    |                    |                    |                 |             |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------|-------------|
| Gross Rec. & Other Local Taxes | \$0                | \$0                | \$0                | \$0                | \$0             |             |
| Interest Revenue               | (\$7,809)          | \$17,056           | \$17,056           | \$17,056           | \$0             | 0.0%        |
| Fees & Service Charges         | \$1,783,579        | \$1,503,655        | \$1,503,655        | \$1,591,210        | \$87,555        | 5.8%        |
| Other Local Revenues           | \$0                | \$0                | \$0                | \$0                | \$0             |             |
| Operating Transfers In         | \$150,000          | \$0                | \$0                | \$0                | \$0             |             |
| Use of Prior Year Sources      | \$0                | \$253,876          | \$141,114          | \$221,926          | (\$31,950)      | (12.6%)     |
| Less: Current Year Surplus     | (\$368,128)        | \$0                | \$0                | \$0                | \$0             |             |
| <b>Dedicated Sources</b>       | <b>\$1,557,642</b> | <b>\$1,774,587</b> | <b>\$1,661,825</b> | <b>\$1,830,192</b> | <b>\$55,605</b> | <b>3.1%</b> |
| General Sources                | \$0                | \$0                | \$0                | \$0                | \$0             |             |
| <b>Total Funding Sources</b>   | <b>\$1,557,642</b> | <b>\$1,774,587</b> | <b>\$1,661,825</b> | <b>\$1,830,192</b> | <b>\$55,605</b> | <b>3.1%</b> |

# 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

- A mid-year FY 2018 amendment was taken to council to remove 1.75 FTE's in Custodian positions and add 1.00 FTE for Custodian Supervisor.
- Personnel Services reflects a \$154,121 increase which includes an additional position and the pay plan changes approved by the City Council. These changes include a move to minimum salary of \$15 per hour for all permanent positions, move to midpoint for employees who have been in their current classification for five or more years and a \$0.45 per hour across the board increase.
- Supplies and materials reflect a \$19,570 decrease due to lower amounts budgeted for construction projects for departments.
- Intragovernmental charges decreased \$14,341 primarily in self-insurance charges due to a large claim dropping off.
- Utilities, Services and Miscellaneous reflects a \$95,254 decrease due to FY 2018 including the one-time cost of a building assessment study.
- FY 2019 will add 1.00 FTE Building Facilities Manager to oversee and implement a long-range maintenance plan developed from the assessment that was completed in FY 2018.

## Highlights/Significant Changes (cont.)

- FY 2018 Custodial had a reduction of (2) (1.00) FTE's and Building Maintenance a reduction of (1.00) FTE. As a result of these cuts, there was a reduction in custodial services offered at these buildings.
- Since August of 2015, the Custodial staff has assisted the City of Columbia in remaining 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.
- The buildings served by this department house primarily general fund operations. Custodial charges are charged 70% to the general fund. Building maintenance charges are charged 74% to the general fund.

## 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. Refer to page 411 for the description of the methodology for each fee.

## Authorized Personnel

|                        | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| Building Maintenance   | 6.82              | 5.82                   | 5.82                 | 6.82               | 1.00                |
| Custodial Services     | 10.75             | 8.75                   | 8.00                 | 8.00               |                     |
| <b>Total Personnel</b> | <b>17.57</b>      | <b>14.57</b>           | <b>13.82</b>         | <b>14.82</b>       | <b>1.00</b>         |
| Permanent Full-Time    | 16.07             | 13.07                  | 13.07                | 14.07              | 1.00                |
| Permanent Part-Time    | 1.50              | 1.50                   | 0.75                 | 0.75               |                     |
| <b>Total Permanent</b> | <b>17.57</b>      | <b>14.57</b>           | <b>13.82</b>         | <b>14.82</b>       | <b>1.00</b>         |

## Department Totals

|                        |              |              |              |              |             |
|------------------------|--------------|--------------|--------------|--------------|-------------|
| Permanent Full-Time    | 16.07        | 13.07        | 13.07        | 14.07        | 1.00        |
| Permanent Part-Time    | 1.50         | 1.50         | 0.75         | 0.75         |             |
| <b>Total Permanent</b> | <b>17.57</b> | <b>14.57</b> | <b>13.82</b> | <b>14.82</b> | <b>1.00</b> |

# Custodial & Maintenance Services

## Budget Detail By Division

|                              | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|------------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>Building Maintenance</b>  |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$320,108          | \$383,924              | \$366,170            | \$484,415          | \$100,491           | 26.2%              |
| Supplies and Materials       | \$125,258          | \$127,921              | \$104,003            | \$106,200          | (\$21,721)          | (17.0%)            |
| Travel and Training          | \$3,651            | \$3,275                | \$6,275              | \$7,760            | \$4,485             | 136.9%             |
| Intragovernmental Charges    | \$31,192           | \$44,211               | \$44,211             | \$31,492           | (\$12,719)          | (28.8%)            |
| Utilities, Services, & Misc. | \$159,572          | \$266,784              | \$261,799            | \$175,098          | (\$91,686)          | (34.4%)            |
| Capital                      | \$0                | \$0                    | \$0                  | \$26,721           | \$26,721            |                    |
| Other                        | \$56,646           | \$56,647               | \$56,647             | \$56,647           | \$0                 | 0.0%               |
| <b>Total</b>                 | <b>\$696,427</b>   | <b>\$882,762</b>       | <b>\$839,105</b>     | <b>\$888,333</b>   | <b>\$5,571</b>      | <b>0.6%</b>        |
| <b>Custodial Services</b>    |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$442,426          | \$416,702              | \$350,738            | \$470,332          | \$53,630            | 12.9%              |
| Supplies and Materials       | \$57,221           | \$65,665               | \$64,535             | \$67,816           | \$2,151             | 3.3%               |
| Travel and Training          | \$1,274            | \$3,000                | \$1,429              | \$2,443            | (\$557)             | (18.6%)            |
| Intragovernmental Charges    | \$14,992           | \$15,269               | \$15,269             | \$13,647           | (\$1,622)           | (10.6%)            |
| Utilities, Services, & Misc. | \$12,566           | \$20,650               | \$19,350             | \$19,400           | (\$1,250)           | (6.1%)             |
| Capital                      | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$24,087           | \$24,087               | \$24,087             | \$24,087           | \$0                 | 0.0%               |
| <b>Total</b>                 | <b>\$552,566</b>   | <b>\$545,373</b>       | <b>\$475,408</b>     | <b>\$597,725</b>   | <b>\$52,352</b>     | <b>9.6%</b>        |
| <b>Utilities</b>             |                    |                        |                      |                    |                     |                    |
| Utilities, Services, & Misc. | \$308,649          | \$346,452              | \$347,312            | \$344,134          | (\$2,318)           | (0.7%)             |
| <b>Total</b>                 | <b>\$308,649</b>   | <b>\$346,452</b>       | <b>\$347,312</b>     | <b>\$344,134</b>   | <b>(\$2,318)</b>    | <b>(0.7%)</b>      |
| <b>Department Totals</b>     |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$762,534          | \$800,626              | \$716,908            | \$954,747          | \$154,121           | 19.3%              |
| Supplies and Materials       | \$182,479          | \$193,586              | \$168,538            | \$174,016          | (\$19,570)          | (10.1%)            |
| Travel and Training          | \$4,925            | \$6,275                | \$7,704              | \$10,203           | \$3,928             | 62.6%              |
| Intragovernmental Charges    | \$46,184           | \$59,480               | \$59,480             | \$45,139           | (\$14,341)          | (24.1%)            |
| Utilities, Services, & Misc. | \$480,787          | \$633,886              | \$628,461            | \$538,632          | (\$95,254)          | (15.0%)            |
| Capital                      | \$0                | \$0                    | \$0                  | \$26,721           | \$26,721            |                    |
| Other                        | \$80,733           | \$80,734               | \$80,734             | \$80,734           | \$0                 | 0.0%               |
| <b>Total</b>                 | <b>\$1,557,642</b> | <b>\$1,774,587</b>     | <b>\$1,661,825</b>   | <b>\$1,830,192</b> | <b>\$55,605</b>     | <b>3.1%</b>        |

## Authorized Personnel By Division

|  | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|--|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Building Maintenance</b>              |                   |                        |                      |                    |                     |
| 9905 - Deputy City Manager               | 0.02              | 0.02                   | 0.02                 | 0.02               |                     |
| 6204 - Financial Analyst                 | 0.10              | 0.10                   | 0.10                 | 0.10               |                     |
| 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               |                     |
| 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              | 1.00                   | 1.00                 | 1.00               |                     |
| 2385 - Building Facilities Manager *     | 0.00              | 0.00                   | 0.00                 | 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               |                     |
| <b>Total Personnel</b>                   | <b>6.82</b>       | <b>5.82</b>            | <b>5.82</b>          | <b>6.82</b>        | <b>1.00</b>         |
| Permanent Full-Time                      | 6.82              | 5.82                   | 5.82                 | 6.82               | 1.00                |
| Permanent Part-Time                      | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                   | <b>6.82</b>       | <b>5.82</b>            | <b>5.82</b>          | <b>6.82</b>        | <b>1.00</b>         |
| <b>Custodial Services</b>                |                   |                        |                      |                    |                     |
| 5901 - Director, Public Works            | 0.05              | 0.05                   | 0.05                 | 0.05               |                     |
| 2407 - Building & Grounds Supervisor     | 0.20              | 0.20                   | 0.20                 | 0.20               |                     |
| 2003 - Custodian-773 +                   | 9.50              | 7.50                   | 5.75                 | 5.75               |                     |
| 2002 - Custodian Supervisor +            | 1.00              | 1.00                   | 2.00                 | 2.00               |                     |
| <b>Total Personnel</b>                   | <b>10.75</b>      | <b>8.75</b>            | <b>8.00</b>          | <b>8.00</b>        |                     |
| Permanent Full-Time                      | 9.25              | 7.25                   | 7.25                 | 7.25               |                     |
| Permanent Part-Time                      | 1.50              | 1.50                   | 0.75                 | 0.75               |                     |
| <b>Total Permanent</b>                   | <b>10.75</b>      | <b>8.75</b>            | <b>8.00</b>          | <b>8.00</b>        |                     |

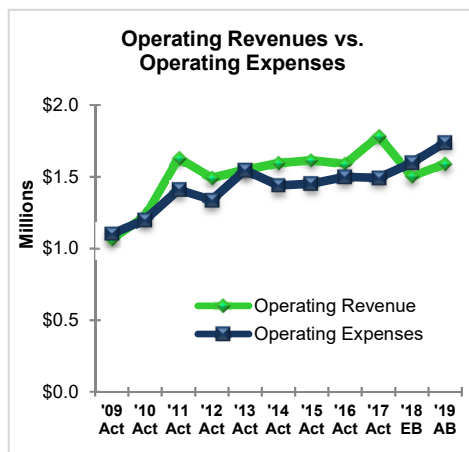
+ In FY 2018, (1.00) FTE Maintenance Mechanic and (2) (1.00) FTE Custodian positions were eliminated due to budget cuts. Mid year FY 2018, (1.75) FTE Custodian positions were deleted and (1.00) FTE Custodian Supervisor was added for night shift duties.

\* In FY 2019, 1.00 FTE Building Facilities Manager was added to maintain all City owned facilities.

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

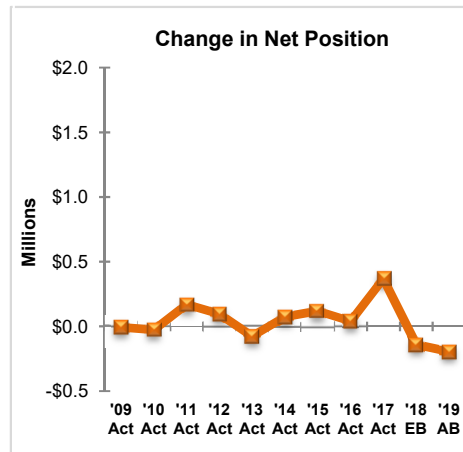
|  | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|--|--------------------|------------------------|----------------------|--------------------|
| <b>Operating Revenues:</b>                     |                    |                        |                      |                    |
| Building Maintenance User Charges              | \$789,736          | \$660,635              | \$660,635            | \$739,282          |
| Custodial User Charges                         | \$640,759          | \$508,122              | \$508,122            | \$508,122          |
| Utilities User Charges                         | \$353,084          | \$334,898              | \$334,898            | \$343,806          |
| <b>Total Operating Revenues</b>                | <b>\$1,783,579</b> | <b>\$1,503,655</b>     | <b>\$1,503,655</b>   | <b>\$1,591,210</b> |
| <b>Operating Expenses:</b>                     |                    |                        |                      |                    |
| Personnel Services                             | \$762,534          | \$800,626              | \$716,908            | \$954,747          |
| Supplies & Materials                           | \$182,479          | \$193,586              | \$168,538            | \$174,016          |
| Travel & Training                              | \$4,925            | \$6,275                | \$7,704              | \$10,203           |
| Intragovernmental Charges                      | \$46,184           | \$59,480               | \$59,480             | \$45,139           |
| Utilities, Services & Other Misc.              | \$480,787          | \$633,886              | \$628,461            | \$538,632          |
| Depreciation                                   | \$15,633           | \$15,634               | \$15,634             | \$15,634           |
| <b>Total Operating Expenses</b>                | <b>\$1,492,542</b> | <b>\$1,709,487</b>     | <b>\$1,596,725</b>   | <b>\$1,738,371</b> |
| <b>Operating Income (Loss)</b>                 | <b>\$291,037</b>   | <b>(\$205,832)</b>     | <b>(\$93,070)</b>    | <b>(\$147,161)</b> |
| <b>Non-Operating Revenues:</b>                 |                    |                        |                      |                    |
| Investment Revenue                             | (\$7,809)          | \$17,056               | \$17,056             | \$17,056           |
| Misc. Non-Operating Revenue                    | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Non-Operating Revenues</b>            | <b>(\$7,809)</b>   | <b>\$17,056</b>        | <b>\$17,056</b>      | <b>\$17,056</b>    |
| <b>Non-Operating Expenses:</b>                 |                    |                        |                      |                    |
| Loss on Disposal of Fixed Assets               | \$0                | \$0                    | \$0                  | \$0                |
| Interest Expense                               | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Non-Operating Expenses</b>            | <b>\$0</b>         | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         |
| <b>Total Non-Operating Revenues (Expenses)</b> | <b>(\$7,809)</b>   | <b>\$17,056</b>        | <b>\$17,056</b>      | <b>\$17,056</b>    |
| <b>Income (Loss) Before Transfers</b>          | <b>\$283,228</b>   | <b>(\$188,776)</b>     | <b>(\$76,014)</b>    | <b>(\$130,105)</b> |
| Transfers In                                   | \$150,000          | \$0                    | \$0                  | \$0                |
| Transfers Out                                  | (\$65,100)         | (\$65,100)             | (\$65,100)           | (\$65,100)         |
| <b>Total Transfers</b>                         | <b>\$84,900</b>    | <b>(\$65,100)</b>      | <b>(\$65,100)</b>    | <b>(\$65,100)</b>  |
| <b>Change in Net Position</b>                  | <b>\$368,128</b>   | <b>(\$253,876)</b>     | <b>(\$141,114)</b>   | <b>(\$195,205)</b> |
| Net Position - Beginning                       | \$1,401,308        | \$1,769,436            | \$1,769,436          | \$1,628,322        |
| <b>Net Position - Ending</b>                   | <b>\$1,769,436</b> | <b>\$1,515,560</b>     | <b>\$1,628,322</b>   | <b>\$1,433,117</b> |

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. Estimated 2018 and Proposed FY 2019 operating revenues are projected to be lower than operating expense in order to use down excess cash reserves.

Most years reflect a positive change in net position. In FY 2018 and 2019, 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<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|--|--------------------|------------------------|----------------------|--------------------|
| <b>Financial Sources</b>                         |                    |                        |                      |                    |
| Building Maintenance User Charges                | \$789,736          | \$660,635              | \$660,635            | \$739,282          |
| Custodial Charges                                | \$640,759          | \$508,122              | \$508,122            | \$508,122          |
| Utility User Charges                             | \$353,084          | \$334,898              | \$334,898            | \$343,806          |
| Interest Revenue                                 | (\$7,809)          | \$17,056               | \$17,056             | \$17,056           |
| Less: GASB 31 Interest Adjustment                | \$17,312           | \$0                    | \$0                  | \$0                |
| Miscellaneous Non-Operating Revenue              | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources Before Transfers</b>  | <b>\$1,793,082</b> | <b>\$1,520,711</b>     | <b>\$1,520,711</b>   | <b>\$1,608,266</b> |
| Transfers In                                     | \$150,000          | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources</b>                   | <b>\$1,943,082</b> | <b>\$1,520,711</b>     | <b>\$1,520,711</b>   | <b>\$1,608,266</b> |
| <b>Financial Uses</b>                            |                    |                        |                      |                    |
| Personnel Services                               | \$762,534          | \$800,626              | \$716,908            | \$954,747          |
| Less: GASB 16 Vacation Liability Adjustment      | (\$386)            | \$0                    | \$0                  | \$0                |
| Less: GASB 68 Pension Adjustment                 | (\$66,097)         | \$0                    | \$0                  | \$0                |
| Supplies & Materials                             | \$182,479          | \$193,586              | \$168,538            | \$174,016          |
| Travel & Training                                | \$4,925            | \$6,275                | \$7,704              | \$10,203           |
| Intragovernmental Charges                        | \$46,184           | \$59,480               | \$59,480             | \$45,139           |
| Utilities, Services & Other Misc.                | \$480,787          | \$633,886              | \$628,461            | \$538,632          |
| Interest Expense                                 | \$0                | \$0                    | \$0                  | \$0                |
| Bank & Paying Agent Fees                         | \$0                | \$0                    | \$0                  | \$0                |
| Transfers Out                                    | \$65,100           | \$65,100               | \$65,100             | \$65,100           |
| Principal Payments                               | \$0                | \$0                    | \$0                  | \$0                |
| Capital Additions                                | \$0                | \$0                    | \$0                  | \$26,721           |
| Enterprise Revenues used for Capital Projects    | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Financial Uses</b>                      | <b>\$1,475,526</b> | <b>\$1,758,953</b>     | <b>\$1,646,191</b>   | <b>\$1,814,558</b> |
| <b>Financial Sources Over/(Under) Uses</b>       | <b>\$467,556</b>   | <b>(\$238,242)</b>     | <b>(\$125,480)</b>   | <b>(\$206,292)</b> |
| <b>Unassigned Cash Reserves</b>                  |                    |                        |                      |                    |
| Beginning Unassigned Cash Reserve                |                    | \$1,422,130            | \$1,422,130          | \$1,296,650        |
| Financial Sources Over/(Under) Uses              |                    | (\$238,242)            | (\$125,480)          | (\$206,292)        |
| Current Assets                                   | \$1,476,454        |                        |                      |                    |
| Less: GASB 31 Pooled Cash Adj                    | \$35,586           |                        |                      |                    |
| Less: Current Liabilities                        | (\$89,910)         |                        |                      |                    |
| <b>Ending Cash Reserve</b>                       | <b>\$1,422,130</b> | <b>\$1,183,888</b>     | <b>\$1,296,650</b>   | <b>\$1,090,358</b> |
| Budgeted Operating Expenses w/o Depreciation     | \$1,812,326        | \$1,595,473            | \$1,595,473          | \$1,722,737        |
| Add: Budgeted Operating Transfers to Other Funds | \$65,100           | \$65,100               | \$65,100             | \$65,100           |
| Add: Budgeted Interest Expense                   | \$0                | \$0                    | \$0                  | \$0                |
| Add: Budgeted Principal Payments                 | \$0                | \$0                    | \$0                  | \$0                |
| Add: Budgeted Capital Additions                  | \$0                | \$0                    | \$0                  | \$26,721           |
| <b>Total Budgeted Financial Uses</b>             | <b>\$1,877,426</b> | <b>\$1,660,573</b>     | <b>\$1,660,573</b>   | <b>\$1,814,558</b> |
|  | x 20%              | x 20%                  | x 20%                | x 20%              |
| <b>Budgeted Cash Reserve Target</b>              | <b>\$375,485</b>   | <b>\$332,115</b>       | <b>\$332,115</b>     | <b>\$362,912</b>   |
| <b>Above/(Below) Cash Reserve Target</b>         | <b>\$1,046,645</b> | <b>\$851,773</b>       | <b>\$964,535</b>     | <b>\$727,446</b>   |



## Financial Sources and Uses Custodial and Maintenance Services

| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|----------------------|----------------------|----------------------|----------------------|
| \$833,815            | \$887,220            | \$944,253            | \$1,013,450          |
| \$525,906            | \$544,313            | \$563,364            | \$583,082            |
| \$348,276            | \$352,489            | \$356,775            | \$361,135            |
| \$17,056             | \$17,056             | \$17,056             | \$17,056             |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$1,725,053</b>   | <b>\$1,801,078</b>   | <b>\$1,881,448</b>   | <b>\$1,974,723</b>   |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$1,725,053</b>   | <b>\$1,801,078</b>   | <b>\$1,881,448</b>   | <b>\$1,974,723</b>   |

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserve 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 budgeted 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.

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| \$1,018,893        | \$1,039,271        | \$1,060,056        | \$1,081,257        |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$178,336          | \$184,469          | \$190,883          | \$197,588          |
| \$10,295           | \$10,389           | \$10,483           | \$10,578           |
| \$48,811           | \$53,471           | \$59,558           | \$67,719           |
| \$552,656          | \$568,443          | \$614,586          | \$631,939          |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$65,100           | \$65,100           | \$65,100           | \$65,100           |
| \$0                | \$0                | \$0                | \$0                |
| \$16,000           | \$0                | \$20,250           | \$80,250           |
| \$0                | \$0                | \$0                | \$0                |
| <b>\$1,890,091</b> | <b>\$1,921,143</b> | <b>\$2,020,916</b> | <b>\$2,134,431</b> |

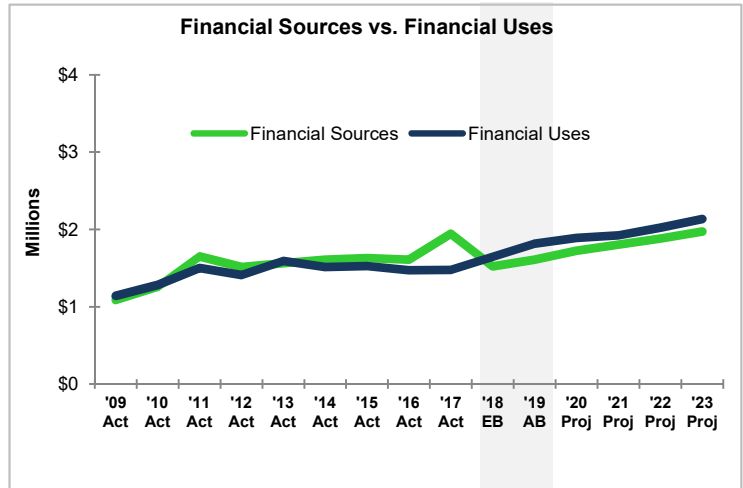
|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| <b>(\$165,038)</b> | <b>(\$120,065)</b> | <b>(\$139,468)</b> | <b>(\$159,708)</b> |
|--------------------|--------------------|--------------------|--------------------|

|             |             |             |             |
|-------------|-------------|-------------|-------------|
| \$1,090,358 | \$925,320   | \$805,255   | \$665,787   |
| (\$165,038) | (\$120,065) | (\$139,468) | (\$159,708) |

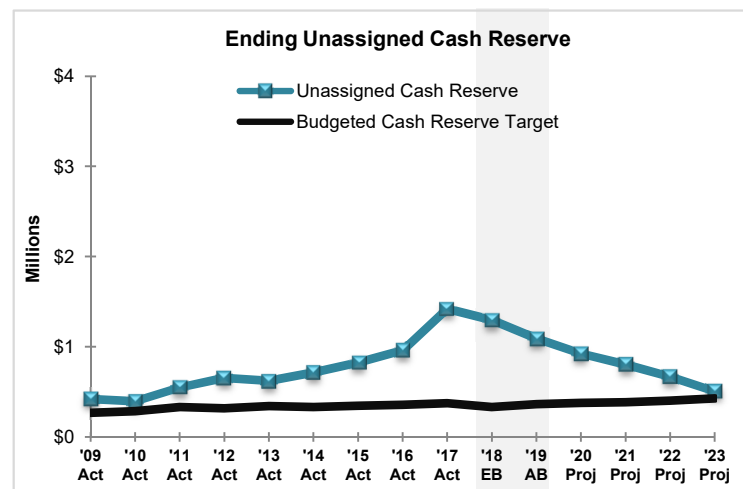
|                  |                  |                  |                  |
|------------------|------------------|------------------|------------------|
| <b>\$925,320</b> | <b>\$805,255</b> | <b>\$665,787</b> | <b>\$506,079</b> |
|------------------|------------------|------------------|------------------|

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| \$1,808,991        | \$1,856,043        | \$1,935,566        | \$1,989,081        |
| \$65,100           | \$65,100           | \$65,100           | \$65,100           |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$16,000           | \$0                | \$20,250           | \$80,250           |
| <b>\$1,890,091</b> | <b>\$1,921,143</b> | <b>\$2,020,916</b> | <b>\$2,134,431</b> |
| x 20%              | x 20%              | x 20%              | x 20%              |
| <b>\$378,018</b>   | <b>\$384,229</b>   | <b>\$404,183</b>   | <b>\$426,886</b>   |

|                  |                  |                  |                 |
|------------------|------------------|------------------|-----------------|
| <b>\$547,302</b> | <b>\$421,026</b> | <b>\$261,604</b> | <b>\$79,193</b> |
|------------------|------------------|------------------|-----------------|



Financial sources are budgeted below financial uses for FY 2018 through FY 2023 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 budgeted cash reserve target and provide some of the funding needed for implementation of a long-range building maintenance plan developed from the assessment that was completed in FY 2018.

# Custodial & Maintenance Services Fund

Fund 6710

## Cost Recovery by Function

|  | Actual<br>FY 2017 | Adjusted<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|--|-------------------|---------------------|----------------------|--------------------|
| <b>Building Maintenance Services</b>       |                   |                     |                      |                    |
| <i>Position Changes</i>                    | 0.00              | (1.00)              | 0.00                 | 1.00               |
| <i>Fee Increases to Departments</i>        | 22.00%            | (17.72%)            | (17.72%)             | 5.00%              |
| Financial Sources: Maintenance             | \$944,114         | \$671,106           | \$671,448            | \$749,405          |
| Financial Uses: Maintenance                | \$679,797         | \$867,128           | \$823,471            | \$872,699          |
| <b>Financial Sources Over/(Under) Uses</b> | <b>\$264,317</b>  | <b>(\$196,022)</b>  | <b>(\$152,023)</b>   | <b>(\$123,294)</b> |

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 was funded in FY 2018 and a Building Facilities Manager will be hired in FY 2019.

|  |                  |                   |                 |                   |
|--|------------------|-------------------|-----------------|-------------------|
| <b>Custodial Services</b>                  |                  |                   |                 |                   |
| <i>Position Changes</i>                    | 0.00             | (2.00)            | (0.75)          | 0.00              |
| <i>Fee Increases to Departments</i>        | 6.50%            | (20.70%)          | (20.70%)        | 0.00%             |
| Financial Sources: Custodial               | \$643,896        | \$514,707         | \$514,365       | \$515,055         |
| Financial Uses: Custodial                  | \$487,080        | \$545,373         | \$475,408       | \$597,725         |
| <b>Financial Sources Over/(Under) Uses</b> | <b>\$156,816</b> | <b>(\$30,666)</b> | <b>\$38,957</b> | <b>(\$82,670)</b> |

Custodial services are currently provided to eight buildings.

|  |                 |                   |                   |                |
|--|-----------------|-------------------|-------------------|----------------|
| <b>Building Utilities</b>                  |                 |                   |                   |                |
| <i>Position Changes</i>                    | 0.00            | 0.00              | 0.00              | 0.00           |
| <i>Fee Increases to Departments</i>        | 9.00%           | (5.17%)           | (5.17%)           | 2.66%          |
| Financial Sources: Utility                 | \$355,072       | \$334,898         | \$334,898         | \$343,806      |
| Financial Uses: Utility                    | \$308,649       | \$346,452         | \$347,312         | \$344,134      |
| <b>Financial Sources Over/(Under) Uses</b> | <b>\$46,423</b> | <b>(\$11,554)</b> | <b>(\$12,414)</b> | <b>(\$328)</b> |

|  |                  |                    |                    |                    |
|--|------------------|--------------------|--------------------|--------------------|
| <b>Total Custodial and Maintenance</b>     |                  |                    |                    |                    |
| Total Financial Sources                    | \$1,943,082      | \$1,520,711        | \$1,520,711        | \$1,608,266        |
| Total Financial Uses                       | \$1,475,526      | \$1,758,953        | \$1,646,191        | \$1,814,558        |
| <b>Financial Sources Over/(Under) Uses</b> | <b>\$467,556</b> | <b>(\$238,242)</b> | <b>(\$125,480)</b> | <b>(\$206,292)</b> |

|   |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|
| Beginning Unassigned Cash Reserve               |                    | \$1,422,130        | \$1,422,130        | \$1,296,650        |
| Financial Sources Over/(Under) Uses             |                    | (238,242)          | (125,480)          | (206,292)          |
| Current Assets                                  | \$1,476,454        |                    |                    |                    |
| Less: GASB 31 Pooled Cash Adjustment            | \$35,586           |                    |                    |                    |
| Less: Current Liabilities                       | (\$89,910)         |                    |                    |                    |
| <b>Projected Ending Unassigned Cash Reserve</b> | <b>\$1,422,130</b> | <b>\$1,183,888</b> | <b>\$1,296,650</b> | <b>\$1,090,358</b> |

|                                     |                  |                  |                  |                  |
|-------------------------------------|------------------|------------------|------------------|------------------|
| Total Budgeted Financial Uses       | \$1,877,426      | \$1,660,573      | \$1,660,573      | \$1,814,558      |
| x Cash Reserve Percent              | x20%             | x20%             | x20%             | x20%             |
| <b>Budgeted Cash Reserve Target</b> | <b>\$375,485</b> | <b>\$332,115</b> | <b>\$332,115</b> | <b>\$362,912</b> |

|   |                    |                  |                  |                  |
|---|--------------------|------------------|------------------|------------------|
| <b>Above/(Below) Budgeted Cash Reserve Target</b> | <b>\$1,046,645</b> | <b>\$851,773</b> | <b>\$964,535</b> | <b>\$727,446</b> |
|---|--------------------|------------------|------------------|------------------|



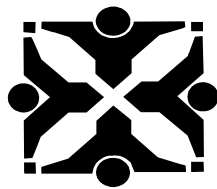
## Cost Recovery by Function

| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|----------------------|----------------------|----------------------|----------------------|
| 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| 7.00%                | 7.00%                | 7.00%                | 8.00%                |
| \$844,100            | \$897,455            | \$954,710            | \$1,023,851          |
| \$929,740            | \$941,301            | \$1,020,304          | \$1,081,371          |
| (\$85,640)           | (\$43,846)           | (\$65,594)           | (\$57,520)           |
| 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| 3.50%                | 3.50%                | 3.50%                | 3.50%                |
| \$532,677            | \$551,134            | \$569,963            | \$589,737            |
| \$612,075            | \$627,353            | \$643,837            | \$691,925            |
| (\$79,398)           | (\$76,219)           | (\$73,874)           | (\$102,188)          |
| 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| 1.30%                | 1.21%                | 1.22%                | 1.22%                |
| \$348,276            | \$352,489            | \$356,775            | \$361,135            |
| \$348,276            | \$352,489            | \$356,775            | \$361,135            |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$1,725,053          | \$1,801,078          | \$1,881,448          | \$1,974,723          |
| \$1,890,091          | \$1,921,143          | \$2,020,916          | \$2,134,431          |
| (\$165,038)          | (\$120,065)          | (\$139,468)          | (\$159,708)          |
| \$1,090,358          | \$925,320            | \$805,255            | \$665,787            |
| (\$165,038)          | (\$120,065)          | (\$139,468)          | (\$159,708)          |
| \$925,320            | \$805,255            | \$665,787            | \$506,079            |
| \$1,890,091          | \$1,921,143          | \$2,020,916          | \$2,134,431          |
| x20%                 | x20%                 | x20%                 | x20%                 |
| \$378,018            | \$384,229            | \$404,183            | \$426,886            |
| \$547,302            | \$421,026            | \$261,604            | \$79,193             |

- Maintenance Charges** are charged to departments located in buildings maintained by the building maintenance staff. These buildings include Daniel Boone, Gentry, Police, 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.
- 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.
- 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.

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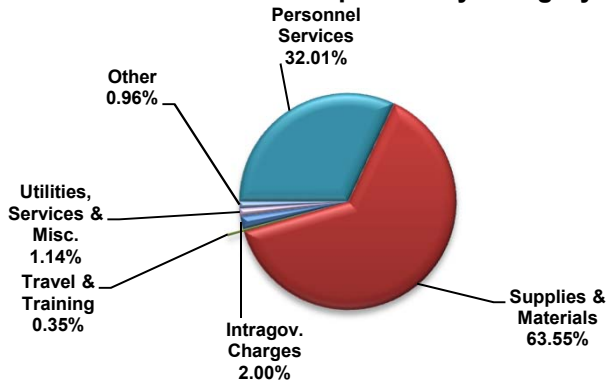
# Fleet Operations Fund (Internal Service Fund)



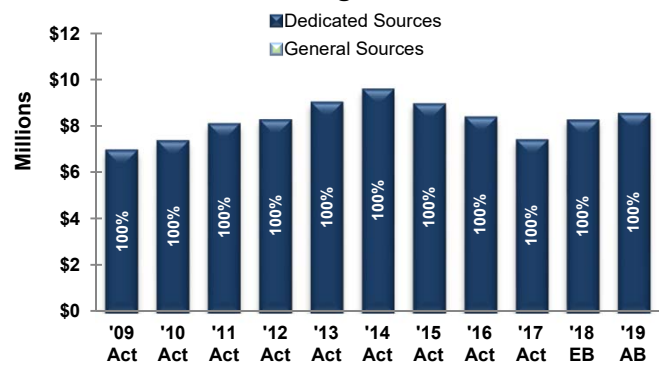
*City of Columbia*

*Columbia, Missouri*

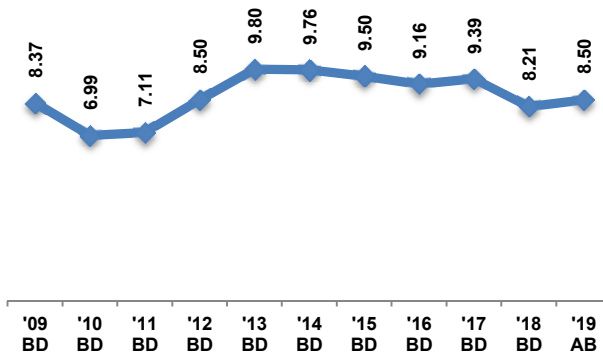
### FY 2019 Total Expenses By Category



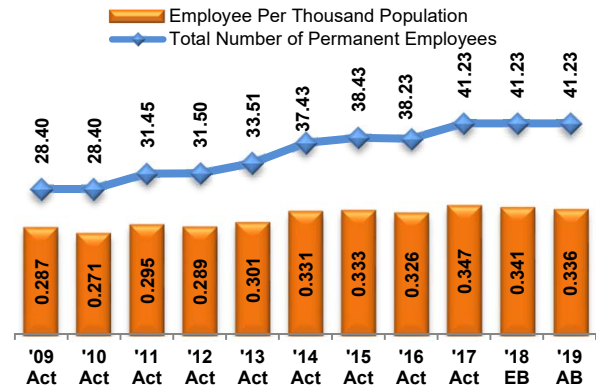
### Funding Sources



### Budgeted Expense History (in Millions)



### Permanent Positions



## Expenses (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$2,301,339        | \$2,633,707            | \$2,465,662          | \$2,720,075        | \$86,368            | 3.3%               |
| Supplies & Materials        | \$4,588,432        | \$6,077,236            | \$5,385,949          | \$5,400,426        | (\$676,810)         | (11.1%)            |
| Travel & Training           | \$2,801            | \$29,538               | \$29,538             | \$29,538           | \$0                 | 0.0%               |
| Intragov. Charges           | \$180,476          | \$146,257              | \$146,257            | \$169,569          | \$23,312            | 15.9%              |
| Utilities, Services & Misc. | \$78,800           | \$122,772              | \$100,780            | \$96,994           | (\$25,778)          | (21.0%)            |
| Capital                     | \$5,156            | \$0                    | \$0                  | \$0                | \$0                 | 0.0%               |
| Other                       | \$380,956          | \$81,531               | \$84,230             | \$81,531           | \$0                 | 0.0%               |
| <b>Total</b>                | <b>\$7,537,960</b> | <b>\$9,091,041</b>     | <b>\$8,212,416</b>   | <b>\$8,498,133</b> | <b>(\$592,908)</b>  | <b>(6.5%)</b>      |
| Operating Expenses          | \$7,151,848        | \$9,009,510            | \$8,128,186          | \$8,416,602        | (\$592,908)         | (6.6%)             |
| Non-Operating Expenses      | \$380,956          | \$81,531               | \$84,230             | \$81,531           | \$0                 | 0.0%               |
| Debt Service                | \$0                | \$0                    | \$0                  | \$0                | \$0                 | 0.0%               |
| Capital Additions           | \$5,156            | \$0                    | \$0                  | \$0                | \$0                 | 0.0%               |
| Capital Projects            | \$0                | \$0                    | \$0                  | \$0                | \$0                 | 0.0%               |
| <b>Total Expenses</b>       | <b>\$7,537,960</b> | <b>\$9,091,041</b>     | <b>\$8,212,416</b>   | <b>\$8,498,133</b> | <b>(\$592,908)</b>  | <b>(6.5%)</b>      |

## Revenues (Where the Money Comes From)

|                              |                    |                    |                    |                    |                    |               |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------|
| Gross Rec. & Other Loc. Txes | \$0                | \$0                | \$0                | \$0                | \$0                |               |
| Interest Revenue             | (\$7,180)          | \$19,218           | \$15,356           | \$15,356           | (\$3,862)          | (20.1%)       |
| Fees & Service Charges       | \$7,306,478        | \$9,366,910        | \$8,257,042        | \$8,260,551        | (\$1,106,359)      | (11.8%)       |
| Other Local Revenues         | \$64,336           | \$58,365           | \$62,744           | \$61,165           | \$2,800            | 4.8%          |
| Operating Transfers In       | \$0                | \$0                | \$0                | \$0                | \$0                |               |
| Use of Prior Year Sources    | \$174,326          | \$0                | \$0                | \$161,061          | \$161,061          |               |
| Less: Current Year Surplus   | \$0                | (\$353,452)        | (\$122,726)        | \$0                | \$353,452          | (100.0%)      |
| <b>Dedicated Sources</b>     | <b>\$7,537,960</b> | <b>\$9,091,041</b> | <b>\$8,212,416</b> | <b>\$8,498,133</b> | <b>(\$592,908)</b> | <b>(6.5%)</b> |
| General Sources              | \$0                | \$0                | \$0                | \$0                | \$0                |               |
| <b>Total Funding Sources</b> | <b>\$7,537,960</b> | <b>\$9,091,041</b> | <b>\$8,212,416</b> | <b>\$8,498,133</b> | <b>(\$592,908)</b> | <b>(6.5%)</b> |

## 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

- Personnel Services reflects an increase of \$86,368 or 3.3% due to pay plan changes approved by the City Council which include a move to \$15 per hour minimum pay for all permanent employees, move to midpoint increase for employees who have been in their current classification five or more years as of March 1, 2018, and a \$.45 per hour across-the-board increase.
- Supplies and materials reflects a decrease of \$676,810 due to lower costs budgeted for parts and fuel, which are more in line with previous year trends.
- Intragovernmental charges reflects a \$23,312 increase due to higher Self Insurance charges (large claims) and G&A fees.
- For FY 2019 there were no changes in labor rates, parts markup, or fuel markup.
- The Landfill Fleet repair facility opened October 1, 2017. This allowed 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 Grissom Building, Fleet West (Parks and Rec) and the CNG fueling station. As departments fuel vehicles at these locations, 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). No change in parts markup for FY 2019.

**Labor Charges:** Fleet mechanic time is charged to departments who have work performed by Fleet mechanics. These charges are charged to each department's vehicle maintenance account (reflected in the Utilities, Services, and Miscellaneous category). No change in labor rate for FY 2019.

## Authorized Personnel

|  | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>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                | 5.00              | 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            | 23.00             | 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               |                     |
| <b>Total Personnel</b>                 | <b>41.23</b>      | <b>41.23</b>           | <b>41.23</b>         | <b>41.23</b>       |                     |
| Permanent Full-Time                    | 41.23             | 41.23                  | 41.23                | 41.23              |                     |
| Permanent Part-Time                    | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                 | <b>41.23</b>      | <b>41.23</b>           | <b>41.23</b>         | <b>41.23</b>       |                     |

## Budget Detail

|                              | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|------------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>Fleet Operations:</b>     |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$2,301,339        | \$2,633,707            | \$2,465,662          | \$2,720,075        | \$86,368            | 3.3%               |
| Supplies and Materials       | \$4,588,432        | \$6,077,236            | \$5,385,949          | \$5,400,426        | (\$676,810)         | (11.1%)            |
| Travel and Training          | \$2,801            | \$29,538               | \$29,538             | \$29,538           | \$0                 | 0.0%               |
| Intragovernmental Charges    | \$180,476          | \$146,257              | \$146,257            | \$169,569          | \$23,312            | 15.9%              |
| Utilities, Services, & Misc. | \$78,800           | \$122,772              | \$100,780            | \$96,994           | (\$25,778)          | (21.0%)            |
| Capital                      | \$5,156            | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$380,956          | \$81,531               | \$84,230             | \$81,531           | \$0                 | 0.0%               |
| <b>Total</b>                 | <b>\$7,537,960</b> | <b>\$9,091,041</b>     | <b>\$8,212,416</b>   | <b>\$8,498,133</b> | <b>(\$592,908)</b>  | <b>(6.5%)</b>      |

|                              |            |            |            |            |            |  |
|------------------------------|------------|------------|------------|------------|------------|--|
| <b>Capital Projects:</b>     |            |            |            |            |            |  |
| 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        |  |
| <b>Total</b>                 | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |  |

|                              |                    |                    |                    |                    |                    |               |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------|
| <b>Department Totals</b>     |                    |                    |                    |                    |                    |               |
| Personnel Services           | \$2,301,339        | \$2,633,707        | \$2,465,662        | \$2,720,075        | \$86,368           | 3.3%          |
| Supplies and Materials       | \$4,588,432        | \$6,077,236        | \$5,385,949        | \$5,400,426        | (\$676,810)        | (11.1%)       |
| Travel and Training          | \$2,801            | \$29,538           | \$29,538           | \$29,538           | \$0                | 0.0%          |
| Intragovernmental Charges    | \$180,476          | \$146,257          | \$146,257          | \$169,569          | \$23,312           | 15.9%         |
| Utilities, Services, & Misc. | \$78,800           | \$122,772          | \$100,780          | \$96,994           | (\$25,778)         | (21.0%)       |
| Capital                      | \$5,156            | \$0                | \$0                | \$0                | \$0                |               |
| Other                        | \$380,956          | \$81,531           | \$84,230           | \$81,531           | \$0                | 0.0%          |
| <b>Total</b>                 | <b>\$7,537,960</b> | <b>\$9,091,041</b> | <b>\$8,212,416</b> | <b>\$8,498,133</b> | <b>(\$592,908)</b> | <b>(6.5%)</b> |

Major Projects

Fiscal Impact

- There are no projects planned for FY 2019.

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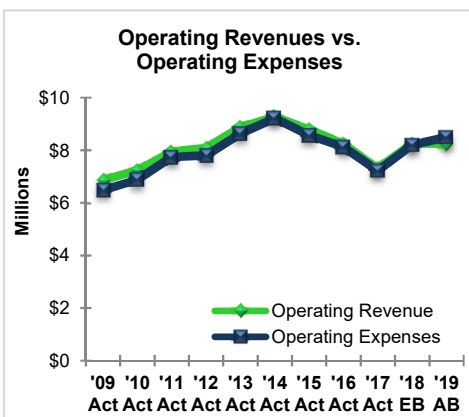


## Revenues, Expenses and Changes in Net Position

### Fleet Operations

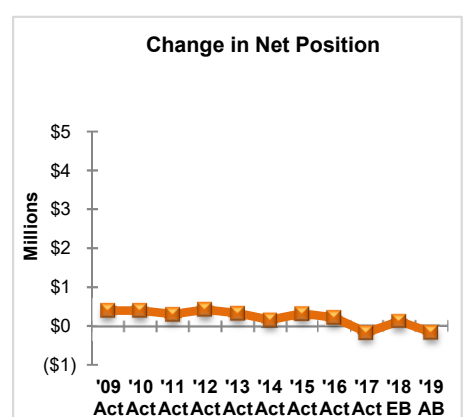
|  | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|--|--------------------|------------------------|----------------------|--------------------|
| <b>Operating Revenues:</b>                     |                    |                        |                      |                    |
| User Charges                                   | \$7,306,478        | \$9,366,910            | \$8,257,042          | \$8,260,551        |
| <b>Total Operating Revenues</b>                | <b>\$7,306,478</b> | <b>\$9,366,910</b>     | <b>\$8,257,042</b>   | <b>\$8,260,551</b> |
| <b>Operating Expenses:</b>                     |                    |                        |                      |                    |
| Personnel Services                             | \$2,301,339        | \$2,633,707            | \$2,465,662          | \$2,720,075        |
| Supplies & Materials                           | \$4,588,432        | \$6,077,236            | \$5,385,949          | \$5,400,426        |
| Travel & Training                              | \$2,801            | \$29,538               | \$29,538             | \$29,538           |
| Intragovernmental Charges                      | \$180,476          | \$146,257              | \$146,257            | \$169,569          |
| Utilities, Services & Other Misc.              | \$78,800           | \$122,772              | \$100,780            | \$96,994           |
| Depreciation                                   | \$66,915           | \$76,648               | \$76,648             | \$76,648           |
| <b>Total Operating Expenses</b>                | <b>\$7,218,763</b> | <b>\$9,086,158</b>     | <b>\$8,204,834</b>   | <b>\$8,493,250</b> |
| <b>Operating Income (Loss)</b>                 | <b>\$87,715</b>    | <b>\$280,752</b>       | <b>\$52,208</b>      | <b>(\$232,699)</b> |
| <b>Non-Operating Revenues:</b>                 |                    |                        |                      |                    |
| Investment Revenue                             | (\$7,180)          | \$19,218               | \$15,356             | \$15,356           |
| Misc. Non-Operating Revenue                    | \$64,336           | \$58,365               | \$62,744             | \$61,165           |
| <b>Total Non-Operating Revenues</b>            | <b>\$57,156</b>    | <b>\$77,583</b>        | <b>\$78,100</b>      | <b>\$76,521</b>    |
| <b>Non-Operating Expenses:</b>                 |                    |                        |                      |                    |
| Interest Expense                               | \$0                | \$0                    | \$0                  | \$0                |
| Loss of Disposal Assets                        | \$0                | \$0                    | \$2,699              | \$0                |
| <b>Total Non-Operating Expenses</b>            | <b>\$0</b>         | <b>\$0</b>             | <b>\$2,699</b>       | <b>\$0</b>         |
| <b>Total Non-Operating Revenues (Expenses)</b> | <b>\$57,156</b>    | <b>\$77,583</b>        | <b>\$75,401</b>      | <b>\$76,521</b>    |
| <b>Income (Loss) Before Transfers</b>          | <b>\$144,871</b>   | <b>\$358,335</b>       | <b>\$127,609</b>     | <b>(\$156,178)</b> |
| Transfers In                                   | \$0                | \$0                    | \$0                  | \$0                |
| Transfers Out - CIP                            | (\$309,158)        | \$0                    | \$0                  | \$0                |
| Transfers Out - Other                          | (\$4,883)          | (\$4,883)              | (\$4,883)            | (\$4,883)          |
| <b>Transfers Out</b>                           | <b>(\$314,041)</b> | <b>(\$4,883)</b>       | <b>(\$4,883)</b>     | <b>(\$4,883)</b>   |
| <b>Total Transfers</b>                         | <b>(\$314,041)</b> | <b>(\$4,883)</b>       | <b>(\$4,883)</b>     | <b>(\$4,883)</b>   |
| <b>Change in Net Position</b>                  | <b>(\$169,170)</b> | <b>\$353,452</b>       | <b>\$122,726</b>     | <b>(\$161,061)</b> |
| Net Position - Beginning                       | \$4,243,868        | \$4,074,698            | \$4,074,698          | \$4,197,424        |
| <b>Net Position - Ending</b>                   | <b>\$4,074,698</b> | <b>\$4,428,150</b>     | <b>\$4,197,424</b>   | <b>\$4,036,363</b> |

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 2019. 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 2017 and FY 2019. In FY 2017 a facility was built at the landfill for better efficiency. In FY 2019 there were no fee increases in order to use down excess cash reserves. 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<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|---|--------------------|------------------------|----------------------|--------------------|
| <b>Financial Sources</b>                        |                    |                        |                      |                    |
| Fees and Service Charges                        | \$7,306,478        | \$9,366,910            | \$8,257,042          | \$8,260,551        |
| Interest Revenue                                | (\$7,180)          | \$19,218               | \$15,356             | \$15,356           |
| Less: GASB 31 Interest Adjustment               | \$13,768           | \$0                    | \$0                  | \$0                |
| Other Local Revenues                            | \$64,336           | \$58,365               | \$62,744             | \$61,165           |
| <b>Total Financial Sources Before Transfers</b> | <b>\$7,377,402</b> | <b>\$9,444,493</b>     | <b>\$8,335,142</b>   | <b>\$8,337,072</b> |
| Operating Transfers From Other Funds            | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources</b>                  | <b>\$7,377,402</b> | <b>\$9,444,493</b>     | <b>\$8,335,142</b>   | <b>\$8,337,072</b> |
| <b>Financial Uses</b>                           |                    |                        |                      |                    |
| Personnel Services                              | \$2,301,339        | \$2,633,707            | \$2,465,662          | \$2,720,075        |
| Less: GASB 16 Vacation Liability Adj            | \$10,838           | \$0                    | \$0                  | \$0                |
| Less: GASB 68 Pension Adjustment                | (\$116,687)        | \$0                    | \$0                  | \$0                |
| Supplies & Materials                            | \$4,588,432        | \$6,077,236            | \$5,385,949          | \$5,400,426        |
| Travel & Training                               | \$2,801            | \$29,538               | \$29,538             | \$29,538           |
| Intragovernmental Charges                       | \$180,476          | \$146,257              | \$146,257            | \$169,569          |
| Utilities, Services & Other Misc.               | \$78,800           | \$122,772              | \$100,780            | \$96,994           |
| Interest Expense                                | \$0                | \$0                    | \$0                  | \$0                |
| Bank & Paying Agent Fees                        | \$0                | \$0                    | \$0                  | \$0                |
| Transfers Out                                   | \$4,883            | \$4,883                | \$4,883              | \$4,883            |
| Principal Payments                              | \$0                | \$0                    | \$0                  | \$0                |
| Capital Additions                               | \$5,156            | \$0                    | \$0                  | \$0                |
| Enterprise Revenues used for Capital Projects   | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Financial Uses</b>                     | <b>\$7,056,038</b> | <b>\$9,014,393</b>     | <b>\$8,133,069</b>   | <b>\$8,421,485</b> |
| <b>Financial Sources Over (Under) Uses</b>      | <b>\$321,364</b>   | <b>\$430,100</b>       | <b>\$202,073</b>     | <b>(\$84,413)</b>  |
| <b>Unassigned Cash Reserve</b>                  |                    |                        |                      |                    |
| Beginning Unassigned Cash Reserve               |                    | \$1,876,427            | \$1,876,427          | \$2,078,500        |
| Financial Sources Over/(Under) Uses             |                    | \$430,100              | \$202,073            | (\$84,413)         |
| Current Assets                                  | \$2,208,681        |                        |                      |                    |
| Less: GASB 31 Pooled Cash Adj                   | \$94,120           |                        |                      |                    |
| Less: Current Liabilities                       | (\$426,374)        |                        |                      |                    |
| <b>Unassigned Cash Reserve</b>                  | <b>\$1,876,427</b> | <b>\$2,306,527</b>     | <b>\$2,078,500</b>   | <b>\$1,994,087</b> |
| Budgeted Operating Expenses w/o Depreciation    | \$9,234,839        | \$9,327,189            | \$9,327,189          | \$8,416,602        |
| Budgeted Operating Transfers to Other Funds     | \$4,883            | \$4,883                | \$4,883              | \$4,883            |
| Budgeted Interest Expense                       | \$0                | \$0                    | \$0                  | \$0                |
| Budgeted Principal Payments                     | \$0                | \$0                    | \$0                  | \$0                |
| Budgeted Capital Additions                      | \$69,280           | \$0                    | \$0                  | \$0                |
| <b>Total Budgeted Financial Uses</b>            | <b>\$9,309,002</b> | <b>\$9,332,072</b>     | <b>\$9,332,072</b>   | <b>\$8,421,485</b> |
|   | x 20%              | x 20%                  | x 20%                | x 20%              |
| <b>Budgeted Cash Reserve Target</b>             | <b>\$1,861,800</b> | <b>\$1,866,414</b>     | <b>\$1,866,414</b>   | <b>\$1,684,297</b> |
| <b>Above/(Below) Cash Reserve Target</b>        | <b>\$14,627</b>    | <b>\$440,113</b>       | <b>\$212,086</b>     | <b>\$309,790</b>   |
| <b>Fee Changes:</b>                             |                    |                        |                      |                    |
| Labor   | \$60               | \$56                   | \$56                 | \$56               |
| Fuel  | 5%                 | 5%                     | 5%                   | 5%                 |
| Parts   | 26%                | 25%                    | 25%                  | 25%                |
| <b>Position Changes:</b>                        | <b>3.00</b>        | <b>0.00</b>            | <b>0.00</b>          | <b>0.00</b>        |

## Financial Sources and Uses Fleet Operations

| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|----------------------|----------------------|----------------------|----------------------|
| \$8,398,051          | \$8,643,931          | \$8,924,923          | \$9,126,542          |
| \$15,356             | \$15,356             | \$15,356             | \$15,356             |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$60,165             | \$60,165             | \$60,165             | \$60,165             |
| <b>\$8,473,572</b>   | <b>\$8,719,452</b>   | <b>\$9,000,444</b>   | <b>\$9,202,063</b>   |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$8,473,572</b>   | <b>\$8,719,452</b>   | <b>\$9,000,444</b>   | <b>\$9,202,063</b>   |

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 budgeted 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.

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| \$2,774,477        | \$2,829,967        | \$2,886,566        | \$2,944,297        |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$5,507,926        | \$5,623,426        | \$5,744,701        | \$5,872,040        |
| \$29,538           | \$29,538           | \$29,538           | \$29,538           |
| \$181,551          | \$196,407          | \$215,382          | \$240,311          |
| \$97,691           | \$98,397           | \$99,115           | \$99,843           |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$4,883            | \$4,883            | \$4,883            | \$4,883            |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| <b>\$8,596,066</b> | <b>\$8,782,618</b> | <b>\$8,980,185</b> | <b>\$9,190,912</b> |

|                    |                   |                 |                 |
|--------------------|-------------------|-----------------|-----------------|
| <b>(\$122,494)</b> | <b>(\$63,166)</b> | <b>\$20,259</b> | <b>\$11,151</b> |
|--------------------|-------------------|-----------------|-----------------|

|             |             |             |             |
|-------------|-------------|-------------|-------------|
| \$1,994,087 | \$1,871,593 | \$1,808,427 | \$1,828,686 |
| (\$122,494) | (\$63,166)  | \$20,259    | \$11,151    |

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| <b>\$1,871,593</b> | <b>\$1,808,427</b> | <b>\$1,828,686</b> | <b>\$1,839,837</b> |
|--------------------|--------------------|--------------------|--------------------|

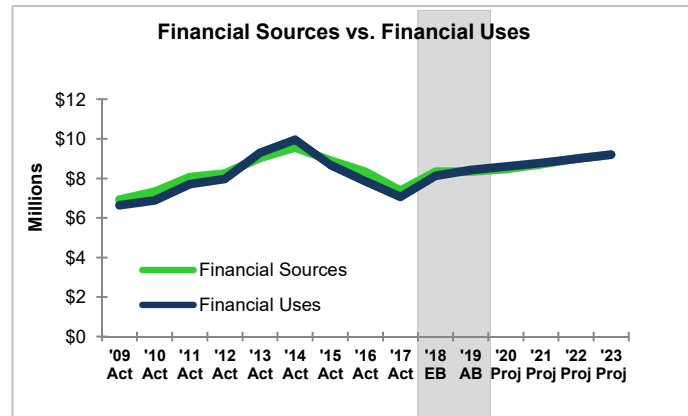
|             |             |             |             |
|-------------|-------------|-------------|-------------|
| \$8,591,183 | \$8,777,735 | \$8,975,302 | \$9,186,029 |
| \$4,883     | \$4,883     | \$4,883     | \$4,883     |
| \$0         | \$0         | \$0         | \$0         |
| \$0         | \$0         | \$0         | \$0         |
| \$0         | \$0         | \$0         | \$0         |

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| <b>\$8,596,066</b> | <b>\$8,782,618</b> | <b>\$8,980,185</b> | <b>\$9,190,912</b> |
| x 20%              | x 20%              | x 20%              | x 20%              |
| <b>\$1,719,213</b> | <b>\$1,756,524</b> | <b>\$1,796,037</b> | <b>\$1,838,182</b> |

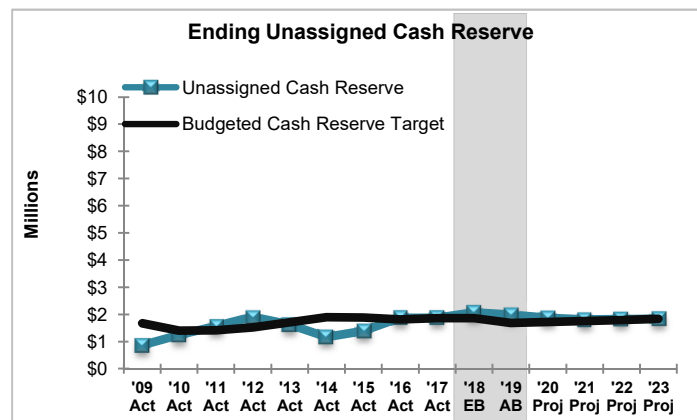
|                  |                 |                 |                |
|------------------|-----------------|-----------------|----------------|
| <b>\$152,380</b> | <b>\$51,903</b> | <b>\$32,649</b> | <b>\$1,655</b> |
|------------------|-----------------|-----------------|----------------|

|      |      |      |      |
|------|------|------|------|
| \$56 | \$58 | \$60 | \$61 |
| 5%   | 5%   | 5%   | 5%   |
| 25%  | 26%  | 28%  | 28%  |

|      |      |      |      |
|------|------|------|------|
| 0.00 | 0.00 | 0.00 | 0.00 |
|------|------|------|------|



Financial sources have exceeded financial uses from FY 2015 to FY 2018. FY 2019 - FY 2021 reflect uses over sources in order to use down excess cash reserves.



Unassigned cash reserves rose above the budgeted 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. Management plans to use down current excess cash reserves from FY 2019 to FY 2022.

## Cost Recovery By Function

|   | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   |
|---|--------------------|------------------------|----------------------|----------------------|
| <b>Labor</b>                                      |                    |                        |                      |                      |
| <b>Labor Rate/Hour:</b>                           | <b>\$60</b>        | <b>\$56</b>            | <b>\$56</b>          | <b>\$56</b>          |
| <b>positions added</b>                            | <b>3.00</b>        | <b>0.00</b>            | <b>0.00</b>          | <b>0.00</b>          |
| Financial Sources                                 | \$2,003,138        | \$2,164,165            | \$2,164,165          | \$2,164,165          |
| Financial Uses                                    | \$1,646,618        | \$1,975,280            | \$1,849,247          | \$2,040,056          |
| <b>Financial Sources Over/(Under) Uses</b>        | <b>\$356,520</b>   | <b>\$188,885</b>       | <b>\$314,918</b>     | <b>\$124,109</b>     |
| <b>Fuel</b>                                       |                    |                        |                      |                      |
| <b>Fuel Markup:</b>                               | <b>5%</b>          | <b>5%</b>              | <b>5%</b>            | <b>5%</b>            |
| Financial Sources                                 | \$1,978,960        | \$3,127,000            | \$2,250,726          | \$2,390,000          |
| Financial Uses                                    | \$1,716,909        | \$2,499,129            | \$1,965,453          | \$2,100,000          |
| <b>Financial Sources Over/(Under) Uses</b>        | <b>\$262,051</b>   | <b>\$627,871</b>       | <b>\$285,273</b>     | <b>\$290,000</b>     |
| <b>OWA (Outside Work Authorizations)</b>          |                    |                        |                      |                      |
| Financial Sources                                 | \$1,185,428        | \$972,551              | \$943,292            | \$972,551            |
| Financial Uses                                    | \$1,184,801        | \$972,314              | \$943,292            | \$972,551            |
| <b>Financial Sources Over/(Under) Uses</b>        | <b>\$627</b>       | <b>\$237</b>           | <b>\$0</b>           | <b>\$0</b>           |
| <b>Parts</b>                                      |                    |                        |                      |                      |
| <b>Parts Markup:</b>                              | <b>26%</b>         | <b>25%</b>             | <b>25%</b>           | <b>25%</b>           |
| Financial Sources                                 | \$2,148,170        | \$3,085,659            | \$2,917,024          | \$2,750,000          |
| Financial Uses                                    | \$1,581,336        | \$2,468,527            | \$2,333,619          | \$2,200,000          |
| <b>Financial Sources Over/(Under) Uses</b>        | <b>\$566,834</b>   | <b>\$617,132</b>       | <b>\$583,405</b>     | <b>\$550,000</b>     |
| <b>Pool Billing</b>                               |                    |                        |                      |                      |
| Financial Sources                                 | \$17,499           | \$55,700               | \$20,000             | \$20,000             |
| Financial Uses                                    | \$31,731           | \$77,942               | \$43,140             | \$46,713             |
| <b>Financial Sources Over/(Under) Uses</b>        | <b>(\$14,232)</b>  | <b>(\$22,242)</b>      | <b>(\$23,140)</b>    | <b>(\$26,713)</b>    |
| <b>Overhead</b>                                   |                    |                        |                      |                      |
| Financial Sources                                 | \$44,207           | \$39,418               | \$39,935             | \$40,356             |
| Financial Uses                                    | \$894,643          | \$1,021,201            | \$998,318            | \$1,062,165          |
| <b>Financial Sources Over/(Under) Uses</b>        | <b>(\$850,436)</b> | <b>(\$981,783)</b>     | <b>(\$958,383)</b>   | <b>(\$1,021,809)</b> |
| <b>Total Budget</b>                               |                    |                        |                      |                      |
| Financial Sources                                 | \$7,377,402        | \$9,444,493            | \$8,335,142          | \$8,337,072          |
| Financial Uses                                    | \$7,056,038        | \$9,014,393            | \$8,133,069          | \$8,421,485          |
| <b>Financial Sources Over/(Under) Uses</b>        | <b>\$321,364</b>   | <b>\$430,100</b>       | <b>\$202,073</b>     | <b>(\$84,413)</b>    |
| <b>Projected Ending Unassigned Cash Reserve</b>   | <b>\$1,876,427</b> | <b>\$2,306,527</b>     | <b>\$2,078,500</b>   | <b>\$1,994,087</b>   |
| <b>20% Budgeted Cash Reserve Target</b>           | <b>\$1,861,800</b> | <b>\$1,866,414</b>     | <b>\$1,866,414</b>   | <b>\$1,684,297</b>   |
| <b>Above/(Below) Budgeted Cash Reserve Target</b> | <b>\$14,627</b>    | <b>\$440,113</b>       | <b>\$212,086</b>     | <b>\$309,790</b>     |

## Cost Recovery By Function

| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|----------------------|----------------------|----------------------|----------------------|
| \$56<br>0.00         | \$58<br>0.00         | \$60<br>0.00         | \$61<br>0.00         |
| \$2,164,165          | \$2,241,415          | \$2,318,665          | \$2,357,290          |
| \$2,080,858          | \$2,122,475          | \$2,164,925          | \$2,208,223          |
| <b>\$83,307</b>      | <b>\$118,940</b>     | <b>\$153,740</b>     | <b>\$149,067</b>     |
| 5%                   | 5%                   | 5%                   | 5%                   |
| \$2,389,000          | \$2,389,000          | \$2,389,000          | \$2,389,000          |
| \$2,100,000          | \$2,100,000          | \$2,100,000          | \$2,100,000          |
| <b>\$289,000</b>     | <b>\$289,000</b>     | <b>\$289,000</b>     | <b>\$289,000</b>     |
| \$972,551            | \$972,551            | \$972,551            | \$972,551            |
| \$972,551            | \$972,551            | \$972,551            | \$972,551            |
| <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           |
| 25%                  | 26%                  | 28%                  | 28%                  |
| \$2,887,500          | \$3,056,130          | \$3,259,872          | \$3,422,866          |
| \$2,310,000          | \$2,425,500          | \$2,546,775          | \$2,674,114          |
| <b>\$577,500</b>     | <b>\$630,630</b>     | <b>\$713,097</b>     | <b>\$748,752</b>     |
| \$20,000             | \$20,000             | \$20,000             | \$20,000             |
| \$45,105             | \$46,042             | \$47,026             | \$48,059             |
| <b>(\$25,105)</b>    | <b>(\$26,042)</b>    | <b>(\$27,026)</b>    | <b>(\$28,059)</b>    |
| \$40,356             | \$40,356             | \$40,356             | \$40,356             |
| \$1,087,552          | \$1,116,050          | \$1,148,908          | \$1,187,965          |
| <b>(\$1,047,196)</b> | <b>(\$1,075,694)</b> | <b>(\$1,108,552)</b> | <b>(\$1,147,609)</b> |
| \$8,473,572          | \$8,719,452          | \$9,000,444          | \$9,202,063          |
| \$8,596,066          | \$8,782,618          | \$8,980,185          | \$9,190,912          |
| <b>(\$122,494)</b>   | <b>(\$63,166)</b>    | <b>\$20,259</b>      | <b>\$11,151</b>      |
| <b>\$1,871,593</b>   | <b>\$1,808,427</b>   | <b>\$1,828,686</b>   | <b>\$1,839,837</b>   |
| <b>\$1,719,213</b>   | <b>\$1,756,524</b>   | <b>\$1,796,037</b>   | <b>\$1,838,182</b>   |
| <b>\$152,380</b>     | <b>\$51,903</b>      | <b>\$32,649</b>      | <b>\$1,655</b>       |

- **Labor:** Labor costs include the billable hours of mechanics (approx 1560 per year per employee). The City's labor rate is below our main competitors in the city.

- **Fuel:** Fleet Operations pays for the fuel purchased at the Grissum Building, Fleet West (Parks & Rec) and the CNG fueling station. As departments fuel vehicles at these locations, their fuel account is charged for these purchases. A markup on fuel is allocated to departments and adjusted periodically so that the price per gallon paid by the department is less than what they would pay at a retail fueling station.

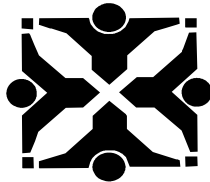
- **OWA:** Outside Work Authorizations (OWA) occurs when fleet/equipment is sent outside of Fleet Operations to be repaired. This may occur due to warranty work, equipment needing expertise City staff does not currently have, or needing equipment repaired in a timeframe current Fleet staffing levels are not able to meet.

- **Pool Billing:** The City maintains a fleet of 18 vehicles/equipment which can be rented to departments on a per day charge.

- **Overhead:** Includes unbillable labor hours (vacation, sick leave), intragovernmental charges, materials & supplies, and utilities & service costs. The labor, fuel, and parts rates are set to recover amounts above actual costs in order to cover overhead costs.

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# GIS (Geospatial Information Services) Fund (Internal Service Fund)

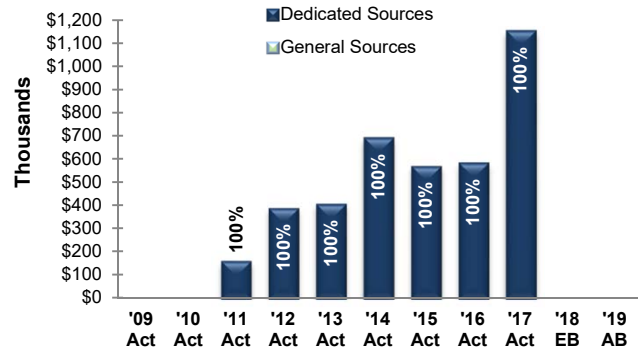


*City of Columbia  
Columbia, Missouri*

## FY 2019 Total Expenses By Category

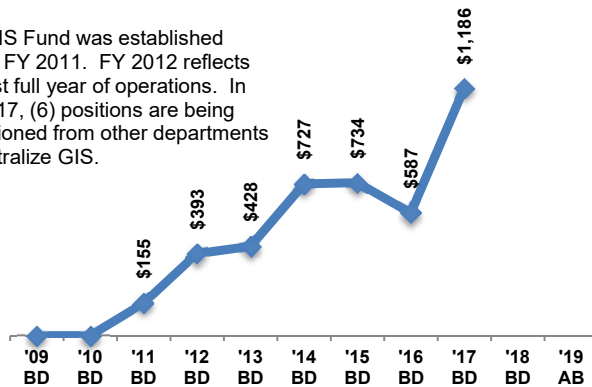
In FY 2018, the GIS Fund was moved into the IT Fund as it's own division.

## Funding Sources

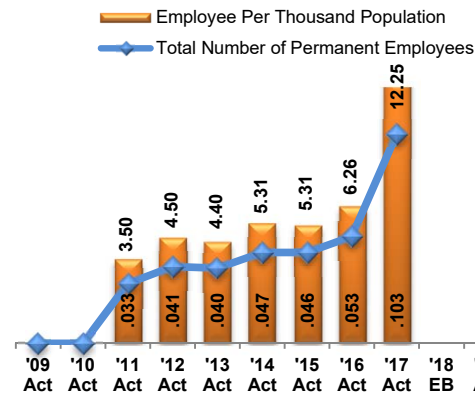


## Budgeted Expenses (in Thousands)

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



## Permanent Positions



## Expenditures (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$875,438          | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Supplies & Materials        | \$18,762           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Travel & Training           | \$30,125           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Intragov. Charges           | \$3,879            | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Utilities, Services & Misc. | \$66,237           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital                     | \$5,649            | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$5,367            | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                | <b>\$1,005,457</b> | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         | <b>\$0</b>          |                    |
| Operating Expenses          | \$994,441          | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Non-Operating Expenses      | \$5,367            | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Debt Service                | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Additions           | \$5,649            | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Projects            | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total Expenses</b>       | <b>\$1,005,457</b> | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         | <b>\$0</b>          |                    |

## Revenues (Where the Money Comes From)

|                              |                    |            |            |            |            |  |
|------------------------------|--------------------|------------|------------|------------|------------|--|
| Interest Revenue             | (\$2,559)          | \$0        | \$0        | \$0        | \$0        |  |
| Fees & Service Charges       | \$1,012,122        | \$0        | \$0        | \$0        | \$0        |  |
| Other Local Revenues         | \$4,160            | \$0        | \$0        | \$0        | \$0        |  |
| Grants                       | \$135,883          | \$0        | \$0        | \$0        | \$0        |  |
| Operating Transfers In       | \$0                | \$0        | \$0        | \$0        | \$0        |  |
| Use of Prior Year Sources    | \$0                | \$0        | \$0        | \$0        | \$0        |  |
| Less: Current Year Surplus   | (\$144,149)        | \$0        | \$0        | \$0        | \$0        |  |
| <b>Dedicated Sources</b>     | <b>\$1,005,457</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |  |
| General Sources              | \$0                | \$0        | \$0        | \$0        | \$0        |  |
| <b>Total Funding Sources</b> | <b>\$1,005,457</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |  |



**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**

- In FY 2018 the GIS operation was moved into the Information Technology fund 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.

|                             |
|-----------------------------|
| <b>Authorized Personnel</b> |
|-----------------------------|

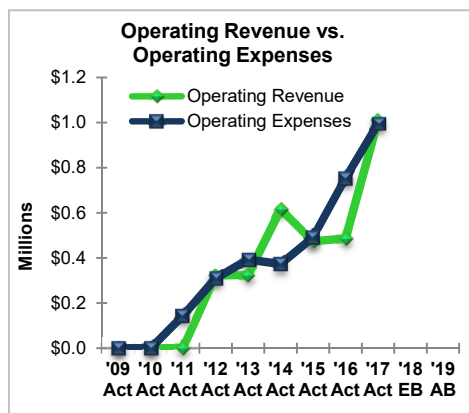
|   | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> | <b>Position<br/>Changes</b> |
|---|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|
| 9905 - Deputy City Manager                | 0.00                      | 0.00                           | 0.00                         | 0.00                       |                             |
| 5003 - Engineering Tech                   | 2.00                      | 0.00                           | 0.00                         | 0.00                       |                             |
| 2190 - GIS Technician                     | 2.00                      | 0.00                           | 0.00                         | 0.00                       |                             |
| 2185 - GIS Supervisor                     | 1.00                      | 0.00                           | 0.00                         | 0.00                       |                             |
| 2180- GIS Specialist                      | 1.00                      | 0.00                           | 0.00                         | 0.00                       |                             |
| 2175 - GIS Analyst                        | 3.00                      | 0.00                           | 0.00                         | 0.00                       |                             |
| 2174 - GIS Planning Analyst               | 0.50                      | 0.00                           | 0.00                         | 0.00                       |                             |
| 2160 - Addressing Specialist              | 0.75                      | 0.00                           | 0.00                         | 0.00                       |                             |
| 2150 - GIS Enterprise Systems Admin.      | 1.00                      | 0.00                           | 0.00                         | 0.00                       |                             |
| 2125 - City-Wide Geospatial Services Mgr. | 1.00                      | 0.00                           | 0.00                         | 0.00                       |                             |
| <b>Total Personnel</b>                    | <b>12.25</b>              | <b>0.00</b>                    | <b>0.00</b>                  | <b>0.00</b>                |                             |
| Permanent Full-Time                       | 11.75                     | 0.00                           | 0.00                         | 0.00                       |                             |
| Permanent Part-Time                       | 0.50                      | 0.00                           | 0.00                         | 0.00                       |                             |
| <b>Total Permanent</b>                    | <b>12.25</b>              | <b>0.00</b>                    | <b>0.00</b>                  | <b>0.00</b>                |                             |

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

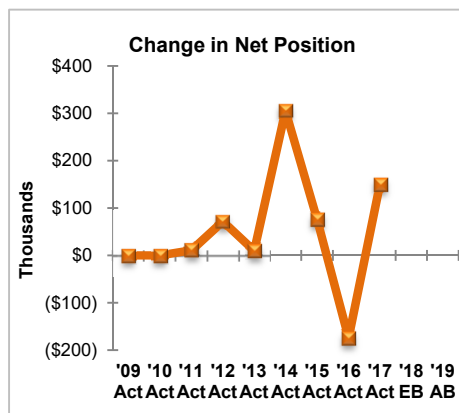
### Revenues, Expenses and Changes in Net Position GIS Fund

|  | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|--|--------------------|------------------------|----------------------|--------------------|
| <b>Operating Revenues:</b>                     |                    |                        |                      |                    |
| User Charges                                   | \$1,012,122        | \$0                    | \$0                  | \$0                |
| <b>Total Operating Revenues</b>                | <b>\$1,012,122</b> | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         |
| <b>Operating Expenses:</b>                     |                    |                        |                      |                    |
| Personnel Services                             | \$875,438          | \$0                    | \$0                  | \$0                |
| Supplies & Materials                           | \$18,762           | \$0                    | \$0                  | \$0                |
| Travel & Training                              | \$30,125           | \$0                    | \$0                  | \$0                |
| Intragovernmental Charges                      | \$3,879            | \$0                    | \$0                  | \$0                |
| Utilities, Services & Other Misc.              | \$66,237           | \$0                    | \$0                  | \$0                |
| Depreciation                                   | \$1,255            | \$0                    | \$0                  | \$0                |
| <b>Total Operating Expenses</b>                | <b>\$995,696</b>   | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         |
| <b>Operating Income (Loss)</b>                 | <b>\$16,426</b>    | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         |
| <b>Non-Operating Revenues:</b>                 |                    |                        |                      |                    |
| Investment Revenue                             | (\$2,559)          | \$0                    | \$0                  | \$0                |
| Revenue From Other Gov. Units                  | \$135,883          | \$0                    | \$0                  | \$0                |
| Misc. Non-Operating Revenue                    | \$4,160            | \$0                    | \$0                  | \$0                |
| <b>Total Non-Operating Revenues</b>            | <b>\$137,484</b>   | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         |
| <b>Non-Operating Expenses:</b>                 |                    |                        |                      |                    |
| Interest Expense                               | \$0                | \$0                    | \$0                  | \$0                |
| Loss of Disposal Assets                        | \$4,112            | \$0                    | \$0                  | \$0                |
| <b>Total Non-Operating Expenses</b>            | <b>\$4,112</b>     | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         |
| <b>Total Non-Operating Revenues (Expenses)</b> | <b>\$133,372</b>   | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         |
| <b>Income (Loss) Before Transfers</b>          | <b>\$149,798</b>   | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         |
| Transfers In                                   | \$0                | \$0                    | \$0                  | \$0                |
| Transfers Out                                  | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Transfers</b>                         | <b>\$0</b>         | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         |
| <b>Change in Net Position</b>                  | <b>\$149,798</b>   | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         |
| Net Position - Beginning                       | \$402,518          | \$0                    | \$0                  | \$0                |
| <b>Net Position - Ending</b>                   | <b>\$552,316</b>   | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         |

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

| Financial Sources                               | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|---|--------------------|------------------------|----------------------|--------------------|
| Interest Revenue                                | (\$2,559)          | \$0                    | \$0                  | \$0                |
| Less: GASB 31 Interest Adjustment               | \$5,258            | \$0                    | \$0                  | \$0                |
| Grant Revenue                                   | \$135,883          | \$0                    | \$0                  | \$0                |
| Fees and Service Charges                        | \$1,012,122        | \$0                    | \$0                  | \$0                |
| Miscellaneous Revenues                          | \$4,160            | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources Before Transfers</b> | <b>\$1,154,864</b> | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         |
| Transfers In                                    | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources</b>                  | <b>\$1,154,864</b> | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         |

| Financial Uses                                | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|---|--------------------|------------------------|----------------------|--------------------|
| Personnel Services                            | \$875,438          | \$0                    | \$0                  | \$0                |
| Less: GASB 16 Vacation Liability Adjustment   | (\$2,698)          | \$0                    | \$0                  | \$0                |
| Less: GASB 68 Pension Adjustment              | \$30,626           | \$0                    | \$0                  | \$0                |
| Supplies & Materials                          | \$18,762           | \$0                    | \$0                  | \$0                |
| Travel & Training                             | \$30,125           | \$0                    | \$0                  | \$0                |
| Intragovernmental Charges                     | \$3,879            | \$0                    | \$0                  | \$0                |
| Utilities, Services & Other Misc.             | \$66,237           | \$0                    | \$0                  | \$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                             | \$5,649            | \$0                    | \$0                  | \$0                |
| Enterprise Revenues used for Capital Projects | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Financial Uses</b>                   | <b>\$1,028,018</b> | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         |

|  |                  |            |            |            |
|--|------------------|------------|------------|------------|
| <b>Financial Sources Over/(Under) Uses</b> | <b>\$126,846</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
|--|------------------|------------|------------|------------|

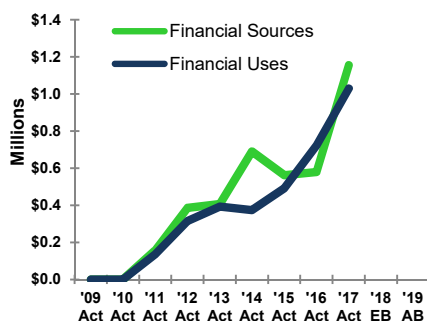
|   |                  |            |            |            |
|---|------------------|------------|------------|------------|
| <b>Projected Ending Unassigned Cash Reserve</b> |                  |            |            |            |
| Beginning Unassigned Cash Reserve               |                  | \$0        | \$0        | \$0        |
| Financial Sources Over/(Under) Uses             |                  | \$0        | \$0        | \$0        |
| Current Assets                                  | \$486,817        |            |            |            |
| Less: GASB 31 Pooled Cash Adj                   | \$4,168          |            |            |            |
| Less: Current Liabilities                       | (\$43,129)       |            |            |            |
| Less: Funds Set Aside for GIS projects          | (\$69,400)       |            |            |            |
| <b>Unassigned Cash Reserve</b>                  | <b>\$378,456</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

|  |                    |            |            |            |
|--|--------------------|------------|------------|------------|
| Budgeted Oper Exp w/o Depreciation               |                    |            |            |            |
| Add: Budgeted Operating Transfers to Other Funds | \$1,165,086        | \$0        | \$0        | \$0        |
| Add: Budgeted Interest Expense                   | \$0                | \$0        | \$0        | \$0        |
| Add: budgeted Principal Payments                 | \$0                | \$0        | \$0        | \$0        |
| Add: Budgeted Capital Additions                  | \$18,000           | \$0        | \$0        | \$0        |
| <b>Total Budgeted Financial Uses</b>             | <b>\$1,183,086</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

|                                     |                  |            |            |            |
|-------------------------------------|------------------|------------|------------|------------|
|                                     | x 20%            | x 20%      | x 20%      | x 20%      |
| <b>Budgeted Cash Reserve Target</b> | <b>\$236,617</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

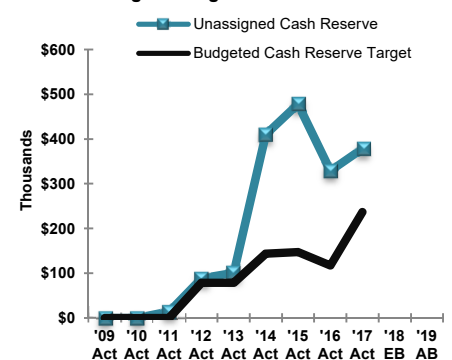
|  |                  |            |            |            |
|--|------------------|------------|------------|------------|
| <b>Above/(Below) Cash Reserve Target</b> | <b>\$141,839</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
|--|------------------|------------|------------|------------|

**Financial Sources vs. Financial Uses**

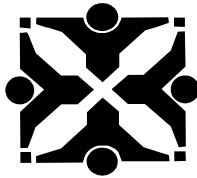


For the period shown, financial sources were above financial uses until FY 2016. In FY 2016, there was a payment for a special project (Lidar topography for aerial imagery and mapping) which caused the total uses to be above the total sources. The graph shows that in FY 2014 and FY 2015, the GIS fee 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.

**Ending Unassigned Cash Reserve**



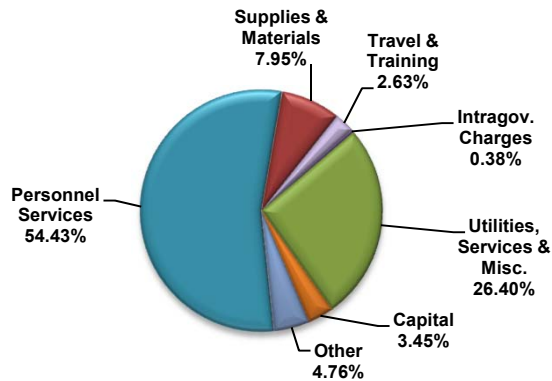
# Information Technology Fund (Internal Service Fund)



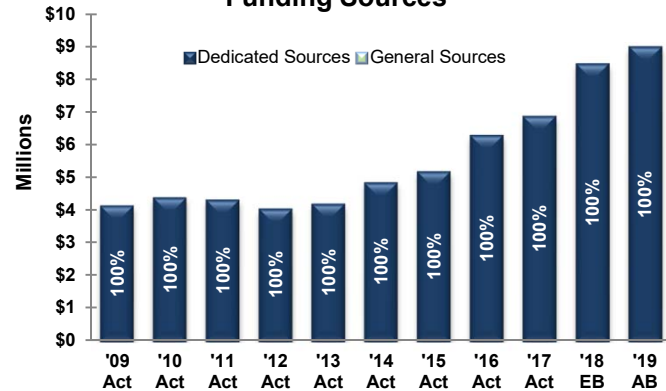
*City of Columbia*  
*Columbia, Missouri*

# Information Technology Fund (Internal Service Fund)

**FY 2019 Total Expenses By Category**

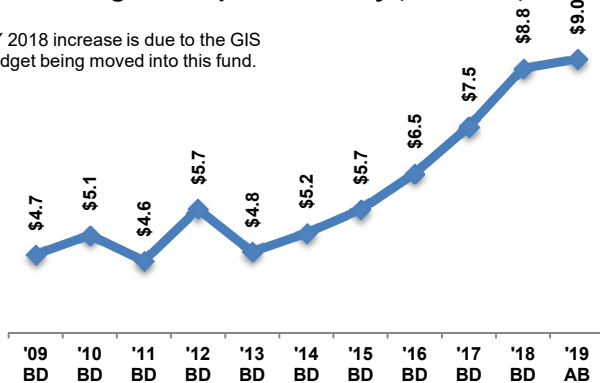


**Funding Sources**

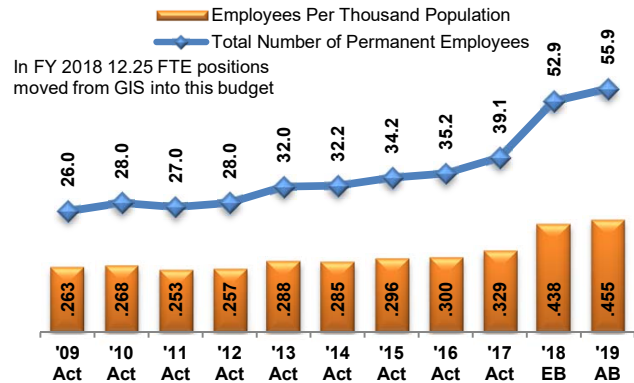


**Budgeted Expense History (in Millions)**

FY 2018 increase is due to the GIS budget being moved into this fund.



**Permanent Positions**



## Expenditures (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$3,378,572        | \$4,370,271            | \$4,459,847          | \$4,872,337        | \$502,066           | 11.5%              |
| Supplies & Materials        | \$673,456          | \$870,748              | \$769,621            | \$711,750          | (\$158,998)         | (18.3%)            |
| Travel & Training           | \$113,210          | \$165,168              | \$165,168            | \$235,708          | \$70,540            | 42.7%              |
| Intragov. Charges           | \$9,010            | \$34,310               | \$34,310             | \$33,688           | (\$622)             | (1.8%)             |
| Utilities, Services & Misc. | \$1,654,857        | \$1,771,320            | \$2,002,266          | \$2,363,310        | \$591,990           | 33.4%              |
| Capital                     | \$486,945          | \$1,112,535            | \$573,400            | \$308,500          | (\$804,035)         | (72.3%)            |
| Other                       | \$498,687          | \$426,467              | \$426,467            | \$426,467          | \$0                 | 0.0%               |
| <b>Total</b>                | <b>\$6,814,737</b> | <b>\$8,750,819</b>     | <b>\$8,431,079</b>   | <b>\$8,951,760</b> | <b>\$200,941</b>    | <b>2.3%</b>        |
| Operating Expenses          | \$5,829,105        | \$7,211,817            | \$7,431,212          | \$8,216,793        | \$1,004,976         | 13.9%              |
| Non-Operating Expenses      | \$498,640          | \$426,373              | \$426,373            | \$426,373          | \$0                 | 0.0%               |
| Debt Service                | \$47               | \$94                   | \$94                 | \$94               | \$0                 | 0.0%               |
| Capital Additions           | \$486,945          | \$1,112,535            | \$573,400            | \$308,500          | (\$804,035)         | (72.3%)            |
| Capital Projects            | \$0                | \$0                    | \$0                  | \$0                | \$0                 | 0.0%               |
| <b>Total Expenses</b>       | <b>\$6,814,737</b> | <b>\$8,750,819</b>     | <b>\$8,431,079</b>   | <b>\$8,951,760</b> | <b>\$200,941</b>    | <b>2.3%</b>        |

## Revenues (Where the Money Comes From)

|                              |                    |                    |                    |                    |                  |             |
|------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|-------------|
| Grants                       | \$145,205          | \$157,683          | \$157,683          | \$121,856          | (\$35,827)       | (22.7%)     |
| Interest Revenue             | (\$17,863)         | \$38,596           | \$38,596           | \$38,596           | \$0              | 0.0%        |
| Fees & Service Charges       | \$6,554,607        | \$7,765,417        | \$7,765,417        | \$8,313,353        | \$547,936        | 7.1%        |
| Other Local Revenues         | \$11,458           | \$2,725            | \$2,725            | \$1,725            | (\$1,000)        | (36.7%)     |
| Operating Transfers In       | \$141,566          | \$0                | \$0                | \$0                | \$0              | 0.0%        |
| Use of Prior Year Sources    | \$0                | \$786,398          | \$466,658          | \$476,230          | (\$310,168)      | (39.4%)     |
| Less: Current Year Surplus   | (\$20,236)         | \$0                | \$0                | \$0                | \$0              | 0.0%        |
| <b>Dedicated Sources</b>     | <b>\$6,814,737</b> | <b>\$8,750,819</b> | <b>\$8,431,079</b> | <b>\$8,951,760</b> | <b>\$200,941</b> | <b>2.3%</b> |
| General Sources              | \$0                | \$0                | \$0                | \$0                | \$0              | 0.0%        |
| <b>Total Funding Sources</b> | <b>\$6,814,737</b> | <b>\$8,750,819</b> | <b>\$8,431,079</b> | <b>\$8,951,760</b> | <b>\$200,941</b> | <b>2.3%</b> |

## Description

The Information Technology (IT) Department is responsible for the design, implementation, maintenance and support of the City's computing resources. In addition, IT provides application development, telephone, and GIS services. The department supports more than 1,300 users across all City departments. IT's wide area and wireless networks connects over 1,800 devices in more than 60 locations to 500+ servers in four data centers.

## Highlights/Significant Changes (cont.)

- Improved infrastructure monitoring, performance and capacity
- FY 2019 priorities include the implementation of a new licensing, permitting, and code enforcement system, adding additional functionality to the utility billing and financial systems, implementation of a new Police records management system, begin planning a new CoMo.Gov website, implement an automated gate arm system for City parking garages, implement new processes to improve employee expense reimbursement, upgrade cooling and power systems in main datacenter, begin implementing IT Service Management (ITSM), implement an array of new software to identify and classify data to improve security, continue implementation of a disaster recovery facility, implement a new Interactive Voice Response (IVR) system and implement a fault tolerant phone system.

## 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

- Personnel services reflects a \$502,066 increase due to the addition of three positions to ensure NERC/CIP compliance which will be paid for by the Electric Fund. This category also includes the pay plan adopted by the Council (move to \$15 per hour new minimum for all permanent employees, move to midpoint for employees who have been in their current classification for five or more years and a \$0.45 per hour across-the-board increase.
- Supplies and materials reflect a \$158,998 decrease due to lower computer replacements planned for FY 2019 and telephone equipment replacement project being completed.
- Travel and training reflects a \$70,540 increase due to additional training needed for departments for the Munis and Advanced Software systems.
- Utilities, services and misc. reflects a \$591,990 increase due to new maintenance agreements for AMS, Apogee, Bluebeam and Tyler Transparencies.
- Capital reflects a \$804,035 decrease due to FY 2018 reflecting mid-year transfers of unused personnel funds to capital to purchase disaster recovery equipment and lower capital items requested for FY 2019.
- 2017 Digital Cities Survey Award Winner
- Implemented Citizen Transparency to allow easy public access via the web to City data
- Implemented on-line chat feature for CoMo.Gov
- Developed additional mobile apps to improve citizen & visitor engagement
- Cooperatively completed migration of 911 Computer Aided Dispatch (CAD) system to Boone County
- Upgraded the GIS Consortium network between Boone County, Boone Electric and the City of Columbia
- Donated 40 computers to the Homes for Computers program
- Added Spanish version to Food Handlers website
- Implemented a new emergency phone solution for parking garages saving over \$27,000/yr
- Deployed new System Control and Data Acquisition (SCADA) systems for City Electric Utility
- Implemented Police Officer Scheduling System
- Improved security through user training, new endpoint security, vulnerability/ log monitoring and correlation
- Deployed new conference room technology
- Implemented electronic time entry for exempt employees, including a mobile app
- Implemented software to aid in the update of the 10-year snapshot of the Natural Resource Inventory
- Implemented a new electronic physical access control system

## 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<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---|-------------------|------------------------|----------------------|--------------------|---------------------|
| 9905 - Deputy City Manager              | 0.10              | 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 ** ^^             | 1.00              | 1.00                   | 2.00                 | 3.00               | 1.00                |
| 7940 - PMO Manager                      | 1.00              | 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               |                     |
| 7929 - Infrastructure Supervisor ^^     | 0.00              | 0.00                   | 0.00                 | 1.00               | 1.00                |
| 7928 - Junior System Administrator ^^   | 2.00              | 2.00                   | 2.00                 | 3.00               | 1.00                |
| 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              | 2.00                   | 2.00                 | 2.00               |                     |
| 4200 - Financial Specialist             | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 2190 - GIS Tech *                       | 0.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 2185 - GIS Supervisor * ^               | 0.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 2180 - GIS Specialist *                 | 0.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 2175 - GIS Analyst *                    | 0.00              | 3.00                   | 3.00                 | 3.00               |                     |
| 2174 - GIS Planning Analyst * ++        | 0.00              | 0.50                   | 0.00                 | 0.00               |                     |
| 2173 - GIS Data Analyst ++              | 0.00              | 0.00                   | 1.00                 | 1.00               |                     |
| 2160 - Addressing Specialist *          | 0.00              | 0.75                   | 0.75                 | 0.75               |                     |
| 2125 - Geospatial Services Manager *    | 0.00              | 1.00                   | 1.00                 | 1.00               |                     |
| <b>Total Personnel</b>                  | <b>39.10</b>      | <b>51.35</b>           | <b>52.85</b>         | <b>55.85</b>       | <b>3.00</b>         |
| Permanent Full-Time                     | 39.10             | 51.35                  | 52.85                | 55.85              | 3.00                |
| Permanent Part-Time                     | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                  | <b>39.10</b>      | <b>51.35</b>           | <b>52.85</b>         | <b>55.85</b>       | <b>3.00</b>         |

\* In FY 2018 12.25 FTE GIS positions were moved to the Information Technology Fund

^ In FY 2018, (1.00) FTE GIS Ent Systems Administrator was reassigned to a GIS Supervisor

++ During FY 2018, (0.50) FTE GIS Planning Analyst was reassigned to 1.00 FTE GIS Data Analyst.

\*\* During FY 2018, 1.00 FTE Project Leader was added to this budget.

^^ In FY 2019, (3) 1.00 FTE positions were added to ensure North American Electric Reliability Corporation Critical Infrastructure Protection (NERC/CIP) compliance. The cost of these positions will be paid by the Electric fund.

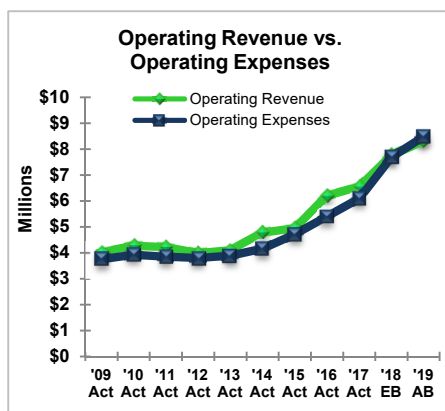


# Revenues, Expenses and Changes in Net Position

## Information Technology Fund

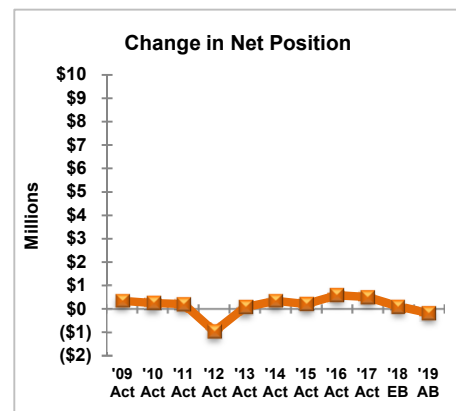
|  | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|--|--------------------|------------------------|----------------------|--------------------|
| <b>Operating Revenues:</b>                     |                    |                        |                      |                    |
| User Charges                                   | \$6,554,607        | \$7,765,417            | \$7,765,417          | \$8,313,353        |
| <b>Total Operating Revenues</b>                | <b>\$6,554,607</b> | <b>\$7,765,417</b>     | <b>\$7,765,417</b>   | <b>\$8,313,353</b> |
| <b>Operating Expenses:</b>                     |                    |                        |                      |                    |
| Personnel Services                             | \$3,378,572        | \$4,370,271            | \$4,459,847          | \$4,872,337        |
| Supplies & Materials                           | \$673,456          | \$870,748              | \$769,621            | \$711,750          |
| Travel & Training                              | \$113,210          | \$165,168              | \$165,168            | \$235,708          |
| Intragovernmental Charges                      | \$9,010            | \$34,310               | \$34,310             | \$33,688           |
| Utilities, Services & Other Misc.              | \$1,654,857        | \$1,771,320            | \$2,002,266          | \$2,363,310        |
| Depreciation                                   | \$256,931          | \$264,178              | \$264,178            | \$264,178          |
| <b>Total Operating Expenses</b>                | <b>\$6,086,036</b> | <b>\$7,475,995</b>     | <b>\$7,695,390</b>   | <b>\$8,480,971</b> |
| <b>Operating Income (Loss)</b>                 | <b>\$468,571</b>   | <b>\$289,422</b>       | <b>\$70,027</b>      | <b>(\$167,618)</b> |
| <b>Non-Operating Revenues:</b>                 |                    |                        |                      |                    |
| Investment Revenue                             | (\$17,863)         | \$38,596               | \$38,596             | \$38,596           |
| Revenue from Other Gov. Units                  | \$145,205          | \$157,683              | \$157,683            | \$121,856          |
| Misc. Non-Operating Revenue                    | \$11,458           | \$2,725                | \$2,725              | \$1,725            |
| <b>Total Non-Operating Revenues</b>            | <b>\$138,800</b>   | <b>\$199,004</b>       | <b>\$199,004</b>     | <b>\$162,177</b>   |
| <b>Non-Operating Expenses:</b>                 |                    |                        |                      |                    |
| Interest Expense                               | \$47               | \$94                   | \$94                 | \$94               |
| Bank & Paying Agent Fees                       | \$0                | \$0                    | \$0                  | \$0                |
| Loss On Disposal Assets                        | \$9,514            | \$0                    | \$0                  | \$0                |
| Capital Lease Payment                          | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Non-Operating Expenses</b>            | <b>\$9,561</b>     | <b>\$94</b>            | <b>\$94</b>          | <b>\$94</b>        |
| <b>Total Non-Operating Revenues (Expenses)</b> | <b>\$129,239</b>   | <b>\$198,910</b>       | <b>\$198,910</b>     | <b>\$162,083</b>   |
| <b>Income (Loss) Before Transfers</b>          | <b>\$597,810</b>   | <b>\$488,332</b>       | <b>\$268,937</b>     | <b>(\$5,535)</b>   |
| Transfers In                                   | \$141,566          | \$0                    | \$0                  | \$0                |
| Transfers Out                                  | (\$232,195)        | (\$162,195)            | (\$162,195)          | (\$162,195)        |
| <b>Total Transfers</b>                         | <b>(\$90,629)</b>  | <b>(\$162,195)</b>     | <b>(\$162,195)</b>   | <b>(\$162,195)</b> |
| <b>Change in Net Position</b>                  | <b>\$507,181</b>   | <b>\$326,137</b>       | <b>\$106,742</b>     | <b>(\$167,730)</b> |
| Net Position - Beginning                       | \$3,462,026        | \$3,969,207            | \$4,295,344          | \$4,402,086        |
| <b>Net Position - Ending</b>                   | <b>\$3,969,207</b> | <b>\$4,295,344</b>     | <b>\$4,402,086</b>   | <b>\$4,234,356</b> |

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 except FY 2019. 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. In FY 2018 and FY 2019 City Manager approved budget cuts and reduced user fees to use down excess cash reserves.



### Financial Sources and Uses Information Technology Fund

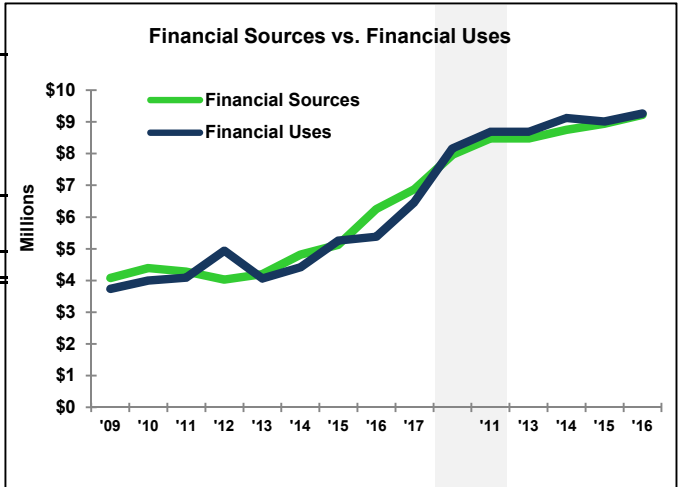
|  | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|--|--------------------|------------------------|----------------------|--------------------|
| <b>Financial Sources</b>                         |                    |                        |                      |                    |
| Interest   | (\$17,863)         | \$38,596               | \$38,596             | \$38,596           |
| Less GASB 31 Adjustment                          | \$39,238           | \$0                    | \$0                  | \$0                |
| User Charges                                     | \$6,554,607        | \$7,765,417            | \$7,765,417          | \$8,313,353        |
| Grants   | \$145,205          | \$157,683              | \$157,683            | \$121,856          |
| Miscellaneous Revenues                           | \$11,458           | \$2,725                | \$2,725              | \$1,725            |
| <b>Total Financial Sources Before Transfers</b>  | <b>\$6,732,645</b> | <b>\$7,964,421</b>     | <b>\$7,964,421</b>   | <b>\$8,475,530</b> |
| Transfers In                                     | \$141,566          | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources</b>                   | <b>\$6,874,211</b> | <b>\$7,964,421</b>     | <b>\$7,964,421</b>   | <b>\$8,475,530</b> |
| <b>Financial Uses of Unrestricted Cash</b>       |                    |                        |                      |                    |
| Personnel Services                               | \$3,378,572        | \$4,370,271            | \$4,459,847          | \$4,872,337        |
| Less: GASB 16 Vacation Liability Adjustment      | \$10,906           | \$0                    | \$0                  | \$0                |
| Less: GASB 68 Pension Adjustment                 | (\$97,147)         | \$0                    | \$0                  | \$0                |
| Supplies & Materials                             | \$673,456          | \$870,748              | \$769,621            | \$711,750          |
| Travel & Training                                | \$113,210          | \$165,168              | \$165,168            | \$235,708          |
| Intragovernmental Charges                        | \$9,010            | \$34,310               | \$34,310             | \$33,688           |
| Utilities, Services & Other Misc.                | \$1,654,857        | \$1,771,320            | \$2,002,266          | \$2,363,310        |
| Interest Expense                                 | \$47               | \$94                   | \$94                 | \$94               |
| Bank & Paying Agent Fees                         | \$0                | \$0                    | \$0                  | \$0                |
| Transfers Out                                    | \$232,195          | \$162,195              | \$162,195            | \$162,195          |
| Principal Payments *                             | \$10,132           | \$0                    | \$0                  | \$0                |
| Capital Additions                                | \$486,945          | \$1,112,535            | \$573,400            | \$308,500          |
| Enterprise Revenues used for Capital Projects    | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Financial Uses</b>                      | <b>\$6,472,183</b> | <b>\$8,486,641</b>     | <b>\$8,166,901</b>   | <b>\$8,687,582</b> |
| <b>Financial Sources Over/(Under) Uses</b>       | <b>\$402,028</b>   | <b>(\$522,220)</b>     | <b>(\$202,480)</b>   | <b>(\$212,052)</b> |
| <b>Unassigned Cash Reserve</b>                   |                    |                        |                      |                    |
| Beginning Unassigned Cash Reserve                |                    | \$2,926,854            | \$2,926,854          | \$3,172,230        |
| Beginning GIS Cash Reserve brought to IT         |                    | \$447,856              | \$447,856            | \$0                |
| Financial Sources Over/(Under) Uses              |                    | (\$522,220)            | (\$202,480)          | (\$212,052)        |
| Current Assets                                   | \$3,435,834        | \$0                    | \$0                  | \$0                |
| Less: GASB 31 Pooled Cash Adj                    | \$94,920           | \$0                    | \$0                  | \$0                |
| Less: Current Liabilities                        | (\$603,900)        | \$0                    | \$0                  | \$0                |
| <b>Projected Ending Cash and Other Reserves</b>  | <b>\$2,926,854</b> | <b>\$2,852,490</b>     | <b>\$3,172,230</b>   | <b>\$2,960,178</b> |
| Less: Cash Set Aside for GIS Special Projects    |                    | \$71,600               | \$61,200             | \$71,600           |
| Less: Cash Set Aside for Computer Replacements   | \$400,222          | \$296,117              | \$296,117            | \$375,813          |
| <b>Unassigned Cash Reserve</b>                   | <b>\$2,526,632</b> | <b>\$2,484,773</b>     | <b>\$2,814,913</b>   | <b>\$2,512,765</b> |
| <b>Cash Reserve Target</b>                       |                    |                        |                      |                    |
| Budgeted Oper Exp w/o Depreciation               | \$6,325,523        | \$7,535,844            | \$7,535,844          | \$8,216,793        |
| Add: Budgeted Operating Transfers to Other Funds | \$232,195          | \$162,195              | \$162,195            | \$162,195          |
| Add: Budgeted Interest Expense                   | \$47               | \$94                   | \$94                 | \$94               |
| Add: budgeted Principal Payments                 | \$10,132           | \$0                    | \$0                  | \$0                |
| Add: Budgeted Capital Additions                  | \$444,504          | \$580,000              | \$580,000            | \$308,500          |
| <b>Total Budgeted Financial Uses</b>             | <b>\$7,012,401</b> | <b>\$8,278,133</b>     | <b>\$8,278,133</b>   | <b>\$8,687,582</b> |
|  | x 20%              | x 20%                  | x 20%                | x 20%              |
| <b>Budgeted Cash Reserve Target</b>              | <b>\$1,402,480</b> | <b>\$1,655,627</b>     | <b>\$1,655,627</b>   | <b>\$1,737,516</b> |
| <b>Above/(Below) Cash Reserve Target</b>         | <b>\$1,124,152</b> | <b>\$829,146</b>       | <b>\$1,159,286</b>   | <b>\$775,249</b>   |
| <b>Fee Changes</b>                               |                    |                        |                      |                    |
| IT Support Base Fee                              | 0.00%              | -4.86%                 | -4.86%               | -4.75%             |
| GIS Base Fee                                     | 0.00%              | 33.14%                 | 33.14%               | 0.00%              |
| Computer Replacement Fee                         | 0.00%              | 5.00%                  | 5.00%                | 5.00%              |
| Telephone Fees                                   | \$40.00            | \$40.00                | \$40.00              | \$36.00            |

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserve 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 budgeted 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.

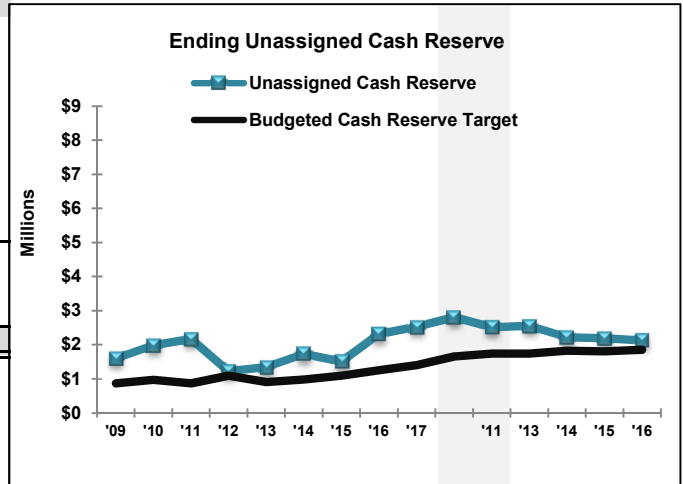
## Financial Sources and Uses Information Technology Fund

| Projected FY<br>2020 | Projected FY<br>2021 | Projected FY<br>2022 | Projected FY<br>2023 |
|----------------------|----------------------|----------------------|----------------------|
| \$38,596             | \$38,596             | \$38,596             | \$38,596             |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$8,588,363          | \$8,823,814          | \$9,110,049          | \$9,471,374          |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$125,058            | \$78,565             | \$80,102             | \$81,669             |
| <b>\$8,752,017</b>   | <b>\$8,940,975</b>   | <b>\$9,228,747</b>   | <b>\$9,591,639</b>   |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$8,752,017</b>   | <b>\$8,940,975</b>   | <b>\$9,228,747</b>   | <b>\$9,591,639</b>   |



In FY 2012 there was a \$1 million transfer to the COFERS capital project to provide some of the funding for the project which resulted in financial uses over financial sources. Financial uses are projected to be over financial sources for FY 2019 to FY 2022 in order to use down excess cash reserves.

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| \$5,168,317        | \$5,291,498        | \$5,417,538        | \$5,546,514        |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$685,084          | \$724,920          | \$660,757          | \$678,011          |
| \$237,823          | \$239,968          | \$242,147          | \$244,363          |
| \$41,061           | \$51,650           | \$66,987           | \$89,341           |
| \$2,370,578        | \$2,384,828        | \$2,412,319        | \$2,453,492        |
| \$94               | \$94               | \$94               | \$94               |
| \$0                | \$0                | \$0                | \$0                |
| \$162,195          | \$162,195          | \$162,195          | \$162,195          |
| \$0                | \$0                | \$0                | \$0                |
| \$460,000          | \$160,000          | \$300,000          | \$300,000          |
| \$0                | \$0                | \$0                | \$0                |
| <b>\$9,125,152</b> | <b>\$9,015,153</b> | <b>\$9,262,037</b> | <b>\$9,474,010</b> |
| <b>(\$373,135)</b> | <b>(\$74,178)</b>  | <b>(\$33,290)</b>  | <b>\$117,629</b>   |



For FY 2009 - FY 2019, the ending unassigned cash reserve has been above the budgeted cash reserve target for all years. Funding was built up from FY 2009 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. In FY 2018, the GIS operation was moved into the IT Fund. In FY 2018 to FY 2022, cash is being used down by charging less fees than needed to cover expenses.

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| \$2,960,178        | \$2,587,043        | \$2,512,865        | \$2,479,574        |
| \$0                | \$0                | \$0                | \$0                |
| (\$373,135)        | (\$74,178)         | (\$33,290)         | \$117,629          |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| <b>\$2,587,043</b> | <b>\$2,512,865</b> | <b>\$2,479,574</b> | <b>\$2,597,204</b> |
| \$1                | \$9,201            | \$18,401           | \$27,601           |
| \$363,785          | \$314,107          | \$330,786          | \$332,411          |
| <b>\$2,223,257</b> | <b>\$2,189,557</b> | <b>\$2,130,387</b> | <b>\$2,237,192</b> |
| \$8,502,863        | \$8,692,864        | \$8,799,748        | \$9,011,721        |
| \$162,195          | \$162,195          | \$162,195          | \$162,195          |
| \$94               | \$94               | \$94               | \$94               |
| \$0                | \$0                | \$0                | \$0                |
| \$460,000          | \$160,000          | \$300,000          | \$300,000          |
| <b>\$9,125,152</b> | <b>\$9,015,153</b> | <b>\$9,262,037</b> | <b>\$9,474,010</b> |
| x 20%              | x 20%              | x 20%              | x 20%              |
| <b>\$1,825,030</b> | <b>\$1,803,031</b> | <b>\$1,852,407</b> | <b>\$1,894,802</b> |
| <b>\$398,227</b>   | <b>\$386,526</b>   | <b>\$277,980</b>   | <b>\$342,390</b>   |

|         |         |         |         |
|---------|---------|---------|---------|
| 3.00%   | 4.00%   | 4.50%   | 5.00%   |
| 0.00%   | 0.00%   | 3.00%   | 9.00%   |
| 0.50%   | 0.50%   | 0.50%   | 0.50%   |
| \$36.00 | \$36.00 | \$36.00 | \$36.00 |

A budgeted 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 budgeted 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 budgeted 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.

## Cost Recovery By Function

|  | Actual FY<br>2017  | BWAT FY<br>2018    | Estimated FY<br>2018 | Adopted FY<br>2019 |
|--|--------------------|--------------------|----------------------|--------------------|
| <b>IT Support and Maintenance:</b>                     |                    |                    |                      |                    |
| <i>Increase to Departments</i>                         |                    | (4.9%)             | (4.9%)               | (4.8%)             |
| Position Changes                                       | 1.90               | 1.50               | 0.00                 | 0.00               |
| Financial Sources                                      | \$5,775,287        | \$5,620,546        | \$5,620,546          | \$6,245,203        |
| Financial Uses   | \$5,865,345        | \$6,281,103        | \$5,760,143          | \$6,556,391        |
| <b>Sources Over/(Under) Uses</b>                       | <b>(\$90,058)</b>  | <b>(\$660,557)</b> | <b>(\$139,597)</b>   | <b>(\$311,188)</b> |
| <b>Computer Replacement Program:</b>                   |                    |                    |                      |                    |
| <i>Increase Needed:</i>                                |                    | 5.0%               | 5.0%                 | (5.0%)             |
| Financial Sources                                      | \$412,499          | \$387,745          | \$387,745            | \$421,716          |
| Financial Uses   | \$243,088          | \$491,850          | \$491,850            | \$342,020          |
| <b>Sources Over/(Under) Uses</b>                       | <b>\$169,411</b>   | <b>(\$104,105)</b> | <b>(\$104,105)</b>   | <b>\$79,696</b>    |
| <b>Telephone:</b>                                      |                    |                    |                      |                    |
| <i>Telephone Cost per Month:</i>                       |                    | \$40.00            | \$40.00              | \$36.00            |
| Position Changes                                       | 0.00               | 0.00               | 0.00                 | 0.00               |
| Financial Sources                                      | \$686,425          | \$688,800          | \$688,800            | \$588,370          |
| Financial Uses   | \$449,991          | \$515,226          | \$679,520            | \$532,968          |
| <b>Sources Over/(Under) Uses</b>                       | <b>\$236,434</b>   | <b>\$173,574</b>   | <b>\$9,280</b>       | <b>\$55,402</b>    |
| <b>GIS:</b>  |                    |                    |                      |                    |
| <i>Increases Needed:</i>                               |                    | 33.1%              | 33.1%                | 0.0%               |
| Position Changes                                       | 5.99               | 0.50               | 0.00                 | 0.00               |
| Financial Sources                                      | \$1,154,864        | \$1,267,330        | \$1,267,330          | \$1,220,241        |
| Financial Uses   | \$1,028,018        | \$1,198,462        | \$1,235,388          | \$1,256,203        |
| <b>Sources Over/(Under) Uses</b>                       | <b>\$126,846</b>   | <b>\$68,868</b>    | <b>\$31,942</b>      | <b>(\$35,962)</b>  |
| <b>Total Department:</b>                               |                    |                    |                      |                    |
| Total Financial Sources                                | \$6,874,211        | \$7,964,421        | \$7,964,421          | \$8,475,530        |
| Total Financial Uses by Function                       | \$6,558,424        | \$8,486,641        | \$8,166,901          | \$8,687,582        |
| Less: GASB 68 Adj for Pensions                         | (\$97,147)         |                    |                      |                    |
| Less: GASB 16 Adj for Vacation Liab                    | \$10,906           |                    |                      |                    |
| Total Financial Uses                                   | \$6,472,183        | \$8,486,641        | \$8,166,901          | \$8,687,582        |
| <b>Total Sources Over/(Under) Uses</b>                 | <b>\$402,028</b>   | <b>(\$522,220)</b> | <b>(\$202,480)</b>   | <b>(\$212,052)</b> |
| <b>Projected Ending Cash and Other Res</b>             | <b>\$2,926,854</b> | <b>\$2,852,490</b> | <b>\$3,172,230</b>   | <b>\$2,960,178</b> |
| Less: Balance of GIS Special Projects                  |                    | \$71,600           | \$61,200             | \$28,801           |
| Less: Balance of Computer Replacements                 | \$400,222          | \$296,117          | \$296,117            | \$375,813          |
| <b>Projected Ending Unassigned Cash Reserve</b>        | <b>\$2,526,632</b> | <b>\$2,484,773</b> | <b>\$2,814,913</b>   | <b>\$2,555,564</b> |
| Budgeted Cash Reserve Target (20% Fin. Uses)           | \$1,402,480        | \$1,655,627        | \$1,655,627          | \$1,737,516        |
| <b>Cash Above/(Below) Budgeted Cash Reserve Target</b> | <b>\$1,124,152</b> | <b>\$829,146</b>   | <b>\$1,159,286</b>   | <b>\$818,048</b>   |

## Cost Recovery By Function

| Projected FY<br>2020 | Projected FY<br>2021 | Projected FY<br>2022 | Projected FY<br>2023 |
|----------------------|----------------------|----------------------|----------------------|
| 3.0%                 | 4.0%                 | 4.5%                 | 5.0%                 |
| 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| \$6,482,311          | \$6,701,060          | \$6,951,161          | \$7,235,960          |
| \$6,876,039          | \$6,778,303          | \$7,053,581          | \$7,210,089          |
| (\$393,728)          | (\$77,243)           | (\$102,420)          | \$25,871             |
| 0.5%                 | 0.5%                 | 0.5%                 | 0.5%                 |
| \$423,699            | \$425,682            | \$427,665            | \$429,648            |
| \$435,727            | \$475,360            | \$410,986            | \$428,023            |
| (\$12,028)           | (\$49,678)           | \$16,679             | \$1,625              |
| \$36.00              | \$36.00              | \$36.00              | \$36.00              |
| 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| \$614,952            | \$620,136            | \$625,320            | \$630,504            |
| \$542,565            | \$547,605            | \$552,688            | \$557,816            |
| \$72,387             | \$72,531             | \$72,632             | \$72,688             |
| 0.0%                 | 0.0%                 | 3.0%                 | 9.0%                 |
| 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| \$1,231,055          | \$1,194,097          | \$1,224,601          | \$1,295,527          |
| \$1,270,821          | \$1,213,885          | \$1,244,782          | \$1,278,082          |
| (\$39,766)           | (\$19,788)           | (\$20,181)           | \$17,445             |
| \$8,752,017          | \$8,940,975          | \$9,228,747          | \$9,591,639          |
| \$9,125,152          | \$9,015,153          | \$9,262,037          | \$9,474,010          |
| \$9,125,152          | \$9,015,153          | \$9,262,037          | \$9,474,010          |
| (\$373,135)          | (\$74,178)           | (\$33,290)           | \$117,629            |
| \$2,587,043          | \$2,512,865          | \$2,479,574          | \$2,597,204          |
| \$1                  | \$9,201              | \$18,401             | \$27,601             |
| \$363,785            | \$314,107            | \$330,786            | \$332,411            |
| \$2,223,257          | \$2,189,557          | \$2,130,387          | \$2,237,192          |
| \$1,825,030          | \$1,803,031          | \$1,852,407          | \$1,894,802          |
| \$398,227            | \$386,526            | \$277,980            | \$342,390            |

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

**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.

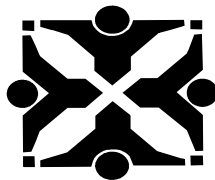
**Computer Replacement Fees:** The IT Department purchases replacement business class computers, workstation computers, laptops, tablets, and monitors for all City departments. The City has established a computer replacement plan of five years for business class computers, four years for workstation 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.

**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).

**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.

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# Community Relations Fund (Internal Service Fund)



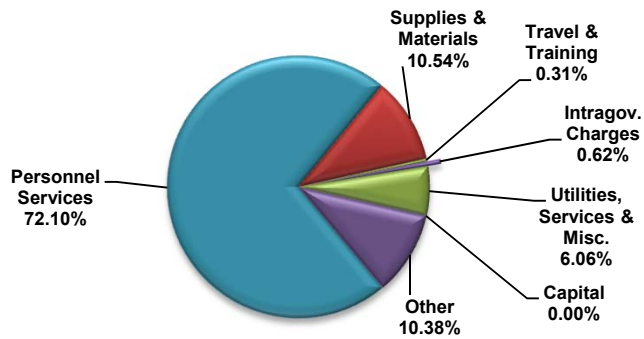
*City of Columbia  
Columbia, Missouri*



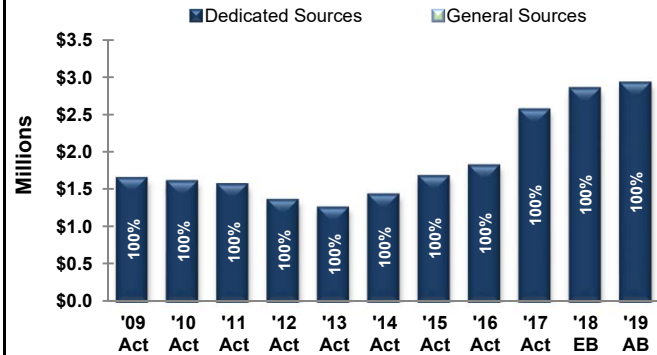
# Community Relations Fund (Internal Service Fund)

Fund 6750

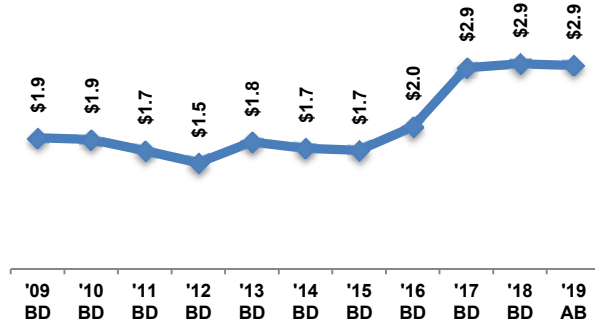
**FY 2019 Total Expenses By Category**



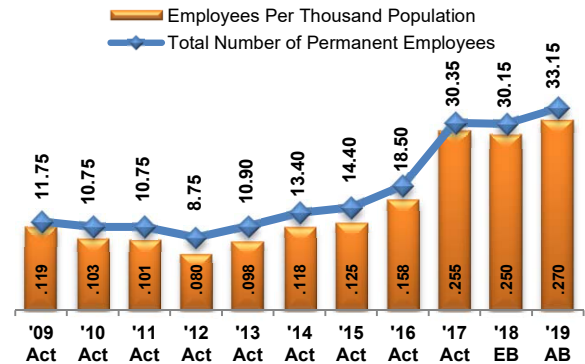
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Expenditures (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$1,605,102        | \$1,943,423            | \$1,912,027          | \$2,105,751        | \$162,328           | 8.4%               |
| Supplies & Materials        | \$340,695          | \$352,858              | \$297,260            | \$307,882          | (\$44,976)          | (12.7%)            |
| Travel & Training           | \$11,094           | \$8,900                | \$5,900              | \$9,000            | \$100               | 1.1%               |
| Intragov. Charges           | \$21,104           | \$19,990               | \$19,990             | \$17,979           | (\$2,011)           | (10.1%)            |
| Utilities, Services & Misc. | \$224,295          | \$315,181              | \$304,251            | \$176,997          | (\$138,184)         | (43.8%)            |
| Capital                     | \$31,336           | \$0                    | \$0                  | \$0                | \$0                 | 0.0%               |
| Other                       | \$309,233          | \$303,171              | \$303,171            | \$303,171          | \$0                 | 0.0%               |
| <b>Total</b>                | <b>\$2,542,859</b> | <b>\$2,943,523</b>     | <b>\$2,842,599</b>   | <b>\$2,920,780</b> | <b>(\$22,743)</b>   | <b>(0.8%)</b>      |
| Operating Expenses          | \$2,202,290        | \$2,640,352            | \$2,539,428          | \$2,617,609        | (\$22,743)          | (0.9%)             |
| Non-Operating Expenses      | \$309,233          | \$303,171              | \$303,171            | \$303,171          | \$0                 | 0.0%               |
| Debt Service                | \$0                | \$0                    | \$0                  | \$0                | \$0                 | 0.0%               |
| Capital Additions           | \$31,336           | \$0                    | \$0                  | \$0                | \$0                 | 0.0%               |
| Capital Projects            | \$0                | \$0                    | \$0                  | \$0                | \$0                 | 0.0%               |
| <b>Total Expenses</b>       | <b>\$2,542,859</b> | <b>\$2,943,523</b>     | <b>\$2,842,599</b>   | <b>\$2,920,780</b> | <b>(\$22,743)</b>   | <b>(0.8%)</b>      |

## Revenues (Where the Money Comes From)

|                              |                    |                    |                    |                    |                   |               |
|------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|---------------|
| Gross Receipts Tax *         | \$591,828          | \$550,000          | \$550,000          | \$550,000          | \$0               | 0.0%          |
| Interest Revenue             | (\$9,787)          | \$28,110           | \$28,110           | \$28,110           | \$0               | 0.0%          |
| Fees & Service Charges       | \$1,925,642        | \$1,916,474        | \$1,899,799        | \$2,108,564        | \$192,090         | 10.0%         |
| Other Local Revenues         | \$243              | \$0                | \$0                | \$0                | \$0               | 0.0%          |
| Operating Transfers In       | \$50,000           | \$50,000           | \$50,000           | \$50,000           | \$0               | 0.0%          |
| Use of Prior Year Sources    | \$0                | \$398,939          | \$314,690          | \$184,106          | (\$214,833)       | (53.9%)       |
| Less: Current Year Surplus   | (\$15,067)         | \$0                | \$0                | \$0                | \$0               | 0.0%          |
| <b>Dedicated Sources</b>     | <b>\$2,542,859</b> | <b>\$2,943,523</b> | <b>\$2,842,599</b> | <b>\$2,920,780</b> | <b>(\$22,743)</b> | <b>(0.8%)</b> |
| General Sources              | \$0                | \$0                | \$0                | \$0                | \$0               | 0.0%          |
| <b>Total Funding Sources</b> | <b>\$2,542,859</b> | <b>\$2,943,523</b> | <b>\$2,842,599</b> | <b>\$2,920,780</b> | <b>(\$22,743)</b> | <b>(0.8%)</b> |

\* 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, this office was organized into a Community Relations Department, with a new department director reporting to the City Manager. The department houses most customer service functions: Communications and Marketing; Utility Customer Service; the Contact Center; Media and Event Services; and the Document Support 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 2019**

- Personnel Services reflects a \$162,328 increase due to the addition of a Web Content Editor position, deletion of a Customer Services Rep II position; reallocation of 0.80 FTE Marketing Specialist, 0.40 FTE Graphic Artist, and 1.80 FTE Community Relations Specialist from other city departments to centralize these functions citywide, and the pay plan changes approved by the City Council which include a move to \$15 per hour minimum pay for all permanent employees, move to midpoint increase for employees who have been in their current classification five or more years as of March 1, 2018, and a \$0.45 per hour across-the-board increase.
- Utilities, Services, & Misc. reflects a \$138,184 decrease due to completion of the build out and remodel of the Community Relations Office in FY 2018.
- 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 other departments.
- 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.

**Highlight/Significant Changes (cont.)****FY 2019 (cont.)**

- The Document Support Center will explore adding additional revenue producing services including utility bill processes, bulk mailing and enhanced printing.

**FY 2018**

- Community Relations implemented a revised citywide Open Records policy as well as the GovQA software as the preferred intake, processing and reporting tool for all records request received by the City of Columbia.
- Community Relations began oversight of Utility Customer Services bringing the majority of customer focused services under the umbrella of Community Relations.
- Community Relations finalized and began implementation of a citywide Visual Identity System (updated brand identity).
- 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 added additional channels for submission of information and service requests.
- 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, and Municipal Court.
- Reorganization of the department incorporated Utility Customer Service with the Contact Center to enhance customer experience.

# Community Relations Fund - Summary

Fund 6750

## 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

|                              | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> | <b>Position<br/>Changes</b> |
|------------------------------|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|
| Public Communications Office | 9.75                      | 11.15                          | 10.62                        | 14.62                      | 4.00                        |
| Document Support Services    | 1.60                      | 1.60                           | 1.62                         | 1.62                       |                             |
| City Channel                 | 3.40                      | 4.00                           | 4.20                         | 4.20                       |                             |
| Event Services               | 2.60                      | 2.00                           | 2.05                         | 2.05                       |                             |
| Contact Center               | 13.00                     | 13.00                          | 11.66                        | 10.66                      | (1.00)                      |
| <b>Total Personnel</b>       | <b>30.35</b>              | <b>31.75</b>                   | <b>30.15</b>                 | <b>33.15</b>               | <b>3.00</b>                 |
|                              |                           |                                |                              |                            |                             |
| Permanent Full-Time          | 29.20                     | 30.60                          | 29.00                        | 32.00                      | 3.00                        |
| Permanent Part-Time          | 1.15                      | 1.15                           | 1.15                         | 1.15                       |                             |
| <b>Total Permanent</b>       | <b>30.35</b>              | <b>31.75</b>                   | <b>30.15</b>                 | <b>33.15</b>               | <b>3.00</b>                 |

# Community Relations Fund

## Budget Detail By Division

|                                   | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>Community Relations Office</b> |                    |                        |                      |                    |                     |                    |
| Personnel Services                | \$674,776          | \$844,609              | \$844,532            | \$993,328          | \$148,719           | 17.6%              |
| Supplies and Materials            | \$150,130          | \$160,122              | \$130,940            | \$139,115          | (\$21,007)          | (13.1%)            |
| Travel and Training               | \$875              | \$0                    | \$0                  | \$1,000            | \$1,000             |                    |
| Intragovernmental Charges         | \$18,127           | \$10,999               | \$10,999             | \$9,055            | (\$1,944)           | (17.7%)            |
| Utilities, Services, & Misc.      | \$120,807          | \$217,236              | \$205,340            | \$88,028           | (\$129,208)         | (59.5%)            |
| Capital                           | \$22,880           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                             | \$59,525           | \$53,169               | \$53,169             | \$53,169           | \$0                 | 0.0%               |
| <b>Total</b>                      | <b>\$1,047,120</b> | <b>\$1,286,135</b>     | <b>\$1,244,980</b>   | <b>\$1,283,695</b> | <b>(\$2,440)</b>    | <b>(0.2%)</b>      |
| <b>Document Support Services</b>  |                    |                        |                      |                    |                     |                    |
| Personnel Services                | \$84,790           | \$85,143               | \$85,124             | \$92,596           | \$7,453             | 8.8%               |
| Supplies and Materials            | \$126,636          | \$155,406              | \$130,990            | \$131,951          | (\$23,455)          | (15.1%)            |
| Travel and Training               | \$251              | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Intragovernmental Charges         | \$155              | \$503                  | \$503                | \$510              | \$7                 | 1.4%               |
| Utilities, Services, & Misc.      | \$22,826           | \$27,514               | \$28,480             | \$29,720           | \$2,206             | 8.0%               |
| Capital                           | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                             | \$50,818           | \$50,818               | \$50,818             | \$50,818           | \$0                 | 0.0%               |
| <b>Total</b>                      | <b>\$285,476</b>   | <b>\$319,384</b>       | <b>\$295,915</b>     | <b>\$305,595</b>   | <b>(\$13,789)</b>   | <b>(4.3%)</b>      |
| <b>The City Channel</b>           |                    |                        |                      |                    |                     |                    |
| Personnel Services                | \$193,320          | \$277,261              | \$242,774            | \$281,721          | \$4,460             | 1.6%               |
| Supplies and Materials            | \$22,637           | \$17,845               | \$17,845             | \$17,966           | \$121               | 0.7%               |
| Travel and Training               | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Intragovernmental Charges         | \$2,629            | \$3,415                | \$3,415              | \$3,628            | \$213               | 6.2%               |
| Utilities, Services, & Misc.      | \$35,807           | \$32,771               | \$32,771             | \$33,013           | \$242               | 0.7%               |
| Capital                           | \$8,456            | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                             | \$112,371          | \$112,666              | \$112,666            | \$112,666          | \$0                 | 0.0%               |
| <b>Total</b>                      | <b>\$375,220</b>   | <b>\$443,958</b>       | <b>\$409,471</b>     | <b>\$448,994</b>   | <b>\$5,036</b>      | <b>1.1%</b>        |
| <b>Event Services</b>             |                    |                        |                      |                    |                     |                    |
| Personnel Services                | \$185,514          | \$151,781              | \$151,765            | \$160,004          | \$8,223             | 5.4%               |
| Supplies and Materials            | \$17,532           | \$13,685               | \$13,685             | \$13,850           | \$165               | 1.2%               |
| Travel and Training               | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Intragovernmental Charges         | \$0                | \$918                  | \$918                | \$670              | (\$248)             | (27.0%)            |
| Utilities, Services, & Misc.      | \$3,840            | \$6,840                | \$6,840              | \$6,456            | (\$384)             | (5.6%)             |
| Capital                           | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                             | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                      | <b>\$206,886</b>   | <b>\$173,224</b>       | <b>\$173,208</b>     | <b>\$180,980</b>   | <b>\$7,756</b>      | <b>4.5%</b>        |
| <b>Contact Center</b>             |                    |                        |                      |                    |                     |                    |
| Personnel Services                | \$466,702          | \$584,629              | \$587,832            | \$578,102          | (\$6,527)           | (1.1%)             |
| Supplies and Materials            | \$23,760           | \$5,800                | \$3,800              | \$5,000            | (\$800)             | (13.8%)            |
| Travel and Training               | \$9,968            | \$8,900                | \$5,900              | \$8,000            | (\$900)             | (10.1%)            |
| Intragovernmental Charges         | \$193              | \$4,155                | \$4,155              | \$4,116            | (\$39)              | (0.9%)             |
| Utilities, Services, & Misc.      | \$41,015           | \$30,820               | \$30,820             | \$19,780           | (\$11,040)          | (35.8%)            |
| Capital                           | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                             | \$86,519           | \$86,518               | \$86,518             | \$86,518           | \$0                 | 0.0%               |
| <b>Total</b>                      | <b>\$628,157</b>   | <b>\$720,822</b>       | <b>\$719,025</b>     | <b>\$701,516</b>   | <b>(\$19,306)</b>   | <b>(2.7%)</b>      |
| <b>Department Totals</b>          |                    |                        |                      |                    |                     |                    |
| Personnel Services                | \$1,605,102        | \$1,943,423            | \$1,912,027          | \$2,105,751        | \$162,328           | 8.4%               |
| Supplies and Materials            | \$340,695          | \$352,858              | \$297,260            | \$307,882          | (\$44,976)          | (12.7%)            |
| Travel and Training               | \$11,094           | \$8,900                | \$5,900              | \$9,000            | \$100               | 1.1%               |
| Intragovernmental Charges         | \$21,104           | \$19,990               | \$19,990             | \$17,979           | (\$2,011)           | (10.1%)            |
| Utilities, Services, & Misc.      | \$224,295          | \$315,181              | \$304,251            | \$176,997          | (\$138,184)         | (43.8%)            |
| Capital                           | \$31,336           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                             | \$309,233          | \$303,171              | \$303,171            | \$303,171          | \$0                 | 0.0%               |
| <b>Total</b>                      | <b>\$2,542,859</b> | <b>\$2,943,523</b>     | <b>\$2,842,599</b>   | <b>\$2,920,780</b> | <b>(\$22,743)</b>   | <b>(0.8%)</b>      |

# Community Relations Fund

## Authorized Personnel By Division

| Community Relations Office                          | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---|-------------------|------------------------|----------------------|--------------------|---------------------|
| 9955 - Civic Relations Officer                      | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 9940 - Web Content Editor <sup>^^^</sup>            | 0.00              | 0.00                   | 0.00                 | 1.00               | 1.00                |
| 9926 - Community Relations Director <sup>^^</sup>   | 1.00              | 1.00                   | 0.44                 | 0.44               |                     |
| 9901 - Assistant City Manager                       | 0.25              | 0.25                   | 0.25                 | 0.25               |                     |
| 4810 - Marketing Specialist <sup>***</sup>          | 1.20              | 1.20                   | 1.20                 | 2.00               | 0.80                |
| 4803 - Graphic Artist <sup>**</sup>                 | 0.60              | 1.25                   | 1.25                 | 1.65               | 0.40                |
| 4801 - Community Relations Spec <sup>*** ^ **</sup> | 4.85              | 5.20                   | 5.20                 | 7.00               | 1.80                |
| 4799 - Comms & Marketing Mgr <sup>*</sup>           | 0.60              | 1.00                   | 1.00                 | 1.00               |                     |
| 1006 - Sr Admin Support Asst +                      | 0.25              | 0.25                   | 0.28                 | 0.28               |                     |
| <b>Total Personnel</b>                              | <b>9.75</b>       | <b>11.15</b>           | <b>10.62</b>         | <b>14.62</b>       | <b>4.00</b>         |
| Permanent Full-Time                                 | 9.1               | 10.5                   | 9.97                 | 13.97              | 4.00                |
| Permanent Part-Time                                 | 0.65              | 0.65                   | 0.65                 | 0.65               |                     |
| <b>Total Permanent</b>                              | <b>9.75</b>       | <b>11.15</b>           | <b>10.62</b>         | <b>14.62</b>       | <b>4.00</b>         |

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

<sup>^</sup>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 2019, 1.40 FTE Community Relations Specialist was reallocated to this budget from the Police Department and 0.40 FTE from Convention and Tourism..

<sup>\*\*</sup> In FY 2018, 0.65 FTE Community Relations Specialist position was reassigned to a Graphic Artist.

+ In FY 2018, 0.25 FTE Sr. Admin Support Asst. was reallocated to the City Manager's Office; 0.28 FTE was reassigned as Sr. Admin Support Assistant from a Customer Service Rep II in Contact Center.

<sup>^^</sup> During FY 2018, 0.56 FTE Community Relations Director was reallocated to other Community Relations divisions and Utility Customer Service.

<sup>\*\*\*</sup> In FY 2019, these positions were reallocated to Community Relations in order to centralize the communication function citywide.

<sup>^^^</sup> In FY 2019, 1.00 FTE Web Content Editor was added in order to transition and maintain various websites.

### Document Support Services

|   |             |             |             |             |  |
|---|-------------|-------------|-------------|-------------|--|
| 9928 - Community Relations Asst. Director +       | 0.00        | 0.00        | 0.10        | 0.10        |  |
| 9926 - Community Relations Director <sup>^^</sup> | 0.00        | 0.00        | 0.02        | 0.02        |  |
| 7810 - Document Support Services Clerk            | 1.50        | 1.50        | 1.50        | 1.50        |  |
| 6505 - Business Services Manager +                | 0.10        | 0.10        | 0.00        | 0.00        |  |
| <b>Total Personnel</b>                            | <b>1.60</b> | <b>1.60</b> | <b>1.62</b> | <b>1.62</b> |  |
| Permanent Full-Time                               | 1.10        | 1.10        | 1.12        | 1.12        |  |
| Permanent Part-Time                               | 0.50        | 0.50        | 0.50        | 0.50        |  |
| <b>Total Permanent</b>                            | <b>1.60</b> | <b>1.60</b> | <b>1.62</b> | <b>1.62</b> |  |

<sup>^^</sup> During FY 2018, 0.02 FTE Community Relations Director was reallocated from the Community Relations Office.

+ During FY 2018, 0.10 FTE Community Relations Asst. Director was reallocated to Document Support Services to manage operations. 0.10 FTE Business Services Manager was reallocated to Finance.

# Community Relations Fund

## Authorized Personnel By Division (Cont.)

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>The City Channel</b>   |                   |                        |                      |                    |                     |
| 9934 - Video Engineering Specialist   | 0.20              | 0.50                   | 0.50                 | 0.50               |                     |
| 9932 - Videographer ^^ +  | 2.00              | 3.00                   | 3.00                 | 0.00               | (3.00)              |
| 9932 - Video Producer +   | 0.00              | 0.00                   | 0.00                 | 3.00               | 3.00                |
| 9926 - Community Relations Director *   | 0.00              | 0.00                   | 0.05                 | 0.05               |                     |
| 9924 - Media and Event Services Manager   | 0.20              | 0.50                   | 0.50                 | 0.50               |                     |
| 4803 - Graphic Artist ^^  | 1.00              | 0.00                   | 0.00                 | 0.00               |                     |
| 1006 - Sr Admin Support Asst  | 0.00              | 0.00                   | 0.15                 | 0.15               |                     |
| <b>Total Personnel</b>  | <b>3.40</b>       | <b>4.00</b>            | <b>4.20</b>          | <b>4.20</b>        |                     |
| Permanent Full-Time   | 3.40              | 4.00                   | 4.20                 | 4.20               |                     |
| Permanent Part-Time   | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>  | <b>3.40</b>       | <b>4.00</b>            | <b>4.20</b>          | <b>4.20</b>        |                     |
| ^^ In FY 2018 1.00 FTE Graphic Artist was reassigned to a Videographer.                                 |                   |                        |                      |                    |                     |
| * In FY 2018, .05 FTE Community Relations Director was reallocated from the Community Relations Office. |                   |                        |                      |                    |                     |
| + In FY 2019, 3.00 FTE Videographers were retitled to Video Producer.                                   |                   |                        |                      |                    |                     |
| <b>Event Services</b>   |                   |                        |                      |                    |                     |
| 9934 - Video Engineering Specialist   | 0.80              | 0.50                   | 0.50                 | 0.50               |                     |
| 9933 - Audio Visual Technician  | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 9926 - Community Relations Director *   | 0.00              | 0.00                   | 0.05                 | 0.05               |                     |
| 9924 - Media and Event Services Manager   | 0.80              | 0.50                   | 0.50                 | 0.50               |                     |
| <b>Total Personnel</b>  | <b>2.60</b>       | <b>2.00</b>            | <b>2.05</b>          | <b>2.05</b>        |                     |
| Permanent Full-Time   | 2.60              | 2.00                   | 2.05                 | 2.05               |                     |
| Permanent Part-Time   | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>  | <b>2.60</b>       | <b>2.00</b>            | <b>2.05</b>          | <b>2.05</b>        |                     |
| <b>Contact Center</b>   |                   |                        |                      |                    |                     |
| 9928 - Community Relations Asst. Director *   | 0.00              | 0.00                   | 0.35                 | 0.35               |                     |
| 9926 - Community Relations Director *   | 0.00              | 0.00                   | 0.09                 | 0.09               |                     |
| 1385 - Customer Services Supervisor   | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 1380 - Contact Center Manager *   | 1.00              | 1.00                   | 0.00                 | 0.00               |                     |
| 1213 - Customer Service Rep II * ^  | 11.00             | 11.00                  | 10.00                | 9.00               | (1.00)              |
| 1006 - Sr Admin Support Asst *  | 0.00              | 0.00                   | 0.22                 | 0.22               |                     |
| <b>Total Personnel</b>  | <b>13.00</b>      | <b>13.00</b>           | <b>11.66</b>         | <b>10.66</b>       | <b>(1.00)</b>       |
| Permanent Full-Time   | 13.00             | 13.00                  | 11.66                | 10.66              | (1.00)              |
| Permanent Part-Time   | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>  | <b>13.00</b>      | <b>13.00</b>           | <b>11.66</b>         | <b>10.66</b>       | <b>(1.00)</b>       |
| <b>Department Totals</b>  |                   |                        |                      |                    |                     |
| Permanent Full-Time   | 29.20             | 30.60                  | 29.00                | 32.00              | 3.00                |
| Permanent Part-Time   | 1.15              | 1.15                   | 1.15                 | 1.15               |                     |
| <b>Total Permanent</b>  | <b>30.35</b>      | <b>31.75</b>           | <b>30.15</b>         | <b>33.15</b>       | <b>3.00</b>         |

\* During FY 2018, a reorganization of the Community Relations department resulted in reassigning of the Comm. Rel. Director and Community Relations Asst. Director. Also as a result of the reorganization, (1.00) FTE CSR II was reassigned to a 1.00 FTE Sr. ASA.

^ In FY 2019, (1.00) FTE Customer Service Rep II was deleted in order to fund a 1.00 FTE Web Content Editor position.

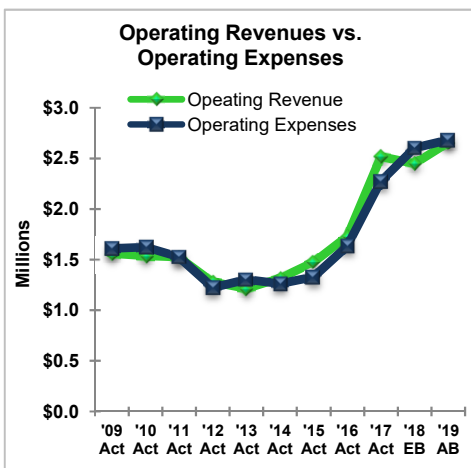
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**Revenues, Expenses, and Changes in Net Position**  
**Community Relations Fund**

|  | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   |
|--|--------------------|------------------------|----------------------|----------------------|
| <b>Operating Revenues:</b>                     |                    |                        |                      |                      |
| User Charges                                   | \$1,925,642        | \$1,916,474            | \$1,899,799          | \$2,108,564          |
| Gross Receipts Tax                             | \$591,828          | \$550,000              | \$550,000            | \$550,000            |
| <b>Total Operating Revenues</b>                | <b>\$2,517,470</b> | <b>\$2,466,474</b>     | <b>\$2,449,799</b>   | <b>\$2,658,564</b>   |
| <b>Operating Expenses:</b>                     |                    |                        |                      |                      |
| Personnel Services                             | \$1,605,102        | \$1,943,423            | \$1,912,027          | \$2,105,751          |
| Supplies & Materials                           | \$340,695          | \$352,858              | \$297,260            | \$307,882            |
| Travel & Training                              | \$11,094           | \$8,900                | \$5,900              | \$9,000              |
| Intragovernmental Charges                      | \$21,104           | \$19,990               | \$19,990             | \$17,979             |
| Utilities, Services & Other Misc.              | \$224,295          | \$315,181              | \$304,251            | \$176,997            |
| Depreciation                                   | \$71,339           | \$65,278               | \$65,278             | \$65,278             |
| <b>Total Operating Expenses</b>                | <b>\$2,273,629</b> | <b>\$2,705,630</b>     | <b>\$2,604,706</b>   | <b>\$2,682,887</b>   |
| <b>Operating Income (Loss)</b>                 | <b>\$243,841</b>   | <b>(\$239,156)</b>     | <b>(\$154,907)</b>   | <b>(\$24,323)</b>    |
| <b>Non-Operating Revenues:</b>                 |                    |                        |                      |                      |
| Investment Revenue                             | (\$9,787)          | \$28,110               | \$28,110             | \$28,110             |
| Misc. Non-Operating Revenue                    | \$243              | \$0                    | \$0                  | \$0                  |
| <b>Total Non-Operating Revenues</b>            | <b>(\$9,544)</b>   | <b>\$28,110</b>        | <b>\$28,110</b>      | <b>\$28,110</b>      |
| <b>Non-Operating Expenses:</b>                 |                    |                        |                      |                      |
| Loss On Disposal Assets                        | \$0                | \$0                    | \$0                  | \$0                  |
| <b>Total Non-Operating Expenses</b>            | <b>\$0</b>         | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>           |
| <b>Total Non-Operating Revenues (Expenses)</b> | <b>(\$9,544)</b>   | <b>\$28,110</b>        | <b>\$28,110</b>      | <b>\$28,110</b>      |
| <b>Income (Loss) Before Transfers</b>          | <b>\$234,297</b>   | <b>(\$211,046)</b>     | <b>(\$126,797)</b>   | <b>\$3,787</b>       |
| Transfers In                                   | \$50,000           | \$50,000               | \$50,000             | \$50,000             |
| Transfers Out                                  | (\$237,894)        | (\$237,893)            | (\$237,893)          | (\$237,893)          |
| <b>Total Transfers</b>                         | <b>(\$187,894)</b> | <b>(\$187,893)</b>     | <b>(\$187,893)</b>   | <b>(\$187,893)</b>   |
| <b>Change in Net Position</b>                  | <b>\$46,403</b>    | <b>(\$398,939)</b>     | <b>(\$314,690)</b>   | <b>(\$184,106) +</b> |
| Net Position - Beginning                       | \$2,154,507        | \$2,200,910            | \$2,200,910          | \$1,886,220          |
| <b>Net Position - Ending</b>                   | <b>\$2,200,910</b> | <b>\$1,801,971</b>     | <b>\$1,886,220</b>   | <b>\$1,702,114</b>   |

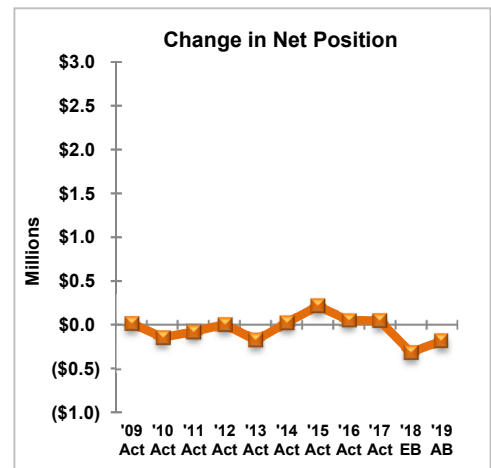
+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

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 2019, 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<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|---|--------------------|------------------------|----------------------|--------------------|
| <b>Financial Sources</b>                        |                    |                        |                      |                    |
| User Charges                                    | \$1,925,642        | \$1,916,474            | \$1,899,799          | \$2,108,564        |
| Gross Receipts & Other Local Taxes              | \$591,828          | \$550,000              | \$550,000            | \$550,000          |
| Interest Revenue                                | (\$9,787)          | \$28,110               | \$28,110             | \$28,110           |
| Less: GASB 31 Interest Adjustment               | \$19,903           | \$0                    | \$0                  | \$0                |
| Miscellaneous Revenues                          | \$243              | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources before Transfers</b> | <b>\$2,527,829</b> | <b>\$2,494,584</b>     | <b>\$2,477,909</b>   | <b>\$2,686,674</b> |
| Transfers In                                    | \$50,000           | \$50,000               | \$50,000             | \$50,000           |
| <b>Total Financial Sources</b>                  | <b>\$2,577,829</b> | <b>\$2,544,584</b>     | <b>\$2,527,909</b>   | <b>\$2,736,674</b> |

|   |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|
| <b>Financial Uses</b>                         |                    |                    |                    |                    |
| Personnel Services                            | \$1,605,102        | \$1,943,423        | \$1,912,027        | \$2,105,751        |
| Less: GASB 16 Vacation Liability Adjustment   | (\$20,274)         | \$0                | \$0                | \$0                |
| Less: GASB 68 Pension Adjustment              | \$37,578           | \$0                | \$0                | \$0                |
| Supplies & Materials                          | \$340,695          | \$352,858          | \$297,260          | \$307,882          |
| Travel & Training                             | \$11,094           | \$8,900            | \$5,900            | \$9,000            |
| Intragovernmental Charges                     | \$21,104           | \$19,990           | \$19,990           | \$17,979           |
| Utilities, Services & Other Misc.             | \$224,295          | \$315,181          | \$304,251          | \$176,997          |
| Interest Expense                              | \$0                | \$0                | \$0                | \$0                |
| Bank & Paying Agent Fees                      | \$0                | \$0                | \$0                | \$0                |
| Transfers Out                                 | \$237,894          | \$237,893          | \$237,893          | \$237,893          |
| Principal Payments                            | \$0                | \$0                | \$0                | \$0                |
| Capital Additions                             | \$31,336           | \$0                | \$0                | \$0                |
| Enterprise Revenues used for Capital Projects | \$0                | \$0                | \$0                | \$0                |
| <b>Total Financial Uses</b>                   | <b>\$2,488,824</b> | <b>\$2,878,245</b> | <b>\$2,777,321</b> | <b>\$2,855,502</b> |

|  |                 |                    |                    |                    |
|--|-----------------|--------------------|--------------------|--------------------|
| <b>Financial Sources Over/(Under) Uses</b> | <b>\$89,005</b> | <b>(\$333,661)</b> | <b>(\$249,412)</b> | <b>(\$118,828)</b> |
|--|-----------------|--------------------|--------------------|--------------------|

**Projected Unassigned Cash Reserve**

|                                     |                    |                    |                    |                    |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Beginning Unassigned Cash Reserve   |                    | \$1,719,792        | \$1,719,792        | \$1,470,380        |
| Financial Sources Over/(Under) Uses |                    | (\$333,661)        | (\$249,412)        | (\$118,828)        |
| Current Assets                      | \$1,794,035        |                    |                    |                    |
| Less: GASB 31 Pooled Cash Adj       | \$57,172           |                    |                    |                    |
| Less: Current Liabilities           | (\$131,415)        |                    |                    |                    |
| <b>Unassigned Cash Reserve</b>      | <b>\$1,719,792</b> | <b>\$1,386,131</b> | <b>\$1,470,380</b> | <b>\$1,351,552</b> |

|   |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|
| Budgeted Oper Exp w/o Depreciation          | \$2,559,189        | \$2,527,265        | \$2,527,265        | \$2,617,609        |
| Add: Budgeted Oper Transfers to Other Funds | \$237,894          | \$237,893          | \$237,893          | \$237,893          |
| Add: Budgeted Interest Expense              | \$0                | \$0                | \$0                | \$0                |
| Add: budgeted Principal Payments            | \$0                | \$0                | \$0                | \$0                |
| Add: Budgeted Capital Additions             | \$6,375            | \$0                | \$0                | \$0                |
| <b>Total Budgeted Financial Uses</b>        | <b>\$2,803,458</b> | <b>\$2,765,158</b> | <b>\$2,765,158</b> | <b>\$2,855,502</b> |
|   | x 20%              | x 20%              | x 20%              | x 20%              |
| <b>Budgeted Cash Reserve Target</b>         | <b>\$560,692</b>   | <b>\$553,032</b>   | <b>\$553,032</b>   | <b>\$571,100</b>   |

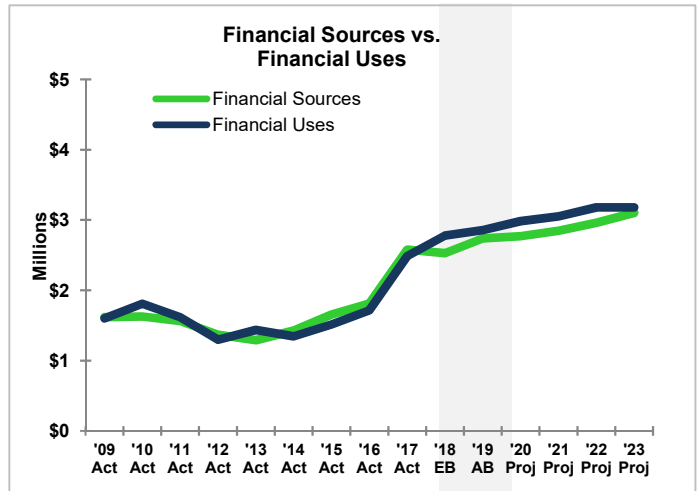
|  |                    |                  |                  |                  |
|--|--------------------|------------------|------------------|------------------|
| <b>Above/(Below) Cash Reserve Target</b> | <b>\$1,159,100</b> | <b>\$833,099</b> | <b>\$917,348</b> | <b>\$780,452</b> |
|--|--------------------|------------------|------------------|------------------|

|  |            |   |                             |  |
|--|------------|---|-----------------------------|--|
| <b>Increase in Community Relations Fee</b> | <b>10%</b> | <b>7%</b>   | <b>7%</b>                   | <b>0%</b>  |
| <b>Increase in FTEs</b>                    |            | <b>1.00</b>   | <b>1.00</b>                 | <b>0.00</b>  |
|  |            | <b>Public Comm<br/>Spec - 100% to<br/>Utilities</b> | <b>Public Comm<br/>Spec</b> | <b>Add Web<br/>Content Editor &amp;<br/>Delete Contact<br/>Center CSR II</b> |



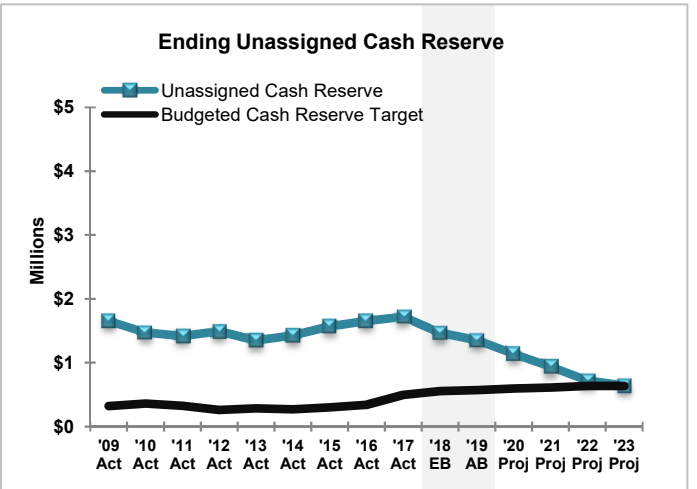
### Financial Sources and Uses Community Relations Fund

| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|----------------------|----------------------|----------------------|----------------------|
| \$2,181,945          | \$2,294,938          | \$2,440,587          | \$2,612,350          |
| \$511,500            | \$475,695            | \$442,396            | \$411,428            |
| \$28,110             | \$28,110             | \$28,110             | \$28,110             |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$2,721,555</b>   | <b>\$2,798,743</b>   | <b>\$2,911,093</b>   | <b>\$3,051,888</b>   |
| \$50,000             | \$50,000             | \$50,000             | \$50,000             |
| <b>\$2,771,555</b>   | <b>\$2,848,743</b>   | <b>\$2,961,093</b>   | <b>\$3,101,888</b>   |



For FY 2018 and FY 2019, 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.

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| \$2,216,222        | \$2,287,300        | \$2,332,096        | \$2,377,790        |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$312,435          | \$311,757          | \$319,602          | \$323,972          |
| \$9,050            | \$9,103            | \$9,158            | \$9,216            |
| \$22,639           | \$29,324           | \$38,988           | \$53,041           |
| \$176,123          | \$174,791          | \$174,300          | \$177,178          |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$237,893          | \$237,893          | \$237,893          | \$237,893          |
| \$0                | \$0                | \$0                | \$0                |
| \$11,097           | \$0                | \$65,000           | \$1,000            |
| \$0                | \$0                | \$0                | \$0                |
| <b>\$2,985,459</b> | <b>\$3,050,168</b> | <b>\$3,177,037</b> | <b>\$3,180,090</b> |



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 budgeted cash reserve target. 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 budgeted cash reserve target.

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| <b>(\$213,904)</b> | <b>(\$201,425)</b> | <b>(\$215,944)</b> | <b>(\$78,202)</b>  |
| \$1,351,552        | \$1,137,648        | \$936,223          | \$720,279          |
| (\$213,904)        | (\$201,425)        | (\$215,944)        | (\$78,202)         |
| <b>\$1,137,648</b> | <b>\$936,223</b>   | <b>\$720,279</b>   | <b>\$642,077</b>   |
| \$2,736,469        | \$2,812,275        | \$2,874,144        | \$2,941,197        |
| \$237,893          | \$237,893          | \$237,893          | \$237,893          |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$11,097           | \$0                | \$65,000           | \$1,000            |
| <b>\$2,985,459</b> | <b>\$3,050,168</b> | <b>\$3,177,037</b> | <b>\$3,180,090</b> |
| x 20%              | x 20%              | x 20%              | x 20%              |
| <b>\$597,092</b>   | <b>\$610,034</b>   | <b>\$635,407</b>   | <b>\$636,018</b>   |
| <b>\$540,556</b>   | <b>\$326,189</b>   | <b>\$84,872</b>    | <b>\$6,059</b>     |

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## Cost Recovery By Function

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|---|-------------------|------------------------|----------------------|--------------------|
| <b>Community Relations Office (Non-PIO Related)</b> |                   |                        |                      |                    |
| Increase in Community Relations Fees                | 10%               | 7%                     | 7%                   | 0%                 |
| Position Changes                                    |                   | 1.00                   | 1.00                 | 0.00               |
| Financial Sources                                   | \$652,187         | \$628,110              | \$628,110            | \$628,110          |
| Financial Uses                                      | \$774,017         | \$864,344              | \$823,189            | \$669,111          |
| Sources Over/(Under) Uses                           | (\$121,830)       | (\$236,234)            | (\$195,079)          | (\$41,001)         |
| <b>Print Shop and Mailroom</b>                      |                   |                        |                      |                    |
| Position Changes                                    |                   | 0.00                   | 0.02                 | 0.00               |
| Financial Sources                                   | \$165,260         | \$209,373              | \$192,698            | \$195,222          |
| Financial Uses                                      | \$283,733         | \$318,358              | \$294,889            | \$304,569          |
| Sources Over/(Under) Uses                           | (\$118,473)       | (\$108,985)            | (\$102,191)          | (\$109,347)        |
| <b>City Channel</b>                                 |                   |                        |                      |                    |
| Position Changes                                    |                   | 0.60                   | 0.80                 | 0.00               |
| Financial Sources                                   | \$0               | \$0                    | \$0                  | \$0                |
| Financial Uses                                      | \$311,597         | \$379,706              | \$345,219            | \$384,742          |
| Sources Over/(Under) Uses                           | (\$311,597)       | (\$379,706)            | (\$345,219)          | (\$384,742)        |
| <b>Event Services</b>                               |                   |                        |                      |                    |
| Position Changes                                    |                   | 0.00                   | 0.05                 | 0.00               |
| Financial Sources                                   | \$0               | \$0                    | \$0                  | \$0                |
| Financial Uses                                      | \$210,129         | \$173,224              | \$173,208            | \$180,980          |
| Sources Over/(Under) Uses                           | (\$210,129)       | (\$173,224)            | (\$173,208)          | (\$180,980)        |
| <b>Contact Center</b>                               |                   |                        |                      |                    |
| Position Changes                                    |                   | 0.00                   | (1.34)               | (1.00)             |
| Financial Sources                                   | \$840,501         | \$672,402              | \$672,402            | \$685,850          |
| Financial Uses                                      | \$625,179         | \$720,822              | \$719,025            | \$701,516          |
| Sources Over/(Under) Uses                           | \$215,322         | (\$48,420)             | (\$46,623)           | (\$15,666)         |
| <b>Total Budget</b>                                 |                   |                        |                      |                    |
| Financial Sources                                   | \$1,657,948       | \$1,509,885            | \$1,493,210          | \$1,509,182        |
| Financial Uses                                      | \$2,204,655       | \$2,456,454            | \$2,355,530          | \$2,240,918        |
| Financial Sources Over/(Under) Uses                 | (\$546,707)       | (\$946,569)            | (\$862,320)          | (\$731,736)        |
| Projected Ending Unassigned Cash Reserve            | \$1,719,792       | \$1,386,131            | \$1,470,380          | \$1,351,552        |
| 20% Budgeted Cash Reserve Target                    | \$560,692         | \$553,032              | \$553,032            | \$571,100          |
| Above/(Below) Budgeted Cash Reserve Target          | \$1,159,100       | \$833,099              | \$917,348            | \$780,452          |

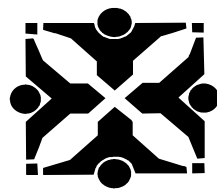
## Cost Recovery By Function

| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|----------------------|----------------------|----------------------|----------------------|
| 8%<br>0.50           | 12%<br>0.50          | 15%<br>0.00          | 16%<br>0.00          |
| \$589,610            | \$553,805            | \$520,506            | \$489,538            |
| \$747,926            | \$787,020            | \$805,610            | \$826,078            |
| <b>(\$158,316)</b>   | <b>(\$233,215)</b>   | <b>(\$285,104)</b>   | <b>(\$336,540)</b>   |
| 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| \$195,222            | \$195,222            | \$195,222            | \$195,222            |
| \$302,558            | \$307,337            | \$305,689            | \$307,585            |
| <b>(\$107,336)</b>   | <b>(\$112,115)</b>   | <b>(\$110,467)</b>   | <b>(\$112,363)</b>   |
| 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$416,503            | \$413,248            | \$490,229            | \$434,335            |
| <b>(\$416,503)</b>   | <b>(\$413,248)</b>   | <b>(\$490,229)</b>   | <b>(\$434,335)</b>   |
| 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$184,593            | \$188,402            | \$192,469            | \$197,882            |
| <b>(\$184,593)</b>   | <b>(\$188,402)</b>   | <b>(\$192,469)</b>   | <b>(\$197,882)</b>   |
| 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| \$706,426            | \$727,619            | \$749,448            | \$771,931            |
| \$715,523            | \$723,438            | \$739,703            | \$758,006            |
| <b>(\$9,097)</b>     | <b>\$4,181</b>       | <b>\$9,745</b>       | <b>\$13,925</b>      |
| \$1,491,258          | \$1,476,646          | \$1,465,176          | \$1,456,691          |
| \$2,367,103          | \$2,419,445          | \$2,533,700          | \$2,523,886          |
| <b>(\$875,845)</b>   | <b>(\$942,799)</b>   | <b>(\$1,068,524)</b> | <b>(\$1,067,195)</b> |
| <b>\$1,137,648</b>   | <b>\$936,223</b>     | <b>\$720,279</b>     | <b>\$642,077</b>     |
| <b>\$597,092</b>     | <b>\$610,034</b>     | <b>\$635,407</b>     | <b>\$636,018</b>     |
| <b>\$540,556</b>     | <b>\$326,189</b>     | <b>\$84,872</b>      | <b>\$6,059</b>       |

- **Community Relations Office:** Costs of the Community Relations office are offset by Cable Franchise Gross Receipt Taxes, Community Relations Fees for Public Information Officers assigned to various departments, and Community Relations Fees charged to departments that use video production services.
- **Print Shop and Mailroom:** Departments that use the print shop and mailroom are charged to recover the costs of postage and printing.
- **City Channel:** Funded by the base Community Relations fee
- **Event Services:** Funded by the base Community Relations fee
- **Contact Center:** The contact center costs are recovered by Community Relations fees charged to the departments based on their Contact Center services usage.

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# Utility Customer Services Fund (Internal Service Fund)

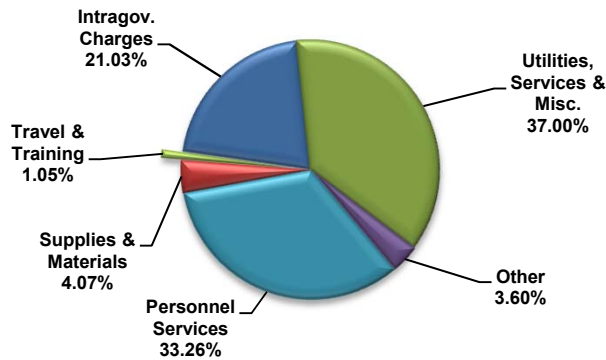


*City of Columbia  
Columbia, Missouri*

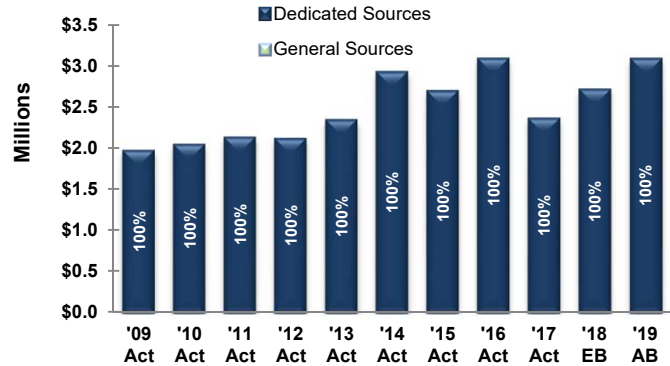
# Utility Customer Services Fund (Internal Service Fund)

Fund 6760

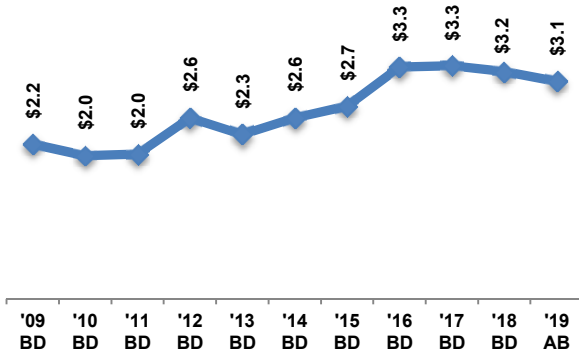
**FY 2019 Total Expenses By Category**



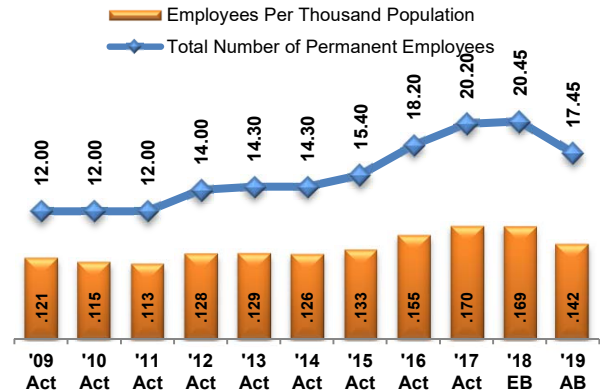
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Expenditures (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$919,628          | \$1,055,512            | \$1,007,197          | \$1,023,650        | (\$31,862)          | (3.0%)             |
| Supplies & Materials        | \$48,244           | \$130,562              | \$132,415            | \$125,300          | (\$5,262)           | (4.0%)             |
| Travel & Training           | \$1,919            | \$26,200               | \$26,200             | \$32,200           | \$6,000             | 22.9%              |
| Intragov. Charges           | \$357,437          | \$423,121              | \$423,121            | \$647,160          | \$224,039           | 52.9%              |
| Utilities, Services & Misc. | \$616,259          | \$1,478,070            | \$1,017,067          | \$1,138,997        | (\$339,073)         | (22.9%)            |
| Capital                     | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$108,000          | \$102,688              | \$102,688            | \$110,717          | \$8,029             | 7.8%               |
| <b>Total</b>                | <b>\$2,051,487</b> | <b>\$3,216,153</b>     | <b>\$2,708,688</b>   | <b>\$3,078,024</b> | <b>(\$138,129)</b>  | <b>(4.3%)</b>      |
| Operating Expenses          | \$1,943,487        | \$3,113,465            | \$2,606,000          | \$2,967,307        | (\$146,158)         | (4.7%)             |
| Non-Operating Expenses      | \$108,000          | \$102,688              | \$102,688            | \$110,717          | \$8,029             | 7.8%               |
| Debt Service                | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Additions           | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Projects            | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total Expenses</b>       | <b>\$2,051,487</b> | <b>\$3,216,153</b>     | <b>\$2,708,688</b>   | <b>\$3,078,024</b> | <b>(\$138,129)</b>  | <b>(4.3%)</b>      |

## Revenues (Where the Money Comes From)

|                              |                    |                    |                    |                    |                    |               |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------|
| Interest Revenue             | (\$8,417)          | \$24,300           | \$24,300           | \$24,300           | \$0                | 0.0%          |
| Fees & Service Charges       | \$2,384,700        | \$2,609,610        | \$2,519,610        | \$2,609,609        | (\$1)              | (0.0%)        |
| Other Local Revenues         | (\$21,900)         | \$400,200          | \$40,200           | \$370,200          | (\$30,000)         | (7.5%)        |
| Operating Transfers In       | \$0                | \$0                | \$0                | \$0                | \$0                |               |
| Use of Prior Year Sources    | \$0                | \$182,043          | \$124,578          | \$73,915           | (\$108,128)        | (59.4%)       |
| Less: Current Year Surplus   | (\$302,896)        | \$0                | \$0                | \$0                | \$0                |               |
| <b>Dedicated Sources</b>     | <b>\$2,051,487</b> | <b>\$3,216,153</b> | <b>\$2,708,688</b> | <b>\$3,078,024</b> | <b>(\$138,129)</b> | <b>(4.3%)</b> |
| General Sources              | \$0                | \$0                | \$0                | \$0                | \$0                |               |
| <b>Total Funding Sources</b> | <b>\$2,051,487</b> | <b>\$3,216,153</b> | <b>\$2,708,688</b> | <b>\$3,078,024</b> | <b>(\$138,129)</b> | <b>(4.3%)</b> |

# 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

- Personnel Services decreased \$31,862 due to the reallocation of three Billing Auditor positions to the various utility budgets.
- Travel & Training reflects an increase of \$6,000 to provide additional CIS/Advanced software training to staff.
- Intragovernmental Charges reflect a \$224,039 increase primarily due to increased IT Fees as a result of allocating IT staff time directly to UCS and additional software maintenance costs due to AMS and Apogee software being installed.
- Utilities, Services, & Misc. reflects a \$339,073 decrease due to lower bad debt expenses expected and completion of a project to install bulletproof glass in the UCS office.

## Highlights/Significant Changes (cont.)

- UCS completed the implementation of the new billing system software (Advanced Utilities) and continues to enhance its performance.
- 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.
- Purchasing will issue an RFP for an external collection agency and UCS will maintain timely enforcement of collections.
- With the incorporation of UCS and the Contact Center, focus on customer experience will become one of the top priorities. Continued efforts will be made 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, Solid Waste, 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<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---|-------------------|------------------------|----------------------|--------------------|---------------------|
| 9928 - Community Relations Asst. Director * | 0.00              | 0.00                   | 0.55                 | 0.55               |                     |
| 9926 - Community Relations Director *       | 0.00              | 0.00                   | 0.35                 | 0.35               |                     |
| 2980 - Assistant Director, Columbia Util    | 0.20              | 0.20                   | 0.20                 | 0.20               |                     |
| 1220 - Utility Customer Services Mngr *     | 1.00              | 1.00                   | 0.00                 | 0.00               |                     |
| 1215 - Billing Auditor ^                    | 3.00              | 3.00                   | 3.00                 | 0.00               | (3.00)              |
| 1214 - Utility Customer Services Supr. *    | 1.00              | 1.00                   | 0.00                 | 0.00               |                     |
| 1385 - Customer Services Supr. *            | 1.00              | 1.00                   | 2.00                 | 2.00               |                     |
| 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               |                     |
| 1006 - Sr Administrative Support Asst. *    | 0.00              | 0.00                   | 0.35                 | 0.35               |                     |
| <b>Total Personnel</b>                      | <b>20.20</b>      | <b>20.20</b>           | <b>20.45</b>         | <b>17.45</b>       | <b>(3.00)</b>       |
| Permanent Full-Time                         | 20.20             | 20.20                  | 20.45                | 17.45              | (3.00)              |
| Permanent Part-Time                         | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                      | <b>20.20</b>      | <b>20.20</b>           | <b>20.45</b>         | <b>17.45</b>       | <b>(3.00)</b>       |

\* During FY 2018, a reorganization resulted in allocating 0.55 of the Community Relations Asst. Director and 0.35 of the Community Relations Director to UCS. The reorganization also resulted in reassigning 1.00 UCS Manager to a Customer Services Supervisor, as well as 0.35 Sr. ASA position is now allocated to UCS. 1.00 UCS Supervisor was deleted.

^ In FY 2019, (3) (1.00) FTE Billing Auditor positions were reallocated to the various Utilities due to a reorganization which moved three positions under the purview of the Assistant Water and Electric Director.

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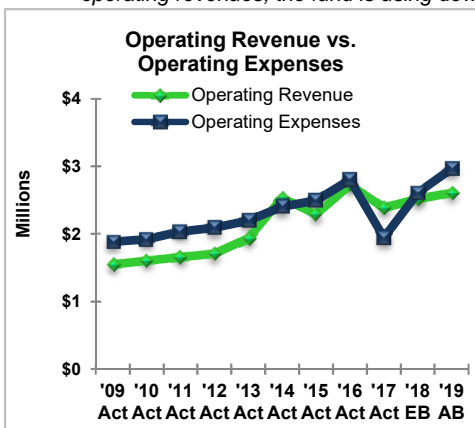
## Revenues, Expenses, and Changes in Net Position

### Utility Customer Services Fund

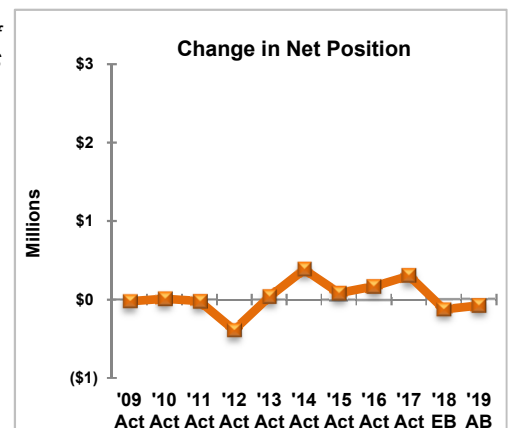
|  | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   |
|--|--------------------|------------------------|----------------------|----------------------|
| <b>Operating Revenues:</b>                           |                    |                        |                      |                      |
| User Charges   | \$2,384,700        | \$2,609,610            | \$2,519,610          | \$2,609,609          |
| <b>Total Operating Revenues</b>                      | <b>\$2,384,700</b> | <b>\$2,609,610</b>     | <b>\$2,519,610</b>   | <b>\$2,609,609</b>   |
| <b>Operating Expenses:</b>                           |                    |                        |                      |                      |
| Personnel Services                                   | \$919,628          | \$1,055,512            | \$1,007,197          | \$1,023,650          |
| Supplies & Materials                                 | \$48,244           | \$130,562              | \$132,415            | \$125,300            |
| Travel & Training                                    | \$1,919            | \$26,200               | \$26,200             | \$32,200             |
| Intragovernmental Charges                            | \$357,437          | \$423,121              | \$423,121            | \$647,160            |
| Utilities, Services & Other Misc.                    | \$616,259          | \$1,478,070            | \$1,017,067          | \$1,138,997          |
| Depreciation   | \$0                | \$0                    | \$0                  | \$0                  |
| <b>Total Operating Expenses</b>                      | <b>\$1,943,487</b> | <b>\$3,113,465</b>     | <b>\$2,606,000</b>   | <b>\$2,967,307</b>   |
| <b>Operating Income (Loss)</b>                       | <b>\$441,213</b>   | <b>(\$503,855)</b>     | <b>(\$86,390)</b>    | <b>(\$357,698)</b>   |
| <b>Non-Operating Revenues:</b>                       |                    |                        |                      |                      |
| Investment Revenue                                   | (\$8,417)          | \$24,300               | \$24,300             | \$24,300             |
| Misc. Non-Operating Revenues                         | (\$21,900)         | \$400,200              | \$40,200             | \$370,200            |
| <b>Total Non-Operating Revenues</b>                  | <b>(\$30,317)</b>  | <b>\$424,500</b>       | <b>\$64,500</b>      | <b>\$394,500</b>     |
| <b>Non-Operating Expenses:</b>                       |                    |                        |                      |                      |
| Loss on Disposal of Assets                           | \$0                | \$0                    | \$0                  | \$0                  |
| <b>Total Non-Operating Expenses</b>                  | <b>\$0</b>         | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>           |
| <b>Total Non-Operating Revenues (Expenses)</b>       | <b>(\$30,317)</b>  | <b>\$424,500</b>       | <b>\$64,500</b>      | <b>\$394,500</b>     |
| <b>Income (Loss) Before Transfers</b>                | <b>\$410,896</b>   | <b>(\$79,355)</b>      | <b>(\$21,890)</b>    | <b>\$36,802</b>      |
| Transfers In   | \$0                | \$0                    | \$0                  | \$0                  |
| Transfers Out - General Fund (Util. Asst. Position)  | (\$20,593)         | (\$15,281)             | (\$15,281)           | (\$23,310)           |
| Transfers Out - 2016 S.O. Bond Fund (lease pmt DBBG) | (\$87,407)         | (\$87,407)             | (\$87,407)           | (\$87,407)           |
| <b>Transfers Out</b>                                 | <b>(\$108,000)</b> | <b>(\$102,688)</b>     | <b>(\$102,688)</b>   | <b>(\$110,717)</b>   |
| <b>Total Transfers</b>                               | <b>(\$108,000)</b> | <b>(\$102,688)</b>     | <b>(\$102,688)</b>   | <b>(\$110,717) +</b> |
| <b>Change in Net Position</b>                        | <b>\$302,896</b>   | <b>(\$182,043)</b>     | <b>(\$124,578)</b>   | <b>(\$73,915)</b>    |
| Net Position - Beginning                             | \$1,276,463        | \$1,579,359            | \$1,579,359          | \$1,454,781          |
| <b>Net Position - Ending</b>                         | <b>\$1,579,359</b> | <b>\$1,397,316</b>     | <b>\$1,454,781</b>   | <b>\$1,380,866</b>   |

+ Planned use of excess cash reserve. Review revenue/budget strategy in future budget years.

Note: Net Income Statements do not include capital addition or capital project expenditures. In years where operating expenses are above operating revenues, the fund is using down excess cash reserves.



In FY 2012, there was a \$300,000 transfer of excess cash to help fund the COFERS software project.



### Financial Sources and Uses Utility Customer Services Fund

|   | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|---|--------------------|------------------------|----------------------|--------------------|
| <b>Financial Sources</b>                        |                    |                        |                      |                    |
| User Charges                                    | \$2,384,700        | \$2,609,610            | \$2,519,610          | \$2,609,609        |
| Interest  | (\$8,417)          | \$24,300               | \$24,300             | \$24,300           |
| Less: GASB 31 Interest Adjustment               | \$17,885           | \$0                    | \$0                  | \$0                |
| Miscellaneous Revenues                          | (\$21,900)         | \$400,200              | \$40,200             | \$370,200          |
| <b>Total Financial Sources Before Transfers</b> | <b>\$2,372,268</b> | <b>\$3,034,110</b>     | <b>\$2,584,110</b>   | <b>\$3,004,109</b> |
| Transfers In                                    | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources</b>                  | <b>\$2,372,268</b> | <b>\$3,034,110</b>     | <b>\$2,584,110</b>   | <b>\$3,004,109</b> |

|   |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|
| <b>Financial Uses</b>                         |                    |                    |                    |                    |
| Personnel Services                            | \$919,628          | \$1,055,512        | \$1,007,197        | \$1,023,650        |
| Less: GASB 16 Vacation Liability Adjustment   | \$6,897            | \$0                | \$0                | \$0                |
| Less: GASB 68 Pension Adjustment              | (\$59,422)         | \$0                | \$0                | \$0                |
| Supplies & Materials                          | \$48,244           | \$130,562          | \$132,415          | \$125,300          |
| Travel & Training                             | \$1,919            | \$26,200           | \$26,200           | \$32,200           |
| Intragovernmental Charges                     | \$357,437          | \$423,121          | \$423,121          | \$647,160          |
| Utilities, Services & Other Misc.             | \$616,259          | \$1,478,070        | \$1,017,067        | \$1,138,997        |
| Interest Expense                              | \$0                | \$0                | \$0                | \$0                |
| Bank & Paying Agent Fees                      | \$0                | \$0                | \$0                | \$0                |
| Transfers Out                                 | \$108,000          | \$102,688          | \$102,688          | \$110,717          |
| Principal Payments                            | \$0                | \$0                | \$0                | \$0                |
| Capital Additions                             | \$0                | \$0                | \$0                | \$0                |
| Enterprise Revenues used for Capital Projects | \$0                | \$0                | \$0                | \$0                |
| <b>Total Financial Uses</b>                   | <b>\$1,998,962</b> | <b>\$3,216,153</b> | <b>\$2,708,688</b> | <b>\$3,078,024</b> |

|  |                  |                    |                    |                   |
|--|------------------|--------------------|--------------------|-------------------|
| <b>Financial Sources Over/(Under) Uses</b> | <b>\$373,306</b> | <b>(\$182,043)</b> | <b>(\$124,578)</b> | <b>(\$73,915)</b> |
|--|------------------|--------------------|--------------------|-------------------|

#### Projected Unassigned Cash Reserve

|                                     |                    |                    |                    |                    |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Beginning Unassigned Cash Reserve   |                    | \$1,451,543        | \$1,451,543        | \$1,326,965        |
| Financial Sources Over/(Under) Uses |                    | (\$182,043)        | (\$124,578)        | (\$73,915)         |
| Current Assets                      | \$1,507,175        |                    |                    |                    |
| Less: GASB 31 Pooled Cash Adj       | \$39,843           |                    |                    |                    |
| Less: Current Liabilities           | (\$95,475)         |                    |                    |                    |
| <b>Unassigned Cash Reserve</b>      | <b>\$1,451,543</b> | <b>\$1,269,500</b> | <b>\$1,326,965</b> | <b>\$1,253,050</b> |

|   |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|
| Budgeted Oper Exp w/o Depreciation          | \$3,190,149        | \$3,125,693        | \$3,125,693        | \$2,967,307        |
| Add: Budgeted Oper Transfers to Other Funds | \$108,000          | \$102,688          | \$102,688          | \$110,717          |
| Add: Budgeted Interest Expense              | \$0                | \$0                | \$0                | \$0                |
| Add: budgeted Principal Payments            | \$0                | \$0                | \$0                | \$0                |
| Add: Budgeted Capital Additions             | \$0                | \$0                | \$0                | \$0                |
| <b>Total Budgeted Financial Uses</b>        | <b>\$3,298,149</b> | <b>\$3,228,381</b> | <b>\$3,228,381</b> | <b>\$3,078,024</b> |

|                                     |                  |                  |                  |                  |
|-------------------------------------|------------------|------------------|------------------|------------------|
|                                     | x 20%            | x 20%            | x 20%            | x 20%            |
| <b>Budgeted Cash Reserve Target</b> | <b>\$659,630</b> | <b>\$645,676</b> | <b>\$645,676</b> | <b>\$615,605</b> |

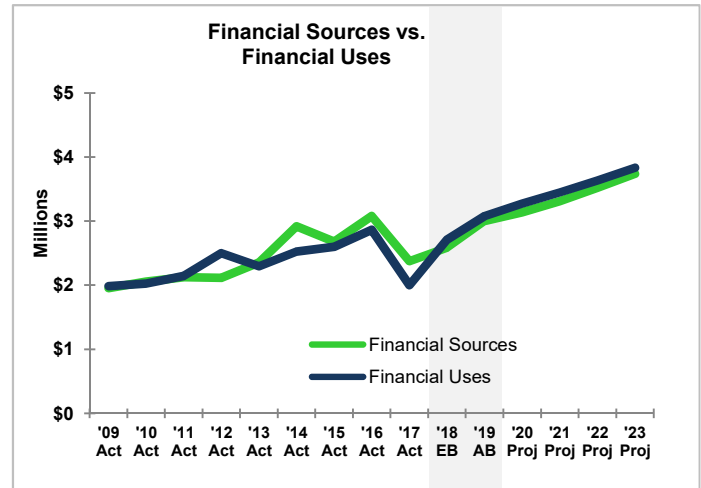
|  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|
| <b>Above/(Below) Cash Reserve Target</b> | <b>\$791,913</b> | <b>\$623,824</b> | <b>\$681,289</b> | <b>\$637,445</b> |
|--|------------------|------------------|------------------|------------------|

|                     |        |        |       |
|---------------------|--------|--------|-------|
| <b>Fee Increase</b> | 12.00% | 12.00% | 0.00% |
|---------------------|--------|--------|-------|

|                        |      |      |      |
|------------------------|------|------|------|
| <b>Increase in FTE</b> | 0.00 | 0.00 | 0.00 |
|------------------------|------|------|------|

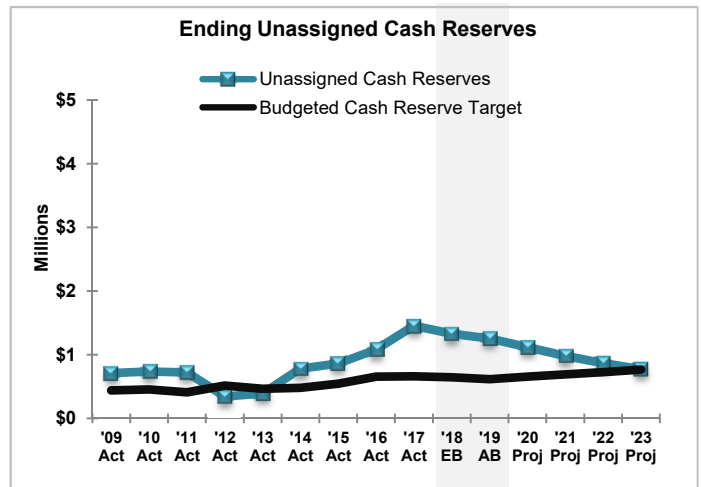
### Financial Sources and Uses Utility Customer Services Fund

| Projected<br>FY 2020      | Projected<br>FY 2021      | Projected<br>FY 2022      | Projected<br>FY 2023      |
|---------------------------|---------------------------|---------------------------|---------------------------|
| \$2,745,884               | \$2,914,411               | \$3,120,495               | \$3,343,066               |
| \$24,300                  | \$24,300                  | \$24,300                  | \$24,300                  |
| \$0                       | \$0                       | \$0                       | \$0                       |
| \$370,200                 | \$370,200                 | \$370,200                 | \$370,200                 |
| <b>\$3,140,384</b>        | <b>\$3,308,911</b>        | <b>\$3,514,995</b>        | <b>\$3,737,566</b>        |
| \$0                       | \$0                       | \$0                       | \$0                       |
| <b><u>\$3,140,384</u></b> | <b><u>\$3,308,911</u></b> | <b><u>\$3,514,995</u></b> | <b><u>\$3,737,566</u></b> |



FY 2012, uses were above sources due to a use of \$300,000 of excess cash to help fund the COFERS software project.

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| \$1,044,123        | \$1,065,005        | \$1,086,305        | \$1,108,031        |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$130,600          | \$142,310          | \$155,147          | \$169,222          |
| \$28,820           | \$31,702           | \$34,872           | \$38,360           |
| \$693,530          | \$744,125          | \$799,733          | \$861,430          |
| \$1,267,069        | \$1,352,035        | \$1,444,955        | \$1,546,596        |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$110,717          | \$110,717          | \$110,717          | \$110,717          |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| <b>\$3,274,859</b> | <b>\$3,445,894</b> | <b>\$3,631,729</b> | <b>\$3,834,355</b> |
| <b>(\$134,475)</b> | <b>(\$136,983)</b> | <b>(\$116,734)</b> | <b>(\$96,789)</b>  |



For the period shown, cash reserves were above the budgeted 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 budgeted cash reserve target for FY 2012 and FY 2013. From FY 2014 through FY 2017 the cash reserves increased above the budgeted cash reserve target and management has a plan to use down these excess cash reserves by FY 2023.

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| <b>\$1,118,575</b> | <b>\$981,592</b>   | <b>\$864,858</b>   | <b>\$768,069</b>   |
| \$3,164,142        | \$3,335,177        | \$3,521,012        | \$3,723,638        |
| \$110,717          | \$110,717          | \$110,717          | \$110,717          |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| <b>\$3,274,859</b> | <b>\$3,445,894</b> | <b>\$3,631,729</b> | <b>\$3,834,355</b> |
| x 20%              | x 20%              | x 20%              | x 20%              |
| <b>\$654,972</b>   | <b>\$689,179</b>   | <b>\$726,346</b>   | <b>\$766,871</b>   |
| <b>\$463,603</b>   | <b>\$292,413</b>   | <b>\$138,512</b>   | <b>\$1,198</b>     |

|       |       |       |       |
|-------|-------|-------|-------|
| 6.00% | 7.00% | 8.00% | 8.00% |
| 0.00  | 0.00  | 0.00  | 0.00  |

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# Transportation Departments



## Description

There are thirteen 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 1,334 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.

## Capital Projects Fund

Streets and Sidewalks projects

## 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.

## Enterprise Funds - cont

### Parking Utility Fund

The Parking Utility operates, maintains and administers five parking facilities, eight surface lots, and on-street parking meters.

### Railroad Utility Fund

This fund operates and maintains the short line Columbia Terminal Railroad (COLT) to provide customers with safe, reliable, and efficient rail service.

### Transload Facility Fund

This fund operates and maintains the Transload facility, 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

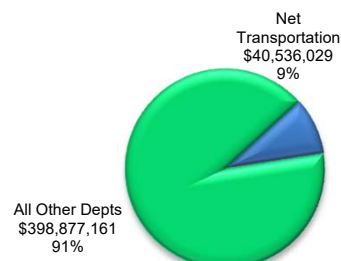
This fund accounts for the 1/2 cent permanent sales tax that was authorized by voters on April 6, 1982. These funds are used to subsidize Airport and Transit activities, fund various road projects, and pay for street and sidewalk related activities in the General Fund.

### 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.

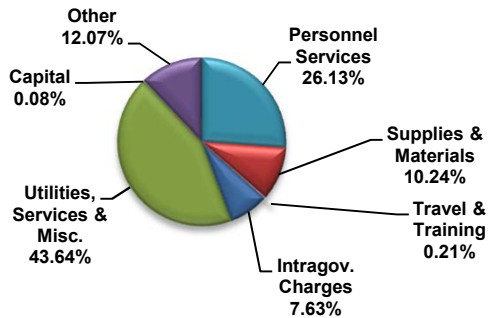
### Stadium TDD

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

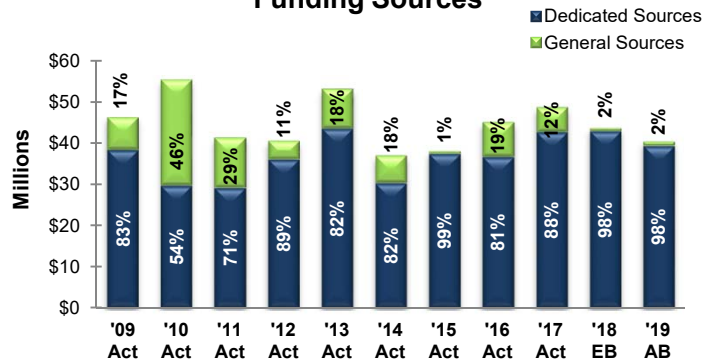


# Transportation-Related Departments - Summary

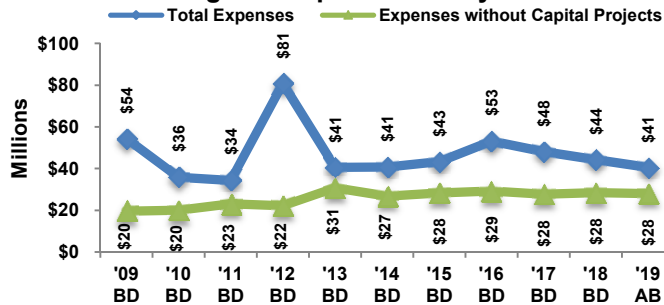
**FY 2019 Total Expenses By Category**



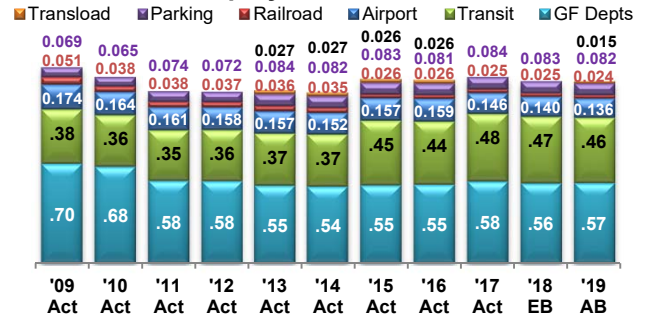
**Funding Sources**



**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<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B  | % Change<br>19/18B |
|-----------------------------|---------------------|------------------------|----------------------|---------------------|----------------------|--------------------|
| Personnel Services          | \$10,428,352        | \$9,533,520            | \$9,546,984          | \$10,590,135        | \$1,056,615          | 11.1%              |
| Supplies & Materials        | \$4,622,291         | \$4,113,183            | \$4,459,626          | \$4,152,143         | \$38,960             | 0.9%               |
| Travel & Training           | \$60,371            | \$86,215               | \$86,084             | \$87,041            | \$826                | 1.0%               |
| Intragov. Charges           | \$2,747,263         | \$2,769,908            | \$2,769,908          | \$3,094,289         | \$324,381            | 11.7%              |
| Utilities, Services & Misc. | \$20,586,405        | \$22,385,859           | \$21,885,558         | \$17,688,778        | (\$4,697,081)        | (21.0%)            |
| Capital                     | \$1,393,905         | \$579,649              | \$105,234            | \$32,000            | (\$547,649)          | (94.5%)            |
| Other                       | \$8,796,217         | \$4,856,672            | \$4,881,472          | \$4,891,643         | \$34,971             | 0.7%               |
| <b>Total +</b>              | <b>\$48,634,804</b> | <b>\$44,325,006</b>    | <b>\$43,734,866</b>  | <b>\$40,536,029</b> | <b>(\$3,788,977)</b> | <b>(8.5%)</b>      |
| Operating Expenses          | \$22,090,467        | \$22,947,464           | \$22,795,349         | \$23,102,186        | \$154,722            | 0.7%               |
| Non-Operating Expenses      | \$7,272,385         | \$3,719,171            | \$3,743,971          | \$3,852,693         | \$133,522            | 3.6%               |
| Debt Service                | \$1,044,645         | \$1,137,501            | \$1,137,501          | \$1,038,950         | (\$98,551)           | (8.7%)             |
| Capital Additions           | \$482,563           | \$579,649              | \$105,234            | \$7,000             | (\$572,649)          | (98.8%)            |
| Capital Projects            | \$17,744,744        | \$15,941,221           | \$15,952,811         | \$12,535,200        | (\$3,406,021)        | (21.4%)            |
| <b>Total Expenses +</b>     | <b>\$48,634,804</b> | <b>\$44,325,006</b>    | <b>\$43,734,866</b>  | <b>\$40,536,029</b> | <b>(\$3,788,977)</b> | <b>(8.5%)</b>      |

## Funding Sources (Where the Money Comes From)

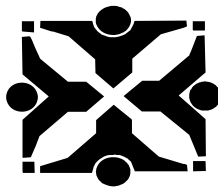
|                                 |                     |                     |                     |                     |                      |               |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------|
| * Sales Tax                     | \$0                 | \$0                 | \$0                 | \$0                 | \$0                  |               |
| ** Gross Rcpts & Other Local Tx | \$2,674,597         | \$3,469,818         | \$3,250,577         | \$3,404,088         | (\$65,730)           | (1.9%)        |
| Grants and Capital Contrib      | \$15,281,299        | \$13,141,796        | \$13,048,150        | \$9,685,829         | (\$3,455,967)        | (26.3%)       |
| Interest Revenue                | \$176,167           | \$446,862           | \$478,498           | \$468,011           | \$21,149             | 4.7%          |
| *** Fees & Service Chrgs        | \$8,157,113         | \$8,145,002         | \$8,298,661         | \$8,301,652         | \$156,650            | 1.9%          |
| Other Local Revenues            | \$188,560           | \$52,900            | \$57,766            | \$52,250            | (\$650)              | (1.2%)        |
| Transfers                       | \$16,163,854        | \$13,841,707        | \$13,841,707        | \$15,030,125        | \$1,188,418          | 8.6%          |
| Use of Prior Year Sources       | \$5,406,472         | \$4,500,516         | \$4,367,368         | \$2,703,882         | (\$1,796,634)        | (39.9%)       |
| Less: Current Year Surplus      | (\$71,963)          | (\$159,778)         | (\$397,745)         | (\$99,141)          | \$60,637             | (38.0%)       |
| <b>Dedicated Sources</b>        | <b>\$47,976,099</b> | <b>\$43,438,823</b> | <b>\$42,944,982</b> | <b>\$39,546,696</b> | <b>(\$3,892,127)</b> | <b>(9.0%)</b> |
| General Sources                 | \$658,705           | \$789,291           | \$692,992           | \$989,333           | \$200,042            | 25.3%         |
| <b>Total Funding Sources</b>    | <b>\$48,634,804</b> | <b>\$44,228,114</b> | <b>\$43,637,974</b> | <b>\$40,536,029</b> | <b>(\$3,692,085)</b> | <b>(8.3%)</b> |

\* 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)

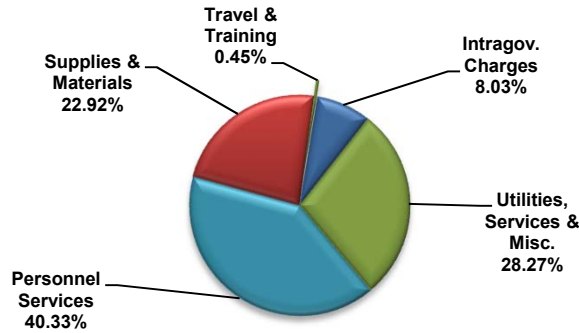


*City of Columbia*  
*Columbia, Missouri*

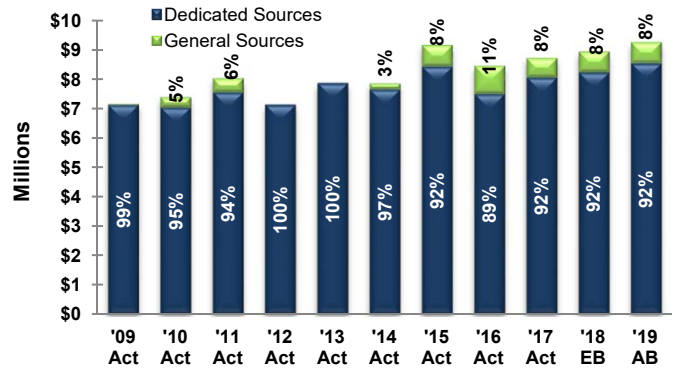


# Public Works - Streets & Engineering (General Fund)

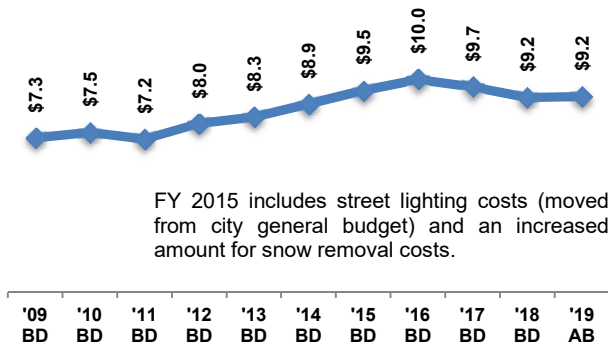
**FY 2019 Total Expenditures By Category**



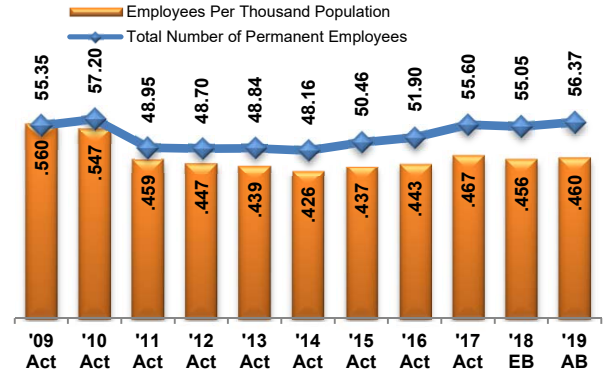
**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$2,989,438        | \$2,878,305            | \$3,096,035          | \$3,723,014        | \$844,709           | 29.3%              |
| Supplies & Materials        | \$1,910,570        | \$1,414,639            | \$1,744,558          | \$2,115,807        | \$701,168           | 49.6%              |
| Travel & Training           | \$26,645           | \$41,793               | \$41,793             | \$41,793           | \$0                 | 0.0%               |
| Intragov. Charges           | \$785,391          | \$739,948              | \$739,948            | \$741,263          | \$1,315             | 0.2%               |
| Utilities, Services & Misc. | \$2,636,564        | \$3,635,954            | \$3,292,150          | \$2,610,062        | (\$1,025,892)       | (28.2%)            |
| Capital                     | \$352,353          | \$472,649              | \$0                  | \$0                | (\$472,649)         | (100.0%)           |
| Other                       | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                | <b>\$8,700,961</b> | <b>\$9,183,288</b>     | <b>\$8,914,484</b>   | <b>\$9,231,939</b> | <b>\$48,651</b>     | <b>0.5%</b>        |
| Operating Expenses          | \$8,348,608        | \$8,710,639            | \$8,914,484          | \$9,231,939        | \$521,300           | 6.0%               |
| Non-Operating Expenses      | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Debt Service                | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Additions           | \$352,353          | \$472,649              | \$0                  | \$0                | (\$472,649)         | (100.0%)           |
| Capital Projects            | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total Expenses</b>       | <b>\$8,700,961</b> | <b>\$9,183,288</b>     | <b>\$8,914,484</b>   | <b>\$9,231,939</b> | <b>\$48,651</b>     | <b>0.5%</b>        |

## Funding Sources (Where the Money Comes From)

|                                       |                    |                    |                    |                    |                   |               |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|---------------|
| Grants and Capital Contributions      | \$0                | \$96,892           | \$96,892           | \$0                | (\$96,892)        | (100.0%)      |
| Other Local Taxes*                    | \$2,674,597        | \$3,469,818        | \$3,250,577        | \$3,404,088        | (\$65,730)        | (1.9%)        |
| Fees & Service Charges**              | \$84,991           | \$85,000           | \$86,500           | \$86,200           | \$1,200           | 1.4%          |
| Other Local Revenues ***              | \$28,365           | \$0                | \$2,399            | \$0                | \$0               |               |
| Operating Transfer (Cap Proj, Sewer,) | \$351,000          | \$0                | \$0                | \$30,000           | \$30,000          |               |
| Oper. Transfer (Transp Sales Tax Fd)  | \$4,903,303        | \$4,889,197        | \$4,785,124        | \$5,008,995        | \$119,798         | 2.5%          |
| <b>Dedicated Sources</b>              | <b>\$8,042,256</b> | <b>\$8,540,907</b> | <b>\$8,221,492</b> | <b>\$8,529,283</b> | <b>(\$11,624)</b> | <b>(0.1%)</b> |
| General Sources                       | \$658,705          | \$642,381          | \$692,992          | \$702,656          | \$60,275          | 9.4%          |
| <b>Total Funding Sources</b>          | <b>\$8,700,961</b> | <b>\$9,183,288</b> | <b>\$8,914,484</b> | <b>\$9,231,939</b> | <b>\$48,651</b>   | <b>0.5%</b>   |

\* 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.



**Description**

The Street Division provides maintenance on 1,334 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 provides proactive designs, smart planning, and safe job sites for Capital Improvement Program transportation projects.

**Highlights/Significant Changes**

- Personnel services increased \$844,709 due to the reallocation of 0.12 FTE from Airport; the reallocation of 0.13 FTE from Non-motorized grant fund; 0.10 FTE reallocation from Engineering to Non-motorized grant fund; and the pay plan adopted by City Council which included a move to minimum of \$15 per hour for all permanent positions, reassignment of Equipment Operator II positions to Sr. Equipment Operators which included a 5% pay increase, move to midpoint for employees who have been in their current classification for five or more years as of March 1, 2018, and a \$0.45 per hour across-the-board increase. The department believes these pay plan changes will improve the hiring and retaining of street maintenance employees.
- Due to the inability to stay fully staffed in street maintenance, the department transferred \$402,200 to the Utilities, Services, and Miscellaneous category to contract out street maintenance. The FY 2019 budget restores those dollars in the personnel category.
- The Supplies and Materials category reflects a \$701,168 increase due to the shifting of dollars to the Utilities, Services, and Miscellaneous category to contract out some street maintenance. The FY 2019 budget restores the funds to the Supplies and Materials category.
- The Utilities, Services, and Miscellaneous category reflects a \$1,025,892 decrease as FY 2018 included mid-year transfers from personnel and materials to contract out street maintenance. The FY 2019 budget restores contractual services to the FY 2018 original budget level.

**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 2019 for street lighting are \$396,209.
- The following projects reached completion in FY 2018:
  - Chapel Hill Road Sidewalk
  - Sinclair Road Sidewalk
  - Oakland Gravel Road Sidewalk
- The following major projects are under construction or anticipated to be under construction by the end of FY 2018:
  - Vandiver and Parker Roundabout
- The following projects are planned to be bid in FY 2019:
  - Lynn
  - Oak
  - 3rd Avenue Alley
  - Carter Lane Sidewalk
  - Ballenger Road Improvements
  - 9th and Elm Pedestrian Scramble
  - Forum and Green Meadows Roundabout
  - Nifong Intersection Improvements
  - Keene and I-70 Drive Roundabout
- The following projects are in the preliminary design stage for construction in FY 2020 and FY 2021:
  - McKee Street Sidewalk
  - Sinclair Road Sidewalk (Southampton to Nifong)
  - Nifong Corridor Widening (Providence and Forum)
  - Sinclair and Route K Roundabout
  - Discovery Parkway extension

## Authorized Personnel

|  | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|--|-------------------|------------------------|----------------------|--------------------|---------------------|
| 6204 - Financial Analyst                   | 0.30              | 0.30                   | 0.30                 | 0.30               |                     |
| 5901 - Director, Public Works # *          | 0.30              | 0.25                   | 0.25                 | 0.30               | 0.05                |
| 5800 - Asst to the Public Works Director * | 0.25              | 0.25                   | 0.25                 | 0.32               | 0.07                |
| 5109 - Engineering Supervisor **           | 1.60              | 1.60                   | 1.60                 | 1.70               | 0.10                |
| 5107 - Engin & Operations Manager          | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 5098/5113 - Eng. Specialist/Engineer ** ^  | 3.80              | 3.80                   | 3.80                 | 4.90               | 1.10                |
| 5023 - City Land Surveyor                  | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 5022 - Asst City Land Surveyor             | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 5015 - Property Acquisition Coord.         | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 5004 - Senior Engineering Technician **    | 0.90              | 0.90                   | 0.90                 | 1.00               | 0.10                |
| 5003 - Engineering Technician ++           | 1.00              | 1.00                   | 1.00                 | 3.40               | 2.40                |
| 5000 - Associate Engin Tech                | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 4998 - Project Compliance Inspector        | 1.50              | 1.50                   | 1.50                 | 1.50               |                     |
| 4997 - Design Drafter ** ++                | 2.50              | 2.50                   | 2.50                 | 0.00               | (2.50)              |
| 4996 - Lead Project Comp. Inspector ^^ *** | 1.00              | 0.75                   | 0.75                 | 0.00               | (0.75)              |
| 4996 - Senior Project Comp. Inspector ***  | 0.00              | 0.00                   | 0.00                 | 0.75               | 0.75                |
| 2450 - Construction Project Supt ^^        | 1.00              | 0.75                   | 0.75                 | 0.75               |                     |
| 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                 | 0.00               | (5.00)              |
| 2303 - Senior Equipment Operator - 773 ##  | 0.00              | 0.00                   | 0.00                 | 26.00              | 26.00               |
| 2300 - Equipment Operator II-773 + ##      | 24.00             | 24.00                  | 24.00                | 0.00               | (24.00)             |
| 2300 - Equipment Operator 773 ##           | 0.00              | 0.00                   | 0.00                 | 3.00               | 3.00                |
| 1007 - Administrative Supervisor           | 0.25              | 0.25                   | 0.25                 | 0.25               |                     |
| 1006 - Senior Admin. Support Assistant     | 1.20              | 1.20                   | 1.20                 | 1.20               |                     |
| <b>Total Personnel</b>                     | <b>55.60</b>      | <b>55.05</b>           | <b>55.05</b>         | <b>56.37</b>       | <b>1.32</b>         |
| Permanent Full-Time                        | 55.60             | 55.05                  | 55.05                | 56.37              | 1.32                |
| Permanent Part-Time                        | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                     | <b>55.60</b>      | <b>55.05</b>           | <b>55.05</b>         | <b>56.37</b>       | <b>1.32</b>         |

# 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.

\* In FY 2019, positions were reallocated from Airport to Streets and Engineering.

\*\* In FY 2019, 0.10 FTE Engineer, 0.10 FTE Engineering Supervisor, and 0.10 FTE Sr. Eng. Tech positions were reallocated back to Engineering from Non-motorized. 0.10 FTE Design Drafter was reallocated to Non-Motorized grant fund.

+ In FY 2019, 4.00 FTE Equipment Operator II-773 positions were reclassified to Equipment Operator III-773

^ In FY 2019, 1.00 FTE Engineer was added to help with traffic calming related capital projects. This position will be charged to capital projects.

++ In FY 2019, 2.40 FTE Design Drafters were reclassified to Engineering Technician

\*\*\* In FY 2019, 0.75 FTE Lead Project Compliance Inspector was retitled to Senior Project Compliance Inspector

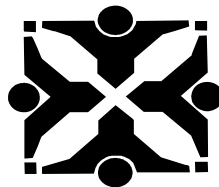
## In FY 2019, Equipment Operator III-773 positions was reclassified to Senior Equipment Operator-773; (21) Equipment Operator II-773 positions were reassigned to Senior Equipment Operator-773. Also in FY 2019, Equipment Operator II-773 positions were reassigned to Equipment Operator 773; (3) 1.00 FTE Equipment Operator II 773 positions were reallocated to Equipment Operator 773

## Budget Detail

|                                 | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|---------------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>Streets &amp; Sidewalks:</b> |                    |                        |                      |                    |                     |                    |
| Personnel Services              | \$2,118,742        | \$1,817,338            | \$1,969,742          | \$2,257,288        | \$439,950           | 24.2%              |
| Supplies and Materials          | \$1,887,047        | \$1,368,839            | \$1,704,448          | \$2,067,807        | \$698,968           | 51.1%              |
| Travel and Training             | \$9,822            | \$18,393               | \$18,393             | \$18,393           | \$0                 | 0.0%               |
| Intragovernmental Charges       | \$429,354          | \$391,803              | \$391,803            | \$391,780          | (\$23)              | (0.0%)             |
| Utilities, Services, & Misc.    | \$2,593,088        | \$3,579,728            | \$3,238,749          | \$2,553,510        | (\$1,026,218)       | (28.7%)            |
| Capital                         | \$352,353          | \$447,635              | \$0                  | \$0                | (\$447,635)         | (100.0%)           |
| Other                           | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                    | <b>\$7,390,406</b> | <b>\$7,623,736</b>     | <b>\$7,323,135</b>   | <b>\$7,288,778</b> | <b>(\$334,958)</b>  | <b>(4.4%)</b>      |
| <b>Engineering:</b>             |                    |                        |                      |                    |                     |                    |
| Personnel Services              | \$870,696          | \$1,060,967            | \$1,126,293          | \$1,465,726        | \$404,759           | 38.2%              |
| Supplies and Materials          | \$23,523           | \$45,800               | \$40,110             | \$48,000           | \$2,200             | 4.8%               |
| Travel and Training             | \$16,823           | \$23,400               | \$23,400             | \$23,400           | \$0                 | 0.0%               |
| Intragovernmental Charges       | \$356,037          | \$348,145              | \$348,145            | \$349,483          | \$1,338             | 0.4%               |
| Utilities, Services, & Misc.    | \$43,476           | \$56,226               | \$53,401             | \$56,552           | \$326               | 0.6%               |
| Capital                         | \$0                | \$25,014               | \$0                  | \$0                | (\$25,014)          | (100.0%)           |
| Other                           | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                    | <b>\$1,310,555</b> | <b>\$1,559,552</b>     | <b>\$1,591,349</b>   | <b>\$1,943,161</b> | <b>\$383,609</b>    | <b>24.6%</b>       |
| <b>Department Totals</b>        |                    |                        |                      |                    |                     |                    |
| Personnel Services              | \$2,989,438        | \$2,878,305            | \$3,096,035          | \$3,723,014        | \$844,709           | 29.3%              |
| Supplies and Materials          | \$1,910,570        | \$1,414,639            | \$1,744,558          | \$2,115,807        | \$701,168           | 49.6%              |
| Travel and Training             | \$26,645           | \$41,793               | \$41,793             | \$41,793           | \$0                 | 0.0%               |
| Intragovernmental Charges       | \$785,391          | \$739,948              | \$739,948            | \$741,263          | \$1,315             | 0.2%               |
| Utilities, Services, & Misc.    | \$2,636,564        | \$3,635,954            | \$3,292,150          | \$2,610,062        | (\$1,025,892)       | (28.2%)            |
| Capital                         | \$352,353          | \$472,649              | \$0                  | \$0                | (\$472,649)         | (100.0%)           |
| Other                           | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                    | <b>\$8,700,961</b> | <b>\$9,183,288</b>     | <b>\$8,914,484</b>   | <b>\$9,231,939</b> | <b>\$48,651</b>     | <b>0.5%</b>        |

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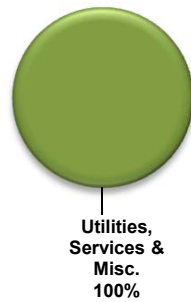
# Capital Projects Fund - Streets and Sidewalks Projects



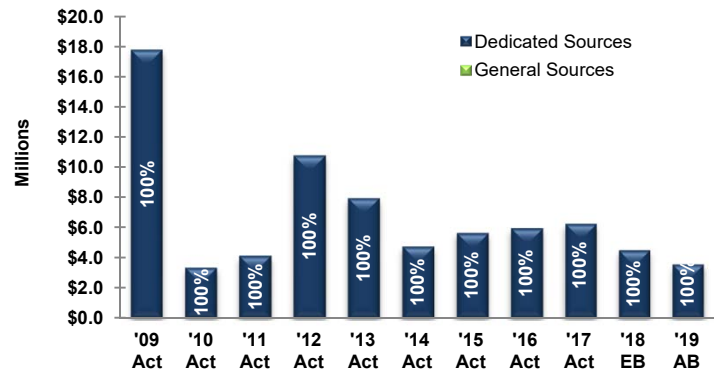
*City of Columbia*  
*Columbia, Missouri*

# Capital Projects Fund - Streets & Sidewalks Projects

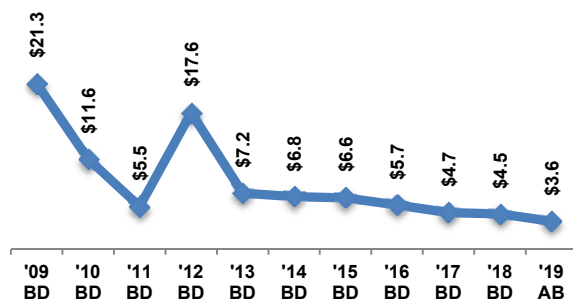
**FY 2019 Total Expenditures By Category**



**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<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$483,093          | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Supplies & Materials        | \$40,252           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Travel & Training           | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Intragov. Charges           | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Utilities, Services & Misc. | \$6,120,265        | \$4,527,357            | \$4,527,357          | \$3,594,005        | (\$933,352)         | (20.6%)            |
| Capital                     | \$665,197          | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$351,000          | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                | <b>\$7,659,807</b> | <b>\$4,527,357</b>     | <b>\$4,527,357</b>   | <b>\$3,594,005</b> | <b>(\$933,352)</b>  | <b>(20.6%)</b>     |
|                             |                    |                        |                      |                    |                     |                    |
| 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            | \$7,659,807        | \$4,527,357            | \$4,527,357          | \$3,594,005        | (\$933,352)         | (20.6%)            |
| <b>Total Expenses</b>       | <b>\$7,659,807</b> | <b>\$4,527,357</b>     | <b>\$4,527,357</b>   | <b>\$3,594,005</b> | <b>(\$933,352)</b>  | <b>(20.6%)</b>     |

## Funding Sources (Where the Money Comes From)

|                                       |                    |                    |                    |                    |                    |                |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------|
| Capital Fund Balance                  | \$0                | \$0                | \$0                | \$0                | \$0                |                |
| Prior Year Appropriations             | \$1,396,108        | \$1,594,857        | \$1,594,857        | \$0                | (\$1,594,857)      | (100.0%)       |
| Grants (County, State, STO)           | \$4,538,481        | \$2,882,500        | \$2,882,500        | \$2,250,000        | (\$632,500)        | (21.9%)        |
| Oper. Trnsfr (Cap. Imprvmt Stax)      | \$206,500          | \$50,000           | \$50,000           | \$830,610          | \$780,610          | 1561.2%        |
| Oper. Trnsfr (CDBG)                   | \$16,809           | \$0                | \$0                | \$363,395          | \$363,395          |                |
| Oper. Trnsfr (Transp Stax)            | \$0                | \$0                | \$0                | \$150,000          | \$150,000          |                |
| Oper. Trnsfr (Pub Imp Fd - Dev. Fees) | \$1,497,000        | \$0                | \$0                | \$0                | \$0                |                |
| Oper. Trnsf (General Fd)              | \$0                | \$0                | \$0                | \$0                | \$0                |                |
| Misc. Rev (Dev. Contrib, Tax bills)   | \$21,718           | \$0                | \$0                | \$0                | \$0                |                |
| Less: Current Year Surplus            | (\$16,809)         | \$0                | \$0                | \$0                | \$0                |                |
| Dedicated Sources                     | <b>\$7,659,807</b> | <b>\$4,527,357</b> | <b>\$4,527,357</b> | <b>\$3,594,005</b> | <b>(\$933,352)</b> | <b>(20.6%)</b> |
| General Sources                       | \$0                | \$0                | \$0                | \$0                | \$0                |                |
| <b>Total Funding Sources</b>          | <b>\$7,659,807</b> | <b>\$4,527,357</b> | <b>\$4,527,357</b> | <b>\$3,594,005</b> | <b>(\$933,352)</b> | <b>(20.6%)</b> |

## Major Projects

- The following projects are planned to be bid in FY 2019:
  - Lynn
  - Oak
  - Sexton Sidewalk
  - Carter Lane Sidewalk
  - Ballenger Road Improvements
  - 9th and Elm Pedestrian Scramble
  - Forum and Green Meadows Roundabout
  - Nifong Intersection Improvements
  - Keene and I-70 Drive Roundabout
- The following projects are in the preliminary design stage for construction in FY 2020 and FY 2021:
  - McKee Street Sidewalk
  - Sinclair Road Sidewalk (Southampton to Nifong)
  - Nifong Corridor Widening (Providence and Forum)
  - Sinclair and Route K Roundabout
  - Discovery Parkway extension

## Fiscal Impact

- Projects are funded by Capital Improvement Sales Tax, County Road Tax Rebate, Public Improvement Fund/Development Fees and Miscellaneous Revenues.

## Authorized Personnel

**Actual  
FY 2017**

**Adj. Budget  
FY 2018**

**Estimated  
FY 2018**

**Adopted  
FY 2019**

**Position  
Changes**

There are no personnel assigned to this budget.

## Streets, Sidewalks and Major Maintenance

## Annual and 5 Year Capital Projects

| Funding Source   | Adopted<br>FY 2019 | FY 2020            | FY 2021            | FY 2022          | FY 2023          | Future<br>Cost     | D    | C    |
|--|--------------------|--------------------|--------------------|------------------|------------------|--------------------|------|------|
| <b>Streets</b>   |                    |                    |                    |                  |                  |                    |      |      |
| <b>1 Annual City/County/State Projects - 40161 [ID: 9]</b>           |                    |                    |                    |                  |                  |                    |      |      |
| Cap Imp S Tax - 2015 Ballot  |                    |                    | \$200,000          | \$500,000        | \$500,000        | \$1,800,000        |      |      |
| <b>Total</b>   |                    |                    | <b>\$200,000</b>   | <b>\$500,000</b> | <b>\$500,000</b> | <b>\$1,800,000</b> |      |      |
| <b>2 Annual Historic Brick Street Renovation 00234 [ID: 12]</b>      |                    |                    |                    |                  |                  |                    |      |      |
| Cap Imp S Tax - 2015 Ballot  |                    |                    |                    | \$100,000        | \$100,000        | \$300,000          |      |      |
| <b>Total</b>   |                    |                    |                    | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$300,000</b>   |      |      |
| <b>3 Annual Street Reconst (Complete Street) - 00647 [ID: 1899]</b>  |                    |                    |                    |                  |                  |                    |      |      |
| Cap Imp S Tax - 2015 Ballot  |                    |                    | \$487,500          | \$787,500        | \$537,500        | \$347,500          |      |      |
| <b>Total</b>   |                    |                    | <b>\$487,500</b>   | <b>\$787,500</b> | <b>\$537,500</b> | <b>\$347,500</b>   |      |      |
| <b>4 Annual Streets - 40158 [ID: 18]</b>                             |                    |                    |                    |                  |                  |                    |      |      |
| Cap Imp S Tax - 2015 Ballot  |                    | \$70,000           | \$240,000          | \$480,000        | \$240,000        | \$480,000          |      |      |
| <b>Total</b>   |                    | <b>\$70,000</b>    | <b>\$240,000</b>   | <b>\$480,000</b> | <b>\$240,000</b> | <b>\$480,000</b>   |      |      |
| <b>5 Annual Traffic Calming - 00646 [ID: 1966]</b>                   |                    |                    |                    |                  |                  |                    |      |      |
| Cap Imp S Tax - 2015 Ballot  | \$50,000           | \$212,000          | \$212,000          | \$362,000        | \$212,000        | \$562,000          | 2016 | 2016 |
| <b>Total</b>   | <b>\$50,000</b>    | <b>\$212,000</b>   | <b>\$212,000</b>   | <b>\$362,000</b> | <b>\$212,000</b> | <b>\$562,000</b>   |      |      |
| <b>6 Annual Traffic Safety (Calming, Ped, Bike) - 40159 [ID: 15]</b> |                    |                    |                    |                  |                  |                    |      |      |
| Cap Imp S Tax - 2015 Ballot  | \$50,000           | \$152,000          | \$252,000          | \$252,000        | \$152,000        | \$356,500          |      |      |
| <b>Total</b>   | <b>\$50,000</b>    | <b>\$152,000</b>   | <b>\$252,000</b>   | <b>\$252,000</b> | <b>\$152,000</b> | <b>\$356,500</b>   |      |      |
| <b>7 Street Landscaping - 40163 [ID: 13]</b>                         |                    |                    |                    |                  |                  |                    |      |      |
| Cap Imp S Tax - 2015 Ballot  |                    |                    | \$112,500          | \$112,500        | \$112,500        | \$412,500          |      |      |
| <b>Total</b>   |                    |                    | <b>\$112,500</b>   | <b>\$112,500</b> | <b>\$112,500</b> | <b>\$412,500</b>   |      |      |
| <b>8 3rd Avenue Alley 00734 [ID: 2125]</b>                           |                    |                    |                    |                  |                  |                    |      |      |
| Transp S Tax   | \$150,000          |                    |                    |                  |                  |                    | 2019 | 2019 |
| <b>Total</b>   | <b>\$150,000</b>   |                    |                    |                  |                  |                    |      |      |
| <b>9 Ballenger Ln - Ria to Mexico Gravel - 00642 [ID: 22]</b>        |                    |                    |                    |                  |                  |                    |      |      |
| Cap Imp S Tax - 2015 Ballot  | \$450,000          |                    |                    |                  |                  |                    | 2017 | 2019 |
| MoDOT Relinquishment   | \$1,800,000        |                    |                    |                  |                  |                    |      |      |
| <b>Total</b>   | <b>\$2,250,000</b> |                    |                    |                  |                  |                    |      |      |
| <b>10 Contingency (40198) [ID: 2128]</b>                             |                    |                    |                    |                  |                  |                    |      |      |
| Cap Imp S Tax - 2015 Ballot  | \$280,610          | \$2,198,950        | \$1,023,752        |                  |                  |                    |      |      |
| <b>Total</b>   | <b>\$280,610</b>   | <b>\$2,198,950</b> | <b>\$1,023,752</b> |                  |                  |                    |      |      |
| <b>11 Discovery Parkway: Gans to New Haven - 00633 [ID: 1155]</b>    |                    |                    |                    |                  |                  |                    |      |      |
| Co Rd Tax Reb  |                    |                    | \$2,444,300        |                  |                  |                    | 2017 | 2021 |
| Development Fees   |                    |                    | \$2,415,700        |                  |                  |                    |      |      |
| <b>Total</b>   |                    |                    | <b>\$4,860,000</b> |                  |                  |                    |      |      |
| <b>12 I-70 Dr &amp; Keene Roundabout 00658 [ID: 1998]</b>            |                    |                    |                    |                  |                  |                    |      |      |
| MoDot  | \$450,000          |                    |                    |                  |                  |                    | 2019 | 2019 |
| PYA Cap Imp S Tax  | \$260,927          |                    |                    |                  |                  |                    |      |      |
| <b>Total</b>   | <b>\$710,927</b>   |                    |                    |                  |                  |                    |      |      |
| <b>13 Nifong -Providence to Forum - 00643 [ID: 97]</b>               |                    |                    |                    |                  |                  |                    |      |      |
| Co Rd Tax Reb  |                    | \$1,422,200        |                    |                  |                  |                    | 2016 | 2020 |
| Development Fees   |                    | \$7,707,800        |                    |                  |                  |                    |      |      |
| <b>Total</b>   |                    | <b>\$9,130,000</b> |                    |                  |                  |                    |      |      |

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<br>FY 2019 | FY 2020            | FY 2021          | FY 2022            | FY 2023            | Future<br>Cost     | D           | C           |
|---|--------------------|--------------------|------------------|--------------------|--------------------|--------------------|-------------|-------------|
| <b>Streets</b>  |                    |                    |                  |                    |                    |                    |             |             |
| <b>14 Sinclair Rd - Rt K Intersection Improv 00707 [ID: 2073]</b>       |                    |                    |                  |                    |                    |                    | <b>2018</b> | <b>2020</b> |
| Miscellaneous Revenues  |                    | \$200,000          |                  |                    |                    |                    |             |             |
| MoDot   |                    | \$600,000          |                  |                    |                    |                    |             |             |
| PYA Cap Imp S Tax   |                    | \$385,000          |                  |                    |                    |                    |             |             |
| <b>Total</b>  |                    | <b>\$1,185,000</b> |                  |                    |                    |                    |             |             |
| <b>15 Ash Street 4-Way Stop Removal 00714 [ID: 1525]</b>                |                    |                    |                  |                    |                    |                    | <b>2024</b> | <b>2026</b> |
| Cap Imp S Tax - 2015 Ballot   |                    |                    |                  |                    |                    | \$800,000          |             |             |
| Co Rd Tax Reb   |                    |                    |                  |                    |                    | \$1,800,000        |             |             |
| <b>Total</b>  |                    |                    |                  |                    |                    | <b>\$2,600,000</b> |             |             |
| <b>16 Fairview &amp; Chapel Hill Int Imprvmnts 00618 [ID: 184]</b>      |                    |                    |                  |                    |                    |                    | <b>2016</b> | <b>2024</b> |
| Cap Imp S Tax - 2015 Ballot   |                    |                    |                  |                    |                    | \$149,000          |             |             |
| Unfunded  |                    |                    |                  |                    |                    | \$351,000          |             |             |
| <b>Total</b>  |                    |                    |                  |                    |                    | <b>\$500,000</b>   |             |             |
| <b>17 Forum Blvd: Chapel Hill to Woodrail (4 lane) [ID: 1335]</b>       |                    |                    |                  |                    |                    |                    | <b>2022</b> | <b>2025</b> |
| Cap Imp S Tax - 2015 Ballot   |                    |                    |                  |                    |                    | \$1,023,116        |             |             |
| Co Rd Tax Reb   |                    |                    |                  | \$470,000          | \$1,500,000        | \$2,554,000        |             |             |
| Development Fees  |                    |                    |                  | \$1,250,000        |                    | \$5,902,884        |             |             |
| <b>Total</b>  |                    |                    |                  | <b>\$1,720,000</b> | <b>\$1,500,000</b> | <b>\$9,480,000</b> |             |             |
| <b>18 Grace Ln. - Richland to Stadium Ext 00700 [ID: 1535]</b>          |                    |                    |                  |                    |                    |                    | <b>2018</b> | <b>2026</b> |
| Unfunded  |                    |                    |                  |                    |                    | \$3,104,500        |             |             |
| <b>Total</b>  |                    |                    |                  |                    |                    | <b>\$3,104,500</b> |             |             |
| <b>Sidewalks</b>  |                    |                    |                  |                    |                    |                    |             |             |
| <b>19 Annual Sidewalk Major Maintenance 00148 [ID: 16]</b>              |                    |                    |                  |                    |                    |                    |             |             |
| Cap Imp S Tax - 2015 Ballot   |                    | \$96,200           | \$144,300        | \$144,300          | \$144,300          | \$432,900          |             |             |
| <b>Total</b>  |                    | <b>\$96,200</b>    | <b>\$144,300</b> | <b>\$144,300</b>   | <b>\$144,300</b>   | <b>\$432,900</b>   |             |             |
| <b>20 Annual Sidewalks/Pedways (New const/re-const 40162 [ID: 17])</b>  |                    |                    |                  |                    |                    |                    |             |             |
| Cap Imp S Tax - 2015 Ballot   |                    |                    | \$550,000        | \$800,000          | \$550,000          | \$1,600,000        |             |             |
| <b>Total</b>  |                    |                    | <b>\$550,000</b> | <b>\$800,000</b>   | <b>\$550,000</b>   | <b>\$1,600,000</b> |             |             |
| <b>21 Lynn/Oak/Sexton Sidewalk 00685 [ID: 2021]</b>                     |                    |                    |                  |                    |                    |                    | <b>2017</b> | <b>2019</b> |
| CDBG  | \$198,000          |                    |                  |                    |                    |                    |             |             |
| <b>Total</b>  | <b>\$198,000</b>   |                    |                  |                    |                    |                    |             |             |
| <b>22 McKee Street Sidewalk 00712 [ID: 2116]</b>                        |                    |                    |                  |                    |                    |                    | <b>2018</b> | <b>2019</b> |
| CDBG  | \$165,395          |                    |                  |                    |                    |                    |             |             |
| <b>Total</b>  | <b>\$165,395</b>   |                    |                  |                    |                    |                    |             |             |
| <b>23 Sinclair Rd Sidewalk - Nifong to Southampton 00709 [ID: 2079]</b> |                    |                    |                  |                    |                    |                    | <b>2018</b> | <b>2020</b> |
| PYA Transp S Tax  |                    | \$270,000          |                  |                    |                    |                    |             |             |
| <b>Total</b>  |                    | <b>\$270,000</b>   |                  |                    |                    |                    |             |             |
| <b>24 Leslie Ln Sdwk - N Garth Av to Newton Dr [ID: 238]</b>            |                    |                    |                  |                    |                    |                    | <b>2021</b> | <b>2022</b> |
| PYA Cap Imp S Tax   |                    |                    | \$171,850        |                    |                    |                    |             |             |
| <b>Total</b>  |                    |                    | <b>\$171,850</b> |                    |                    |                    |             |             |

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<br>FY 2019 | FY 2020         | FY 2021          | FY 2022         | FY 2023 | Future<br>Cost   | D           | C           |
|---|--------------------|-----------------|------------------|-----------------|---------|------------------|-------------|-------------|
| <b>Major Maintenance</b>                                |                    |                 |                  |                 |         |                  |             |             |
| <b>25 MM - Walnut from College to Old 63 [ID: 1841]</b> |                    |                 |                  |                 |         |                  | <b>2022</b> | <b>2023</b> |
| Cap Imp S Tax - 2015 Ballot                             |                    |                 | \$450,000        |                 |         |                  |             |             |
| Co Rd Tax Reb   |                    | \$50,000        |                  |                 |         |                  |             |             |
| <b>Total</b>  |                    | <b>\$50,000</b> | <b>\$450,000</b> |                 |         |                  |             |             |
| <b>26 MM-Rangeline - Rogers to Wilkes [ID: 1779]</b>    |                    |                 |                  |                 |         |                  | <b>2023</b> | <b>2024</b> |
| Co Rd Tax Reb   |                    |                 |                  | \$25,000        |         | \$225,000        |             |             |
| <b>Total</b>  |                    |                 |                  | <b>\$25,000</b> |         | <b>\$225,000</b> |             |             |

### Streets, Sidewalks and Major Maintenance Funding Source Summary

|                             |                    |                     |                    |                    |                    |                     |
|-----------------------------|--------------------|---------------------|--------------------|--------------------|--------------------|---------------------|
| Cap Imp S Tax - 2015 Ballot | \$830,610          | \$2,729,150         | \$3,672,052        | \$3,538,300        | \$2,548,300        | \$7,463,516         |
| CDBG                        | \$363,395          |                     |                    |                    |                    |                     |
| Co Rd Tax Reb               |                    | \$1,472,200         | \$2,444,300        | \$470,000          | \$1,525,000        | \$2,779,000         |
| Development Fees            |                    | \$7,707,800         | \$2,415,700        | \$1,250,000        |                    | \$5,902,884         |
| Miscellaneous Revenues      |                    | \$200,000           |                    |                    |                    |                     |
| MoDot                       | \$450,000          | \$600,000           |                    |                    |                    |                     |
| MoDOT Relinquishment        | \$1,800,000        |                     |                    |                    |                    |                     |
| Transp S Tax                | \$150,000          |                     |                    |                    |                    |                     |
| <b>New Funding</b>          | <b>\$3,594,005</b> | <b>\$12,709,150</b> | <b>\$8,532,052</b> | <b>\$5,258,300</b> | <b>\$4,073,300</b> | <b>\$16,145,400</b> |
| PYA Cap Imp S Tax           | \$260,927          | \$385,000           | \$171,850          |                    |                    |                     |
| PYA Transp S Tax            |                    | \$270,000           |                    |                    |                    |                     |
| <b>Prior Year Funding</b>   | <b>\$260,927</b>   | <b>\$655,000</b>    | <b>\$171,850</b>   |                    |                    | <b>\$0</b>          |
| Unfunded                    |                    |                     |                    |                    |                    | \$3,455,500         |
| <b>Unfunded</b>             |                    |                     |                    |                    |                    | <b>\$3,455,500</b>  |
| <b>Total</b>                | <b>\$3,854,932</b> | <b>\$13,364,150</b> | <b>\$8,703,902</b> | <b>\$5,258,300</b> | <b>\$4,073,300</b> | <b>\$19,600,900</b> |

### Streets, Sidewalks and Major Maintenance Current Capital Projects

#### Streets

|    |  |      |      |
|----|--|------|------|
| 1  | Annual Neighbrhd Curb & Gutter Restoration 00235 [ID: 14]  |      |      |
| 2  | Forum & Green Meadows Int Imprvmt - 00634 [ID: 187]        | 2018 | 2019 |
| 3  | Gans Rd:Interchange at 63 00237 [ID: 61]                   | 2006 | 2008 |
| 4  | GNM: Bike Blvd: MKT north to Bus. Loop 70 00521 [ID: 1571] | 2013 | 2018 |
| 5  | Ninth & Elm Pedestrian Scramble - 00637 [ID: 1962]         | 2015 | 2019 |
| 6  | Primrose Dr Traffic Calming 00723 [ID: 2119]               | 2018 | 2019 |
| 7  | Providence - Broadway Turn Lane 00713 [ID: 2067]           | 2018 |      |
| 8  | Rain Forest Parkway Traffic Calming 00724 [ID: 2120]       | 2018 | 2019 |
| 9  | Ridgemont Bridge Repair 00568 [ID: 1764]                   | 2013 | 2018 |
| 10 | Rollins Rd Traffic Calming 00705 [ID: 2069]                | 2017 | 2018 |
| 11 | Sexton Rd Traffic Calming 00708 [ID: 2078]                 | 2017 | 2019 |
| 12 | Sinclair-Old Mill Ck-Nifong - 00644 [ID: 190]              | 2016 | 2019 |

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<br>FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Future<br>Cost | D    | C    |
|--|--------------------|---------|---------|---------|---------|----------------|------|------|
| <b>Streets, Sidewalks and Major Maintenance Current Capital Projects</b> |                    |         |         |         |         |                |      |      |
| <b>Streets</b>   |                    |         |         |         |         |                |      |      |
| 13 Urban Forestry Management Plan 00677 [ID: 2004]                       |                    |         |         |         |         |                | 2017 | 2017 |
| 14 Vandiver & Parker Roundabout - 00645 [ID: 1360]                       |                    |         |         |         |         |                | 2017 | 2018 |
| 15 Vandiver Drive & Paris Road 00522 [ID: 1523]                          |                    |         |         |         |         |                | 2016 | 2022 |
| 16 Walnut St Traffic Calming 00711 [ID: 2118]                            |                    |         |         |         |         |                | 2007 | 2018 |
| 17 West Central Neighborhood Traffic Calming 00683 [ID: 2019]            |                    |         |         |         |         |                | 2018 | 2019 |
| 18 William Street Traffic Calming 00725 [ID: 2121]                       |                    |         |         |         |         |                | 2018 | 2019 |
| <b>Sidewalks</b>   |                    |         |         |         |         |                |      |      |
| 19 ADA Curb Ramp Installations 00600 [ID: 1877]                          |                    |         |         |         |         |                | 2014 |      |
| 20 Audible Pedestrian Signals 00551 [ID: 1769]                           |                    |         |         |         |         |                | 2013 | 2018 |
| 21 Carter Lane Sidewalk 00548 [ID: 1734]                                 |                    |         |         |         |         |                | 2017 | 2019 |
| 22 Chapel Hill Road Sidewalk at Scott Blvd 00684 [ID: 1848]              |                    |         |         |         |         |                | 2017 | 2018 |
| 23 Downtown Sidewalk Improvements 00171 [ID: 10]                         |                    |         |         |         |         |                |      |      |
| 24 Non-motorized Funding Grant 00271 [ID: 99]                            |                    |         |         |         |         |                | 2007 | 2007 |
| 25 Oakland Gravel Sidewalk - Blue Rdg to Edris 00660 [ID: 101]           |                    |         |         |         |         |                | 2017 | 2018 |
| 26 Prov Rd SW Blue Ridge TDD - 00485 [ID: 1761]                          |                    |         |         |         |         |                |      |      |
| 27 Sinclair Rd Sidewalk - Muirfield Dr 00706 [ID: 2071]                  |                    |         |         |         |         |                | 2018 | 2018 |
| <b>Major Maintenance</b>   |                    |         |         |         |         |                |      |      |
| 28 MM: Paris Road Resurfacing 00682 [ID: 2011]                           |                    |         |         |         |         |                | 2025 | 2026 |

## Streets, Sidewalks and Major Maintenance Impact of Capital Projects

|  |
|--|
| 3rd Avenue Alley 00734 [ID: 2125]  |
| Continuing maintenance   |
| Annual Streets - 40158 [ID: 18]  |
| Approximately 20 miles of streets are added each year in which maintenance, signage and snow removal will occur. |
| Audible Pedestrian Signals 00551 [ID: 1769]  |
| Installation by City Forces  |
| Brown Station Rd-Starke Av to Rte. B 00409 [ID: 38]  |
| Unknown  |
| Chapel Hill Road Sidewalk at Scott Blvd 00684 [ID: 1848]   |
| None, maintenance is the responsibility of the adjoining landowners  |
| College Ave & Rollins Rd Intersection Improvements [ID: 1852]  |
| None, MoDOT Facility   |
| Lynn/Oak/Sexton Sidewalk 00685 [ID: 2021]  |
| Sidewalk Maintenance   |
| Major Street Extension to UU 00704 [ID: 2068]  |
| Additional pavement would require additional maintenance funds.  |
| Ninth & Elm Pedestrian Scramble - 00637 [ID: 1962]   |
| Replacement of legacy equipment. Additional equipment to maintain.   |
| Old Route K Sidewalk 00577 [ID: 1771]  |
| Unknown at this time   |
| Primrose Dr Traffic Calming 00723 [ID: 2119]   |
| Additional signage, knowledge of calming locations   |
| Providence - Broadway Turn Lane 00713 [ID: 2067]   |
| None - MoDOT road  |

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<br>FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Future<br>Cost | D | C |
|----------------|--------------------|---------|---------|---------|---------|----------------|---|---|
|----------------|--------------------|---------|---------|---------|---------|----------------|---|---|

### Streets, Sidewalks and Major Maintenance Impact of Capital Projects

#### Streets

Rain Forest Parkway Traffic Calming 00724 [ID: 2120]

Additional signage, knowledge of calming locations

Rock Quarry Rd-Nifong to Grindstone Prkwy 00069 [ID: 116]

Unknown

Rollins Rd Traffic Calming 00705 [ID: 2069]

Additional signage, knowledge of calming locations

Sexton Rd Traffic Calming 00708 [ID: 2078]

Additional signage, knowledge of calming locations

Sinclair Rd Sidewalk - Muirfield Dr 00706 [ID: 2071]

Maintenance

Walnut St Traffic Calming 00711 [ID: 2118]

Additional signage, knowledge of calming locations

West Central Neighborhood Traffic Calming 00683 [ID: 2019]

Additional signage, knowledge of calming locations, maintenance of improvements.

William Street Traffic Calming 00725 [ID: 2121]

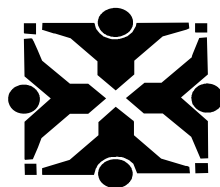
Additional signage, knowledge of calming locations

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.

# Transit Fund

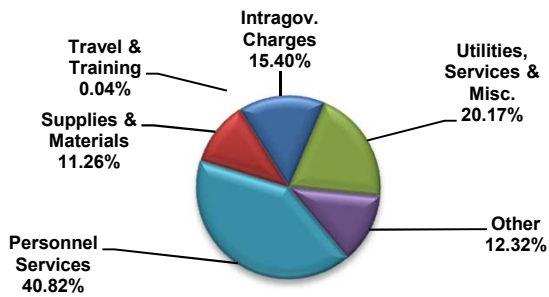
(Enterprise Fund)



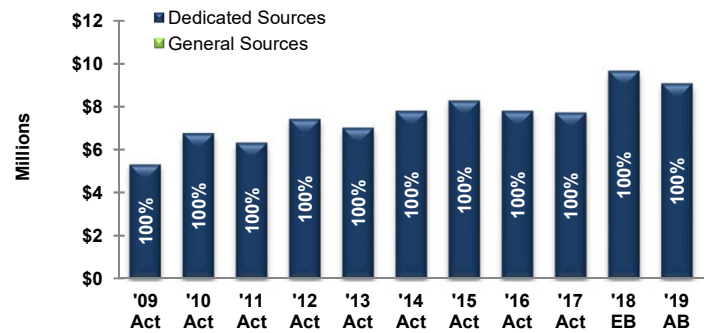
*City of Columbia*  
*Columbia, Missouri*

# Transit Fund (Enterprise Fund)

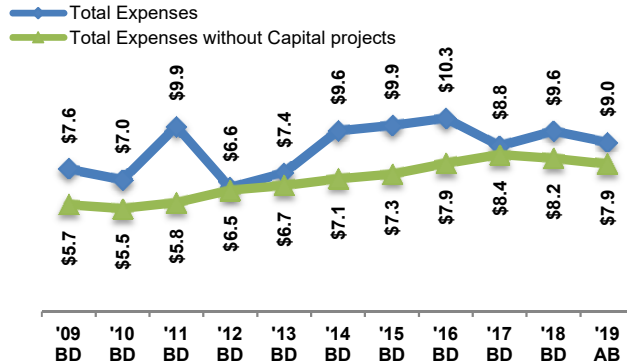
**FY 2019 Total Expenditures By Category**



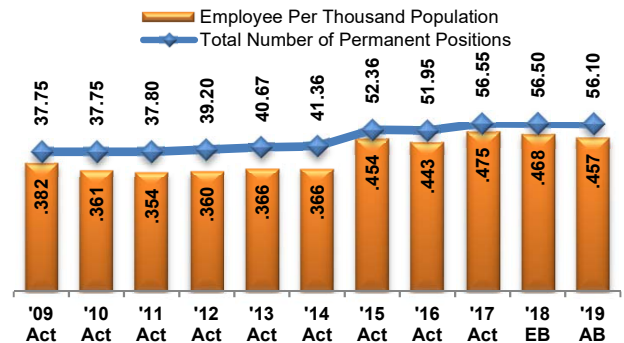
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



**Appropriations (Where the Money Goes)**

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$3,933,758        | \$3,588,260            | \$3,614,918          | \$3,687,183        | \$98,923            | 2.8%               |
| Supplies & Materials        | \$1,455,830        | \$1,435,267            | \$1,426,828          | \$1,017,453        | (\$417,814)         | (29.1%)            |
| Travel & Training           | \$2,977            | \$3,321                | \$3,321              | \$3,387            | \$66                | 2.0%               |
| Intragov. Charges           | \$1,167,016        | \$1,258,969            | \$1,258,969          | \$1,391,143        | \$132,174           | 10.5%              |
| Utilities, Services & Misc. | \$894,915          | \$2,207,953            | \$2,189,566          | \$1,821,766        | (\$386,187)         | (17.5%)            |
| Capital                     | \$27,251           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$1,347,185        | \$1,123,378            | \$1,123,378          | \$1,112,821        | (\$10,557)          | (0.9%)             |
| <b>Total</b>                | <b>\$8,828,932</b> | <b>\$9,617,148</b>     | <b>\$9,616,980</b>   | <b>\$9,033,753</b> | <b>(\$583,395)</b>  | <b>(6.1%)</b>      |
| Operating Expenses          | \$7,433,772        | \$7,040,303            | \$7,040,135          | \$6,743,196        | (\$297,107)         | (4.2%)             |
| Non-Operating Expenses      | \$1,267,302        | \$972,070              | \$972,070            | \$972,835          | \$765               | 0.1%               |
| Debt Service                | \$76,783           | \$151,308              | \$151,308            | \$139,986          | (\$11,322)          | (7.5%)             |
| Capital Additions           | \$27,251           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Projects            | \$23,824           | \$1,453,467            | \$1,453,467          | \$1,177,736        | (\$275,731)         | (19.0%)            |
| <b>Total Expenses</b>       | <b>\$8,828,932</b> | <b>\$9,617,148</b>     | <b>\$9,616,980</b>   | <b>\$9,033,753</b> | <b>(\$583,395)</b>  | <b>(6.1%)</b>      |

**Funding Sources (Where the Money Comes From)**

|                                |                    |                    |                    |                    |                    |               |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------|
| Grants and Capital Contrib. ++ | \$2,449,647        | \$3,481,022        | \$3,428,977        | \$3,128,936        | (\$352,086)        | (10.1%)       |
| Interest Revenue               | (\$5,176)          | \$43,122           | \$43,122           | \$43,122           | \$0                | 0.0%          |
| Fees and Service Charges       | \$1,877,796        | \$1,913,787        | \$1,821,051        | \$1,786,925        | (\$126,862)        | (6.6%)        |
| Other Local Revenues           | \$101,313          | \$42,400           | \$35,250           | \$35,250           | (\$7,150)          | (16.9%)       |
| Transfers*                     | \$3,264,037        | \$3,074,877        | \$3,074,877        | \$3,075,977        | \$1,100            | 0.0%          |
| Use of Prior Year Sources      | \$1,141,315        | \$1,061,940        | \$1,213,703        | \$963,543          | (\$98,397)         | (9.3%)        |
| Less: Current Year Surplus     | \$0                | \$0                | \$0                | \$0                | \$0                |               |
| <b>Dedicated Sources</b>       | <b>\$8,828,932</b> | <b>\$9,617,148</b> | <b>\$9,616,980</b> | <b>\$9,033,753</b> | <b>(\$583,395)</b> | <b>(6.1%)</b> |
| General Sources                | \$0                | \$0                | \$0                | \$0                | \$0                |               |
| <b>Total Funding Sources</b>   | <b>\$8,828,932</b> | <b>\$9,617,148</b> | <b>\$9,616,980</b> | <b>\$9,033,753</b> | <b>(\$583,395)</b> | <b>(6.1%)</b> |

\* 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 23 vehicles in peak service for the fixed route and Tiger Line Shuttle system. In addition, the Division operates 8 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

- Personnel services reflects a \$98,923 increase due to the pay plan adopted by City Council which includes move to minimum pay of \$15 per hour for all permanent employees, move to midpoint for employees who have been in their current classification for five or more years, and a \$0.45 per hour across-the-board increase.
- Significant decreases in Supplies and Materials are due to service cuts necessary to ensure the financial health of the operation.
- Intragovernmental charges reflects a \$132,174 increase due to Self Insurance charges (increased claims) and G&A fees.
- Even with these services changes, the fund continues to spend more money than it brings in. The five year forecast projects all cash reserves will be spent by FY 2023. Additional funding sources need to be identified in future budgets.

## 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 2019.
  - Effective 10/01/2018 - Discontinue service from 7:00 – 8:00 pm on weekdays and Saturdays
  - Effective 10/01/2018 - Discontinue pilot flex route
  - Effective 06/01/2019 - Implement Olsson routing which will change bus routes and all routes will go through the Wabash Station, and the number of buses on the routes will decrease, but the frequency will be the same all day (no difference between peak and non-peak service)
  - Effective 06/01/2019 - Eliminate service on Saturday, Roots n' Blues service and True/False Film Festival service
  - Effective 10/01/2018 - Reallocate capital project funding of \$283,689 to operations for FY 2019

## Authorized Personnel

|                        | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| Columbia Transit       | 44.79             | 34.98                  | 34.98                | 30.54              | (4.44)              |
| Paratransit System     | 9.50              | 14.00                  | 14.00                | 17.00              | 3.00                |
| University Shuttle     | 2.26              | 7.52                   | 7.52                 | 8.56               | 1.04                |
| <b>Total Personnel</b> | <b>56.55</b>      | <b>56.50</b>           | <b>56.50</b>         | <b>56.10</b>       | <b>(0.40)</b>       |
| Permanent Full-Time    | 56.55             | 56.50                  | 56.50                | 56.10              | (0.40)              |
| Permanent Part-Time    | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b> | <b>56.55</b>      | <b>56.50</b>           | <b>56.50</b>         | <b>56.10</b>       | <b>(0.40)</b>       |

# Transit Fund - Summary

Fund 553x

## Fee and Service Charge Information

|   | FY 2016  | FY 2017  | FY 2018  | FY 2019  |
|---|----------|----------|----------|----------|
| <b>Regular Fares:</b>   |          |          |          |          |
| 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     |
| <b>Disabled, elderly and Medicare recipients fares:</b>   |          |          |          |          |
| 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  |
| <b>Students</b> (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 |
| <b>Any agency, entity, organization or business</b> (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  |
| <b>Paratransit Services:</b>  |          |          |          |          |
| 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.



## Budget Detail by Division

|                              | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|------------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>Fixed Route:</b>          |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$2,722,702        | \$2,193,302            | \$2,196,962          | \$1,748,555        | (\$444,747)         | (20.3%)            |
| Supplies and Materials       | \$960,309          | \$942,115              | \$937,130            | \$574,921          | (\$367,194)         | (39.0%)            |
| Travel and Training          | \$2,977            | \$3,321                | \$3,321              | \$3,387            | \$66                | 2.0%               |
| Intragovernmental Charges    | \$999,282          | \$988,104              | \$988,104            | \$1,064,483        | \$76,379            | 7.7%               |
| Utilities, Services, & Misc. | \$687,437          | \$523,469              | \$517,970            | \$452,326          | (\$71,143)          | (13.6%)            |
| Capital                      | \$27,251           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$1,294,039        | \$1,052,687            | \$1,052,687          | \$1,047,910        | (\$4,777)           | (0.5%)             |
| <b>Total</b>                 | <b>\$6,693,997</b> | <b>\$5,702,998</b>     | <b>\$5,696,174</b>   | <b>\$4,891,582</b> | <b>(\$811,416)</b>  | <b>(14.2%)</b>     |
| <b>Paratransit:</b>          |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$690,745          | \$742,023              | \$742,023            | \$882,199          | \$140,176           | 18.9%              |
| Supplies and Materials       | \$215,259          | \$199,300              | \$196,316            | \$204,332          | \$5,032             | 2.5%               |
| Travel and Training          | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Intragovernmental Charges    | \$68,692           | \$58,863               | \$58,863             | \$69,580           | \$10,717            | 18.2%              |
| Utilities, Services, & Misc. | \$91,345           | \$104,100              | \$91,519             | \$104,940          | \$840               | 0.8%               |
| Capital                      | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                 | <b>\$1,066,041</b> | <b>\$1,104,286</b>     | <b>\$1,088,721</b>   | <b>\$1,261,051</b> | <b>\$156,765</b>    | <b>14.2%</b>       |
| <b>University Shuttle:</b>   |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$520,090          | \$652,935              | \$675,933            | \$1,056,429        | \$403,494           | 61.8%              |
| Supplies and Materials       | \$280,262          | \$293,852              | \$293,382            | \$238,200          | (\$55,652)          | (18.9%)            |
| Travel and Training          | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Intragovernmental Charges    | \$99,042           | \$212,002              | \$212,002            | \$257,080          | \$45,078            | 21.3%              |
| Utilities, Services, & Misc. | \$95,630           | \$126,917              | \$126,610            | \$86,764           | (\$40,153)          | (31.6%)            |
| Capital                      | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$50,046           | \$70,691               | \$70,691             | \$64,911           | (\$5,780)           | (8.2%)             |
| <b>Total</b>                 | <b>\$1,045,070</b> | <b>\$1,356,397</b>     | <b>\$1,378,618</b>   | <b>\$1,703,384</b> | <b>\$346,987</b>    | <b>25.6%</b>       |
| <b>Capital Projects:</b>     |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$221              | \$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. | \$20,503           | \$1,453,467            | \$1,453,467          | \$1,177,736        | (\$275,731)         | (19.0%)            |
| Capital                      | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$3,100            | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                 | <b>\$23,824</b>    | <b>\$1,453,467</b>     | <b>\$1,453,467</b>   | <b>\$1,177,736</b> | <b>(\$275,731)</b>  | <b>(19.0%)</b>     |
| <b>Department Totals</b>     |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$3,933,758        | \$3,588,260            | \$3,614,918          | \$3,687,183        | \$98,923            | 2.8%               |
| Supplies and Materials       | \$1,455,830        | \$1,435,267            | \$1,426,828          | \$1,017,453        | (\$417,814)         | (29.1%)            |
| Travel and Training          | \$2,977            | \$3,321                | \$3,321              | \$3,387            | \$66                | 2.0%               |
| Intragovernmental Charges    | \$1,167,016        | \$1,258,969            | \$1,258,969          | \$1,391,143        | \$132,174           | 10.5%              |
| Utilities, Services, & Misc. | \$894,915          | \$2,207,953            | \$2,189,566          | \$1,821,766        | (\$386,187)         | (17.5%)            |
| Capital                      | \$27,251           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$1,347,185        | \$1,123,378            | \$1,123,378          | \$1,112,821        | (\$10,557)          | (0.9%)             |
| <b>Total</b>                 | <b>\$8,828,932</b> | <b>\$9,617,148</b>     | <b>\$9,616,980</b>   | <b>\$9,033,753</b> | <b>(\$583,395)</b>  | <b>(6.1%)</b>      |

## Authorized Personnel by Divisions

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Fixed Route:</b>                     |                   |                        |                      |                    |                     |
| 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              | 0.05                   | 0.05                 | 0.05               |                     |
| 5800 - Asst. to the Public Works Dir.   | 0.15              | 0.15                   | 0.15                 | 0.15               |                     |
| 4810 - Marketing Specialist++           | 0.40              | 0.40                   | 0.40                 | 0.00               | (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              | 3.24                   | 3.24                 | 2.24               | (1.00)              |
| 2503 - Lead Bus Driver-773              | 6.00              | 6.00                   | 6.00                 | 6.00               |                     |
| 2502 - Bus Driver-773 ^^^ **            | 30.00             | 21.00                  | 21.00                | 17.96              | (3.04)              |
| 2397 - Maintenance Assistant-773        | 2.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 1007 - Administrative Supervisor        | 0.10              | 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               |                     |
| <b>Total Personnel</b>                  | <b>44.79</b>      | <b>34.98</b>           | <b>34.98</b>         | <b>30.54</b>       | <b>(4.44)</b>       |
| Permanent Full-Time                     | 44.79             | 34.98                  | 34.98                | 30.54              | (4.44)              |
| Permanent Part-Time                     | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                  | <b>44.79</b>      | <b>34.98</b>           | <b>34.98</b>         | <b>30.54</b>       | <b>(4.44)</b>       |
| <b>Paratransit:</b>                     |                   |                        |                      |                    |                     |
| 2505 - Transportation Superintendent    | 0.25              | 0.25                   | 0.25                 | 0.25               |                     |
| 2504 - Bus Supervisor ^^                | 1.00              | 1.50                   | 1.50                 | 1.50               |                     |
| 2502 - Bus Driver-773 ^^^               | 6.00              | 9.00                   | 9.00                 | 12.00              | 3.00                |
| 2397 - Maintenance Assistant-773        | 0.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 1005 - Administrative Support Assistant | 2.25              | 2.25                   | 2.25                 | 2.25               |                     |
| <b>Total Personnel</b>                  | <b>9.50</b>       | <b>14.00</b>           | <b>14.00</b>         | <b>17.00</b>       | <b>3.00</b>         |
| Permanent Full-Time                     | 9.50              | 14.00                  | 14.00                | 17.00              | 3.00                |
| Permanent Part-Time                     | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                  | <b>9.50</b>       | <b>14.00</b>           | <b>14.00</b>         | <b>17.00</b>       | <b>3.00</b>         |
| <b>University Shuttle:</b>              |                   |                        |                      |                    |                     |
| 2505 - Transportation Superintendent    | 0.13              | 0.13                   | 0.13                 | 0.13               |                     |
| 2504 - Bus Supervisor ^^                | 1.00              | 0.26                   | 0.26                 | 1.26               | 1.00                |
| 2502 - Bus Driver - 773 ^^^             | 0.00              | 6.00                   | 6.00                 | 6.04               | 0.04                |
| 2397 - Maintenance Assistant-773        | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 1005 - Administrative Support Assistant | 0.13              | 0.13                   | 0.13                 | 0.13               |                     |
| <b>Total Personnel</b>                  | <b>2.26</b>       | <b>7.52</b>            | <b>7.52</b>          | <b>8.56</b>        | <b>1.04</b>         |
| Permanent Full-Time                     | 2.26              | 7.52                   | 7.52                 | 8.56               | 1.04                |
| Permanent Part-Time                     | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                  | <b>2.26</b>       | <b>7.52</b>            | <b>7.52</b>          | <b>8.56</b>        | <b>1.04</b>         |
| <b>Department Totals</b>                |                   |                        |                      |                    |                     |
| Permanent Full-Time                     | 56.55             | 56.50                  | 56.50                | 56.10              | (0.40)              |
| Permanent Part-Time                     | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                  | <b>56.55</b>      | <b>56.50</b>           | <b>56.50</b>         | <b>56.10</b>       | <b>(0.40)</b>       |

++In FY 2019, the remaining (0.40) FTE was reallocated to Community Relations.

^ 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, (9) 1.00 FTE 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.

\*\* In FY 2019, 1.00 FTE Bus Supervisor was reallocated from Fixed Route to University, (3) 1.00 FTE Bus Driver positions were reallocated from Fixed Route to ParaTransit and (1) 0.04 FTE Bus Driver was reallocated from Fixed Route to University.

## Description

Mid-Range Planning; Columbia Transit continues to update its fleet and facilities by appropriating local funds with available FTA & DOT grants.

## Major Projects

- Working to receive a Low or No Emission Vehicle Grant (LoNo) for the purchase of (3) 30 foot electric buses. Also receiving funding from MoDOT for 1 CNG bus.
- FY 2019 match funding for capital projects was reallocated to operations in order to improve the financial health of the operations.

## 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 has received 9 electric buses since FY 2016. The data thus far is inconclusive to show savings that was expected.

## Transit

## Annual and 5 Year Capital Projects

| Funding Source                                     | Adopted<br>FY 2019 | FY 2020            | FY 2021            | FY 2022            | FY 2023            | Future<br>Cost     | D | C |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---|---|
| <b>Transit</b>                                     |                    |                    |                    |                    |                    |                    |   |   |
| <b>1 Annual Bus replacement - PT053 [ID: 1560]</b> |                    |                    |                    |                    |                    |                    |   |   |
| FTA Grant  | \$1,177,736        | \$1,177,736        | \$1,177,736        | \$1,177,736        | \$1,177,736        | \$3,533,208        |   |   |
| <b>Total</b>                                       | <b>\$1,177,736</b> | <b>\$1,177,736</b> | <b>\$1,177,736</b> | <b>\$1,177,736</b> | <b>\$1,177,736</b> | <b>\$3,533,208</b> |   |   |
| <b>2 Annual Transit Project - PT050 [ID: 1549]</b> |                    |                    |                    |                    |                    |                    |   |   |
| Transp S Tax                                       |                    | \$291,872          | \$300,351          | \$309,106          | \$294,434          | \$883,302          |   |   |
| <b>Total</b>                                       |                    | <b>\$291,872</b>   | <b>\$300,351</b>   | <b>\$309,106</b>   | <b>\$294,434</b>   | <b>\$883,302</b>   |   |   |

### Transit Funding Source Summary

|                    |                    |                    |                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FTA Grant          | \$1,177,736        | \$1,177,736        | \$1,177,736        | \$1,177,736        | \$1,177,736        | \$3,533,208        |
| Transp S Tax       |                    | \$291,872          | \$300,351          | \$309,106          | \$294,434          | \$883,302          |
| <b>New Funding</b> | <b>\$1,177,736</b> | <b>\$1,469,608</b> | <b>\$1,478,087</b> | <b>\$1,486,842</b> | <b>\$1,472,170</b> | <b>\$4,416,510</b> |
| <b>Total</b>       | <b>\$1,177,736</b> | <b>\$1,469,608</b> | <b>\$1,478,087</b> | <b>\$1,486,842</b> | <b>\$1,472,170</b> | <b>\$4,416,510</b> |

### Transit Current Capital Projects

|   |   |      |      |
|---|---|------|------|
| 1 | Annual Bus Shelters - PT058 [ID: 1965]                  | 2017 | 2017 |
| 2 | Benches and Shelters Grant MO-0124 - PT048 [ID: 1810]   | 2014 | 2016 |
| 3 | Benches and Shelters Grant MO-04-0133 - PT029 [ID: 906] | 2009 | 2016 |
| 4 | CDBG Bus Shelters - PT057 [ID: 1948]                    | 2016 | 2017 |
| 5 | Rpl. (6) Paratransit Vans PT038 [ID: 911]               | 2009 | 2016 |

### Transit Impact of Capital Projects

|   |
|---|
| Benches and Shelters Grant MO-0124 - PT048 [ID: 1810]   |
| \$2,500 annually for maintenance and upkeep   |
| Benches and Shelters Grant MO-04-0133 - PT029 [ID: 906]   |
| \$2,500 Annually for maintenance and upkeep.  |
| Rpl. (6) Paratransit Vans PT038 [ID: 911]   |
| \$31,350 Annually for fuel and maintenance per vehicle. Compressed Natural Gas (CNG): (approx) \$82,500/van. Additional costs to install a special fueling station for CNG based on industry standards are in excess of 1 million dollars, other expenses are incurred to modify vehicle storage facilities to meet facility venting and heating changes, compressor stations etc. Also based on industry standards |

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

### Capital Lease Agreement

**9/01/2015 Capital lease agreement for (1) 40 foot electric bus**  
**(Interest rate: 0.903%)**

Original Issue - \$684,000  
 Balance as of 09/30/2018 \$517,750  
 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 - \$1,896,912  
 Balance as of 09/30/2018 \$1,716,803  
 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.

| <u>Year</u> | <u>Principal<br/>Requirements</u> | <u>Interest<br/>Requirements</u> | <u>Total<br/>Requirements</u> |
|-------------|-----------------------------------|----------------------------------|-------------------------------|
| 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><b>\$1,716,803</b></u>         | <u><b>\$444,181</b></u>          | <u><b>\$2,160,984</b></u>     |

### Capital Lease Agreement

**12/01/2016 Capital lease agreement for (5) 40 foot electric buses**  
**(Interest rate: 2.5%)**

Original Issue - \$3,591,360  
 Balance as of 09/30/2018 \$2,703,677  
 Maturity date - 12/1/2028

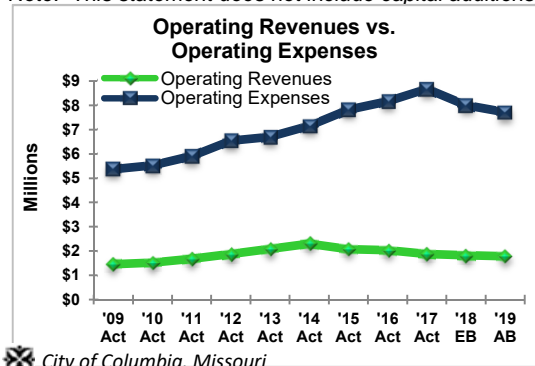
In August 2015, the City entered into a capital lease agreement (Resolution #128-15) for \$3,100,000 for (5) 40 foot electric buses. This agreement allows the City to evaluate the performance of the vehicles for a one year period. After the one year period if the City is unsatisfied with the performance, the vehicles may be returned.

| <u>Year</u> | <u>Principal<br/>Requirements</u> | <u>Interest<br/>Requirements</u> | <u>Total<br/>Requirements</u> |
|-------------|-----------------------------------|----------------------------------|-------------------------------|
| 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><b>\$2,703,677</b></u>         | <u><b>\$363,943</b></u>          | <u><b>\$3,067,620</b></u>     |

## Revenues, Expenses, and Changes in Net Position Transit Fund

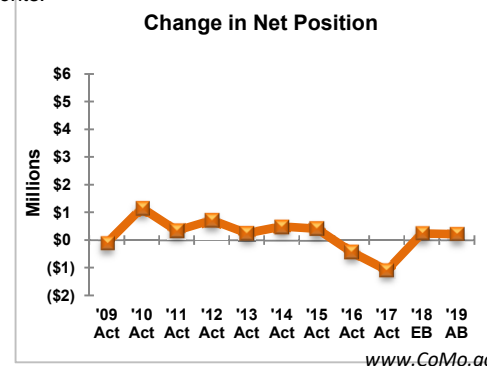
|   | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   |
|---|----------------------|------------------------|----------------------|----------------------|
| <b>Operating Revenues:</b>                        |                      |                        |                      |                      |
| Fares   | \$220,108            | \$250,710              | \$195,814            | \$164,000            |
| School Passes                                     | \$34,340             | \$43,430               | \$15,250             | \$20,000             |
| Specials  | \$215,952            | \$203,892              | \$217,443            | \$204,000            |
| Paratransit                                       | \$159,471            | \$167,830              | \$144,619            | \$151,000            |
| University Shuttle                                | \$1,247,925          | \$1,247,925            | \$1,247,925          | \$1,247,925          |
| <b>Total Operating Revenues</b>                   | <b>\$1,877,796</b>   | <b>\$1,913,787</b>     | <b>\$1,821,051</b>   | <b>\$1,786,925</b>   |
| <b>Operating Expenses:</b>                        |                      |                        |                      |                      |
| Personnel Services                                | \$3,933,537          | \$3,588,260            | \$3,614,918          | \$3,687,183          |
| Supplies & Materials                              | \$1,455,830          | \$1,435,267            | \$1,426,828          | \$1,017,453          |
| Travel & Training                                 | \$2,977              | \$3,321                | \$3,321              | \$3,387              |
| Intragovernmental Charges                         | \$1,167,016          | \$1,258,969            | \$1,258,969          | \$1,391,143          |
| Utilities Services & Other Misc.                  | \$874,412            | \$754,486              | \$736,099            | \$644,030            |
| Depreciation                                      | \$1,244,212          | \$970,540              | \$970,540            | \$970,540            |
| <b>Total Operating Expenses</b>                   | <b>\$8,677,984</b>   | <b>\$8,010,843</b>     | <b>\$8,010,675</b>   | <b>\$7,713,736</b>   |
| <b>Operating Income (Loss)</b>                    | <b>(\$6,800,188)</b> | <b>(\$6,097,056)</b>   | <b>(\$6,189,624)</b> | <b>(\$5,926,811)</b> |
| <b>Non-Operating Revenues:</b>                    |                      |                        |                      |                      |
| Investment Revenue                                | (\$5,176)            | \$43,122               | \$43,122             | \$43,122             |
| Revenue From Other Gov. Units - Operations        | \$2,471,663          | \$2,303,286            | \$2,251,241          | \$1,951,200          |
| Revenue From Other Gov. Units - CIP               | (\$22,016)           | \$1,177,736            | \$1,177,736          | \$1,177,736          |
| Miscellaneous Revenue                             | \$101,313            | \$42,400               | \$35,250             | \$35,250             |
| <b>Total Non-Operating Revenues</b>               | <b>\$2,545,784</b>   | <b>\$3,566,544</b>     | <b>\$3,507,349</b>   | <b>\$3,207,308</b>   |
| <b>Non-Operating Expenses:</b>                    |                      |                        |                      |                      |
| Interest Expense                                  | \$76,783             | \$151,308              | \$151,308            | \$139,986            |
| Bank and Paying Agent Fees                        | \$0                  | \$0                    | \$0                  | \$0                  |
| Loss on Sale/Disposal of Assets                   | \$21,560             | \$0                    | \$0                  | \$0                  |
| <b>Total Non-Operating Expenses</b>               | <b>\$98,343</b>      | <b>\$151,308</b>       | <b>\$151,308</b>     | <b>\$139,986</b>     |
| <b>Total Non-Operating Revenues (Expenses)</b>    | <b>\$2,447,441</b>   | <b>\$3,415,236</b>     | <b>\$3,356,041</b>   | <b>\$3,067,322</b>   |
| <b>Income (Loss) Before Contrib and Transfers</b> | <b>(\$4,352,747)</b> | <b>(\$2,681,820)</b>   | <b>(\$2,833,583)</b> | <b>(\$2,859,489)</b> |
| Transfers In - Subsidy - TST Fd                   | \$2,438,773          | \$2,516,873            | \$2,516,873          | \$2,800,562          |
| Transfers In - General Fd                         | \$69,014             | \$0                    | \$0                  | \$0                  |
| Transfers In - CIST                               | \$140,000            | \$0                    | \$0                  | \$0                  |
| Transfers In - CVB                                | \$12,000             | \$12,000               | \$12,000             | \$5,142              |
| Transfers In - Parking Fd                         | \$270,273            | \$270,273              | \$270,273            | \$270,273            |
| Transfers In - CDBG Fd for CIP                    | \$19,543             | \$0                    | \$0                  | \$0                  |
| Transfers In - TST for CIP                        | \$314,434            | \$275,731              | \$275,731            | \$0                  |
| <b>Total Transfers In</b>                         | <b>\$3,264,037</b>   | <b>\$3,074,877</b>     | <b>\$3,074,877</b>   | <b>\$3,075,977</b>   |
| Transfers Out - Operating                         | (\$1,530)            | (\$1,530)              | (\$1,530)            | (\$2,295)            |
| Transfers Out - CIP                               | (\$3,100)            | \$0                    | \$0                  | \$0                  |
| Capital Contribution - FTA for CIP                | \$0                  | \$0                    | \$0                  | \$0                  |
| <b>Total Transfers and Contributions</b>          | <b>\$3,259,407</b>   | <b>\$3,073,347</b>     | <b>\$3,073,347</b>   | <b>\$3,073,682</b>   |
| <b>Changes in Net Position</b>                    | <b>(\$1,093,340)</b> | <b>\$391,527</b>       | <b>\$239,764</b>     | <b>\$214,193</b>     |
| Net Position - Beginning                          | \$12,512,259         | \$11,418,919           | \$11,418,919         | \$11,658,683         |
| <b>Net Position - Ending</b>                      | <b>\$11,418,919</b>  | <b>\$11,810,446</b>    | <b>\$11,658,683</b>  | <b>\$11,872,876</b>  |

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



Operating revenues are budgeted lower than FY 2017 and FY 2018 due to lower revenues expected on fares and special fees. Operating expenses are budgeted to decrease in FY 2019 due to various cuts in service.

The net position is estimated to increase in FY 2019 due to the cuts in service, which resulted in lower operating costs.



### Financial Sources and Uses Transit Fund

|   | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|---|--------------------|------------------------|----------------------|--------------------|
| <b>Financial Sources for Operations</b>         |                    |                        |                      |                    |
| Fares   | \$220,108          | \$250,710              | \$195,814            | \$164,000          |
| School Passes                                   | \$34,340           | \$43,430               | \$15,250             | \$20,000           |
| Specials  | \$215,952          | \$203,892              | \$217,443            | \$204,000          |
| Paratransit                                     | \$159,471          | \$167,830              | \$144,619            | \$151,000          |
| University Shuttle                              | \$1,247,925        | \$1,247,925            | \$1,247,925          | \$1,247,925        |
| Investment Revenue                              | (\$5,176)          | \$43,122               | \$43,122             | \$43,122           |
| Less: GASB 31 Interest Adjustment               | \$31,729           | \$0                    | \$0                  | \$0                |
| Miscellaneous Revenue                           | \$101,313          | \$42,400               | \$35,250             | \$35,250           |
| Revenue From Other Gov. Units - Operations      | \$2,471,663        | \$2,303,286            | \$2,251,241          | \$1,951,200        |
| <b>Total Financial Sources Before Transfers</b> | <b>\$4,477,325</b> | <b>\$4,302,595</b>     | <b>\$4,150,664</b>   | <b>\$3,816,497</b> |
| Transfers In - Subsidy TST Fund                 | \$2,438,773        | \$2,516,873            | \$2,516,873          | \$2,800,562        |
| Transfers In - General Fd                       | \$69,014           | \$0                    | \$0                  | \$0                |
| Transfers In - CVB                              | \$12,000           | \$12,000               | \$12,000             | \$5,142            |
| Transfers In - Parking Fd                       | \$270,273          | \$270,273              | \$270,273            | \$270,273          |
| Transfers In^                                   | <b>\$2,790,060</b> | <b>\$2,799,146</b>     | <b>\$2,799,146</b>   | <b>\$3,075,977</b> |
| <b>Total Financial Sources</b>                  | <b>\$7,267,385</b> | <b>\$7,101,741</b>     | <b>\$6,949,810</b>   | <b>\$6,892,474</b> |
| <b>Financial Uses for Operations</b>            |                    |                        |                      |                    |
| Personnel Services                              | \$3,933,537        | \$3,588,260            | \$3,614,918          | \$3,687,183        |
| Less: GASB 16 Vacation Liability Adjustment     | \$1,515            | \$0                    | \$0                  | \$0                |
| Less: GASB 68 Pension Adjustment                | (\$153,829)        | \$0                    | \$0                  | \$0                |
| Supplies & Materials                            | \$1,455,830        | \$1,435,267            | \$1,426,828          | \$1,017,453        |
| Travel & Training                               | \$2,977            | \$3,321                | \$3,321              | \$3,387            |
| Intragovernmental Charges                       | \$1,167,016        | \$1,258,969            | \$1,258,969          | \$1,391,143        |
| Utilities Services & Other Misc.                | \$874,412          | \$754,486              | \$736,099            | \$644,030          |
| Transfers Out                                   | \$1,530            | \$1,530                | \$1,530              | \$2,295            |
| Interest Expense                                | \$76,783           | \$151,308              | \$151,308            | \$139,986          |
| Bank and Paying Agent Fees                      | \$0                | \$0                    | \$0                  | \$0                |
| Principal Payments                              | \$267,412          | \$363,048              | \$363,048            | \$374,370          |
| Capital Additions                               | \$27,251           | \$0                    | \$0                  | \$0                |
| Enterprise Revenues used for Capital Projects   | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Financial Uses</b>                     | <b>\$7,654,434</b> | <b>\$7,556,189</b>     | <b>\$7,556,021</b>   | <b>\$7,259,847</b> |
| <b>Financial Sources Over/(Under) Uses</b>      | <b>(\$387,049)</b> | <b>(\$454,448)</b>     | <b>(\$606,211)</b>   | <b>(\$367,373)</b> |
| <b>Unassigned Cash Reserves for Operations</b>  |                    |                        |                      |                    |
| Beginning Unassigned Cash Reserve               |                    | \$1,399,199            | \$1,399,199          | \$1,204,393        |
| Transfer Cash Reserves from CIP to Operations   |                    |                        | \$411,405            |                    |
| Financial Source Over/(Under)                   |                    | (\$454,448)            | (\$606,211)          | (\$367,373)        |
| Current Assets                                  | \$4,095,282        |                        |                      |                    |
| Less: GASB 31 Pooled Cash Adj                   | \$37,565           |                        |                      |                    |
| Less: Cash Restricted for Capital Projects *    | (\$1,943,260)      |                        |                      |                    |
| Less: Current Liabilities                       | (\$794,688)        |                        |                      |                    |
| Plus: Construction Contracts Payable **         | \$4,300            |                        |                      |                    |
| <b>Projected Unassigned Cash Reserve</b>        | <b>\$1,399,199</b> | <b>\$944,751</b>       | <b>\$1,204,393</b>   | <b>\$837,020</b>   |
| Budgeted Operating Expenses w/o Depr            | \$6,971,572        | \$6,628,913            | \$6,628,913          | \$6,743,196        |
| Add: Budgeted Interest Expense                  | \$154,895          | \$151,308              | \$151,308            | \$139,986          |
| Add: Budgeted Bank & Paying Agent Fees          | \$0                | \$0                    | \$0                  | \$0                |
| Add: Budgeted Operating Transfers Out           | \$1,530            | \$1,530                | \$1,530              | \$2,295            |
| Add: Budgeted Principal Payments                | \$134,705          | \$363,048              | \$363,048            | \$374,370          |
| Add: Budgeted Capital Additions                 | \$26,000           | \$0                    | \$0                  | \$0                |
| Add: Budgeted Ent Rev Used for CIP              | \$0                | \$0                    | \$0                  | \$0                |
| Total Budgeted Financial Uses                   | \$7,288,702        | \$7,144,799            | \$7,144,799          | \$7,259,847        |
| Less: Ent Revenue used for current year CIP     | \$0                | \$0                    | \$0                  | \$0                |
| <b>Budgeted Operational Expenses</b>            | <b>\$7,288,702</b> | <b>\$7,144,799</b>     | <b>\$7,144,799</b>   | <b>\$7,259,847</b> |
|   | x 20%              | x 20%                  | x 20%                | x 20%              |
| Budgeted Cash Reserve Target for Operations     | \$1,457,740        | \$1,428,960            | \$1,428,960          | \$1,451,969        |
| Add: Ent Rev for current year CIP               | \$0                | \$0                    | \$0                  | \$0                |
| <b>Budgeted Cash Reserve Target</b>             | <b>\$1,457,740</b> | <b>\$1,428,960</b>     | <b>\$1,428,960</b>   | <b>\$1,451,969</b> |
| <b>Above/(Below) Cash Reserve Target</b>        | <b>(\$58,541)</b>  | <b>(\$484,209)</b>     | <b>(\$224,567)</b>   | <b>(\$614,949)</b> |

^ Transfers In do not include Capital Contributions or local match funds used for capital projects

\* 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 | \$0 | \$184,767 | \$0 | \$0 |
|---|-----|-----------|-----|-----|



### Financial Sources and Uses Transit Fund

| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|----------------------|----------------------|----------------------|----------------------|
| \$164,000            | \$164,000            | \$164,000            | \$164,000            |
| \$20,000             | \$20,000             | \$20,000             | \$20,000             |
| \$204,000            | \$204,000            | \$204,000            | \$204,000            |
| \$152,510            | \$154,035            | \$155,575            | \$157,131            |
| \$1,247,925          | \$1,247,925          | \$1,247,925          | \$1,247,925          |
| \$43,122             | \$43,122             | \$43,122             | \$43,122             |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$35,250             | \$35,250             | \$35,250             | \$35,250             |
| \$1,951,200          | \$1,951,200          | \$1,951,200          | \$1,951,200          |
| <b>\$3,818,007</b>   | <b>\$3,819,532</b>   | <b>\$3,821,072</b>   | <b>\$3,822,628</b>   |
| \$2,516,873          | \$2,516,873          | \$2,516,873          | \$2,516,873          |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$270,273            | \$270,273            | \$270,273            | \$270,273            |
| <b>\$2,787,146</b>   | <b>\$2,787,146</b>   | <b>\$2,787,146</b>   | <b>\$2,787,146</b>   |

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| <b>\$6,605,153</b> | <b>\$6,606,678</b> | <b>\$6,608,218</b> | <b>\$6,609,774</b> |
|--------------------|--------------------|--------------------|--------------------|

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| \$3,420,495        | \$3,488,905        | \$3,558,684        | \$3,629,858        |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$739,520          | \$704,650          | \$671,527          | \$640,062          |
| \$3,455            | \$3,524            | \$3,594            | \$3,666            |
| \$1,453,333        | \$1,522,105        | \$1,599,340        | \$1,687,737        |
| \$561,223          | \$548,422          | \$539,757          | \$534,722          |
| \$2,295            | \$2,295            | \$2,295            | \$2,295            |
| \$128,200          | \$115,928          | \$104,145          | \$89,827           |
| \$0                | \$0                | \$0                | \$0                |
| \$386,156          | \$398,428          | \$411,211          | \$424,529          |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| <b>\$6,694,677</b> | <b>\$6,784,257</b> | <b>\$6,890,553</b> | <b>\$7,012,696</b> |
| <b>(\$89,524)</b>  | <b>(\$177,579)</b> | <b>(\$282,335)</b> | <b>(\$402,922)</b> |

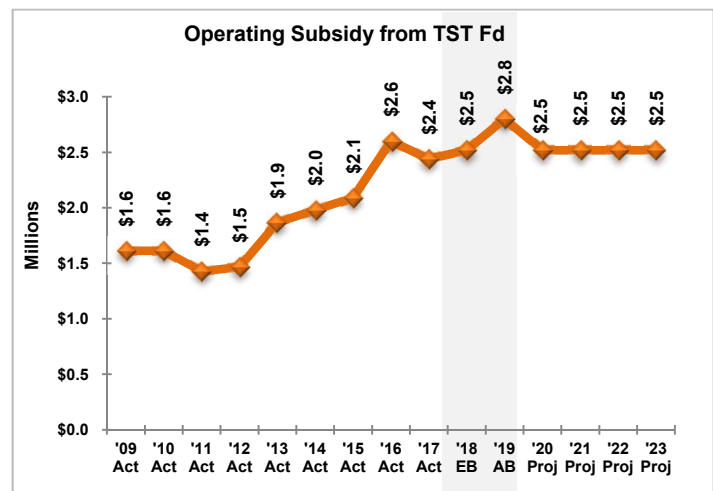
|                   |                    |                    |                    |
|-------------------|--------------------|--------------------|--------------------|
| \$837,020         | \$747,496          | \$569,917          | \$287,582          |
| <b>(\$89,524)</b> | <b>(\$177,579)</b> | <b>(\$282,335)</b> | <b>(\$402,922)</b> |

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| <b>\$747,496</b>   | <b>\$569,917</b>   | <b>\$287,582</b>   | <b>(\$115,340)</b> |
| \$6,178,026        | \$6,267,606        | \$6,372,902        | \$6,496,045        |
| \$128,200          | \$115,928          | \$104,145          | \$89,827           |
| \$0                | \$0                | \$0                | \$0                |
| \$2,295            | \$2,295            | \$2,295            | \$2,295            |
| \$386,156          | \$398,428          | \$411,211          | \$424,529          |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$6,694,677        | \$6,784,257        | \$6,890,553        | \$7,012,696        |
| \$0                | \$0                | \$0                | \$0                |
| <b>\$6,694,677</b> | <b>\$6,784,257</b> | <b>\$6,890,553</b> | <b>\$7,012,696</b> |
| x 20%              | x 20%              | x 20%              | x 20%              |
| \$1,338,935        | \$1,356,851        | \$1,378,111        | \$1,402,539        |
| \$0                | \$0                | \$0                | \$0                |
| <b>\$1,338,935</b> | <b>\$1,356,851</b> | <b>\$1,378,111</b> | <b>\$1,402,539</b> |

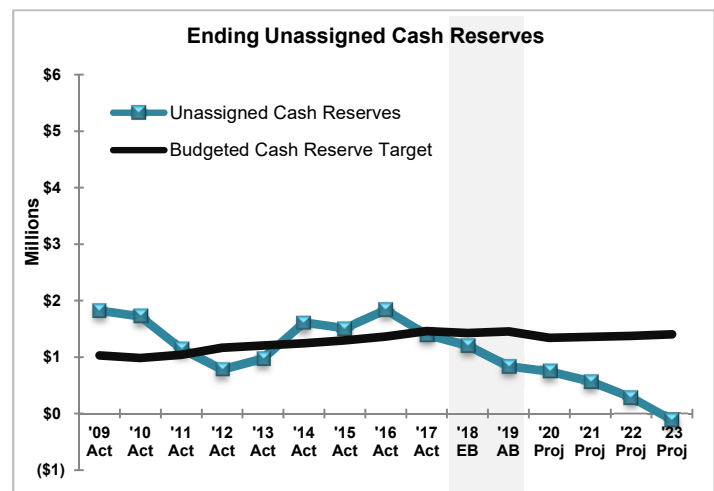
|                    |                    |                      |                      |
|--------------------|--------------------|----------------------|----------------------|
| <b>(\$591,439)</b> | <b>(\$786,934)</b> | <b>(\$1,090,529)</b> | <b>(\$1,517,879)</b> |
|--------------------|--------------------|----------------------|----------------------|

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves 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 budgeted 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.



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 2017 to Adopted FY 2019 due to debt service costs associated with leasing buses and increased personnel and intragovernmental charges. Ending unassigned cash reserves began to fall below the budgeted cash reserve target in FY 2017. Management has responded by cutting service for several routes in an effort to lower expenses. Low sales tax growth and fare revenue are negatively impacting the financial health of this fund. Future changes will still need to be identified in order to keep the operation from running out of money in FY 2023.

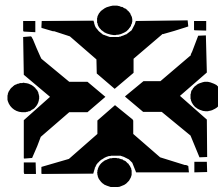
\$0      \$0      \$0      \$0

# Transit Fees/Charges/Fines

|  |                         |  | FY 2018  | FY 2019  |                   |
|--|-------------------------|--|--|--|-------------------|
|  | Chapter/<br>Section     | Date Last<br>Changed                         | Fee  | Fee  | Effective<br>Date |
| <b>Regular Fares</b><br>The following fares shall be in effect on all fixed route buses operated by the transit division:<br>Regular fares:<br>Per ride<br>Daily pass<br>30-day Full Fare (Tickets/Fast Passes)<br>25-Ride Full Fare (Tickets/Fast Passes)<br><br><b>Half Fares</b><br>Half fares. Disabled, elderly, Medicare or Medicaid recipients, or individuals who can validate that they are persons with annual incomes equal to or below one hundred eighty-five (185) per cent of the federal poverty level.<br>Per ride<br>30-Day Half Fare (Tickets/Fast Passes)<br>25-Ride Half Fare (Tickets/Fast Passes)<br><br><b>Semester Passes</b><br>Semester passes. Students of any university, college or trade, public or private school in the City of Columbia, Missouri, with the showing of a valid student identification card.<br>Per regular semester<br>After October 15 (fall semester) and March 15 (spring semester)<br><br>Semester pass discounts. Any agency, entity, organization or business may purchase discounted semester passes, on behalf of their customers, at the following discounted rates:<br>- Per regular semester if purchased in groups of 20—1,000<br>- After October 15 (fall semester) and March 15 (spring semester) if purchased in groups of 20—1,000<br><br>- Per regular semester if purchased in groups of more than 1,000<br>- After October 15 (fall semester) and March 15 (spring semester) if purchased in groups of more than 1,000<br><br><b>Youth Ride</b><br>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.<br><br><b>Downtown employee discount fare</b><br>The first two hundred (200) employees of businesses located in the central business district who present a pay stub or equivalent from their employer<br>- 30-Day Half Fare (Tickets/Fast Passes)<br><br><b>Paratransit</b><br>The following fares shall be in effect on all vehicles used to provide paratransit service operated by the transit division:<br><br>Certified ADA eligible persons or companion, per ride<br>Registered personal care attendant accompanying a certified ADA eligible person | 22-29(a)<br>22-29(a)(1) | 09-19-11<br>08-04-14<br>09-19-11<br>09-19-11 | \$1.50<br>\$3<br>\$55<br>\$30                    | \$1.50<br>\$3<br>\$55<br>\$30                    |                   |
|  | 22-29(a)(2)             | 09-19-11<br>09-19-11<br>09-19-11             | \$0.75<br>\$25<br>\$15                           | \$0.75<br>\$25<br>\$15                           |                   |
|  | 22-29(a)(3)             | 09-19-11<br>09-17-12                         | \$100<br>\$50                                    | \$100<br>\$50                                    |                   |
|  | 22-29(a)(4)             | 08-04-14<br>08-04-14<br>11-05-12<br>11-05-12 | \$65/pass<br>\$32/pass<br>\$50/pass<br>\$25/pass | \$65/pass<br>\$32/pass<br>\$50/pass<br>\$25/pass |                   |
|  | 22-29(a)(5)             | 08-04-14                                     | Free   | Free   |                   |
|  | 22-29 (a) (6)           | 08-03-15                                     | \$25   | \$25   |                   |
|  | 22-29(b)                |  |  |  |                   |
|  | 22-29(b)(1)             | 09-15-08                                     | \$2  | \$2  |                   |
|  | 22-29(b)(2)             | 09-15-08                                     | Free   | Free   |                   |

# Regional Airport Fund

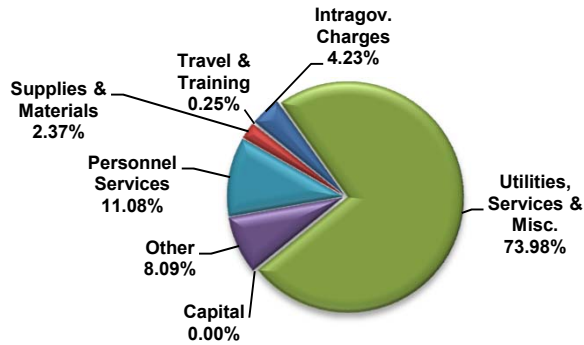
(Enterprise Fund)



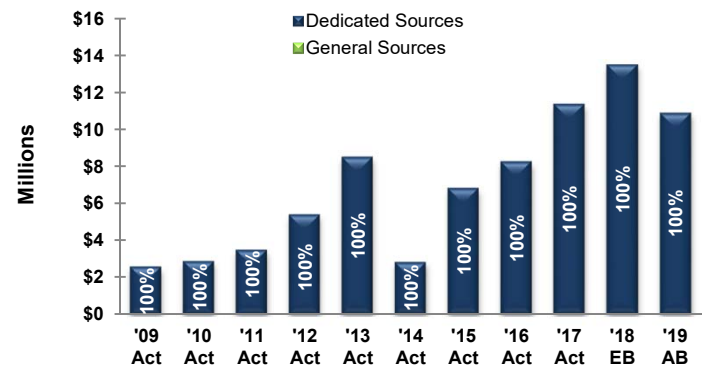
*City of Columbia*  
*Columbia, Missouri*

# Regional Airport Fund (Enterprise Fund)

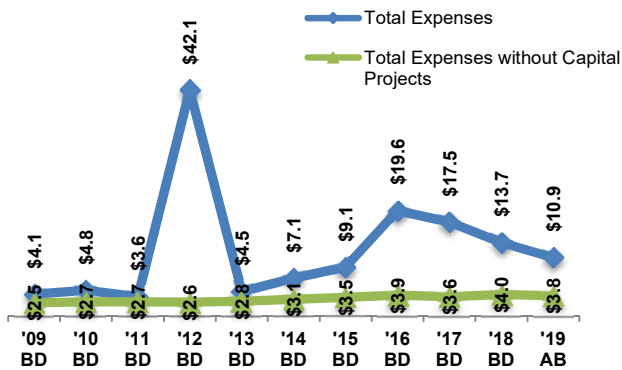
**FY 2019 Total Expenses By Category**



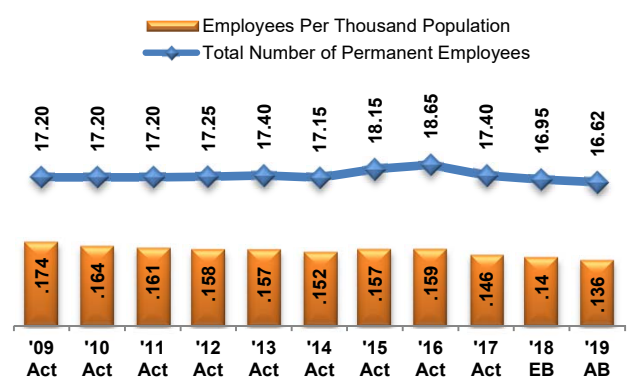
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B  | % Change<br>19/18B |
|-----------------------------|---------------------|------------------------|----------------------|---------------------|----------------------|--------------------|
| Personnel Services          | \$1,297,082         | \$1,162,993            | \$1,131,021          | \$1,206,354         | \$43,361             | 3.7%               |
| Supplies & Materials        | \$182,230           | \$261,009              | \$253,379            | \$257,914           | (\$3,095)            | (1.2%)             |
| Travel & Training           | \$21,628            | \$26,481               | \$26,350             | \$27,041            | \$560                | 2.1%               |
| Intragov. Charges           | \$401,553           | \$381,811              | \$381,811            | \$460,722           | \$78,911             | 20.7%              |
| Utilities, Services & Misc. | \$10,073,985        | \$10,920,157           | \$10,800,266         | \$8,054,139         | (\$2,866,018)        | (26.2%)            |
| Capital                     | \$83,652            | \$65,000               | \$63,234             | \$0                 | (\$65,000)           | (100.0%)           |
| Other                       | \$1,020,808         | \$852,733              | \$852,733            | \$880,847           | \$28,114             | 3.3%               |
| <b>Total</b>                | <b>\$13,080,938</b> | <b>\$13,670,184</b>    | <b>\$13,508,794</b>  | <b>\$10,887,017</b> | <b>(\$2,783,167)</b> | <b>(20.4%)</b>     |
| Operating Expenses          | \$2,608,724         | \$3,092,054            | \$2,932,430          | \$2,942,711         | (\$149,343)          | (4.8%)             |
| Non-Operating Expenses      | \$1,016,857         | \$848,782              | \$848,782            | \$878,782           | \$30,000             | 3.5%               |
| Debt Service                | \$3,951             | \$3,951                | \$3,951              | \$2,065             | (\$1,886)            | (47.7%)            |
| Capital Additions           | \$83,652            | \$65,000               | \$63,234             | \$0                 | (\$65,000)           | (100.0%)           |
| Capital Projects            | \$9,367,754         | \$9,660,397            | \$9,660,397          | \$7,063,459         | (\$2,596,938)        | (26.9%)            |
| <b>Total Expenses</b>       | <b>\$13,080,938</b> | <b>\$13,670,184</b>    | <b>\$13,508,794</b>  | <b>\$10,887,017</b> | <b>(\$2,783,167)</b> | <b>(20.4%)</b>     |

## Funding Sources (Where the Money Comes From)

|                               |                     |                     |                     |                     |                      |                |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------|
| Grants and Capital Contrib.++ | \$8,078,304         | \$6,516,128         | \$6,516,128         | \$4,095,941         | (\$2,420,187)        | (37.1%)        |
| Interest Revenue              | (\$12,442)          | \$31,930            | \$53,079            | \$53,079            | \$21,149             | 66.2%          |
| Fees and Service Charges      | \$962,110           | \$1,155,569         | \$1,254,981         | \$1,186,583         | \$31,014             | 2.7%           |
| Other Local Revenues          | \$27,727            | \$8,500             | \$18,117            | \$15,000            | \$6,500              | 76.5%          |
| Transfers*                    | \$2,306,318         | \$4,501,423         | \$4,501,423         | \$4,481,560         | (\$19,863)           | (0.4%)         |
| Use of Prior Year Sources     | \$1,718,921         | \$1,456,634         | \$1,165,066         | \$1,054,854         | (\$401,780)          | (27.6%)        |
| Less: Current Year Surplus    | \$0                 | \$0                 | \$0                 | \$0                 | \$0                  |                |
| <b>Dedicated Sources</b>      | <b>\$13,080,938</b> | <b>\$13,670,184</b> | <b>\$13,508,794</b> | <b>\$10,887,017</b> | <b>(\$2,783,167)</b> | <b>(20.4%)</b> |
| General Sources               | \$0                 | \$0                 | \$0                 | \$0                 | \$0                  |                |
| <b>Total Funding Sources</b>  | <b>\$13,080,938</b> | <b>\$13,670,184</b> | <b>\$13,508,794</b> | <b>\$10,887,017</b> | <b>(\$2,783,167)</b> | <b>(20.4%)</b> |

\* Transfers come from the Transportation 1/2 cent Sales Tax Fund and Convention and Visitors Bureau (1% Temporary Hotel/Motel Tax)  
 ++Capital Contributions are capital grants from the FAA for capital projects.

## 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.

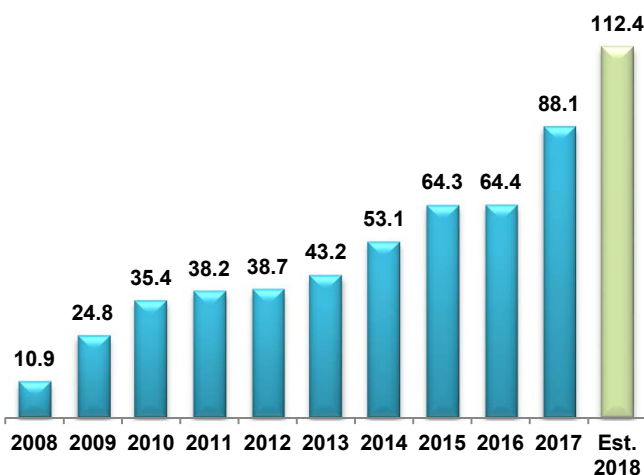
## Highlights/Significant Changes

- Personnel services reflects a \$43,361 increase which includes the pay plan adopted by City Council (move to minimum pay of \$15 per hour for all permanent employees, move to midpoint for employees who have been in their current classification for five or more years, and a \$0.45 per hour across-the-board increase). A Sr. ASA position was reassigned to Assistant to the Airport Manager and will take over the handling of FAA grant paperwork from the Public Works department. A total of 0.33 FTE will be reassigned back to Public Works.
- Utilities, Services, and Miscellaneous reflects a \$2.9 million decrease due to a lower amount of capital projects funding required.

## Highlights/Significant Changes

- Strategic Priority: Infrastructure - Connecting the Community**
- Runway 13-31 was completed along with a new parallel Taxiway C. This improvement created a second option for large aircraft due to it being reconstructed with concrete thus increasing the weight bearing capacity. The lengthening and widening of this runway and taxiway also made it a second option for commercial aircraft. This option was necessary due to upcoming improvements to the primary runway and also allowed the line of sight requirement to be met per FAA requirements enhancing the safety for users.
  - In October 2017, the Go Letter was received from the FAA in regards to Runway 2-20 isolated repairs. This project will cost \$6,016,555 and will receive 90% funding from the FAA. Construction is anticipated to begin April 2019. The areas being reconstructed were identified in the Pavement Management System as needing rehabilitation. These improvements are essential to the safety of all aircraft landing and departing COU.
  - The Route H design is 95% complete. This construction is scheduled to begin in the Spring of 2019 and will allow the necessary safety area needed to complete the extension of Runway 2-20. An interested parties meeting is going to be held in the Summer of 2018.
  - Economic Development and Public Works staff collaborated to complete the crack sealing of Runway 2-20. This crack sealing was needed to extend the life of the current pavement. This work also reduces the potential of foreign object debris on the airfield thus making it a safer area for aircraft. This inter-departmental cooperation saved the City of Columbia a substantial amount of money.
  - The Terminal Area Master Plan was completed October 2017 and Preferred Site #2 was conditionally approved by the FAA; however, FAA expressed its desire to locate the new terminal at mid-point to the primary runway. This recommendation was due in part to utilize the existing infrastructure and utilities, as well as costs and timing of the project. City staff used this recommendation and identified an alternative site just south of the existing terminal. City Council expressed support in December 2017 for this new site which is identified as "1X" and staff is currently conducting due diligence on this newly identified location, including removing and relocating hangar 350, relocating the Airport Flight Service Station equipment and demolition of building, and procuring a provider to conduct the Supplemental Terminal Area Master Plan (STAMP) and Categorical Exclusion Environmental Review (CATEX). Following approval of the STAMP and CATEX by FAA, the City will begin the selection process for the Design phase of the new terminal project.
  - United Airlines began service on August 1, 2017. This included two daily round trip flights to Chicago and one daily round trip to Denver. This enhancement of service allows passengers more options while complementing the service that is currently being offered by American Airlines.
  - American Airlines increased its fleet size and number of flights in the fall of 2017. This increase included the addition of a 76 passenger jet which allows first class seating, more leg room, and wider seats. This enhancement of service has been well received by passengers and was most recently expanded to both the Chicago and Dallas routes.

**Passenger Enplanements (in Thousands)**



## Highlights/Significant Changes (continued)

- In May 2018, enplanements hit a record 11,308. This was a 70.5% increase over May 2017. The airport had 88,059 enplanements and 87,801 deplanements respectively in calendar year 2017. The trends for 2018 will place enplanements near 112,375 and total over 226,000 annual passengers which would be a 28% percent increase over 2017. These trends have been noticed by other airlines, and most recently staff attended an air service conference in Phoenix, AZ at which time they were contacted by other airlines with interest in serving COU.
- The increased enplanements in 2018 led to an evaluation by TSA in regards to additional screening. TSA determined the need for an additional screening lane. This second lane will be located where the current rental car counters are located. City staff has been working with Hertz and Enterprise in moving counters to an alternate location. This allows more room for rental car customers while allowing the installation of the second lane of screening.
- Enhancements to the crosswalk across Airport Drive were completed in winter of 2017. This enhancement included the installation of crosswalk warning lights, additional lighting, and a reduction of the speed limit. The speed limit was reduced from 40 mph to 25 mph in an attempt to make the area safer for our passengers. Airport staff is also working with Public Works to add a speed bump to this area to further add safety for the increased foot traffic in the area.
- A speed bump was installed directly in front of the terminal to create a safer pedestrian atmosphere. This enhancement was made after feedback from passengers was received and the need was identified.
- The 30th annual Salute to Veterans Airshow was held on Memorial Day weekend. This event allowed thousands of people to visit the airport to honor and remember the service members that have served and currently serve our country. This event was a success and is a great way for the airport to demonstrate support for the community.

## Authorized Personnel

|                        | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| Administration         | 2.90              | 2.95                   | 2.95                 | 2.62               | (0.33)              |
| Airfield Areas         | 4.30              | 4.30                   | 4.30                 | 4.30               |                     |
| Terminal Areas         | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| Public Safety          | 8.70              | 8.70                   | 8.70                 | 8.70               |                     |
| Snow Removal           | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| Concessions            | 0.50              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Personnel</b> | <b>17.40</b>      | <b>16.95</b>           | <b>16.95</b>         | <b>16.62</b>       | <b>(0.33)</b>       |
| Permanent Full-Time    | 17.40             | 16.95                  | 16.95                | 16.62              | (0.33)              |
| Permanent Part-Time    | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b> | <b>17.40</b>      | <b>16.95</b>           | <b>16.95</b>         | <b>16.62</b>       | <b>(0.33)</b>       |



## Budget Detail by Divisions

|                                | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|--------------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>Administration:</b>         |                    |                        |                      |                    |                     |                    |
| Personnel Services             | \$251,345          | \$272,486              | \$272,486            | \$278,458          | \$5,972             | 2.2%               |
| Supplies and Materials         | \$7,362            | \$12,661               | \$7,661              | \$7,992            | (\$4,669)           | (36.9%)            |
| Travel and Training            | \$7,158            | \$9,650                | \$9,650              | \$11,343           | \$1,693             | 17.5%              |
| Intragovernmental Charges      | \$322,846          | \$300,412              | \$300,412            | \$388,860          | \$88,448            | 29.4%              |
| Utilities, Services, & Misc.   | \$484,257          | \$962,004              | \$840,779            | \$670,695          | (\$291,309)         | (30.3%)            |
| Capital                        | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                          | \$1,020,808        | \$852,733              | \$852,733            | \$850,847          | (\$1,886)           | (0.2%)             |
| <b>Total</b>                   | <b>\$2,093,776</b> | <b>\$2,409,946</b>     | <b>\$2,283,721</b>   | <b>\$2,208,195</b> | <b>(\$201,751)</b>  | <b>(8.4%)</b>      |
| <b>Airfield Areas:</b>         |                    |                        |                      |                    |                     |                    |
| Personnel Services             | \$262,147          | \$261,888              | \$256,696            | \$275,741          | \$13,853            | 5.3%               |
| Supplies and Materials         | \$63,362           | \$101,460              | \$101,460            | \$138,360          | \$36,900            | 36.4%              |
| Travel and Training            | \$2,717            | \$500                  | \$369                | \$1,000            | \$500               | 100.0%             |
| Intragovernmental Charges      | \$28,044           | \$29,982               | \$29,982             | \$34,742           | \$4,760             | 15.9%              |
| Utilities, Services, & Misc.   | \$73,492           | \$121,925              | \$122,974            | \$138,378          | \$16,453            | 13.5%              |
| Capital                        | \$14,558           | \$65,000               | \$63,234             | \$0                | (\$65,000)          | (100.0%)           |
| Other                          | \$0                | \$0                    | \$0                  | \$30,000           | \$30,000            |                    |
| <b>Total</b>                   | <b>\$444,320</b>   | <b>\$580,755</b>       | <b>\$574,715</b>     | <b>\$618,221</b>   | <b>\$37,466</b>     | <b>6.5%</b>        |
| <b>Terminal Areas:</b>         |                    |                        |                      |                    |                     |                    |
| Personnel Services             | \$47,729           | \$55,795               | \$51,048             | \$62,308           | \$6,513             | 11.7%              |
| Supplies and Materials         | \$30,321           | \$38,298               | \$38,317             | \$38,326           | \$28                | 0.1%               |
| Travel and Training            | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Intragovernmental Charges      | \$9,085            | \$8,242                | \$8,242              | \$9,337            | \$1,095             | 13.3%              |
| Utilities, Services, & Misc.   | \$121,617          | \$138,125              | \$143,827            | \$161,286          | \$23,161            | 16.8%              |
| Capital                        | \$29,663           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                          | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                   | <b>\$238,415</b>   | <b>\$240,460</b>       | <b>\$241,434</b>     | <b>\$271,257</b>   | <b>\$30,797</b>     | <b>12.8%</b>       |
| <b>Public Safety:</b>          |                    |                        |                      |                    |                     |                    |
| Personnel Services             | \$658,085          | \$536,567              | \$522,424            | \$584,465          | \$47,898            | 8.9%               |
| Supplies and Materials         | \$42,770           | \$44,860               | \$44,742             | \$45,115           | \$255               | 0.6%               |
| Travel and Training            | \$11,753           | \$16,331               | \$16,331             | \$14,698           | (\$1,633)           | (10.0%)            |
| Intragovernmental Charges      | \$26,502           | \$27,552               | \$27,552             | \$27,783           | \$231               | 0.8%               |
| Utilities, Services, & Misc.   | \$13,249           | \$20,640               | \$20,404             | \$20,321           | (\$319)             | (1.5%)             |
| Capital                        | \$39,431           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                          | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                   | <b>\$791,790</b>   | <b>\$645,950</b>       | <b>\$631,453</b>     | <b>\$692,382</b>   | <b>\$46,432</b>     | <b>7.2%</b>        |
| <b>Snow Removal:</b>           |                    |                        |                      |                    |                     |                    |
| Personnel Services             | \$7,621            | \$12,049               | \$9,167              | \$0                | (\$12,049)          | (100.0%)           |
| Supplies and Materials         | \$18,301           | \$35,670               | \$33,139             | \$0                | (\$35,670)          | (100.0%)           |
| Travel and Training            | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Intragovernmental Charges      | \$15,076           | \$15,623               | \$15,623             | \$0                | (\$15,623)          | (100.0%)           |
| Utilities, Services, & Misc.   | \$10,946           | \$17,066               | \$11,885             | \$0                | (\$17,066)          | (100.0%)           |
| Capital                        | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                          | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                   | <b>\$51,944</b>    | <b>\$80,408</b>        | <b>\$69,814</b>      | <b>\$0</b>         | <b>(\$80,408)</b>   | <b>(100.0%)</b>    |
| <b>Concessions</b>             |                    |                        |                      |                    |                     |                    |
| Personnel Services             | \$70,155           | \$24,208               | \$19,200             | \$5,382            | (\$18,826)          | (77.8%)            |
| Supplies and Materials         | \$18,089           | \$28,060               | \$28,060             | \$28,121           | \$61                | 0.2%               |
| Travel and Training            | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Intragovernmental Charges      | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Utilities, Services, and Misc. | \$4,695            | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital                        | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                          | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                   | <b>\$92,939</b>    | <b>\$52,268</b>        | <b>\$47,260</b>      | <b>\$33,503</b>    | <b>(\$18,765)</b>   | <b>(35.9%)</b>     |

## Budget Detail by Divisions

|                                | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B  | % Change<br>19/18B |
|--------------------------------|--------------------|------------------------|----------------------|--------------------|----------------------|--------------------|
| <b>Capital Projects:</b>       |                    |                        |                      |                    |                      |                    |
| Personnel Services             | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Supplies and Materials         | \$2,025            | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Travel and Training            | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Intragovernmental Charges      | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Utilities, Services, and Misc. | \$9,365,729        | \$9,660,397            | \$9,660,397          | \$7,063,459        | (\$2,596,938)        | (26.9%)            |
| Capital                        | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| Other                          | \$0                | \$0                    | \$0                  | \$0                | \$0                  |                    |
| <b>Total</b>                   | <b>\$9,367,754</b> | <b>\$9,660,397</b>     | <b>\$9,660,397</b>   | <b>\$7,063,459</b> | <b>(\$2,596,938)</b> | <b>(26.9%)</b>     |

|                              |                     |                     |                     |                     |                      |                |
|------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------|
| <b>Department Totals</b>     |                     |                     |                     |                     |                      |                |
| Personnel Services           | \$1,297,082         | \$1,162,993         | \$1,131,021         | \$1,206,354         | \$43,361             | 3.7%           |
| Supplies and Materials       | \$182,230           | \$261,009           | \$253,379           | \$257,914           | (\$3,095)            | (1.2%)         |
| Travel and Training          | \$21,628            | \$26,481            | \$26,350            | \$27,041            | \$560                | 2.1%           |
| Intragovernmental Charges    | \$401,553           | \$381,811           | \$381,811           | \$460,722           | \$78,911             | 20.7%          |
| Utilities, Services, & Misc. | \$10,073,985        | \$10,920,157        | \$10,800,266        | \$8,054,139         | (\$2,866,018)        | (26.2%)        |
| Capital                      | \$83,652            | \$65,000            | \$63,234            | \$0                 | (\$65,000)           | (100.0%)       |
| Other                        | \$1,020,808         | \$852,733           | \$852,733           | \$880,847           | \$28,114             | 3.3%           |
| <b>Total</b>                 | <b>\$13,080,938</b> | <b>\$13,670,184</b> | <b>\$13,508,794</b> | <b>\$10,887,017</b> | <b>(\$2,783,167)</b> | <b>(20.4%)</b> |

## Authorized Personnel by Divisions

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Administration:</b>                    |                   |                        |                      |                    |                     |
| 9905 - Deputy City Manager *              | 0.05              | 0.00                   | 0.00                 | 0.00               |                     |
| 8900 - Economic Development Director      | 0.50              | 0.50                   | 0.50                 | 0.50               |                     |
| 5901 - Director, Public Works + ^         | 0.10              | 0.20                   | 0.20                 | 0.10               | (0.10)              |
| 5800 - Asst. to the Public Works Dir. ^   | 0.25              | 0.25                   | 0.25                 | 0.02               | (0.23)              |
| 2560 - Asst. to Airport Manager **        | 0.00              | 0.00                   | 0.00                 | 1.00               | 1.00                |
| 2556 - Airport Manager                    | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 1006 - Senior Admin. Support Assistant ** | 1.00              | 1.00                   | 1.00                 | 0.00               | (1.00)              |
| <b>Total Personnel</b>                    | <b>2.90</b>       | <b>2.95</b>            | <b>2.95</b>          | <b>2.62</b>        | <b>(0.33)</b>       |
| Permanent Full-Time                       | 2.90              | 2.95                   | 2.95                 | 2.62               | (0.33)              |
| Permanent Part-Time                       | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                    | <b>2.90</b>       | <b>2.95</b>            | <b>2.95</b>          | <b>2.62</b>        | <b>(0.33)</b>       |
| <b>Airfield Areas:</b>                    |                   |                        |                      |                    |                     |
| 2555 - Airport Ops Supervisor             | 0.30              | 0.30                   | 0.30                 | 0.30               |                     |
| 2404 - Maintenance Mechanic-773           | 3.00              | 3.00                   | 3.00                 | 3.00               |                     |
| 2400 - Maintenance Foreman                | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| <b>Total Personnel</b>                    | <b>4.30</b>       | <b>4.30</b>            | <b>4.30</b>          | <b>4.30</b>        |                     |
| Permanent Full-Time                       | 4.30              | 4.30                   | 4.30                 | 4.30               |                     |
| Permanent Part-Time                       | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                    | <b>4.30</b>       | <b>4.30</b>            | <b>4.30</b>          | <b>4.30</b>        |                     |

\* In FY 2018, .05 FTE Deputy City Manager was reallocated to Electric.

+ 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.

^ In FY 2019, (0.33) FTE positions were reallocated from Airport to PW Administration, Streets and Engineering

\*\* In FY 2019, 1.00 FTE Senior Admin. Support Asst. was reclassified as 1.00 FTE Asst. to Airport Manager



# Regional Airport Fund

Fund 554x

## Authorized Personnel by Divisions (cont.)

|                                      | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|--------------------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Terminal Areas:</b>               |                   |                        |                      |                    |                     |
| 2397 - Maintenance Assistant-773     | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| <b>Total Personnel</b>               | <b>1.00</b>       | <b>1.00</b>            | <b>1.00</b>          | <b>1.00</b>        |                     |
| Permanent Full-Time                  | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| Permanent Part-Time                  | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>               | <b>1.00</b>       | <b>1.00</b>            | <b>1.00</b>          | <b>1.00</b>        |                     |
| <b>Public Safety:</b>                |                   |                        |                      |                    |                     |
| 2555 - Airport Operations Supervisor | 0.70              | 0.70                   | 0.70                 | 0.70               |                     |
| 2550 - Airport Safety Officer        | 8.00              | 8.00                   | 8.00                 | 8.00               |                     |
| <b>Total Personnel</b>               | <b>8.70</b>       | <b>8.70</b>            | <b>8.70</b>          | <b>8.70</b>        |                     |
| Permanent Full-Time                  | 8.70              | 8.70                   | 8.70                 | 8.70               |                     |
| Permanent Part-Time                  | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>               | <b>8.70</b>       | <b>8.70</b>            | <b>8.70</b>          | <b>8.70</b>        |                     |
| <b>Concessions:</b>                  |                   |                        |                      |                    |                     |
| 8530 - Recreation Supervisor **      | 0.25              | 0.00                   | 0.00                 | 0.00               |                     |
| 8520 - Recreation Specialist **      | 0.25              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Personnel</b>               | <b>0.50</b>       | <b>0.00</b>            | <b>0.00</b>          | <b>0.00</b>        |                     |
| Permanent Full-Time                  | 0.50              | 0.00                   | 0.00                 | 0.00               |                     |
| Permanent Part-Time                  | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>               | <b>0.50</b>       | <b>0.00</b>            | <b>0.00</b>          | <b>0.00</b>        |                     |
| <b>Department Totals</b>             |                   |                        |                      |                    |                     |
| Permanent Full-Time                  | 17.40             | 16.95                  | 16.95                | 16.62              | (0.33)              |
| Permanent Part-Time                  | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>               | <b>17.40</b>      | <b>16.95</b>           | <b>16.95</b>         | <b>16.62</b>       | <b>(0.33)</b>       |

\*\* 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

## Fiscal Impact

Funding for the FY 2019 projects will come from FAA Grants, Transportation Sales Tax, Enterprise Revenue, and MoDOT.

- Apron and Taxiway
- New Terminal Complex: Design
- Runway 2-20 and Taxiway A (North Ext 900 ft. and isolated repairs)
- Route H

# Airport

# Annual and 5 Year Capital Projects

| Funding Source   | Adopted<br>FY 2019  | FY 2020             | FY 2021            | FY 2022            | FY 2023 | Future<br>Cost | D    | C    |
|--|---------------------|---------------------|--------------------|--------------------|---------|----------------|------|------|
| <b>Airport</b>   |                     |                     |                    |                    |         |                |      |      |
| <b>1 Annual General Improvements - AP008 [ID: 944]</b>                       |                     |                     |                    |                    |         |                |      |      |
| Transp S Tax   |                     |                     |                    |                    |         |                |      |      |
| <b>Total</b>   |                     |                     |                    |                    |         |                |      |      |
| <b>2 Design &amp; Const of Airport Drive 1.3 miles (AP131) [ID: 2105]</b>    |                     |                     |                    |                    |         |                | 2019 | 2020 |
| FAA Grant  |                     |                     | \$324,000          | \$2,916,000        |         |                |      |      |
| Transp S Tax   |                     |                     | \$36,000           | \$324,000          |         |                |      |      |
| <b>Total</b>   |                     |                     | <b>\$360,000</b>   | <b>\$3,240,000</b> |         |                |      |      |
| <b>3 Design and Construct Perimeter Rd 1330 ft (AP132) [ID: 2106]</b>        |                     |                     |                    |                    |         |                | 2020 | 2021 |
| FAA Grant  |                     | \$61,200            | \$550,800          |                    |         |                |      |      |
| Transp S Tax   |                     | \$6,800             |                    |                    |         |                |      |      |
| Unfunded   |                     |                     | \$61,200           |                    |         |                |      |      |
| <b>Total</b>   |                     | <b>\$68,000</b>     | <b>\$612,000</b>   |                    |         |                |      |      |
| <b>4 Design and Reconstruct GA Pavement (AP135) [ID: 2107]</b>               |                     |                     |                    |                    |         |                | 2020 | 2021 |
| FAA Grant  |                     | \$225,000           | \$2,025,000        |                    |         |                |      |      |
| Transp S Tax   |                     | \$12,500            |                    |                    |         |                |      |      |
| TST - will be reimb from MoDot   |                     | \$12,500            | \$112,500          |                    |         |                |      |      |
| Unfunded   |                     |                     | \$112,500          |                    |         |                |      |      |
| <b>Total</b>   |                     | <b>\$250,000</b>    | <b>\$2,250,000</b> |                    |         |                |      |      |
| <b>5 Design/Construct T/W and Apron (AP140) [ID: 2127]</b>                   |                     |                     |                    |                    |         |                | 2018 | 2019 |
| Ent Rev  | \$135,775           |                     |                    |                    |         |                |      |      |
| TST - will be reimb from MoDot   | \$812,376           |                     |                    |                    |         |                |      |      |
| <b>Total</b>   | <b>\$948,151</b>    |                     |                    |                    |         |                |      |      |
| <b>6 New Terminal Complex: Construction (AP133) [ID: 2061]</b>               |                     |                     |                    |                    |         |                | 2020 | 2020 |
| FAA Grant  | \$14,350,647        |                     |                    |                    |         |                |      |      |
| Future Bond  | \$10,000,000        |                     |                    |                    |         |                |      |      |
| PYA Ent Rev  | \$700,000           |                     |                    |                    |         |                |      |      |
| PYA Gen Fd Transfer  | \$200,000           |                     |                    |                    |         |                |      |      |
| PYA Transp S Tax   | \$190,571           |                     |                    |                    |         |                |      |      |
| Transp S Tax   | \$1,613,994         |                     |                    |                    |         |                |      |      |
| Unfunded   | \$2,046,082         |                     |                    |                    |         |                |      |      |
| <b>Total</b>   | <b>\$29,101,294</b> |                     |                    |                    |         |                |      |      |
| <b>7 New Terminal Complex: Design AP111 [ID: 1557]</b>                       |                     |                     |                    |                    |         |                | 2018 | 2019 |
| FAA Grant  | \$585,000           |                     |                    |                    |         |                |      |      |
| PYA Transp S Tax   | \$563,264           |                     |                    |                    |         |                |      |      |
| Transp S Tax   | \$1,628,915         |                     |                    |                    |         |                |      |      |
| TST - will be reimb from MoDot   | \$346               |                     |                    |                    |         |                |      |      |
| <b>Total</b>   | <b>\$2,777,525</b>  |                     |                    |                    |         |                |      |      |
| <b>8 Parking Expansion [ID: 941]</b>   |                     |                     |                    |                    |         |                | 2021 | 2021 |
| Unfunded   |                     |                     | \$207,933          |                    |         |                |      |      |
| <b>Total</b>   |                     |                     | <b>\$207,933</b>   |                    |         |                |      |      |
| <b>9 R/W 2-20 &amp; T/W A (N Ext 900Ft &amp; Isol Rpr (AP125) [ID: 1924]</b> |                     |                     |                    |                    |         |                | 2019 | 2020 |
| Ent Rev  | \$63,426            |                     |                    |                    |         |                |      |      |
| FAA Grant  | \$570,828           | \$9,132,327         |                    |                    |         |                |      |      |
| Transp S Tax   |                     | \$1,014,704         |                    |                    |         |                |      |      |
| <b>Total</b>   | <b>\$634,254</b>    | <b>\$10,147,031</b> |                    |                    |         |                |      |      |

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<br>FY 2019 | FY 2020            | FY 2021            | FY 2022 | FY 2023 | Future<br>Cost     | D    | C    |
|--|--------------------|--------------------|--------------------|---------|---------|--------------------|------|------|
| <b>Airport</b>   |                    |                    |                    |         |         |                    |      |      |
| <b>10 Route H AP123 [ID: 1923]</b>                                     |                    |                    |                    |         |         |                    | 2017 | 2019 |
| Ent Rev  | \$163,340          |                    |                    |         |         |                    |      |      |
| FAA Grant  | \$2,940,113        |                    |                    |         |         |                    |      |      |
| TST - will be reimb from MoDot   | \$163,340          |                    |                    |         |         |                    |      |      |
| <b>Total</b>   | <b>\$3,266,793</b> |                    |                    |         |         |                    |      |      |
| <b>11 T/W A: SOUTH OF R/W 13-31-975X50 Design and const [ID: 2124]</b> |                    |                    |                    |         |         |                    | 2021 | 2021 |
| FAA Grant  |                    |                    | \$1,886,874        |         |         |                    |      |      |
| Unfunded   |                    |                    | \$209,653          |         |         |                    |      |      |
| <b>Total</b>   |                    |                    | <b>\$2,096,527</b> |         |         |                    |      |      |
| <b>12 T/W B2 &amp; C Design and Construction [ID: 1725]</b>            |                    |                    |                    |         |         |                    | 2020 | 2020 |
| FAA Grant  |                    | \$1,008,700        |                    |         |         |                    |      |      |
| Transp S Tax   |                    | \$112,078          |                    |         |         |                    |      |      |
| <b>Total</b>   |                    | <b>\$1,120,778</b> |                    |         |         |                    |      |      |
| <b>13 Taxiway C and Pavement Management AP122 [ID: 2032]</b>           |                    |                    |                    |         |         |                    | 2017 | 2017 |
| <b>Total</b>   |                    |                    |                    |         |         |                    |      |      |
| <b>14 ARFF Relocation/Expansion - 90% eligible (FAA) [ID: 933]</b>     |                    |                    |                    |         |         |                    | 2024 | 2024 |
| FAA Grant  |                    |                    |                    |         |         | \$1,091,611        |      |      |
| Unfunded   |                    |                    |                    |         |         | \$121,291          |      |      |
| <b>Total</b>   |                    |                    |                    |         |         | <b>\$1,212,902</b> |      |      |
| <b>15 Runway 2-20 Intrstns Reconst 90%FAA AP107 [ID: 960]</b>          |                    |                    |                    |         |         |                    | 2024 | 2025 |
| FAA Grant  |                    |                    |                    |         |         | \$5,762,527        |      |      |
| Transp S Tax   |                    |                    |                    |         |         | \$640,280          |      |      |
| <b>Total</b>   |                    |                    |                    |         |         | <b>\$6,402,807</b> |      |      |
| <b>16 Snow Removal Broom Truck (AP138) [ID: 1937]</b>                  |                    |                    |                    |         |         |                    | 2024 | 2024 |
| FAA Grant  |                    |                    |                    |         |         | \$732,938          |      |      |
| Transp S Tax   |                    |                    |                    |         |         | \$81,438           |      |      |
| <b>Total</b>   |                    |                    |                    |         |         | <b>\$814,376</b>   |      |      |
| <b>17 SRE:Runway Tow Broom &amp; Tow De-icer AP099 [ID: 1256]</b>      |                    |                    |                    |         |         |                    | 2024 | 2024 |
| FAA Grant  |                    |                    |                    |         |         | \$323,075          |      |      |
| Transp S Tax   |                    |                    |                    |         |         | \$35,898           |      |      |
| <b>Total</b>   |                    |                    |                    |         |         | <b>\$358,973</b>   |      |      |

## Airport Funding Source Summary

|                                |                    |                     |                    |                    |            |  |
|--------------------------------|--------------------|---------------------|--------------------|--------------------|------------|--|
| Ent Rev                        | \$362,541          |                     |                    |                    |            |  |
| FAA Grant                      | \$4,095,941        | \$24,777,874        | \$4,786,674        | \$2,916,000        |            |  |
| Transp S Tax                   | \$1,628,915        | \$2,760,076         | \$36,000           | \$324,000          |            |  |
| TST - will be reimb from MoDot | \$976,062          | \$12,500            | \$112,500          |                    |            |  |
| <b>New Funding</b>             | <b>\$7,063,459</b> | <b>\$27,550,450</b> | <b>\$4,935,174</b> | <b>\$3,240,000</b> | <b>\$0</b> |  |
| PYA Ent Rev                    |                    | \$700,000           |                    |                    |            |  |
| PYA Gen Fd Transfer            |                    | \$200,000           |                    |                    |            |  |

## Airport

## Annual and 5 Year Capital Projects

| Funding Source                        | FY 2019            | FY 2020             | FY 2021            | FY 2022            | FY 2023 | Future Cost | D | C |
|---------------------------------------|--------------------|---------------------|--------------------|--------------------|---------|-------------|---|---|
| <b>Airport Funding Source Summary</b> |                    |                     |                    |                    |         |             |   |   |
| PYA Transp S Tax                      | \$563,264          | \$190,571           |                    |                    |         |             |   |   |
| <b>Prior Year Funding</b>             | <b>\$563,264</b>   | <b>\$1,090,571</b>  |                    |                    |         | <b>\$0</b>  |   |   |
| Future Bond                           |                    | \$10,000,000        |                    |                    |         |             |   |   |
| <b>Future Funding</b>                 |                    | <b>\$10,000,000</b> |                    |                    |         | <b>\$0</b>  |   |   |
| Unfunded                              |                    | \$2,046,082         | \$591,286          |                    |         |             |   |   |
| <b>Unfunded</b>                       |                    | <b>\$2,046,082</b>  | <b>\$591,286</b>   |                    |         | <b>\$0</b>  |   |   |
| <b>Total</b>                          | <b>\$7,626,723</b> | <b>\$40,687,103</b> | <b>\$5,526,460</b> | <b>\$3,240,000</b> |         | <b>\$0</b>  |   |   |

|   |   |  |  |  |  |  |      |      |
|---|---|--|--|--|--|--|------|------|
| <b>Airport Current Capital Projects</b> |   |  |  |  |  |  |      |      |
| 1                                       | 1,500 ARFF Truck - AP117 [ID: 1719]                           |  |  |  |  |  | 2016 | 2017 |
| 2                                       | 13-31 (5500x100) & TW B Turnarounds AP115 [ID: 1792]          |  |  |  |  |  | 2016 | 2017 |
| 3                                       | Columbia Jet Center Parking Expansion AP134 [ID: 2077]        |  |  |  |  |  |      |      |
| 4                                       | COU Parking Lot AP124 [ID: 2076]                              |  |  |  |  |  |      |      |
| 5                                       | Hangar 350 (AP130) [ID: 2104]                                 |  |  |  |  |  | 2018 | 2020 |
| 6                                       | R/W 2-20 Extension AGIS Survey (AP127) Grant 44 [ID: 2051]    |  |  |  |  |  | 2017 | 2017 |
| 7                                       | R/W 2-20 Tech Ops Agreement (AP128) [ID: 2052]                |  |  |  |  |  | 2018 | 2018 |
| 8                                       | Runway 2-20 Isolated Pavement Remediations (AP126) [ID: 1720] |  |  |  |  |  | 2018 | 2018 |
| 9                                       | Terminal Master Plan AP112 [ID: 1749]                         |  |  |  |  |  | 2014 | 2016 |

|   |  |  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|--|
| <b>Airport Impact of Capital Projects</b> |  |  |  |  |  |  |  |  |
|   |  |  |  |  |  |  |  |  |

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 Columbia Jet Center) \$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 Columbia Jet Center 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 09/30/2018 \$71,712

Maturity date - 3/1/2021

**Debt Service Requirements**

| <u>Year</u>  | <u>Principal<br/>Requirements</u> | <u>Interest<br/>Requirements</u> | <u>Total<br/>Requirements</u> |
|--------------|-----------------------------------|----------------------------------|-------------------------------|
| 2019         | \$27,935                          | \$2,065                          | \$30,000                      |
| 2020         | \$28,929                          | \$1,071                          | \$30,000                      |
| 2021         | \$14,848                          | \$152                            | \$15,000                      |
| <b>Total</b> | <b>\$71,712</b>                   | <b>\$3,288</b>                   | <b>\$75,000</b>               |

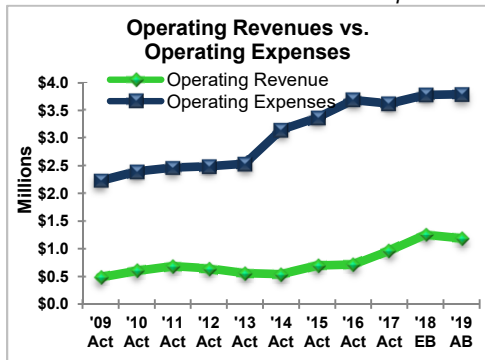
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## Revenues, Expenses, and Changes in Net Position

### Airport Fund

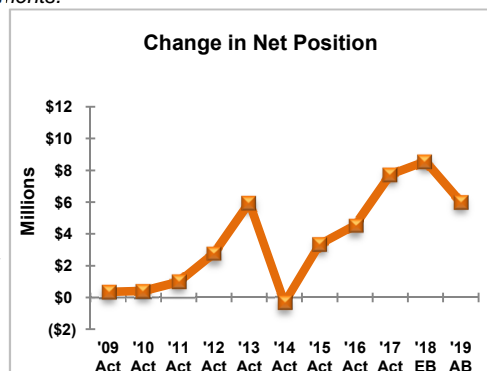
|   | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   |
|---|----------------------|------------------------|----------------------|----------------------|
| <b>Operating Revenues:</b>                                    |                      |                        |                      |                      |
| Concession Sales  | \$36,401             | \$38,000               | \$38,768             | \$22,000             |
| Commissions   | \$135,932            | \$177,662              | \$256,773            | \$267,203            |
| Rentals   | \$238,306            | \$208,840              | \$218,185            | \$214,999            |
| Landing Fees  | \$138,188            | \$147,867              | \$182,565            | \$197,201            |
| Law Enforcement Fees  | \$69,792             | \$97,200               | \$93,115             | \$97,200             |
| Passenger Facility Charge                                     | \$343,491            | \$486,000              | \$465,575            | \$387,980            |
| <b>Total Operating Revenues</b>                               | <b>\$962,110</b>     | <b>\$1,155,569</b>     | <b>\$1,254,981</b>   | <b>\$1,186,583</b>   |
| <b>Operating Expenses:</b>                                    |                      |                        |                      |                      |
| Personnel Services  | \$1,297,082          | \$1,162,993            | \$1,131,021          | \$1,206,354          |
| Supplies & Materials  | \$180,205            | \$261,009              | \$253,379            | \$257,914            |
| Travel & Training   | \$21,628             | \$26,481               | \$26,350             | \$27,041             |
| Intragovernmental Charges                                     | \$401,553            | \$381,811              | \$381,811            | \$460,722            |
| Utilities, Services & Other Misc.                             | \$708,256            | \$1,259,760            | \$1,139,869          | \$990,680            |
| Depreciation  | \$1,016,857          | \$848,782              | \$848,782            | \$848,782            |
| <b>Total Operating Expenses</b>                               | <b>\$3,625,581</b>   | <b>\$3,940,836</b>     | <b>\$3,781,212</b>   | <b>\$3,791,493</b>   |
| <b>Operating Income (Loss)</b>                                | <b>(\$2,663,471)</b> | <b>(\$2,785,267)</b>   | <b>(\$2,526,231)</b> | <b>(\$2,604,910)</b> |
| <b>Non-Operating Revenues:</b>                                |                      |                        |                      |                      |
| Investment Revenue  | (\$12,442)           | \$31,930               | \$53,079             | \$53,079             |
| Revenue from Other Gov. Units                                 | \$193,880            | \$0                    | \$0                  | \$0                  |
| Miscellaneous Revenue   | \$27,727             | \$8,500                | \$18,117             | \$15,000             |
| <b>Total Non-Operating Revenues</b>                           | <b>\$209,165</b>     | <b>\$40,430</b>        | <b>\$71,196</b>      | <b>\$68,079</b>      |
| <b>Non-Operating Expenses:</b>                                |                      |                        |                      |                      |
| Interest Expense  | \$3,951              | \$3,951                | \$3,951              | \$2,065              |
| Loss on Disposal of Assets                                    | \$0                  | \$0                    | \$0                  | \$0                  |
| <b>Total Non-Operating Expenses</b>                           | <b>\$3,951</b>       | <b>\$3,951</b>         | <b>\$3,951</b>       | <b>\$2,065</b>       |
| <b>Total NonOperating Revenues (Expenses)</b>                 | <b>\$205,214</b>     | <b>\$36,479</b>        | <b>\$67,245</b>      | <b>\$66,014</b>      |
| <b>Income (Loss) Before Contrib and Transfers</b>             | <b>(\$2,458,257)</b> | <b>(\$2,748,788)</b>   | <b>(\$2,458,986)</b> | <b>(\$2,538,896)</b> |
| Transfers In - Subsidy - TST Fd                               | \$1,846,884          | \$1,876,583            | \$1,876,583          | \$1,876,583          |
| Transfers In - From CVB for CIP Projects (1% Hotel/Motel tax) | \$0                  | \$190,571              | \$190,571            | \$0                  |
| Transfers In - TST for CIP                                    | \$438,728            | \$2,434,269            | \$2,434,269          | \$2,604,977          |
| Transfers In - General Fund                                   | \$20,706             | \$0                    | \$0                  | \$0                  |
| <b>Total Transfers In</b>                                     | <b>\$2,306,318</b>   | <b>\$4,501,423</b>     | <b>\$4,501,423</b>   | <b>\$4,481,560</b>   |
| Transfers Out   | \$0                  | \$0                    | \$0                  | (\$30,000)           |
| Capital Contribution - CIP                                    | \$7,884,424          | \$6,516,128            | \$6,516,128          | \$4,095,941          |
| <b>Total Transfers and Contributions</b>                      | <b>\$10,190,742</b>  | <b>\$11,017,551</b>    | <b>\$11,017,551</b>  | <b>\$8,547,501</b>   |
| <b>Changes in Net Position</b>                                | <b>\$7,732,485</b>   | <b>\$8,268,763</b>     | <b>\$8,558,565</b>   | <b>\$6,008,605</b>   |
| Net Position - Beginning                                      | \$34,822,359         | \$42,554,844           | \$50,823,607         | \$59,382,172         |
| <b>Net Position - Ending</b>                                  | <b>\$42,554,844</b>  | <b>\$50,823,607</b>    | <b>\$59,382,172</b>  | <b>\$65,390,777</b>  |

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 \$854,228 from FY 2009 and FY 2019 as a result of the Airport adding flights. A subsidy is received from the Transportation Sales Tax Fund to provide the additional funding required for operations.

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<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|--|--------------------|------------------------|----------------------|--------------------|
| <b>Financial Sources for Operations</b>          |                    |                        |                      |                    |
| Concession Sales                                 | \$36,401           | \$38,000               | \$38,768             | \$22,000           |
| Commissions                                      | \$135,932          | \$177,662              | \$256,773            | \$267,203          |
| Rentals  | \$238,306          | \$208,840              | \$218,185            | \$214,999          |
| Landing Fees                                     | \$138,188          | \$147,867              | \$182,565            | \$197,201          |
| Law Enforcement Fees                             | \$69,792           | \$97,200               | \$93,115             | \$97,200           |
| Passenger Facility Charge                        | \$343,491          | \$486,000              | \$465,575            | \$387,980          |
| Investment Revenue                               | (\$12,442)         | \$31,930               | \$53,079             | \$53,079           |
| Less: GASB 31 Interest Adjustment                | \$31,001           | \$0                    | \$0                  | \$0                |
| Miscellaneous Revenue                            | \$27,727           | \$8,500                | \$18,117             | \$15,000           |
| Revenue from Other Gov. Units                    | \$193,880          | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources Before Transfers</b>  | <b>\$1,202,276</b> | <b>\$1,195,999</b>     | <b>\$1,326,177</b>   | <b>\$1,254,662</b> |
| Transfers In - Subsidy - TST Fd *                | \$1,846,884        | \$1,876,583            | \$1,876,583          | \$1,876,583        |
| Transfers In - General Fund                      | \$20,706           | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources</b>                   | <b>\$3,069,866</b> | <b>\$3,072,582</b>     | <b>\$3,202,760</b>   | <b>\$3,131,245</b> |
| <b>Financial Uses for Operations</b>             |                    |                        |                      |                    |
| Personnel Services                               | \$1,297,082        | \$1,162,993            | \$1,131,021          | \$1,206,354        |
| Less: GASB 16 Vacation Liability Adjustment      | \$4,861            | \$0                    | \$0                  | \$0                |
| Less: GASB 68 Pension Adjustment                 | (\$81,466)         | \$0                    | \$0                  | \$0                |
| Supplies & Materials                             | \$180,205          | \$261,009              | \$253,379            | \$257,914          |
| Travel & Training                                | \$21,628           | \$26,481               | \$26,350             | \$27,041           |
| Intragovernmental Charges                        | \$401,553          | \$381,811              | \$381,811            | \$460,722          |
| Utilities, Services & Other Misc.                | \$708,256          | \$1,259,760            | \$1,139,869          | \$990,680          |
| Interest Expense                                 | \$3,951            | \$3,951                | \$3,951              | \$2,065            |
| Transfers Out                                    | \$0                | \$0                    | \$0                  | \$30,000           |
| Principal Payments                               | \$26,049           | \$26,976               | \$26,976             | \$27,935           |
| Capital Additions                                | \$83,652           | \$65,000               | \$63,234             | \$0                |
| Ent. Revenues Used for Capital Projects          | \$0                | \$710,000              | \$710,000            | \$362,541          |
| <b>Total Financial Uses</b>                      | <b>\$2,645,771</b> | <b>\$3,897,981</b>     | <b>\$3,736,591</b>   | <b>\$3,365,252</b> |
| <b>Financial Sources Over/(Under) Uses</b>       | <b>\$424,095</b>   | <b>(\$825,399)</b>     | <b>(\$533,831)</b>   | <b>(\$234,007)</b> |
| <b>Unassigned Cash Reserves for Operations</b>   |                    |                        |                      |                    |
| Beginning Unassigned Cash Reserve                |                    | \$1,239,777            | \$1,239,777          | \$705,946          |
| Financial Sources Over/(Under) Uses              |                    | (\$825,399)            | (\$533,831)          | (\$234,007)        |
| Current Assets                                   | \$2,699,943        |                        |                      |                    |
| Less: GASB 31 Pooled Cash Adj                    | \$192,902          |                        |                      |                    |
| Less: Cash Restricted for Capital Projects       | (\$884,855)        |                        |                      |                    |
| Less: Current Liabilities                        | (\$2,675,408)      |                        |                      |                    |
| Plus: Construction Contracts Payable             | \$1,907,195        |                        |                      |                    |
| <b>Ending Unassigned Cash Reserve</b>            | <b>\$1,239,777</b> | <b>\$414,378</b>       | <b>\$705,946</b>     | <b>\$471,939</b>   |
| Budgeted Operating Expenses w/o Depr             | \$2,721,951        | \$2,967,952            | \$2,967,952          | \$2,942,711        |
| Add: Budgeted Interest Expense                   | \$3,951            | \$3,951                | \$3,951              | \$2,065            |
| Add: Budgeted Operating Transfers to Other Funds | \$0                | \$0                    | \$0                  | \$30,000           |
| Add: Budgeted Principal Payments                 | \$26,049           | \$26,976               | \$26,976             | \$27,935           |
| Add: Budgeted Capital Additions                  | \$62,500           | \$65,000               | \$65,000             | \$0                |
| Add: Budgeted Ent Rev Used for CIP               | \$0                | \$0                    | \$0                  | \$362,541          |
| Total Budgeted Financial Uses                    | \$2,814,451        | \$3,063,879            | \$3,063,879          | \$3,365,252        |
| Less: Ent Rev Budgeted for current year CIP      | \$0                | \$0                    | \$0                  | (\$362,541)        |
| Budgeted Operational Expenses                    | \$2,814,451        | \$3,063,879            | \$3,063,879          | \$3,002,711        |
|  | x 20%              | x 20%                  | x 20%                | x 20%              |
| Budgeted Cash Reserve Target for Operations      | \$562,890          | \$612,776              | \$612,776            | \$600,542          |
| Add: Ent Rev Budgeted for current year CIP       | \$0                | \$0                    | \$0                  | \$362,541          |
| <b>Budgeted Cash Reserve Target</b>              | <b>\$562,890</b>   | <b>\$612,776</b>       | <b>\$612,776</b>     | <b>\$963,083</b>   |
| <b>Above/(Below) Cash Reserve Target</b>         | <b>\$676,887</b>   | <b>(\$198,398)</b>     | <b>\$93,170</b>      | <b>(\$491,144)</b> |

\* 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 | \$0 | \$92,384 | \$0 | \$0 |
|---|-----|----------|-----|-----|



## Financial Sources and Uses Airport Fund

| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|----------------------|----------------------|----------------------|----------------------|
| \$22,000             | \$22,000             | \$22,000             | \$22,000             |
| \$278,313            | \$289,979            | \$302,228            | \$315,089            |
| \$212,899            | \$213,816            | \$214,750            | \$215,704            |
| \$197,201            | \$197,201            | \$197,201            | \$197,201            |
| \$97,200             | \$97,200             | \$97,200             | \$97,200             |
| \$486,000            | \$486,000            | \$486,000            | \$486,000            |
| \$53,079             | \$53,079             | \$53,079             | \$53,079             |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$15,000             | \$15,000             | \$15,000             | \$15,000             |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$1,361,692</b>   | <b>\$1,374,275</b>   | <b>\$1,387,458</b>   | <b>\$1,401,273</b>   |
| \$1,876,583          | \$1,876,583          | \$1,876,583          | \$1,876,583          |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$3,238,275</b>   | <b>\$3,250,858</b>   | <b>\$3,264,041</b>   | <b>\$3,277,856</b>   |

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves 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 budgeted cash reserve target which provides useful information about the financial health of the fund.

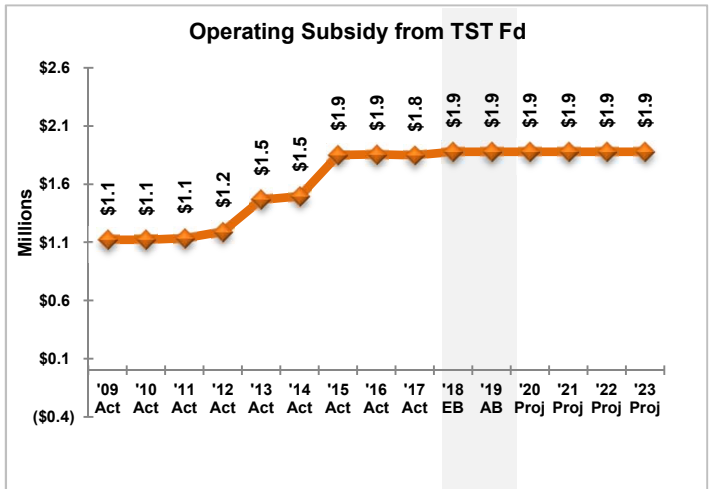
This statement takes information from the Revenues, Expenses, and Changes in Net Position statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item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

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| \$1,230,481        | \$1,295,505        | \$1,321,416        | \$1,347,844        |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$262,992          | \$268,173          | \$273,457          | \$278,850          |
| \$32,398           | \$33,246           | \$33,706           | \$34,581           |
| \$473,509          | \$487,951          | \$504,595          | \$524,236          |
| \$1,054,272        | \$1,073,231        | \$1,092,572        | \$1,112,301        |
| \$1,071            | \$152              | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$28,929           | \$14,848           | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| <b>\$3,083,652</b> | <b>\$3,173,106</b> | <b>\$3,225,746</b> | <b>\$3,297,812</b> |
| <b>\$154,623</b>   | <b>\$77,752</b>    | <b>\$38,295</b>    | <b>(\$19,956)</b>  |

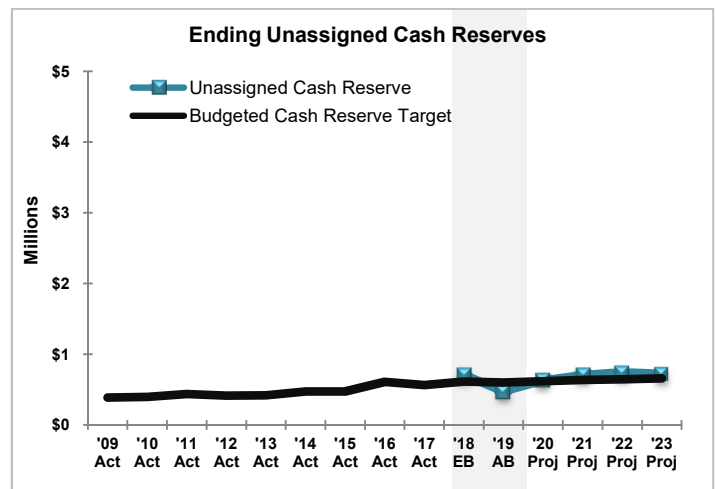
|           |           |           |            |
|-----------|-----------|-----------|------------|
| \$471,939 | \$626,562 | \$704,314 | \$742,608  |
| \$154,623 | \$77,752  | \$38,295  | (\$19,956) |

|                  |                  |                  |                  |
|------------------|------------------|------------------|------------------|
| <b>\$626,562</b> | <b>\$704,314</b> | <b>\$742,608</b> | <b>\$722,652</b> |
| \$3,053,652      | \$3,158,106      | \$3,225,746      | \$3,297,812      |
| \$1,071          | \$152            | \$0              | \$0              |
| \$0              | \$0              | \$0              | \$0              |
| \$28,929         | \$14,848         | \$0              | \$0              |
| \$0              | \$0              | \$0              | \$0              |
| \$0              | \$0              | \$0              | \$0              |
| \$3,083,652      | \$3,173,106      | \$3,225,746      | \$3,297,812      |
| \$0              | \$0              | \$0              | \$0              |
| \$3,083,652      | \$3,173,106      | \$3,225,746      | \$3,297,812      |
| x 20%            | x 20%            | x 20%            | x 20%            |
| \$616,730        | \$634,621        | \$645,149        | \$659,562        |
| \$0              | \$0              | \$0              | \$0              |
| <b>\$616,730</b> | <b>\$634,621</b> | <b>\$645,149</b> | <b>\$659,562</b> |
| <b>\$9,832</b>   | <b>\$69,693</b>  | <b>\$97,459</b>  | <b>\$63,090</b>  |

|     |     |     |     |
|-----|-----|-----|-----|
| \$0 | \$0 | \$0 | \$0 |
|-----|-----|-----|-----|



There have been larger increases in the operating subsidy from transportation sales tax (TST) in FY 2015. This is due to an increase in advertising expenses related to additional flights.



In general, the unassigned cash reserve has been above the budgeted cash reserve target thru FY 2017. Cash reserves will be utilized in FY 2019 to provide enterprise funding for various capital projects.

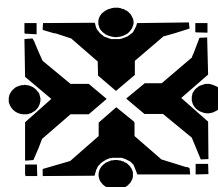
# Airport Fees and Charges

|  |                                 |  | FY 2018   | FY 2019   |
|--|---------------------------------|--|---|---|
|  | Chapter/<br>Section             | Date Last<br>Changed   | Fee   | Fee   |
| <b>Lease of parking space for commercial vehicles</b><br>The monthly rate to be charged each lessee of such parking shall be as follows:<br><br>- 1 or 2 vehicles<br>- 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  |
| <b>Landing Fees</b><br>Non Contract<br>Contract  | *                               | 07-02-12   | \$0.88 per 1,000 lb   | \$0.88 per 1,000 lb   |
|  | *                               | 07-02-12   | \$0.62 per 1,000 lb   | \$0.62 per 1,000 lb   |
| <b>Jointly Used Premises</b>   | *                               | 07-02-12   | \$0.70 per enplanement  | \$0.70 per enplanement  |
| <b>Police</b>  | *                               | 07-02-12   | \$0.90 per enplanement  | \$0.90 per enplanement  |
| <b>Fuel Flowage Fee</b>  | *                               | 07-02-12   | \$0.04 per gallon   | \$0.04 per gallon   |
| <b>Office/Counter Rent</b>   | *                               | 07-02-12   | \$15/sq ft  | \$15/sq ft  |
| <b>Hangar/Ground Rent</b>  | *                               | 07-02-12   | \$0.08/sq ft  | \$0.08/sq ft  |
| <b>Car Rental Commission</b>   | *                               | 07-02-12   | \$1,000 or 10%, whichever is greater  | \$1,000 or 10%, whichever is greater  |
| <b>Farm Rent</b>   | *                               | 10-01-17   | \$20/grass acre \$90/tillable acre  | \$20/grass acre \$90/tillable acre  |
| <b>Farm Commission Bonus</b>   | *                               | 07-02-12   | Removed   | Removed   |
| <b>Farm Commission Bonus</b>   |                                 | 10-01-17   | Yield in bushels x USDA posted county price x 33.4% - \$90 rent fee   | Yield in bushels x USDA posted county price x 33.4% - \$90 rent fee   |
| <b>FBO Commissions</b><br>Inside Hangar Storage<br><br>Tie Down rental on apron<br><br>Sale of parts, not in excess of \$5,000<br><br>Sale of parts, in excess of \$5,000<br><br>Flight Instruction<br><br>Aircraft service repair/maintenance<br><br>Aircraft sales rental & charter<br><br>Miscellaneous | *<br>*<br>*<br>*<br>*<br>*<br>* | 07-02-12<br>07-02-12<br>07-02-12<br>07-02-12<br>07-02-12<br>07-02-12<br>07-02-12 | 3.75% of gross receipts<br><br>60% of gross receipts<br><br>3% of gross<br>1% of gross<br>3% of gross<br>5% of gross<br>0%<br>5% of gross | 3.75% of gross receipts<br><br>60% of gross receipts<br><br>3% of gross<br>1% of gross<br>3% of gross<br>5% of gross<br>0%<br>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

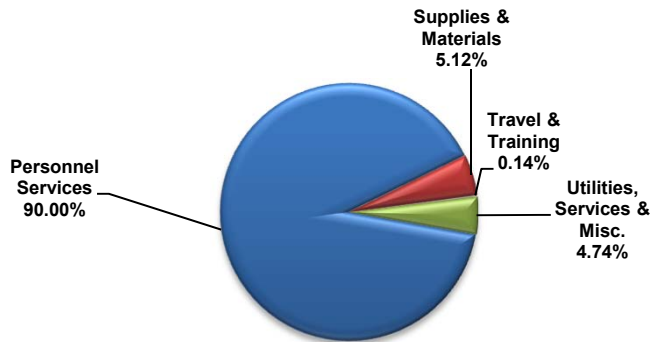
(Special Revenue Fund)



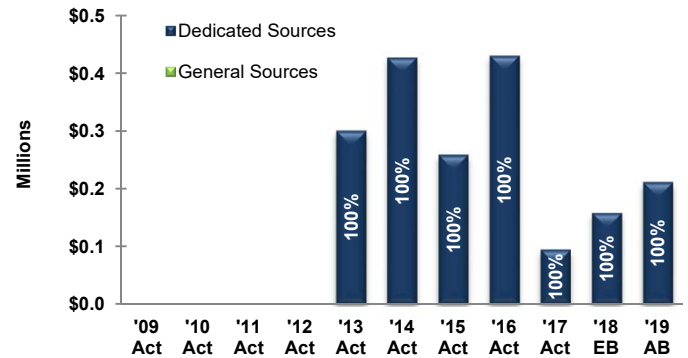
*City of Columbia*  
*Columbia, Missouri*

# Public Works - Non-Motorized Grant Fund

## FY 2019 Total Expenditures By Category

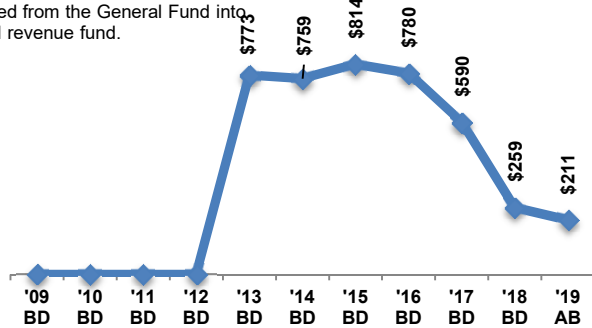


## Funding Sources

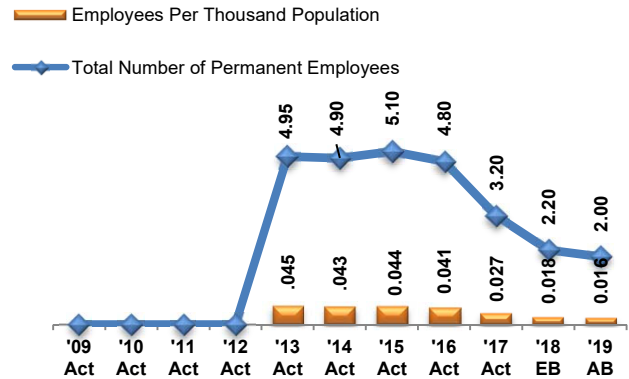


## Budgeted Expenditure History (in Thousands)

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<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$121,480         | \$203,398              | \$114,583            | \$189,858          | (\$13,540)          | (6.7%)             |
| Supplies & Materials        | \$19,863          | \$20,761               | \$7,661              | \$10,794           | (\$9,967)           | (48.0%)            |
| Travel & Training           | \$50              | \$300                  | \$300                | \$300              | \$0                 | 0.0%               |
| Intragov. Charges           | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Utilities, Services & Misc. | \$13,972          | \$35,000               | \$35,000             | \$10,000           | (\$25,000)          | (71.4%)            |
| Capital                     | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                | <b>\$155,365</b>  | <b>\$259,459</b>       | <b>\$157,544</b>     | <b>\$210,952</b>   | <b>(\$48,507)</b>   | <b>(18.7%)</b>     |
| Operating Expenses          | \$155,365         | \$259,459              | \$157,544            | \$210,952          | (\$48,507)          | (18.7%)            |
| 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                 |                    |
| <b>Total Expenses</b>       | <b>\$155,365</b>  | <b>\$259,459</b>       | <b>\$157,544</b>     | <b>\$210,952</b>   | <b>(\$48,507)</b>   | <b>(18.7%)</b>     |

## Funding Sources (Where the Money Comes From)

|                              |                  |                  |                  |                  |                   |                |
|------------------------------|------------------|------------------|------------------|------------------|-------------------|----------------|
| Grants (Non-Motorized Grant) | \$94,589         | \$262,146        | \$220,545        | \$210,952        | (\$51,194)        | (19.5%)        |
| Other Local Revenues         | \$0              | \$0              | \$0              | \$0              | \$0               |                |
| Operating Transfers          | \$0              | \$0              | \$0              | \$0              | \$0               |                |
| Use of Prior Year Sources    | \$60,776         | \$0              | \$0              | \$0              | \$0               |                |
| Less: Current Year Surplus   | \$0              | (\$2,687)        | (\$63,001)       | \$0              | \$2,687           | (100.0%)       |
| <b>Dedicated Sources</b>     | <b>\$155,365</b> | <b>\$259,459</b> | <b>\$157,544</b> | <b>\$210,952</b> | <b>(\$48,507)</b> | <b>(18.7%)</b> |
| General Sources              | \$0              | \$0              | \$0              | \$0              | \$0               |                |
| <b>Total Funding Sources</b> | <b>\$155,365</b> | <b>\$259,459</b> | <b>\$157,544</b> | <b>\$210,952</b> | <b>(\$48,507)</b> | <b>(18.7%)</b> |

# 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)

- 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 2018 by the GetAbout Columbia Program include: Bike Boulevard (MKT to Parkade) and Clark Lane Sidewalk.
- Projects still in design and scheduled for construction in FY 2019 include: Shepard to Rollins Trail.
- In FY 2019, a 0.10 FTE Engineer, 0.10 FTE Engineering Supervisor, and a 0.10 FTE Sr. Engineering Technician will be reallocated to PW Engineering.

## Department Objectives

Design and construct improvements to the City's walking and biking network in order to provide more choices for safe and fun nonmotorized travel.

## Authorized Personnel

|  | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|--|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Parks Planning</b>                    |                   |                        |                      |                    |                     |
| 4101 - Planner+ ^                        | 0.50              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Personnel</b>                   | <b>0.50</b>       | <b>0.00</b>            | <b>0.00</b>          | <b>0.00</b>        |                     |
| Permanent Full-Time                      | 0.50              | 0.00                   | 0.00                 | 0.00               |                     |
| Permanent Part-Time                      | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                   | <b>0.50</b>       | <b>0.00</b>            | <b>0.00</b>          | <b>0.00</b>        |                     |
| <b>Non-Motorized Grant</b>               |                   |                        |                      |                    |                     |
| 5109 - Engineering Supervisor **         | 0.40              | 0.40                   | 0.40                 | 0.30               | (0.10)              |
| 5098/5113 - Eng. Specialist/Engineer+ ** | 0.20              | 0.20                   | 0.20                 | 0.10               | (0.10)              |
| 5004 - Senior Engineering Tech. **       | 0.10              | 0.10                   | 0.10                 | 0.00               | (0.10)              |
| 5003 - Engineering Technician *          | 1.00              | 0.00                   | 0.00                 | 0.60               | 0.60                |
| 4998 - Project Compliance Inspector      | 0.50              | 0.50                   | 0.50                 | 0.50               |                     |
| 4997 - Design Drafter ** ^^              | 0.50              | 0.50                   | 0.50                 | 0.00               | (0.50)              |
| 4996 - Lead Proj Compl Inspector ^       | 0.00              | 0.25                   | 0.25                 | 0.25               |                     |
| 2450 - Construction Project Supt ^       | 0.00              | 0.25                   | 0.25                 | 0.25               |                     |
| <b>Total Personnel</b>                   | <b>2.70</b>       | <b>2.20</b>            | <b>2.20</b>          | <b>2.00</b>        | <b>(0.20)</b>       |
| Permanent Full-Time                      | 2.70              | 2.20                   | 2.20                 | 2.00               | (0.20)              |
| Permanent Part-Time                      | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                   | <b>2.70</b>       | <b>2.20</b>            | <b>2.20</b>          | <b>2.00</b>        | <b>(0.20)</b>       |
| <b>Department Totals</b>                 |                   |                        |                      |                    |                     |
| Permanent Full-Time                      | 3.20              | 2.20                   | 2.20                 | 2.00               | (0.20)              |
| Permanent Part-Time                      | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                   | <b>3.20</b>       | <b>2.20</b>            | <b>2.20</b>          | <b>2.00</b>        | <b>(0.20)</b>       |

\* In FY 2018 (1.00) FTE Engineering Technician position is being eliminated due to Non-Motorized Grant program winding down

^ 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.

\*\* In FY 2019, 0.10 FTE Engineer, 0.10 FTE Engineering Supervisor, and 0.10 FTE Sr. Eng. Tech positions were reallocated back to Engineering from Non-motorized. Also in FY 2019, 0.10 FTE Design Drafter was reallocated to Non-Motorized grant fund from Engineering and reclassified as Engineering Technician.

^^ In FY 2019, 0.50 FTE Design Drafters were reclassified as Engineering Technicians.

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**Revenues, Expenditures, and Changes in Fund Balance  
Non-Motorized Grant Fund**

|  | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|--|-------------------|------------------------|----------------------|--------------------|
| <b>Revenues:</b>   |                   |                        |                      |                    |
| Revenue from other Gov. Units                                    | \$94,589          | \$262,146              | \$220,545            | \$210,952          |
| <b>Total Revenues</b>  | <b>\$94,589</b>   | <b>\$262,146</b>       | <b>\$220,545</b>     | <b>\$210,952</b>   |
| <br><b>Expenditures:</b>   |                   |                        |                      |                    |
| Personnel Services   | \$121,480         | \$203,398              | \$114,583            | \$189,858          |
| Supplies & Materials   | \$19,863          | \$20,761               | \$7,661              | \$10,794           |
| Travel & Training  | \$50              | \$300                  | \$300                | \$300              |
| Intragovernmental Charges  | \$0               | \$0                    | \$0                  | \$0                |
| Utilities, Services & Misc.                                      | \$13,972          | \$35,000               | \$35,000             | \$10,000           |
| Capital  | \$0               | \$0                    | \$0                  | \$0                |
| <b>Total Expenditures</b>  | <b>\$155,365</b>  | <b>\$259,459</b>       | <b>\$157,544</b>     | <b>\$210,952</b>   |
| <br><b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>(\$60,776)</b> | <b>\$2,687</b>         | <b>\$63,001</b>      | <b>\$0</b>         |
| <br><b>Other Financing Sources (Uses):</b>                       |                   |                        |                      |                    |
| Transfers In   | \$0               | \$0                    | \$0                  | \$0                |
| Transfers Out  | \$0               | \$0                    | \$0                  | \$0                |
| <b>Total Other Financing Sources (Uses)</b>                      | <b>\$0</b>        | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         |
| <br><b>Net Change in Fund Balance</b>                            | <b>(\$60,776)</b> | <b>\$2,687</b>         | <b>\$63,001</b>      | <b>\$0</b>         |
| <br>Fund Balance Beginning                                       | (\$4,912)         | (\$65,688)             | (\$63,001)           | \$0                |
| <b>Fund Balance Ending</b>                                       | <b>(\$65,688)</b> | <b>(\$63,001)</b>      | <b>\$0</b>           | <b>\$0</b>         |

\* This federal grant reimburses expenses once the City submits a draw down request. A negative fund balance is reflected due to the timing of draw down requests.

### Financial Sources and Uses Non-Motorized Grant Fund

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|---|-------------------|------------------------|----------------------|--------------------|
| <b>Financial Sources</b>                        |                   |                        |                      |                    |
| Revenue from other Gov. Units                   | \$94,589          | \$262,146              | \$220,545            | \$210,952          |
| <b>Total Financial Sources Before Transfers</b> | <b>\$94,589</b>   | <b>\$262,146</b>       | <b>\$220,545</b>     | <b>\$210,952</b>   |
| Transfers In                                    | \$0               | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources</b>                  | <b>\$94,589</b>   | <b>\$262,146</b>       | <b>\$220,545</b>     | <b>\$210,952</b>   |
| <b>Financial Uses</b>                           |                   |                        |                      |                    |
| Personnel Services                              | \$121,480         | \$203,398              | \$114,583            | \$189,858          |
| Supplies & Materials                            | \$19,863          | \$20,761               | \$7,661              | \$10,794           |
| Travel & Training                               | \$50              | \$300                  | \$300                | \$300              |
| Intragovernmental Charges                       | \$0               | \$0                    | \$0                  | \$0                |
| Utilities, Services & Misc.                     | \$13,972          | \$35,000               | \$35,000             | \$10,000           |
| Capital   | \$0               | \$0                    | \$0                  | \$0                |
| Transfers Out                                   | \$0               | \$0                    | \$0                  | \$0                |
| Capital Additions                               | \$0               | \$0                    | \$0                  | \$0                |
| <b>Total Financial Uses</b>                     | <b>\$155,365</b>  | <b>\$259,459</b>       | <b>\$157,544</b>     | <b>\$210,952</b>   |
| <b>Financial Sources Over/(Under) Uses</b>      | <b>(\$60,776)</b> | <b>\$2,687</b>         | <b>\$63,001</b>      | <b>\$0</b>         |
| <b>Unassigned Cash Reserves</b>                 |                   |                        |                      |                    |
| Beginning Unassigned Cash Reserve               |                   | \$0                    | \$0                  | \$63,001           |
| Financial Sources Over/(Under) Uses             |                   | \$2,687                | \$63,001             | \$0                |
| Cash and Cash Equivalents                       | \$0               |                        |                      |                    |
| Less: GASB 31 Pooled Cash Adj                   | \$0               |                        |                      |                    |
| <b>Ending Unassigned Cash Reserve</b>           | <b>\$0</b>        | <b>\$2,687</b>         | <b>\$63,001</b>      | <b>\$63,001</b>    |

**Budgeted Cash Reserve Target**

*There is no cash reserve target for this fund*



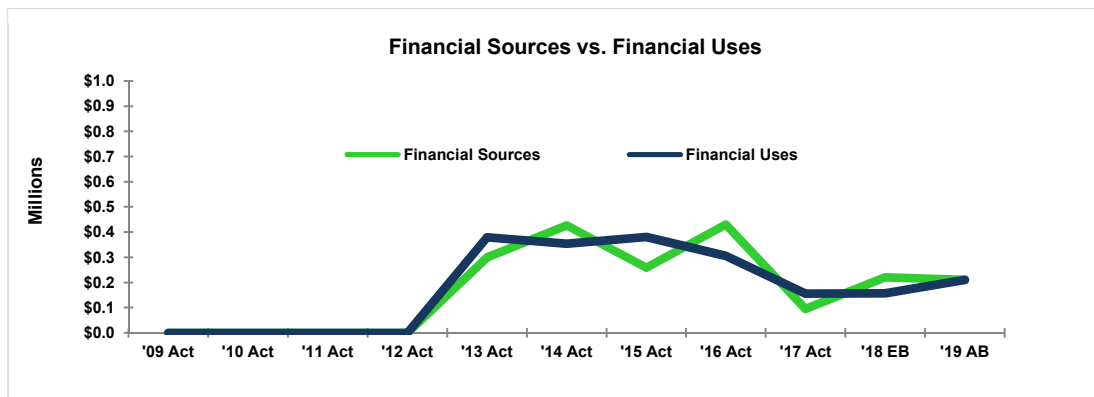
## Financial Sources and Uses Non-Motorized Grant Fund

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves 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 budgeted 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 budgeted 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 budgeted 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 budgeted cash reserve target. When the reserves are below the budgeted 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 budgeted 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.

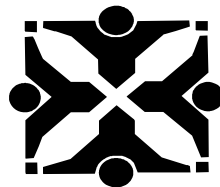


This federal grant reimburses expenses once the City submits a draw down request. Financial uses are above financial sources, due to the timing of the expenses happening in one fiscal year and the grant funds received from the draw down occurring in a later fiscal year.

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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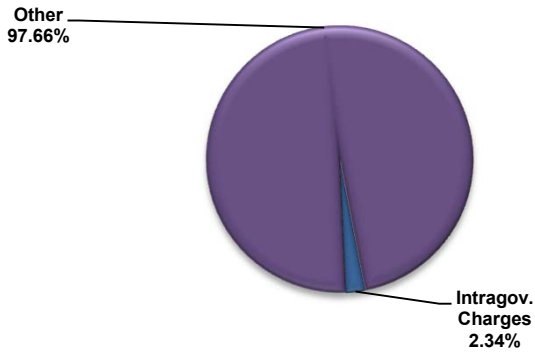
# Capital Improvement Sales Tax Fund (Special Revenue Fund)



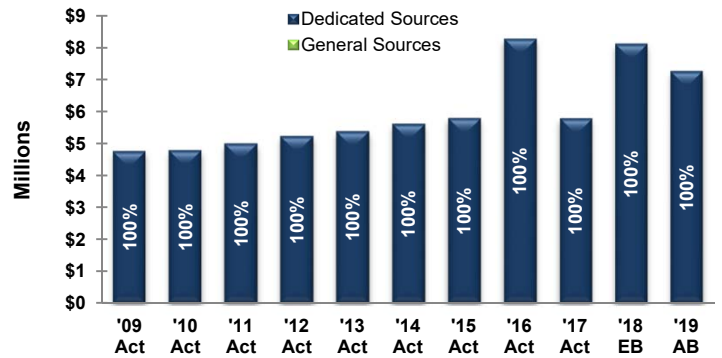
*City of Columbia*  
*Columbia, Missouri*

# Capital Improvement Sales Tax Fund

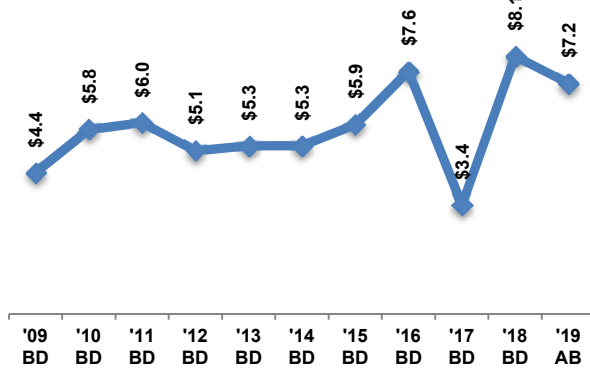
**FY 2019 Total Expenditures By Category**



**Funding Sources**



**Total Budgeted Expenditures (in Millions)**



**Permanent Positions**

There are no personnel assigned to this department

## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Supplies & Materials        | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Travel & Training           | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Intragov. Charges           | \$23,573           | \$21,991               | \$21,991             | \$169,585          | \$147,594           | 671.2%             |
| Utilities, Services & Misc. | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital                     | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$3,396,500        | \$8,071,000            | \$8,071,000          | \$7,070,610        | (\$1,000,390)       | (12.4%)            |
| <b>Total</b>                | <b>\$3,420,073</b> | <b>\$8,092,991</b>     | <b>\$8,092,991</b>   | <b>\$7,240,195</b> | <b>(\$852,796)</b>  | <b>(10.5%)</b>     |
| Operating Expenses          | \$23,573           | \$21,991               | \$21,991             | \$169,585          | \$147,594           | 671.2%             |
| Non-Operating Expenses      | \$3,396,500        | \$8,071,000            | \$8,071,000          | \$7,070,610        | (\$1,000,390)       | (12.4%)            |
| Debt Service                | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Additions           | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Projects            | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total Expenses</b>       | <b>\$3,420,073</b> | <b>\$8,092,991</b>     | <b>\$8,092,991</b>   | <b>\$7,240,195</b> | <b>(\$852,796)</b>  | <b>(10.5%)</b>     |

## Funding Sources (Where the Money Comes From)

|                                |                    |                    |                    |                    |                    |                |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------|
| Grants and Capital Contrib     | \$0                | \$0                | \$0                | \$0                | \$0                |                |
| Sales Taxes                    | \$5,811,016        | \$5,999,023        | \$5,752,906        | \$5,695,377        | (\$303,646)        | (5.1%)         |
| Interest Revenue               | (\$36,948)         | \$21,528           | \$21,528           | \$21,528           | \$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      | \$0                | \$2,072,440        | \$2,318,557        | \$1,523,290        | (\$549,150)        | (26.5%)        |
| Less: Current Year Surplus     | (\$2,353,995)      | \$0                | \$0                | \$0                | \$0                |                |
| <b>Dedicated Sources</b>       | <b>\$3,420,073</b> | <b>\$8,092,991</b> | <b>\$8,092,991</b> | <b>\$7,240,195</b> | <b>(\$852,796)</b> | <b>(10.5%)</b> |
| General Sources                | \$0                | \$0                | \$0                | \$0                | \$0                |                |
| <b>Total Funding Sources</b>   | <b>\$3,420,073</b> | <b>\$8,092,991</b> | <b>\$8,092,991</b> | <b>\$7,240,195</b> | <b>(\$852,796)</b> | <b>(10.5%)</b> |

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
- Annual Traffic Safety
- Ballenger Ln - Ria to Mexico Gravel

**Other General Government:**

- Purchase of land for Municipal Service Center and additional Salt Storage Building

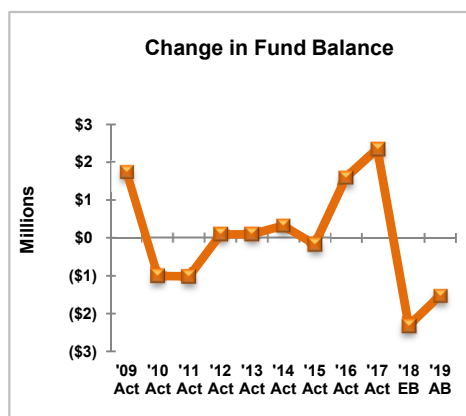
**Public Safety:**

- Replace 2004 Quint
- Construction of Fire Station #11

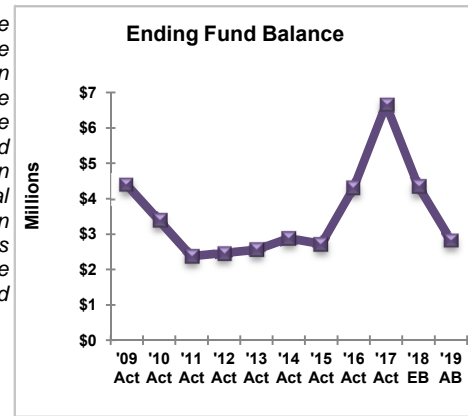
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### Revenues, Expenditures, and Changes in Fund Balance Capital Improvement Sales Tax Fund

|  | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   |
|--|----------------------|------------------------|----------------------|----------------------|
| <b>Revenues:</b>   |                      |                        |                      |                      |
| Sales Taxes  | \$5,811,016          | \$5,999,023            | \$5,752,906          | \$5,695,377          |
| Investment Revenue   | (\$36,948)           | \$21,528               | \$21,528             | \$21,528             |
| <b>Total Revenues</b>  | <b>\$5,774,068</b>   | <b>\$6,020,551</b>     | <b>\$5,774,434</b>   | <b>\$5,716,905</b>   |
| <b>Expenditures:</b>   |                      |                        |                      |                      |
| Personnel Services   | \$0                  | \$0                    | \$0                  | \$0                  |
| Supplies & Materials   | \$0                  | \$0                    | \$0                  | \$0                  |
| Travel & Training  | \$0                  | \$0                    | \$0                  | \$0                  |
| Intragovernmental Charges                                    | \$23,573             | \$21,991               | \$21,991             | \$169,585            |
| Utilities, Services & Misc.                                  | \$0                  | \$0                    | \$0                  | \$0                  |
| Capital  | \$0                  | \$0                    | \$0                  | \$0                  |
| <b>Total Expenditures</b>                                    | <b>\$23,573</b>      | <b>\$21,991</b>        | <b>\$21,991</b>      | <b>\$169,585</b>     |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>\$5,750,495</b>   | <b>\$5,998,560</b>     | <b>\$5,752,443</b>   | <b>\$5,547,320</b>   |
| <b>Other Financing Sources (Uses):</b>                       |                      |                        |                      |                      |
| Transfers In   | \$0                  | \$0                    | \$0                  | \$0                  |
| Transfers Out - Gen Gov't Capital Proj.                      | (\$3,256,500)        | (\$8,071,000)          | (\$8,071,000)        | (\$7,070,610)        |
| Transfers Out - Transit Capital Proj.                        | (\$140,000)          | \$0                    | \$0                  | \$0                  |
| Total Transfers Out  | (\$3,396,500)        | (\$8,071,000)          | (\$8,071,000)        | (\$7,070,610)        |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>(\$3,396,500)</b> | <b>(\$8,071,000)</b>   | <b>(\$8,071,000)</b> | <b>(\$7,070,610)</b> |
| <b>Net Change in Fund Balance</b>                            | <b>\$2,353,995</b>   | <b>(\$2,072,440)</b>   | <b>(\$2,318,557)</b> | <b>(\$1,523,290)</b> |
| Fund Balance Beginning                                       | \$4,310,958          | \$6,664,953            | \$6,664,953          | \$4,346,396          |
| <b>Fund Balance Ending</b>                                   | <b>\$6,664,953</b>   | <b>\$4,592,513</b>     | <b>\$4,346,396</b>   | <b>\$2,823,106</b>   |



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. The large decrease in fund balance in FY 2018 is due to the Police Precinct/Municipal Service Center capital project. FY 2019 decrease in fund balance is due to transfers to the capital projects fund for the purchase of land for the Municipal Service Center and Salt Storage Building, Fire Station #11 and replacing a 2004 Quint.



**Financial Sources and Uses**  
**Capital Improvement Sales Tax Fund**

|   | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|---|--------------------|------------------------|----------------------|--------------------|
| <b>Financial Sources</b>                        |                    |                        |                      |                    |
| Sales Taxes                                     | \$5,811,016        | \$5,999,023            | \$5,752,906          | \$5,695,377        |
| Investment Revenue                              | (\$36,948)         | \$21,528               | \$21,528             | \$21,528           |
| Less: GASB 31 Interest Adjustment               | \$70,334           | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources Before Transfers</b> | <b>\$5,844,402</b> | <b>\$6,020,551</b>     | <b>\$5,774,434</b>   | <b>\$5,716,905</b> |
| Transfers In                                    | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources</b>                  | <b>\$5,844,402</b> | <b>\$6,020,551</b>     | <b>\$5,774,434</b>   | <b>\$5,716,905</b> |

**Financial Uses**

|                             |                    |                    |                    |                    |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|
| Personnel Services          | \$0                | \$0                | \$0                | \$0                |
| Supplies & Materials        | \$0                | \$0                | \$0                | \$0                |
| Travel & Training           | \$0                | \$0                | \$0                | \$0                |
| Intragovernmental Charges   | \$23,573           | \$21,991           | \$21,991           | \$169,585          |
| Utilities, Services & Misc. | \$0                | \$0                | \$0                | \$0                |
| Capital                     | \$0                | \$0                | \$0                | \$0                |
| Transfers Out               | \$3,396,500        | \$8,071,000        | \$8,071,000        | \$7,070,610        |
| <b>Total Financial Uses</b> | <b>\$3,420,073</b> | <b>\$8,092,991</b> | <b>\$8,092,991</b> | <b>\$7,240,195</b> |

|  |                    |                      |                      |                      |
|--|--------------------|----------------------|----------------------|----------------------|
| <b>Financial Sources Over/(Under) Uses</b> | <b>\$2,424,329</b> | <b>(\$2,072,440)</b> | <b>(\$2,318,557)</b> | <b>(\$1,523,290)</b> |
|--|--------------------|----------------------|----------------------|----------------------|

**Unassigned Cash Reserves**

|  |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|
| Beginning Unassigned Cash Reserve      |                    | \$6,061,860        | \$6,061,860        | \$3,743,303        |
| Financial Sources Over/(Under) Uses    |                    | (\$2,072,440)      | (\$2,318,557)      | (\$1,523,290)      |
| Cash and Cash Equivalents              | \$5,828,710        | \$0                | \$0                | \$0                |
| Less: GASB 31 Pooled Cash Adj          | \$233,150          |                    |                    |                    |
| <b>Ending Unassigned Cash Reserves</b> | <b>\$6,061,860</b> | <b>\$3,989,420</b> | <b>\$3,743,303</b> | <b>\$2,220,013</b> |

**Budgeted Cash Reserve Target**

*Because nearly all of the expenses in this fund are for transfers to other funds for capital projects, there is no budgeted cash reserve target for this fund.*

|   |       |       |        |        |
|---|-------|-------|--------|--------|
| <i>Growth rate of Sales Tax Revenue</i> | 1.75% | 1.00% | -1.00% | -1.00% |
|---|-------|-------|--------|--------|



### Financial Sources and Uses Capital Improvement Sales Tax Fund

| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|----------------------|----------------------|----------------------|----------------------|
| \$5,638,423          | \$5,582,039          | \$5,526,219          | \$5,470,957          |
| \$21,528             | \$21,528             | \$21,528             | \$21,528             |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$5,659,951</b>   | <b>\$5,603,567</b>   | <b>\$5,547,747</b>   | <b>\$5,492,485</b>   |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$5,659,951</b>   | <b>\$5,603,567</b>   | <b>\$5,547,747</b>   | <b>\$5,492,485</b>   |

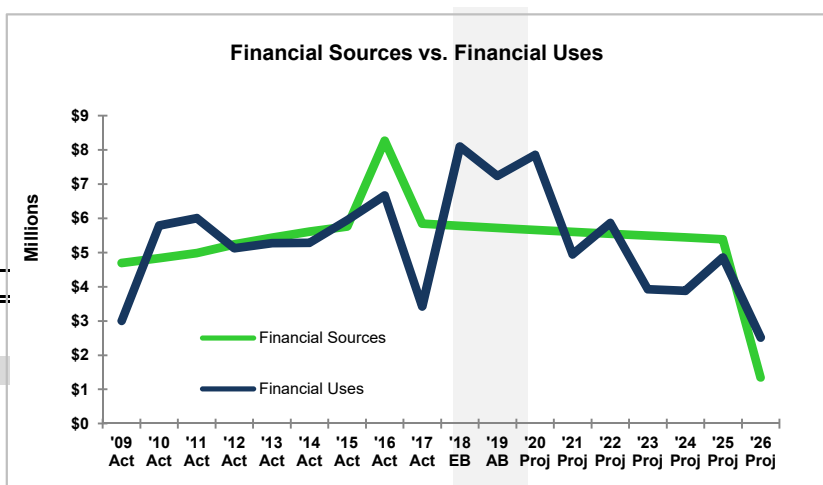
The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted 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.

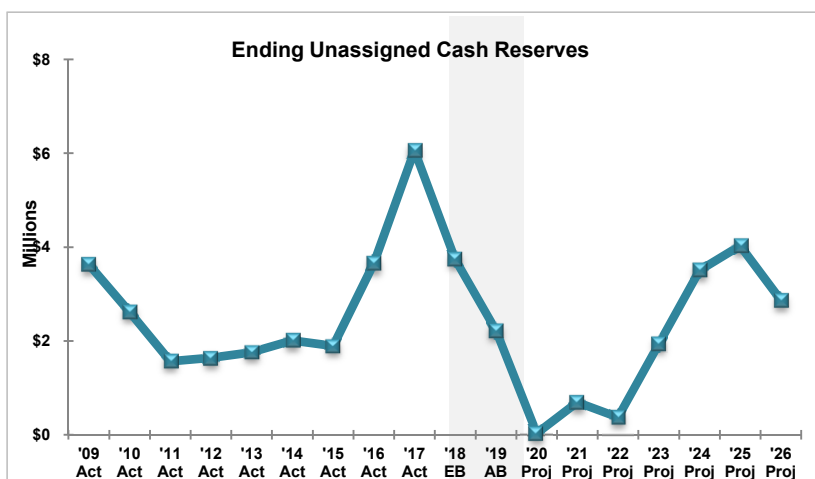
|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$171,281          | \$172,994          | \$174,724          | \$176,471          |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$7,679,150        | \$4,772,052        | \$5,688,300        | \$3,748,300        |
| <b>\$7,850,431</b> | <b>\$4,945,046</b> | <b>\$5,863,024</b> | <b>\$3,924,771</b> |

|                      |                  |                    |                    |
|----------------------|------------------|--------------------|--------------------|
| <b>(\$2,190,480)</b> | <b>\$658,521</b> | <b>(\$315,277)</b> | <b>\$1,567,714</b> |
|----------------------|------------------|--------------------|--------------------|

|                 |                  |                  |                    |
|-----------------|------------------|------------------|--------------------|
| \$2,220,013     | \$29,533         | \$688,054        | \$372,777          |
| (\$2,190,480)   | \$658,521        | (\$315,277)      | \$1,567,714        |
| \$0             | \$0              | \$0              | \$0                |
| <b>\$29,533</b> | <b>\$688,054</b> | <b>\$372,777</b> | <b>\$1,940,491</b> |



FY 2019 financial sources are under financial uses due to large amount of transfers to the capital projects fund that are needed. It is a normal occurrence with this type of fund for financial uses to be above sources as the sales tax receipts are accumulated over time and then transferred out to fund the capital project.

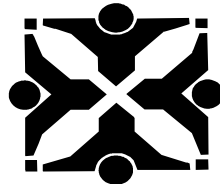


The unassigned cash reserve from year to year is directly impacted by the growth/decline of sales tax receipts and amount of capital project transfers that are required in a given year. The unassigned cash reserves increased in FY 2016 due to the payoff of the 2006B SO Revenue Refunding and Improvement Bonds.

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# Transportation Sales Tax Fund

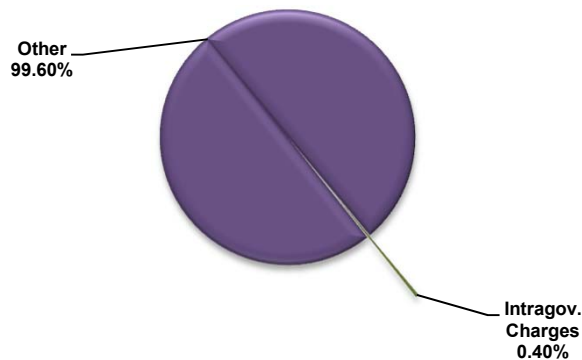
(Special Revenue Fund)



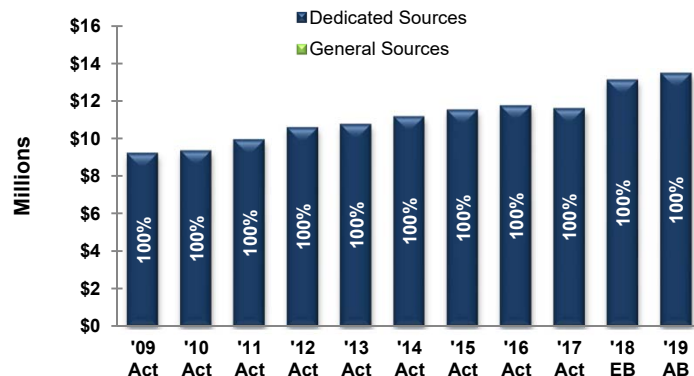
*City of Columbia*  
*Columbia, Missouri*

# Transportation Sales Tax Fund

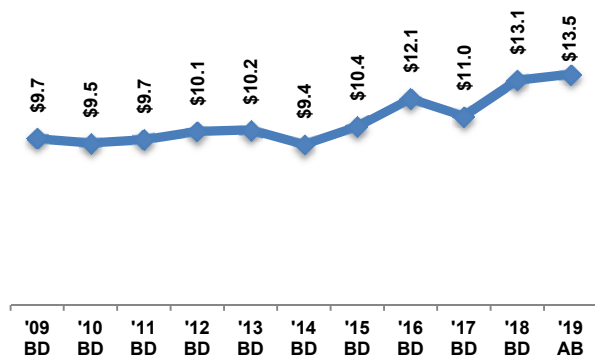
**FY 2019 Total Expenditures By Category**



**Funding Sources**



**Total Budgeted Expenditures (in Millions)**



**Permanent Positions**

There are no personnel assigned to this department

## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|---------------------|------------------------|----------------------|---------------------|---------------------|--------------------|
| Personnel Services          | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Supplies & Materials        | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Travel & Training           | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Intragov. Charges           | \$24,006            | \$22,042               | \$22,042             | \$54,440            | \$32,398            | 147.0%             |
| Utilities, Services & Misc. | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital                     | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Other                       | \$11,007,396        | \$13,114,510           | \$13,101,732         | \$13,430,398        | \$315,888           | 2.4%               |
| <b>Total</b>                | <b>\$11,031,402</b> | <b>\$13,136,552</b>    | <b>\$13,123,774</b>  | <b>\$13,484,838</b> | <b>\$348,286</b>    | <b>2.7%</b>        |
| Operating Expenses          | \$24,006            | \$22,042               | \$22,042             | \$54,440            | \$32,398            | 147.0%             |
| Non-Operating Expenses      | \$11,007,396        | \$13,114,510           | \$13,101,732         | \$13,430,398        | \$315,888           | 2.4%               |
| Debt Service                | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Additions           | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Capital Projects            | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total Expenses</b>       | <b>\$11,031,402</b> | <b>\$13,136,552</b>    | <b>\$13,123,774</b>  | <b>\$13,484,838</b> | <b>\$348,286</b>    | <b>2.7%</b>        |

## Funding Sources (Where the Money Comes From)

|                                 |                     |                     |                     |                     |                  |             |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|-------------|
| Sales Taxes (Transp. Sales Tax) | \$11,622,394        | \$11,998,310        | \$11,506,170        | \$11,391,108        | (\$607,202)      | (5.1%)      |
| Interest Revenue                | (\$22,585)          | \$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       | \$0                 | \$1,068,780         | \$1,548,142         | \$2,024,268         | \$955,488        | 89.4%       |
| Less: Current Year Surplus      | (\$568,407)         | \$0                 | \$0                 | \$0                 | \$0              |             |
| <b>Dedicated Sources</b>        | <b>\$11,031,402</b> | <b>\$13,136,552</b> | <b>\$13,123,774</b> | <b>\$13,484,838</b> | <b>\$348,286</b> | <b>2.7%</b> |
| General Sources                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0              |             |
| <b>Total Funding Sources</b>    | <b>\$11,031,402</b> | <b>\$13,136,552</b> | <b>\$13,123,774</b> | <b>\$13,484,838</b> | <b>\$348,286</b> | <b>2.7%</b> |

# Transportation Sales Tax Fund

Fund 2210

## 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.

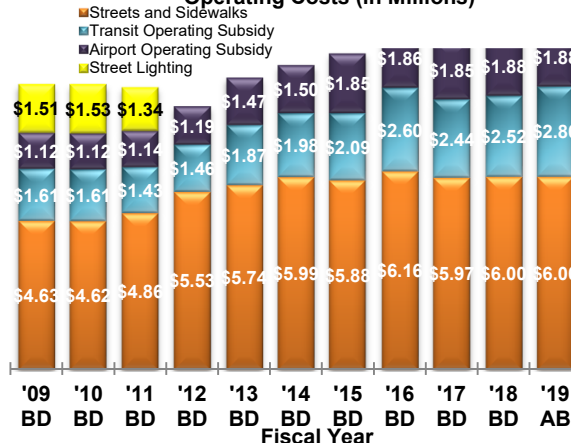
## Expenditures

|  | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B |
|--|---------------------|------------------------|----------------------|---------------------|---------------------|
| General and Administrative Charges     | \$24,006            | \$22,042               | \$22,042             | \$54,440            | \$32,398            |
| <b>Total Operating Expenditures</b>    | <b>\$24,006</b>     | <b>\$22,042</b>        | <b>\$22,042</b>      | <b>\$54,440</b>     | <b>\$32,398</b>     |
| <b>Transfers Out:</b>                  |                     |                        |                      |                     |                     |
| Street, Engineering & Traffic Related  | \$5,968,577         | \$5,998,276            | \$5,998,276          | \$5,998,276         | \$0                 |
| Streets and Sidewalks Capital Projects | \$0                 | \$0                    | \$0                  | \$150,000           | \$150,000           |
| <b>Total Streets and Sidewalks</b>     | <b>\$5,968,577</b>  | <b>\$5,998,276</b>     | <b>\$5,998,276</b>   | <b>\$6,148,276</b>  | <b>\$150,000</b>    |
| Bus/Transit Subsidy                    | \$2,438,773         | \$2,516,873            | \$2,516,873          | \$2,800,562         | \$283,689           |
| Bus/Transit CIP                        | \$314,434           | \$275,731              | \$275,731            | \$0                 | (\$275,731)         |
| <b>Total Transit</b>                   | <b>\$2,753,207</b>  | <b>\$2,792,604</b>     | <b>\$2,792,604</b>   | <b>\$2,800,562</b>  | <b>\$7,958</b>      |
| Airport Subsidy                        | \$1,846,884         | \$1,889,361            | \$1,876,583          | \$1,876,583         | (\$12,778)          |
| Airport CIP                            | \$438,728           | \$2,434,269            | \$2,434,269          | \$2,604,977         | \$170,708           |
| <b>Total Airport</b>                   | <b>\$2,285,612</b>  | <b>\$4,323,630</b>     | <b>\$4,310,852</b>   | <b>\$4,481,560</b>  | <b>\$157,930</b>    |
| <b>Total Transfers Out</b>             | <b>\$11,007,396</b> | <b>\$13,114,510</b>    | <b>\$13,101,732</b>  | <b>\$13,430,398</b> | <b>\$315,888</b>    |
| <b>Total Expenditures</b>              | <b>\$11,031,402</b> | <b>\$13,136,552</b>    | <b>\$13,123,774</b>  | <b>\$13,484,838</b> | <b>\$348,286</b>    |

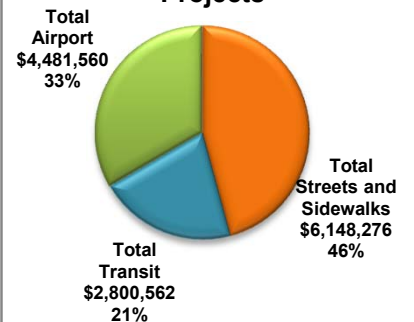
**FY 2019 Transportation Sales Tax Used for Operations**



**Transportation Sales Tax Funds Used For Operating Costs (in Millions)**



**FY 2019 Transportation Sales Tax Used for Operations and Capital Projects**

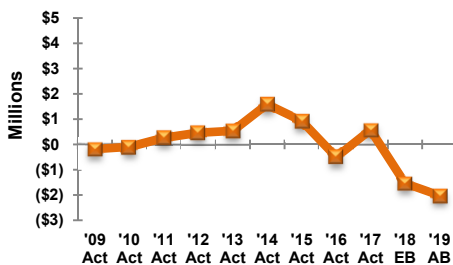


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### Revenues, Expenditures, and Changes in Fund Balance Transportation Sales Tax Fund

|  | Actual<br>FY 2017     | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018  | Adopted<br>FY 2019    |
|--|-----------------------|------------------------|-----------------------|-----------------------|
| <b>Revenues:</b>   |                       |                        |                       |                       |
| Sales Taxes  | \$11,622,394          | \$11,998,310           | \$11,506,170          | \$11,391,108          |
| Grant Revenue  | \$0                   | \$0                    | \$0                   | \$0                   |
| Investment Revenue   | (\$22,585)            | \$69,462               | \$69,462              | \$69,462              |
| <b>Total Revenues</b>  | <b>\$11,599,809</b>   | <b>\$12,067,772</b>    | <b>\$11,575,632</b>   | <b>\$11,460,570</b>   |
| <b>Expenditures:</b>   |                       |                        |                       |                       |
| Personnel Services   | \$0                   | \$0                    | \$0                   | \$0                   |
| Supplies & Materials   | \$0                   | \$0                    | \$0                   | \$0                   |
| Travel & Training  | \$0                   | \$0                    | \$0                   | \$0                   |
| Intragovernmental Charges                                    | \$24,006              | \$22,042               | \$22,042              | \$54,440              |
| Utilities, Services & Misc.                                  | \$0                   | \$0                    | \$0                   | \$0                   |
| Capital  | \$0                   | \$0                    | \$0                   | \$0                   |
| <b>Total Expenditures</b>                                    | <b>\$24,006</b>       | <b>\$22,042</b>        | <b>\$22,042</b>       | <b>\$54,440</b>       |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>\$11,575,803</b>   | <b>\$12,045,730</b>    | <b>\$11,553,590</b>   | <b>\$11,406,130</b>   |
| <b>Other Financing Sources (Uses):</b>                       |                       |                        |                       |                       |
| Transfers In   | \$0                   | \$0                    | \$0                   | \$0                   |
| Transfers Out - Subsidy - Transit                            | (\$2,438,773)         | (\$2,516,873)          | (\$2,516,873)         | (\$2,800,562)         |
| Transfers Out - CIP Matching Funds - Transit                 | (\$314,434)           | (\$275,731)            | (\$275,731)           | \$0                   |
| Transfers Out - Subsidy - Airport                            | (\$1,846,884)         | (\$1,889,361)          | (\$1,876,583)         | (\$1,876,583)         |
| Transfers Out - CIP Matching Funds - Airport                 | (\$438,728)           | (\$2,434,269)          | (\$2,434,269)         | (\$2,604,977)         |
| Transfers Out - Streets, Eng & Traffic Related               | (\$5,968,577)         | (\$5,998,276)          | (\$5,998,276)         | (\$5,998,276)         |
| Transfers Out - CIP - Streets and Sidewalks                  | \$0                   | \$0                    | \$0                   | (\$150,000)           |
| <b>Total Transfers Out</b>                                   | <b>(\$11,007,396)</b> | <b>(\$13,114,510)</b>  | <b>(\$13,101,732)</b> | <b>(\$13,430,398)</b> |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>(\$11,007,396)</b> | <b>(\$13,114,510)</b>  | <b>(\$13,101,732)</b> | <b>(\$13,430,398)</b> |
| <b>Net Change in Fund Balance</b>                            | <b>\$568,407</b>      | <b>(\$1,068,780)</b>   | <b>(\$1,548,142)</b>  | <b>(\$2,024,268)</b>  |
| Fund Balance Beginning                                       | \$5,247,115           | \$5,815,522            | \$5,815,522           | \$4,267,380           |
| <b>Fund Balance Ending</b>                                   | <b>\$5,815,522</b>    | <b>\$4,746,742</b>     | <b>\$4,267,380</b>    | <b>\$2,243,112</b>    |

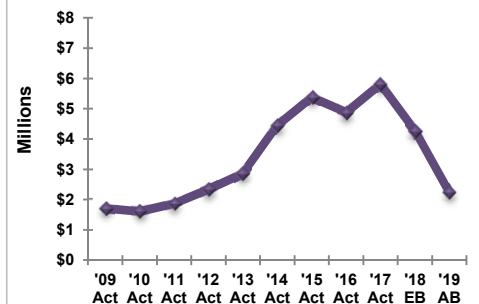
Change in Fund Balance



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. Beginning in FY 2018 and beyond there will be large uses of transportation sales taxes needed to fund capital projects associated with the new airport terminal.

Ending Fund Balance



**Financial Sources and Uses**  
**Transportation Sales Tax**

|   | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  |
|---|---------------------|------------------------|----------------------|---------------------|
| <b>Financial Sources</b>                        |                     |                        |                      |                     |
| Sales Taxes                                     | \$11,628,775        | \$11,998,310           | \$11,506,170         | \$11,391,108        |
| Interest Revenue                                | (\$22,585)          | \$69,462               | \$69,462             | \$69,462            |
| Less: GASB 31 Interest Adjustment               | \$49,988            | \$0                    | \$0                  | \$0                 |
| Grant Revenue                                   | \$0                 | \$0                    | \$0                  | \$0                 |
| Miscellaneous Revenue                           | (\$6,381)           | \$0                    | \$0                  | \$0                 |
| <b>Total Financial Sources Before Transfers</b> | <b>\$11,649,797</b> | <b>\$12,067,772</b>    | <b>\$11,575,632</b>  | <b>\$11,460,570</b> |
| Transfers In                                    | \$0                 | \$0                    | \$0                  | \$0                 |
| <b>Total Financial Sources</b>                  | <b>\$11,649,797</b> | <b>\$12,067,772</b>    | <b>\$11,575,632</b>  | <b>\$11,460,570</b> |

**Financial Uses**

**Transfers Out: Streets & Sidewalks**

|  |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|
| Street, Engineering & Traffic Operations | \$5,968,577        | \$5,998,276        | \$5,998,276        | \$5,998,276        |
| CIP: 3rd Avenue Alley                    | \$0                | \$0                | \$0                | \$150,000          |
| <b>Total Streets &amp; Sidewalks</b>     | <b>\$5,968,577</b> | <b>\$5,998,276</b> | <b>\$5,998,276</b> | <b>\$6,148,276</b> |

**Transfers Out: Transit**

|                                     |                    |                    |                    |                    |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Operating Subsidy                   | \$2,438,773        | \$2,516,873        | \$2,516,873        | \$2,800,562        |
| Matching Funds for Capital Projects | \$314,434          | \$275,731          | \$275,731          | \$0                |
| <b>Total Transit</b>                | <b>\$2,753,207</b> | <b>\$2,792,604</b> | <b>\$2,792,604</b> | <b>\$2,800,562</b> |

**Transfers Out: Airport**

|                                     |                    |                    |                    |                    |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Operating Subsidy                   | \$1,846,884        | \$1,889,361        | \$1,876,583        | \$1,876,583        |
| Matching Funds for Capital Projects | \$438,728          | \$2,434,269        | \$2,434,269        | \$2,604,977        |
| <b>Total Airport</b>                | <b>\$2,285,612</b> | <b>\$4,323,630</b> | <b>\$4,310,852</b> | <b>\$4,481,560</b> |

|                            |                     |                     |                     |                     |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total Transfers Out</b> | <b>\$11,007,396</b> | <b>\$13,114,510</b> | <b>\$13,101,732</b> | <b>\$13,430,398</b> |
|----------------------------|---------------------|---------------------|---------------------|---------------------|

|                                    |          |          |          |          |
|------------------------------------|----------|----------|----------|----------|
| Personnel Services                 | \$0      | \$0      | \$0      | \$0      |
| Supplies & Materials               | \$0      | \$0      | \$0      | \$0      |
| Travel & Training                  | \$0      | \$0      | \$0      | \$0      |
| General and Administrative Charges | \$24,006 | \$22,042 | \$22,042 | \$54,440 |
| Utilities, Services & Misc.        | \$0      | \$0      | \$0      | \$0      |
| Capital Additions                  | \$0      | \$0      | \$0      | \$0      |

|                             |                     |                     |                     |                     |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total Financial Uses</b> | <b>\$11,031,402</b> | <b>\$13,136,552</b> | <b>\$13,123,774</b> | <b>\$13,484,838</b> |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|

|  |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|
| Financial Sources Over/(Under) Uses                    | \$618,395          | (\$1,068,780)      | (\$1,548,142)      | (\$2,024,268)      |
| Cash and Cash Equivalents                              | \$4,156,496        |                    |                    |                    |
| Less: GASB 31 Pooled Cash Adj                          | \$151,863          |                    |                    |                    |
| Beginning Unassigned Cash Reserve                      |                    | \$4,308,359        | \$4,308,359        | \$3,206,860        |
| Expected Reimb. from MoDOT for Projects Funded Upfront | \$0                | \$0                | \$446,643          | \$976,062          |
| <b>Unassigned Cash Reserve</b>                         | <b>\$4,308,359</b> | <b>\$3,239,579</b> | <b>\$3,206,860</b> | <b>\$2,158,654</b> |

**Budgeted Cash Reserve Target**

The primarily expenditures for this fund are transfers to other funds, therefore there is no budgeted cash reserve target for operations for this fund.

**Sales Tax Growth Allocation:**

|                             |            |                  |            |            |
|-----------------------------|------------|------------------|------------|------------|
| Streets and Sidewalks (25%) | \$0        | \$92,384         | \$0        | \$0        |
| Transit (50%)               | \$0        | \$184,767        | \$0        | \$0        |
| Airport (25%)               | \$0        | \$92,384         | \$0        | \$0        |
| <b>Total Growth</b>         | <b>\$0</b> | <b>\$369,535</b> | <b>\$0</b> | <b>\$0</b> |

|                                  |       |       |        |        |
|----------------------------------|-------|-------|--------|--------|
| Growth Rate of Sales Tax Revenue | 1.75% | 1.00% | -1.00% | -1.00% |
|----------------------------------|-------|-------|--------|--------|



**Financial Sources and Uses  
Transportation Sales Tax**

| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|----------------------|----------------------|----------------------|----------------------|
| \$11,277,197         | \$11,164,425         | \$11,052,781         | \$10,942,253         |
| \$69,462             | \$69,462             | \$69,462             | \$69,462             |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$11,346,659         | \$11,233,887         | \$11,122,243         | \$11,011,715         |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$11,346,659</b>  | <b>\$11,233,887</b>  | <b>\$11,122,243</b>  | <b>\$11,011,715</b>  |

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves 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 budgeted 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.

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| \$5,998,276        | \$5,998,276        | \$5,998,276        | \$5,998,276        |
| \$0                | \$0                | \$0                | \$0                |
| <b>\$5,998,276</b> | <b>\$5,998,276</b> | <b>\$5,998,276</b> | <b>\$5,998,276</b> |

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| \$2,516,873        | \$2,516,873        | \$2,516,873        | \$2,516,873        |
| \$291,872          | \$300,351          | \$309,106          | \$294,434          |
| <b>\$2,808,745</b> | <b>\$2,817,224</b> | <b>\$2,825,979</b> | <b>\$2,811,307</b> |

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| \$1,876,583        | \$1,876,583        | \$1,876,583        | \$1,876,583        |
| \$2,772,576        | \$148,500          | \$324,000          | \$0                |
| <b>\$4,649,159</b> | <b>\$2,025,083</b> | <b>\$2,200,583</b> | <b>\$1,876,583</b> |

|                     |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------|
| <b>\$13,456,180</b> | <b>\$10,840,583</b> | <b>\$11,024,838</b> | <b>\$10,686,166</b> |
|---------------------|---------------------|---------------------|---------------------|

|          |          |          |          |
|----------|----------|----------|----------|
| \$0      | \$0      | \$0      | \$0      |
| \$0      | \$0      | \$0      | \$0      |
| \$0      | \$0      | \$0      | \$0      |
| \$54,984 | \$55,534 | \$56,090 | \$56,650 |
| \$0      | \$0      | \$0      | \$0      |
| \$0      | \$0      | \$0      | \$0      |

|                     |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------|
| <b>\$13,511,164</b> | <b>\$10,896,117</b> | <b>\$11,080,928</b> | <b>\$10,742,816</b> |
|---------------------|---------------------|---------------------|---------------------|

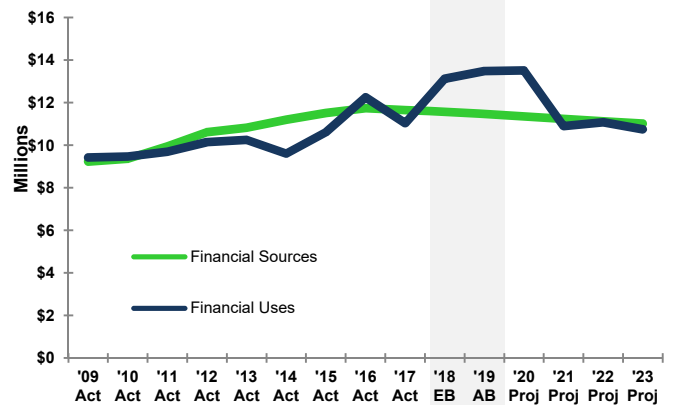
|               |           |          |           |
|---------------|-----------|----------|-----------|
| (\$2,164,505) | \$337,770 | \$41,315 | \$268,899 |
|---------------|-----------|----------|-----------|

|                |                  |                  |                  |
|----------------|------------------|------------------|------------------|
| \$2,158,654    | \$6,649          | \$456,918        | \$498,234        |
| \$12,500       | \$112,500        | \$0              | \$0              |
| <b>\$6,649</b> | <b>\$456,918</b> | <b>\$498,234</b> | <b>\$767,132</b> |

|            |            |            |            |
|------------|------------|------------|------------|
| \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0        | \$0        | \$0        |
| \$0        | \$0        | \$0        | \$0        |
| <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

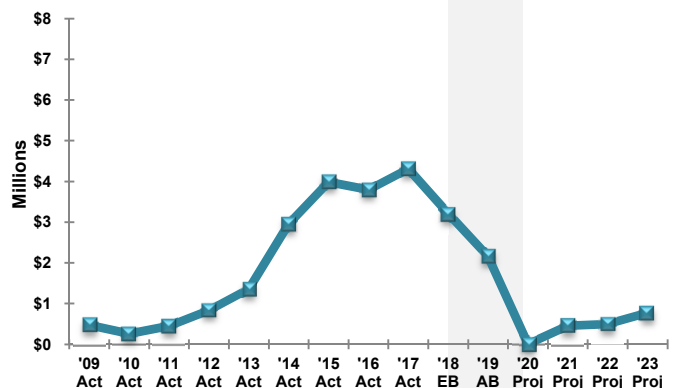
-1.00%      -1.00%      -1.00%      -1.00%

**Financial Sources vs. Financial Uses**



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.

**Ending Unassigned Cash Reserves**

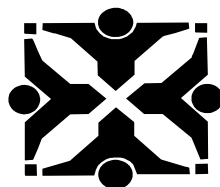


Ending unassigned cash reserves reflect a decrease from FY 2019 to FY 2020 due to increased local funding needed for airport capital projects associated with the construction of the new airport terminal.

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# Public Improvement Fund

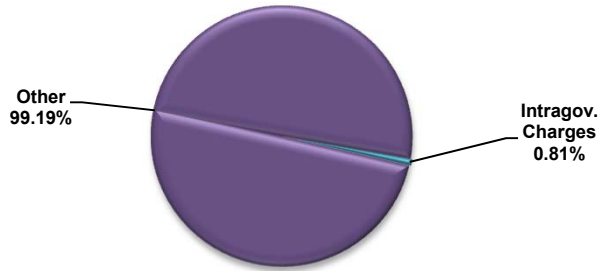
(Special Revenue Fund)



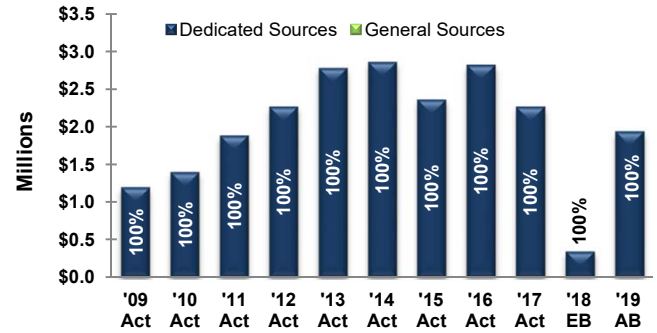
*City of Columbia*  
*Columbia, Missouri*

# Public Improvement Fund

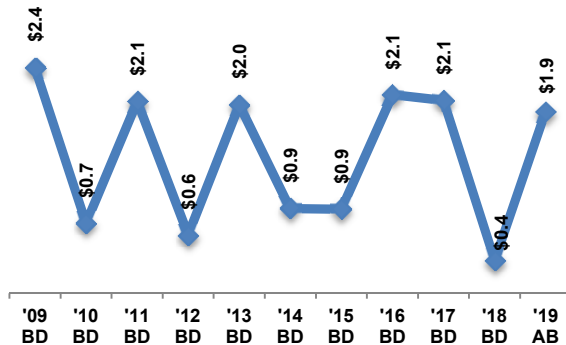
**FY 2019 Total Expenditures By Category**



**Funding Sources**



**Total Budgeted Expenditures (in Millions)**



**Permanent Positions**

There are no personnel assigned to this department

## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Supplies & Materials        | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Travel & Training           | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Intragov. Charges           | \$132,891          | \$109,561              | \$109,561            | \$15,760           | (\$93,801)          | (85.6%)            |
| Utilities, Services & Misc. | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital                     | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$1,902,286        | \$240,871              | \$240,871            | \$1,925,681        | \$1,684,810         | 699.5%             |
| <b>Total</b>                | <b>\$2,035,177</b> | <b>\$350,432</b>       | <b>\$350,432</b>     | <b>\$1,941,441</b> | <b>\$1,591,009</b>  | <b>454.0%</b>      |
| Operating Expenses          | \$132,891          | \$109,561              | \$109,561            | \$15,760           | (\$93,801)          | (85.6%)            |
| Non-Operating Expenses      | \$1,902,286        | \$240,871              | \$240,871            | \$1,925,681        | \$1,684,810         | 699.5%             |
| Debt Service                | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Additions           | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Projects            | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total Expenses</b>       | <b>\$2,035,177</b> | <b>\$350,432</b>       | <b>\$350,432</b>     | <b>\$1,941,441</b> | <b>\$1,591,009</b>  | <b>454.0%</b>      |

## Funding Sources (Where the Money Comes From)

|                                |                    |                  |                  |                    |                    |               |
|--------------------------------|--------------------|------------------|------------------|--------------------|--------------------|---------------|
| Sales Taxes *                  | \$995,859          | \$1,023,893      | \$985,900        | \$976,041          | (\$47,852)         | (4.7%)        |
| Interest Revenue               | (\$44,603)         | \$139,608        | \$139,608        | \$139,608          | \$0                | 0.0%          |
| Fees and Service Charges **    | \$1,319,207        | \$1,200,000      | \$1,200,000      | \$1,200,000        | \$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      | \$0                | \$0              | \$0              | \$0                | \$0                |               |
| Less: Current Year Surplus     | (\$235,286)        | (\$2,013,069)    | (\$1,975,076)    | (\$374,208)        | \$1,638,861        | (81.4%)       |
| <b>Dedicated Sources</b>       | <b>\$2,035,177</b> | <b>\$350,432</b> | <b>\$350,432</b> | <b>\$1,941,441</b> | <b>\$1,591,009</b> | <b>454.0%</b> |
| General Sources                | \$0                | \$0              | \$0              | \$0                | \$0                |               |
| <b>Total Funding Sources</b>   | <b>\$2,035,177</b> | <b>\$350,432</b> | <b>\$350,432</b> | <b>\$1,941,441</b> | <b>\$1,591,009</b> | <b>454.0%</b> |

\* 4.1% of the 1% General Sales Tax for capital projects

\*\* Development Fees

## Description

The Public Improvement Fund was established to account for and disburse 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 2019 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 of arterial and collector streets.

## Highlights/Significant Changes

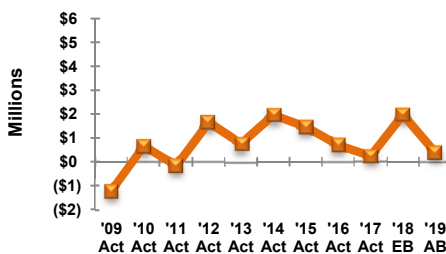
FY 2019 transfers to the capital project fund will be higher than they were in FY 2018. A total of \$1.7 million will be used to provide funding to construct a new fire station in the east in FY 2019. The remainder of the funding for the fire station will come from previously appropriated general sales taxes in the Gen Government Contingency project. A total of \$195,000 will be transferred to Other General Government capital projects to build up funds in several annual projects (contingency, downtown special projects, and public buildings major maintenance and renovation).

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### Revenues, Expenditures, and Changes in Fund Balance Public Improvement Fund

|  | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   |
|--|----------------------|------------------------|----------------------|----------------------|
| <b>Revenues:</b>   |                      |                        |                      |                      |
| Sales Taxes  | \$995,859            | \$1,023,893            | \$985,900            | \$976,041            |
| Development Fees   | \$1,319,207          | \$1,200,000            | \$1,200,000          | \$1,200,000          |
| Investment Revenue   | (\$44,603)           | \$139,608              | \$139,608            | \$139,608            |
| <b>Total Revenues</b>  | <b>\$2,270,463</b>   | <b>\$2,363,501</b>     | <b>\$2,325,508</b>   | <b>\$2,315,649</b>   |
| <b>Expenditures:</b>   |                      |                        |                      |                      |
| Personnel Services   | \$0                  | \$0                    | \$0                  | \$0                  |
| Supplies & Materials   | \$0                  | \$0                    | \$0                  | \$0                  |
| Travel & Training  | \$0                  | \$0                    | \$0                  | \$0                  |
| Intragovernmental Charges                                    | \$132,891            | \$109,561              | \$109,561            | \$15,760             |
| Utilities, Services & Misc.                                  | \$0                  | \$0                    | \$0                  | \$0                  |
| <b>Total Expenditures</b>                                    | <b>\$132,891</b>     | <b>\$109,561</b>       | <b>\$109,561</b>     | <b>\$15,760</b>      |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>\$2,137,572</b>   | <b>\$2,253,940</b>     | <b>\$2,215,947</b>   | <b>\$2,299,889</b>   |
| <b>Other Financing Sources (Uses):</b>                       |                      |                        |                      |                      |
| Transfers In   | \$0                  | \$0                    | \$0                  | \$0                  |
| Transfers Out - Lemone Trust Debt                            | (\$60,286)           | (\$45,871)             | (\$45,871)           | (\$30,681)           |
| Transfers Out - Public Safety Capital Projects               | \$0                  | \$0                    | \$0                  | (\$1,700,000)        |
| Transfers Out - Streets and Sidewalks Capital Projects       | (\$1,197,000)        | \$0                    | \$0                  | \$0                  |
| Transfers Out - Other General Government Capital Projects    | (\$645,000)          | (\$195,000)            | (\$195,000)          | (\$195,000)          |
| <b>Total Transfers Out</b>                                   | <b>(\$1,902,286)</b> | <b>(\$240,871)</b>     | <b>(\$240,871)</b>   | <b>(\$1,925,681)</b> |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>(\$1,902,286)</b> | <b>(\$240,871)</b>     | <b>(\$240,871)</b>   | <b>(\$1,925,681)</b> |
| <b>Net Change in Fund Balance</b>                            | <b>\$235,286</b>     | <b>\$2,013,069</b>     | <b>\$1,975,076</b>   | <b>\$374,208</b>     |
| Fund Balance Beginning                                       | \$8,104,228          | \$8,339,514            | \$8,339,514          | \$10,314,590         |
| <b>Fund Balance Ending</b>                                   | <b>\$8,339,514</b>   | <b>\$10,352,583</b>    | <b>\$10,314,590</b>  | <b>\$10,688,798</b>  |

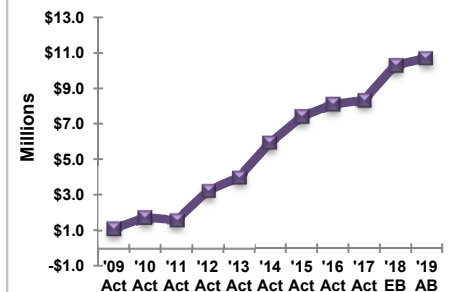
Change in Fund Balance



Expenditure amounts vary from year to year depending on the amount of capital project funding required each year. FY 2019 includes \$1.7 million for an additional fire station #10 (east).

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



# Public Improvement Fund (Special Revenue Fund)

## Financial Sources and Uses Public Improvement Fund

|  | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|--|--------------------|------------------------|----------------------|--------------------|
| <b>4.1% of 1% General Sales Tax (Can be spent on any general government capital projects (public safety, streets, etc.))</b> |                    |                        |                      |                    |
| Sales Taxes  | \$995,859          | \$1,023,893            | \$985,900            | \$976,041          |
| Investment Revenue   | (\$44,603)         | \$139,608              | \$139,608            | \$139,608          |
| Less: GASB 31 Interest Adjustment  | \$97,404           | \$0                    | \$0                  | \$0                |
| Miscellaneous Revenue  | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources Before Transfers</b>  | <b>\$1,048,660</b> | <b>\$1,163,501</b>     | <b>\$1,125,508</b>   | <b>\$1,115,649</b> |
| Transfers In   | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources</b>   | <b>\$1,048,660</b> | <b>\$1,163,501</b>     | <b>\$1,125,508</b>   | <b>\$1,115,649</b> |

### Financial Uses

|  |                  |                    |                    |                    |
|--|------------------|--------------------|--------------------|--------------------|
| Intragovernmental Charges                              | \$132,891        | \$109,561          | \$109,561          | \$15,760           |
| Transfers Out - Debt Payments                          | \$60,286         | \$45,871           | \$45,871           | \$30,681           |
| Transfers Out - Administrative Capital Projects        | \$645,000        | \$195,000          | \$195,000          | \$195,000          |
| Transfers Out - Public Safety Capital Projects         | \$0              | \$0                | \$0                | \$1,700,000        |
| Transfers Out - Streets and Sidewalks Capital Projects | \$0              | \$0                | \$0                | \$0                |
| <b>Total Financial Uses</b>                            | <b>\$838,177</b> | <b>\$350,432</b>   | <b>\$350,432</b>   | <b>\$1,941,441</b> |
| Sources Over/(Under) Uses                              | \$210,483        | \$813,069          | \$775,076          | (\$825,792)        |
| Beginning GF/PI Unassigned Cash Reserve                |                  | \$718,629          | \$718,629          | \$1,493,705        |
| Cash and Cash Equivalents                              | \$507,365        |                    |                    |                    |
| Less: GASB 31 Pooled Cash Adj                          | \$211,264        |                    |                    |                    |
| <b>Ending GF/PI Unassigned Cash Reserve</b>            | <b>\$718,629</b> | <b>\$1,531,698</b> | <b>\$1,493,705</b> | <b>\$667,913</b>   |

### Development Fees: (Can only be spent on construction of arterial and collector streets)

|   |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|
| <b>Financial Sources</b>                        |                    |                    |                    |                    |
| Fees and Service Charges (Development Fees)     | \$1,319,207        | \$1,200,000        | \$1,200,000        | \$1,200,000        |
| <b>Total Financial Sources Before Transfers</b> | <b>\$1,319,207</b> | <b>\$1,200,000</b> | <b>\$1,200,000</b> | <b>\$1,200,000</b> |
| Transfers In                                    | \$0                | \$0                | \$0                | \$0                |
| <b>Total Financial Sources</b>                  | <b>\$1,319,207</b> | <b>\$1,200,000</b> | <b>\$1,200,000</b> | <b>\$1,200,000</b> |

### Financial Sources

|  |                    |                    |                    |                     |
|--|--------------------|--------------------|--------------------|---------------------|
| Transfers Out                                  | \$1,197,000        | \$0                | \$0                | \$0                 |
| <b>Total Financial Uses</b>                    | <b>\$1,197,000</b> | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>          |
| Sources Over/(Under) Uses                      | \$122,207          | \$1,200,000        | \$1,200,000        | \$1,200,000         |
| Beg. Dev. Fee Unassigned Cash Reserve          |                    | \$7,676,384        | \$7,676,384        | \$8,876,384         |
| Cash Restricted for Development Charges        | \$7,676,384        |                    |                    |                     |
| <b>Ending Dev. Fee Unassigned Cash Reserve</b> | <b>\$7,676,384</b> | <b>\$8,876,384</b> | <b>\$8,876,384</b> | <b>\$10,076,384</b> |

### Total Public Improvement Fund

|   |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|
| Development Fees                                | \$1,319,207        | \$1,200,000        | \$1,200,000        | \$1,200,000        |
| Sales Taxes                                     | \$995,859          | \$1,023,893        | \$985,900          | \$976,041          |
| Investment Revenue                              | (\$44,603)         | \$139,608          | \$139,608          | \$139,608          |
| Less: GASB 31 Interest Adjustment               | \$97,404           | \$0                | \$0                | \$0                |
| Miscellaneous Revenue                           | \$0                | \$0                | \$0                | \$0                |
| <b>Total Financial Sources Before Transfers</b> | <b>\$2,367,867</b> | <b>\$2,363,501</b> | <b>\$2,325,508</b> | <b>\$2,315,649</b> |
| Transfers In                                    | \$0                | \$0                | \$0                | \$0                |
| <b>Total Financial Sources</b>                  | <b>\$2,367,867</b> | <b>\$2,363,501</b> | <b>\$2,325,508</b> | <b>\$2,315,649</b> |

|  |                    |                  |                  |                    |
|--|--------------------|------------------|------------------|--------------------|
| Intragovernmental Charges                          | \$132,891          | \$109,561        | \$109,561        | \$15,760           |
| Transfers Out - Debt Service Fund for Lemone Trust | \$60,286           | \$45,871         | \$45,871         | \$30,681           |
| Transfers Out - Capital Projects                   | \$1,842,000        | \$195,000        | \$195,000        | \$1,895,000        |
| <b>Total Financial Uses</b>                        | <b>\$2,035,177</b> | <b>\$350,432</b> | <b>\$350,432</b> | <b>\$1,941,441</b> |

|   |                    |                     |                     |                     |
|---|--------------------|---------------------|---------------------|---------------------|
| <b>Financial Sources Over/ (Under) Uses</b> | <b>\$332,690</b>   | <b>\$2,013,069</b>  | <b>\$1,975,076</b>  | <b>\$374,208</b>    |
| Beginning Unassigned Cash Reserve           |                    | \$8,395,013         | \$8,395,013         | \$10,370,089        |
| Cash and Cash Equivalents                   | \$507,365          |                     |                     |                     |
| Less: GASB 31 Pooled Cash Adj               | \$211,264          |                     |                     |                     |
| Cash Restricted for Development Charges     | \$7,676,384        |                     |                     |                     |
| <b>Unassigned Cash Reserves</b>             | <b>\$8,395,013</b> | <b>\$10,408,082</b> | <b>\$10,370,089</b> | <b>\$10,744,297</b> |

|                                  |       |       |        |        |
|----------------------------------|-------|-------|--------|--------|
| Growth Rate of Sales Tax Revenue | 1.75% | 1.00% | -1.00% | -1.00% |
|----------------------------------|-------|-------|--------|--------|

Note: Capital improvement ballot projects show use of \$5.9 million in FY 2025



## Financial Sources and Uses Public Improvement Fund

| Projected<br>FY 2020                                 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|--|----------------------|----------------------|----------------------|
| <b>Streets and sidewalks, parks, administrative)</b> |                      |                      |                      |
| \$966,281  | \$956,618            | \$947,052            | \$937,581            |
| \$139,608  | \$139,608            | \$139,608            | \$139,608            |
| \$0  | \$0                  | \$0                  | \$0                  |
| \$0  | \$0                  | \$0                  | \$0                  |
| \$1,105,889  | \$1,096,226          | \$1,086,660          | \$1,077,189          |
| \$0  | \$0                  | \$0                  | \$0                  |
| <b>\$1,105,889</b>                                   | <b>\$1,096,226</b>   | <b>\$1,086,660</b>   | <b>\$1,077,189</b>   |

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves 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 budgeted 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.

|                  |                 |                 |                 |
|------------------|-----------------|-----------------|-----------------|
| \$15,935         | \$16,112        | \$16,292        | \$16,473        |
| \$14,674         | \$1,186         | \$0             | \$0             |
| \$195,000        | \$75,000        | \$75,000        | \$0             |
| \$0              | \$0             | \$0             | \$0             |
| \$0              | \$0             | \$0             | \$0             |
| <b>\$225,609</b> | <b>\$92,298</b> | <b>\$91,292</b> | <b>\$16,473</b> |
| \$880,280        | \$1,003,928     | \$995,368       | \$1,060,716     |
| \$667,913        | \$1,548,193     | \$2,552,121     | \$3,547,489     |

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| <b>\$1,548,193</b> | <b>\$2,552,121</b> | <b>\$3,547,489</b> | <b>\$4,608,205</b> |
|--------------------|--------------------|--------------------|--------------------|

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| \$1,200,000        | \$1,200,000        | \$1,200,000        | \$1,200,000        |
| <b>\$1,200,000</b> | <b>\$1,200,000</b> | <b>\$1,200,000</b> | <b>\$1,200,000</b> |
| \$0                | \$0                | \$0                | \$0                |
| <b>\$1,200,000</b> | <b>\$1,200,000</b> | <b>\$1,200,000</b> | <b>\$1,200,000</b> |

|                    |                    |                    |             |
|--------------------|--------------------|--------------------|-------------|
| \$7,707,800        | \$2,415,700        | \$1,250,000        | \$0         |
| <b>\$7,707,800</b> | <b>\$2,415,700</b> | <b>\$1,250,000</b> | <b>\$0</b>  |
| (\$6,507,800)      | (\$1,215,700)      | (\$50,000)         | \$1,200,000 |
| \$10,076,384       | \$3,568,584        | \$2,352,884        | \$2,302,884 |

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| <b>\$3,568,584</b> | <b>\$2,352,884</b> | <b>\$2,302,884</b> | <b>\$3,502,884</b> |
|--------------------|--------------------|--------------------|--------------------|

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| \$1,200,000        | \$1,200,000        | \$1,200,000        | \$1,200,000        |
| \$966,281          | \$956,618          | \$947,052          | \$937,581          |
| \$139,608          | \$139,608          | \$139,608          | \$139,608          |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$2,305,889        | \$2,296,226        | \$2,286,660        | \$2,277,189        |
| \$0                | \$0                | \$0                | \$0                |
| <b>\$2,305,889</b> | <b>\$2,296,226</b> | <b>\$2,286,660</b> | <b>\$2,277,189</b> |

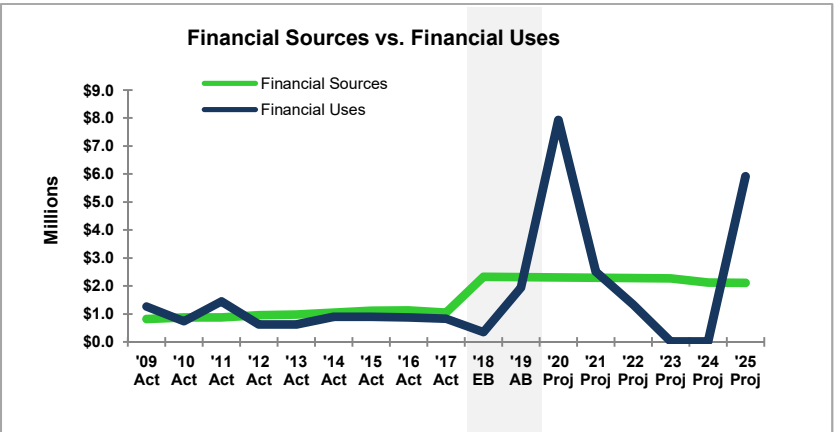
|                    |                    |                    |                 |
|--------------------|--------------------|--------------------|-----------------|
| \$15,935           | \$16,112           | \$16,292           | \$16,473        |
| \$14,674           | \$1,186            | \$0                | \$0             |
| \$7,902,800        | \$2,490,700        | \$1,325,000        | \$0             |
| <b>\$7,933,409</b> | <b>\$2,507,998</b> | <b>\$1,341,292</b> | <b>\$16,473</b> |

|                      |                    |                  |                    |
|----------------------|--------------------|------------------|--------------------|
| <b>(\$5,627,520)</b> | <b>(\$211,772)</b> | <b>\$945,368</b> | <b>\$2,260,716</b> |
| \$10,744,297         | \$5,116,777        | \$4,905,005      | \$5,850,373        |

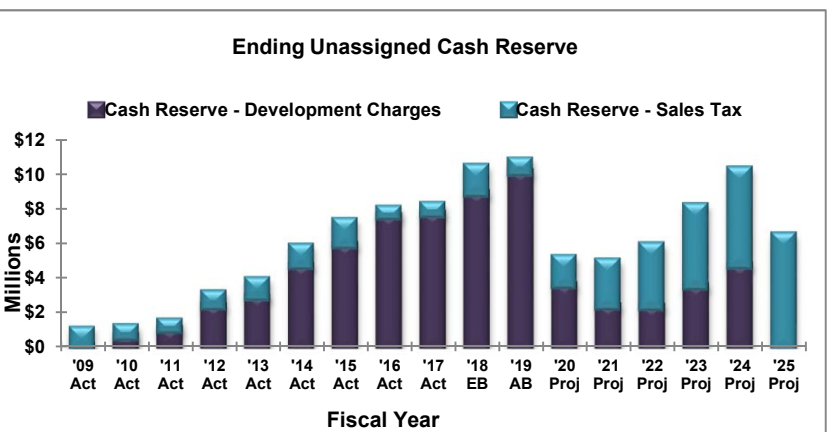
\$0

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| <b>\$5,116,777</b> | <b>\$4,905,005</b> | <b>\$5,850,373</b> | <b>\$8,111,089</b> |
|--------------------|--------------------|--------------------|--------------------|

-1.00%      -1.00%      -1.00%      -1.00%



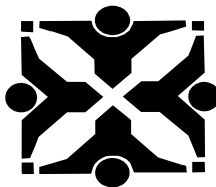
For the years shown, there were a few years where funding uses were above funding sources and this occurs when transfers are needed to fund large capital projects. This is a normal occurrence with this type of fund as the sales tax receipts are accumulated over time and then transferred out to fund the capital project.



There has been an overall increase in the ending unassigned cash reserve over the past ten years. The majority of the reserves are from development fees. The City is building up these reserves to use to fund several large capital projects that are a part of the FY 2015 capital improvement sales tax ballot including \$2,415,700 for Discovery Parkway: Gans to New Haven (Const. 2021), \$7,707,800 for Nifong - Providence to Forum 4 Lane (Const. 2020), and \$5,902,884 for Forum Blvd - Chapel Hill to Woodrail 4 lane (Const. 2025).

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# Stadium TDD Fund (Special Revenue Fund)

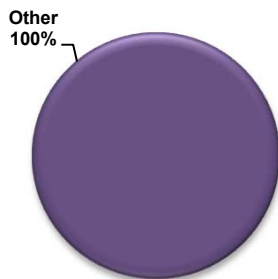


*City of Columbia*  
*Columbia, Missouri*

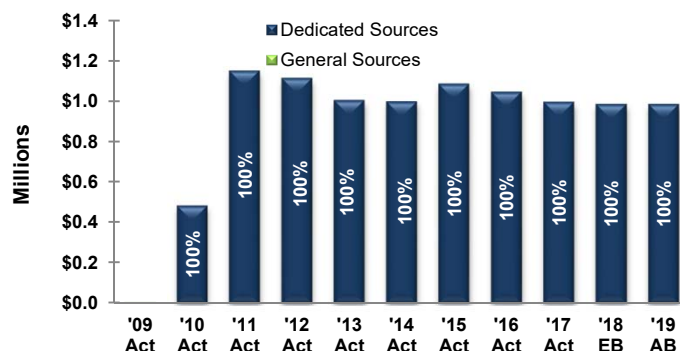
# Stadium TDD Fund (Special Revenue Fund)

Fund 2300

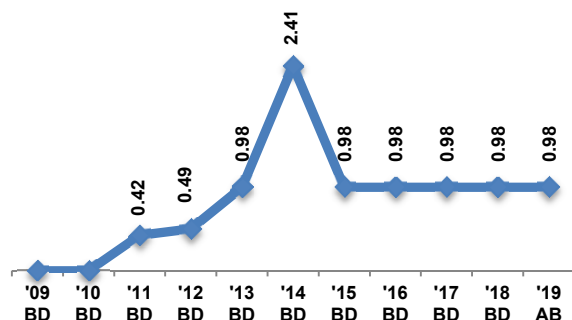
FY 2019 Total Expenditures By Category



Funding Sources



Total Budgeted Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| 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%               |
| <b>Total</b>                | <b>\$983,476</b>  | <b>\$983,476</b>       | <b>\$983,476</b>     | <b>\$983,476</b>   | <b>\$0</b>          | <b>0.0%</b>        |
| 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                 |                    |
| <b>Total Expenses</b>       | <b>\$983,476</b>  | <b>\$983,476</b>       | <b>\$983,476</b>     | <b>\$983,476</b>   | <b>\$0</b>          | <b>0.0%</b>        |

## Funding Sources (Where the Money Comes From)

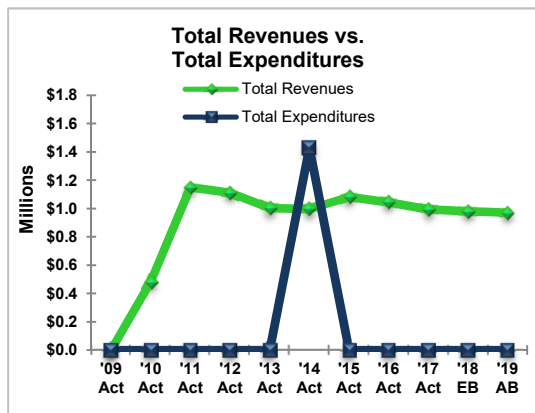
|                              |                  |                  |                  |                  |            |             |
|------------------------------|------------------|------------------|------------------|------------------|------------|-------------|
| Grants                       | \$994,786        | \$1,064,377      | \$974,890        | \$965,141        | (\$99,236) | (9.3%)      |
| Interest Revenue             | (\$920)          | \$5,410          | \$5,410          | \$5,410          | \$0        | 0.0%        |
| Trnsfrs & Capital Contrib.   | \$0              | \$0              | \$0              | \$0              | \$0        |             |
| Use of Prior Year Sources    | \$0              | \$0              | \$3,176          | \$12,925         | \$12,925   |             |
| Less: Current Year Surplus   | (\$10,390)       | (\$86,311)       | \$0              | \$0              | \$86,311   | (100.0%)    |
| <b>Dedicated Sources</b>     | <b>\$983,476</b> | <b>\$983,476</b> | <b>\$983,476</b> | <b>\$983,476</b> | <b>\$0</b> | <b>0.0%</b> |
| General Sources              | \$0              | \$0              | \$0              | \$0              | \$0        |             |
| <b>Total Funding Sources</b> | <b>\$983,476</b> | <b>\$983,476</b> | <b>\$983,476</b> | <b>\$983,476</b> | <b>\$0</b> | <b>0.0%</b> |

## 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.

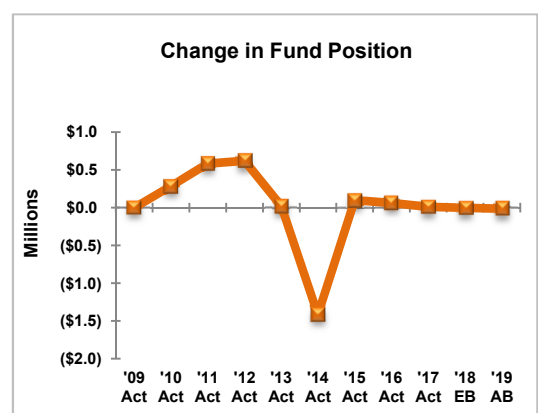
## Revenues, Expenditures, and Changes in Fund Balance Stadium TDD Fund

|  | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|--|--------------------|------------------------|----------------------|--------------------|
| <b>Revenues:</b>   |                    |                        |                      |                    |
| Revenue from other gov. units                                | \$994,786          | \$1,064,377            | \$974,890            | \$965,141          |
| Investment Revenue   | (\$920)            | \$5,410                | \$5,410              | \$5,410            |
| <b>Total Revenues</b>  | <b>\$993,866</b>   | <b>\$1,069,787</b>     | <b>\$980,300</b>     | <b>\$970,551</b>   |
| <b>Expenditures:</b>   |                    |                        |                      |                    |
| 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                |
| <b>Total Expenditures</b>                                    | <b>\$0</b>         | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>\$993,866</b>   | <b>\$1,069,787</b>     | <b>\$980,300</b>     | <b>\$970,551</b>   |
| <b>Other Financing Sources (Uses):</b>                       |                    |                        |                      |                    |
| Lease/Bond Proceeds  | \$0                | \$0                    | \$0                  | \$0                |
| Transfers In   | \$0                | \$0                    | \$0                  | \$0                |
| Transfers Out  | (\$983,476)        | (\$983,476)            | (\$983,476)          | (\$983,476)        |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>(\$983,476)</b> | <b>(\$983,476)</b>     | <b>(\$983,476)</b>   | <b>(\$983,476)</b> |
| <b>Net Change in Fund Balance</b>                            | <b>\$10,390</b>    | <b>\$86,311</b>        | <b>(\$3,176)</b>     | <b>(\$12,925)</b>  |
| Fund Balance Beginning                                       | \$250,780          | \$261,170              | \$261,170            | \$257,994          |
| <b>Fund Balance Ending</b>                                   | <b>\$261,170</b>   | <b>\$347,481</b>       | <b>\$257,994</b>     | <b>\$245,069</b>   |



Stadium TDD revenues will continue to be used to pay the MoDOT loan until FY 2022 when the loan will be paid off.

In FY 2014 there was a large payment made to the Columbia Mall TDD for expenditures relating to parking reconstruction improvements as a part of the Route 740 (Stadium Blvd) improvement projects.



### Financial Sources and Uses Stadium TDD Fund

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|---|-------------------|------------------------|----------------------|--------------------|
| <b>Financial Sources</b>                        |                   |                        |                      |                    |
| Revenue from other gov. units                   | \$994,786         | \$1,064,377            | \$974,890            | \$965,141          |
| Interest Revenue                                | (\$920)           | \$5,410                | \$5,410              | \$5,410            |
| Less: GASB 31 Interest Adjustment               | \$2,948           | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources Before Transfers</b> | <b>\$996,814</b>  | <b>\$1,069,787</b>     | <b>\$980,300</b>     | <b>\$970,551</b>   |
| Transfers In                                    | \$0               | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources</b>                  | <b>\$996,814</b>  | <b>\$1,069,787</b>     | <b>\$980,300</b>     | <b>\$970,551</b>   |

|                                 |                  |                  |                  |                  |
|---------------------------------|------------------|------------------|------------------|------------------|
| <b>Financial Uses</b>           |                  |                  |                  |                  |
| 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        |
| <b>Total Financial Uses</b>     | <b>\$983,476</b> | <b>\$983,476</b> | <b>\$983,476</b> | <b>\$983,476</b> |

|  |                 |                 |                  |                   |
|--|-----------------|-----------------|------------------|-------------------|
| <b>Financial Sources Over/(Under) Uses</b> | <b>\$13,338</b> | <b>\$86,311</b> | <b>(\$3,176)</b> | <b>(\$12,925)</b> |
|--|-----------------|-----------------|------------------|-------------------|

|  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|
| <b>Unassigned Cash Reserves</b>        |                  |                  |                  |                  |
| Beginning Unassigned Cash Reserve      |                  | \$254,115        | \$254,115        | \$250,939        |
| Financial Sources Over/(Under) Uses    |                  | \$86,311         | (\$3,176)        | (\$12,925)       |
| Cash and Cash Equivalents              | \$192,846        | \$0              | \$0              | \$0              |
| Less: GASB 31 Pooled Cash Adjustment   | \$61,269         | \$0              | \$0              | \$0              |
| <b>Ending Unassigned Cash Reserves</b> | <b>\$254,115</b> | <b>\$340,426</b> | <b>\$250,939</b> | <b>\$238,014</b> |

#### Budgeted 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 budgeted cash reserve target.

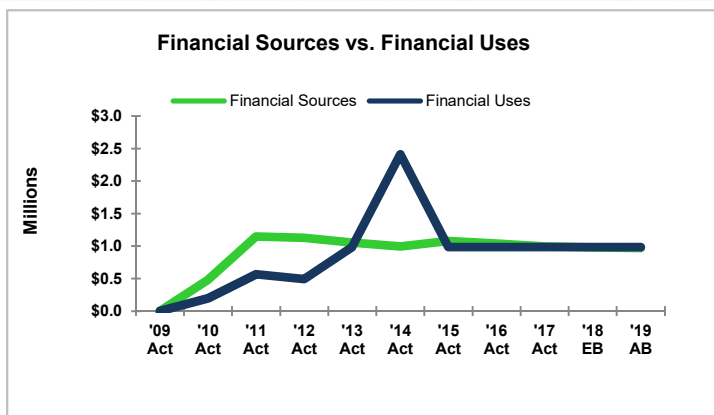
## Financial Sources and Uses Stadium TDD Fund

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves 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 budgeted cash reserve target which provides useful information about the financial health of the fund.

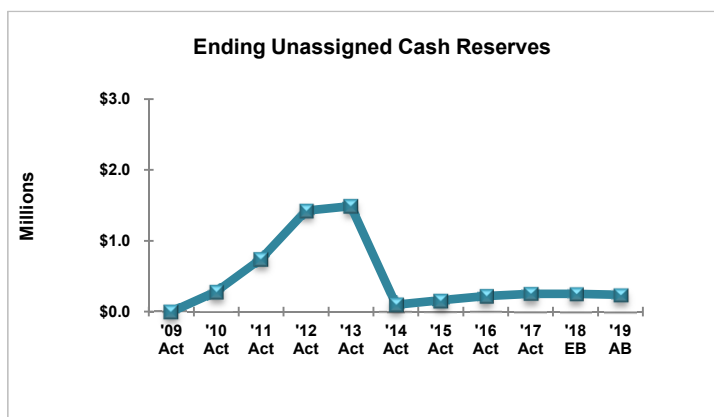
This statement takes information from the Revenues, Expenditures, and Changes in Fund Balance statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital 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 budgeted 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 budgeted 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 budgeted cash reserve target. When the reserves are below the budgeted 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 budgeted 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.



Revenues were over expenditures for most years except FY 2014, FY 2018 and FY 2019. In FY 2014, funds were paid to the Columbia Mall TDD for expenditures relating to parking reconstruction improvements as a part of the Route 740 (Stadium Blvd) improvement projects. This was a planned payment of funds that had been accumulated since FY 2010.

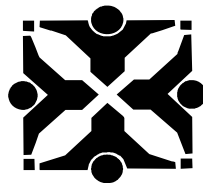


Stadium TDD revenues will continue to be used to pay the MoDOT loan until FY 2022 when the loan will be paid off.

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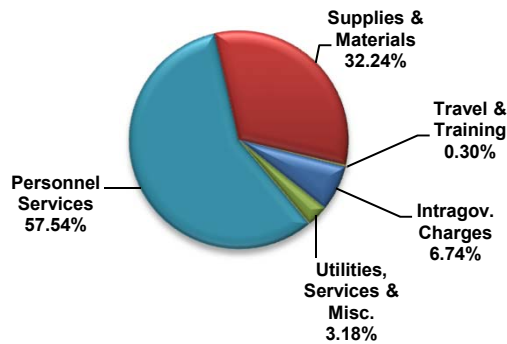
# Public Works - Parking Enforcement and Traffic Control (General Fund)



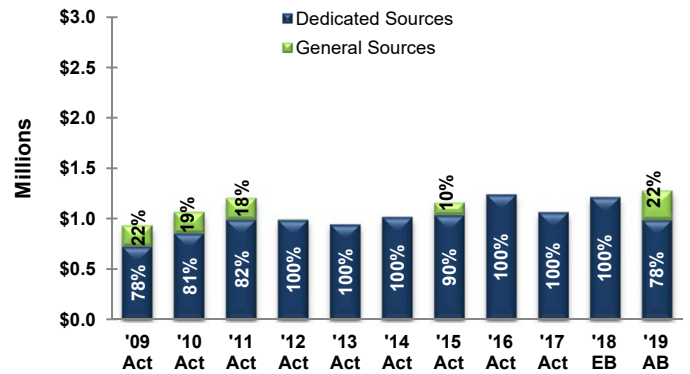
*City of Columbia*  
*Columbia, Missouri*

# PW - Parking Enforcement and Traffic Control (General Fund)

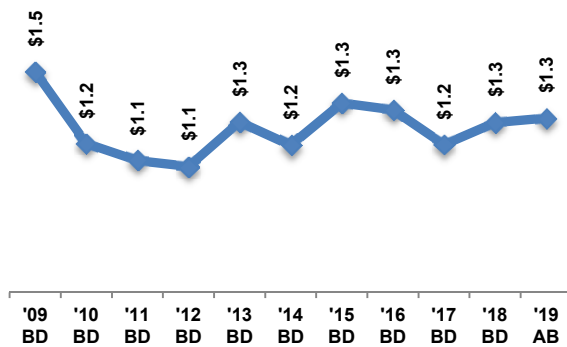
**FY 2019 Total Expenditures By Category**



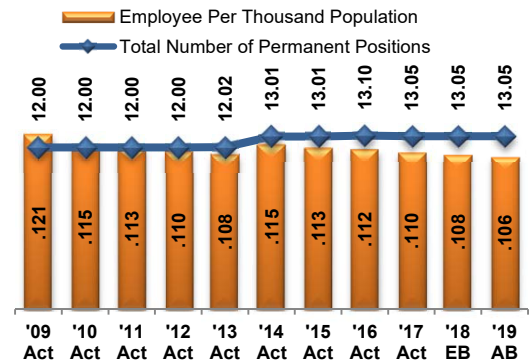
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$636,402          | \$724,962              | \$675,443            | \$734,229          | \$9,267             | 1.3%               |
| Supplies & Materials        | \$325,205          | \$401,956              | \$413,945            | \$411,397          | \$9,441             | 2.3%               |
| Travel & Training           | \$2,803            | \$3,820                | \$3,820              | \$3,820            | \$0                 | 0.0%               |
| Intragov. Charges           | \$55,651           | \$80,997               | \$80,997             | \$85,984           | \$4,987             | 6.2%               |
| Utilities, Services & Misc. | \$25,999           | \$44,254               | \$38,947             | \$40,528           | (\$3,726)           | (8.4%)             |
| Capital                     | \$19,307           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                | <b>\$1,065,367</b> | <b>\$1,255,989</b>     | <b>\$1,213,152</b>   | <b>\$1,275,958</b> | <b>\$19,969</b>     | <b>1.6%</b>        |
| Operating Expenses          | \$1,046,060        | \$1,255,989            | \$1,213,152          | \$1,275,958        | \$19,969            | 1.6%               |
| Non-Operating Expenses      | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Debt Service                | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Additions           | \$19,307           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Projects            | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total Expenses</b>       | <b>\$1,065,367</b> | <b>\$1,255,989</b>     | <b>\$1,213,152</b>   | <b>\$1,275,958</b> | <b>\$19,969</b>     | <b>1.6%</b>        |

## Funding Sources (Where the Money Comes From)

|                                |                    |                    |                    |                    |                    |                |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------|
| Oper. Trnsfr (Transp. Stax Fd) | \$1,065,274        | \$1,109,079        | \$1,213,152        | \$989,281          | (\$119,798)        | (10.8%)        |
| Other Local Revenues           | \$93               | \$0                | \$0                | \$0                | \$0                |                |
| <b>Dedicated Sources</b>       | <b>\$1,065,367</b> | <b>\$1,109,079</b> | <b>\$1,213,152</b> | <b>\$989,281</b>   | <b>(\$119,798)</b> | <b>(10.8%)</b> |
| General Sources                | \$0                | \$146,910          | \$0                | \$286,677          | \$139,767          | 95.1%          |
| <b>Total Funding Sources</b>   | <b>\$1,065,367</b> | <b>\$1,255,989</b> | <b>\$1,213,152</b> | <b>\$1,275,958</b> | <b>\$19,969</b>    | <b>1.6%</b>    |

## 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 complete 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 (cont.)

### Parking Enforcement

- 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 is no longer being enforced by the Parking Enforcement Agents.
- By spring of 2019, gate-arms will be operating throughout all City-owned garages. The primary focus of enforcement in the garages will shift from ensuring hourly parkers are paying for parking to ensuring they are not parking in permit or reserved spaces.
- In FY 2019, Parking Enforcement will begin the process of procuring a License Plate Recognition system that will better enable staff to enforce permit, residential, and time-limited areas.
- In July of 2017, the department deployed the use of The Barnacle Parking Enforcement System. This system is designed to be more efficient and more cost effective than towing vehicles.

### Traffic

- 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).

## Highlights/Significant Changes

- Personnel Services reflects an increase of \$9,267 which includes the pay plan changes approved by the City Council. These changes include a move to minimum of \$15 per hour for all permanent employees, a reassignment of all Equipment Operators II positions to Sr. Equipment Operators including a 5% pay increase, a job title change for Equipment Operator III to Sr. Equipment Operator and Equipment Operator I to Equipment Operator; move to midpoint for employees who have been in their current classification for five or more years as of March 1, 2018; and a \$0.45 per hour across - the - board increase.

# PW - Parking Enforcement and Traffic Control

1100603x

## Authorized Personnel

|                                 | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---------------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| 5901 - Director, Public Works   | 0.05              | 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   | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 3021 - Pkng Enforcement Agent   | 4.00              | 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                 | 0.00               | (1.00)              |
| 2303 - Senior Equip Oper 773 #  | 0.00              | 0.00                   | 0.00                 | 4.00               | 4.00                |
| 2300 - Equip Operator II 773 #  | 3.00              | 3.00                   | 3.00                 | 0.00               | (3.00)              |
| <b>Total Personnel</b>          | <b>13.05</b>      | <b>13.05</b>           | <b>13.05</b>         | <b>13.05</b>       |                     |
| Permanent Full-Time             | 13.05             | 13.05                  | 13.05                | 13.05              |                     |
| Permanent Part-Time             | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>          | <b>13.05</b>      | <b>13.05</b>           | <b>13.05</b>         | <b>13.05</b>       |                     |

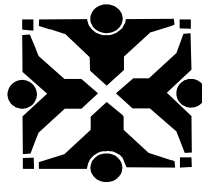
# In FY 2019, Equipment Operator III-773 positions was reassigned to Senior Equipment Operator-773; (3) Equipment Operator II-773 positions were reclassified to Senior Equipment Operator 773.

## Budget Detail

|                              | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|------------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>Parking Enforcement:</b>  |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$238,346          | \$259,519              | \$258,843            | \$268,895          | \$9,376             | 3.6%               |
| Supplies and Materials       | \$7,650            | \$11,305               | \$6,305              | \$5,011            | (\$6,294)           | (55.7%)            |
| Travel and Training          | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Intragovernmental Charges    | \$14,466           | \$13,346               | \$13,346             | \$15,680           | \$2,334             | 17.5%              |
| Utilities, Services, & Misc. | \$3,252            | \$4,121                | \$3,881              | \$4,918            | \$797               | 19.3%              |
| Capital                      | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                 | <b>\$263,714</b>   | <b>\$288,291</b>       | <b>\$282,375</b>     | <b>\$294,504</b>   | <b>\$6,213</b>      | <b>2.2%</b>        |
| <b>Traffic Control:</b>      |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$398,056          | \$465,443              | \$416,600            | \$465,334          | (\$109)             | (0.0%)             |
| Supplies and Materials       | \$317,555          | \$390,651              | \$407,640            | \$406,386          | \$15,735            | 4.0%               |
| Travel and Training          | \$2,803            | \$3,820                | \$3,820              | \$3,820            | \$0                 | 0.0%               |
| Intragovernmental Charges    | \$41,185           | \$67,651               | \$67,651             | \$70,304           | \$2,653             | 3.9%               |
| Utilities, Services, & Misc. | \$22,747           | \$40,133               | \$35,066             | \$35,610           | (\$4,523)           | (11.3%)            |
| Capital                      | \$19,307           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                 | <b>\$801,653</b>   | <b>\$967,698</b>       | <b>\$930,777</b>     | <b>\$981,454</b>   | <b>\$13,756</b>     | <b>1.4%</b>        |
| <b>Department Totals</b>     |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$636,402          | \$724,962              | \$675,443            | \$734,229          | \$9,267             | 1.3%               |
| Supplies and Materials       | \$325,205          | \$401,956              | \$413,945            | \$411,397          | \$9,441             | 2.3%               |
| Travel and Training          | \$2,803            | \$3,820                | \$3,820              | \$3,820            | \$0                 | 0.0%               |
| Intragovernmental Charges    | \$55,651           | \$80,997               | \$80,997             | \$85,984           | \$4,987             | 6.2%               |
| Utilities, Services, & Misc. | \$25,999           | \$44,254               | \$38,947             | \$40,528           | (\$3,726)           | (8.4%)             |
| Capital                      | \$19,307           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                 | <b>\$1,065,367</b> | <b>\$1,255,989</b>     | <b>\$1,213,152</b>   | <b>\$1,275,958</b> | <b>\$19,969</b>     | <b>1.6%</b>        |

# Parking Utility Fund

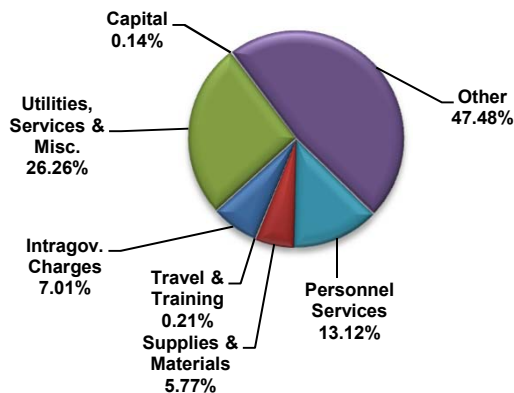
(Enterprise Fund)



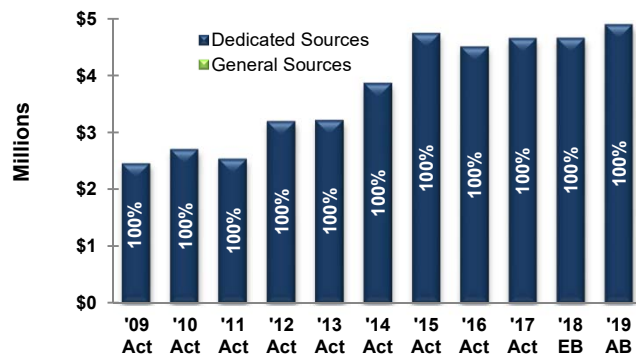
*City of Columbia*  
*Columbia, Missouri*

# Parking Utility Fund (Enterprise Fund)

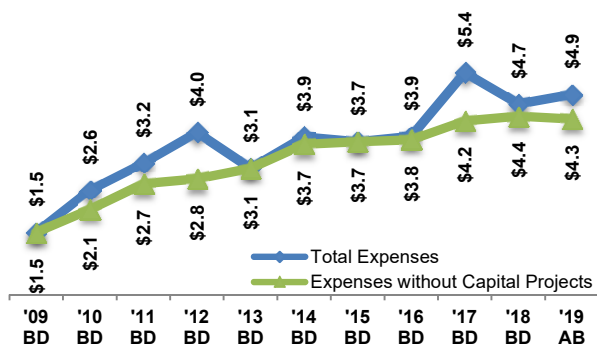
**FY 2019 Total Expenditures By Category**



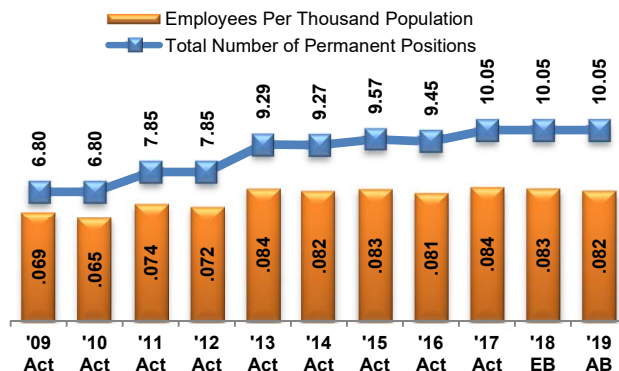
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$579,300          | \$616,702              | \$568,408            | \$642,570          | \$25,868            | 4.2%               |
| Supplies & Materials        | \$641,354          | \$523,471              | \$557,175            | \$282,698          | (\$240,773)         | (46.0%)            |
| Travel & Training           | \$6,268            | \$10,000               | \$10,000             | \$10,200           | \$200               | 2.0%               |
| Intragov. Charges           | \$278,484          | \$250,491              | \$250,491            | \$343,126          | \$92,635            | 37.0%              |
| Utilities, Services & Misc. | \$628,462          | \$816,882              | \$802,822            | \$1,285,675        | \$468,793           | 57.4%              |
| Capital                     | \$0                | \$42,000               | \$42,000             | \$7,000            | (\$35,000)          | (83.3%)            |
| Other                       | \$2,465,061        | \$2,404,471            | \$2,429,271          | \$2,324,514        | (\$79,957)          | (3.3%)             |
| <b>Total</b>                | <b>\$4,598,929</b> | <b>\$4,664,017</b>     | <b>\$4,660,167</b>   | <b>\$4,895,783</b> | <b>\$231,766</b>    | <b>5.0%</b>        |
| Operating Expenses          | \$1,842,240        | \$1,917,546            | \$1,877,306          | \$1,964,269        | \$46,723            | 2.4%               |
| Non-Operating Expenses      | \$1,393,917        | \$1,437,257            | \$1,462,057          | \$1,439,707        | \$2,450             | 0.2%               |
| Debt Service                | \$946,057          | \$967,214              | \$967,214            | \$884,807          | (\$82,407)          | (8.5%)             |
| Capital Additions           | \$0                | \$42,000               | \$42,000             | \$7,000            | (\$35,000)          | (83.3%)            |
| Capital Projects            | \$416,715          | \$300,000              | \$311,590            | \$600,000          | \$300,000           | 100.0%             |
| <b>Total Expenses</b>       | <b>\$4,598,929</b> | <b>\$4,664,017</b>     | <b>\$4,660,167</b>   | <b>\$4,895,783</b> | <b>\$231,766</b>    | <b>5.0%</b>        |

## Funding Sources (Where the Money Comes From)

|                              |                    |                    |                    |                    |                  |             |
|------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|-------------|
| Grants and Capital Contrib   | \$0                | \$0                | \$0                | \$0                | \$0              |             |
| Interest Revenue             | \$199,177          | \$361,980          | \$361,980          | \$361,980          | \$0              | 0.0%        |
| Fees and Service Charges     | \$4,444,758        | \$4,364,646        | \$4,537,526        | \$4,630,944        | \$266,298        | 6.1%        |
| Other Local Revenues         | \$10,148           | \$2,000            | \$2,000            | \$2,000            | \$0              | 0.0%        |
| Transfers                    | \$0                | \$0                | \$0                | \$0                | \$0              |             |
| Use of Prior Year Sources    | \$0                | \$0                | \$0                | \$0                | \$0              |             |
| Less: Current Year Surplus   | (\$55,154)         | (\$64,609)         | (\$241,339)        | (\$99,141)         | (\$34,532)       | 53.4%       |
| <b>Dedicated Sources</b>     | <b>\$4,598,929</b> | <b>\$4,664,017</b> | <b>\$4,660,167</b> | <b>\$4,895,783</b> | <b>\$231,766</b> | <b>5.0%</b> |
| General Sources              | \$0                | \$0                | \$0                | \$0                | \$0              |             |
| <b>Total Funding Sources</b> | <b>\$4,598,929</b> | <b>\$4,664,017</b> | <b>\$4,660,167</b> | <b>\$4,895,783</b> | <b>\$231,766</b> | <b>5.0%</b> |

# 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

- **No parking permit or meter rate increases proposed for FY 2019.**
- Personnel Services reflects a \$25,868 increase due to the pay plan adopted by Council. Which includes a move to minimum of \$15 per hour for permanent employees, move to midpoint for employees who have been in their current classification for five or more years as of March 1, 2018, and a \$0.45 per hour across-the-board increase.
- Supplies and Materials reflects a \$240,773 decrease as the FY 2018 budget included the purchase of a closed can meter system.
- Intragovernmental charges reflects a \$92,635 increase due to higher G&A fees (methodology change), Community Relations fees (direct allocation of 0.20 FTE Marketing Specialist to Parking), Building Maintenance fees (additional position added - Building Facility Manager), and Self insurance Fees (higher claims).

## Highlights / Significant Changes

- Utilities, Services, & Misc. reflects a \$468,793 increase due to \$100,000 budgeted for a parking needs study, \$60,000 budgeted for PCI compliance of credit cards, \$20,000 budgeted for after-hours call service when parking garage gate arms are operational, and \$300,000 increase in capital project funding.
- Gate-Arms will be installed in all garages by spring of 2019.
- In January of 2017, new parking meters were installed.
- After a successful pilot with Parkmobile in FY 2016, Parkmobile was made available at all meters and garages in February, 2017.
- Staff will install and evaluate the first of six gate arm systems to be utilized at all City-owned garages.
- Parking permit rates were increased in FY 2018 by \$5 per month to begin funding for the Residential Parking by Permit Only (RPPO). The department will continue discussions with interested parties of expanding the RPPO program.
- Continued cooperation with the CID and the Parking Task Force, which will include an outside consultant performing a parking study.
- In partnership with the University of Missouri the utility will continue the program of removing 37 metered parking spaces on Tiger Ave. in the interest of reducing traffic congestion on campus.

**Strategic Priority: Infrastructure - ensure that there are plans and resources to meet existing and future physical infrastructure demands.**

## Authorized Personnel

|  | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>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.    | 0.15              | 0.15                   | 0.15                 | 0.15               |                     |
| 4702 - Transit & Parking Manager       | 0.50              | 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              | 0.00                   | 0.00                 | 0.00               |                     |
| 2395 - Maintenance Associate - 773 ^   | 0.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 2003 - Custodian-773                   | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 1007 - Administrative Supervisor       | 0.30              | 0.30                   | 0.30                 | 0.30               |                     |
| 1006 - Senior Admin. Support Asst.     | 1.75              | 1.75                   | 1.75                 | 1.75               |                     |
| <b>Total Personnel</b>                 | <b>10.05</b>      | <b>10.05</b>           | <b>10.05</b>         | <b>10.05</b>       |                     |
| Permanent Full-Time                    | 10.05             | 10.05                  | 10.05                | 10.05              |                     |
| Permanent Part-Time                    | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                 | <b>10.05</b>      | <b>10.05</b>           | <b>10.05</b>         | <b>10.05</b>       |                     |

^ In FY 2018 a Maintenance Assistant - 773 was reassigned to a Maintenance Associate - 773

**Major Projects**

Parking Infrastructure Upgrades & Maintenance

- Camera System Replacement
- Plaza major maintenance: joint sealant replacement, painting handrails, stair towers, & traffic markings, slab repair, replace stair tower framed openings and exterior elevator metal trim.
- Parking Ramp access control

**Fiscal Impact**

- Camera System Replacement - no fiscal impact, will continue to have maintenance agreements on the new cameras.
- Plaza garage major maintenance - no fiscal impact as this project will take care of a number of maintenance issues.

**Budget Detail**

|                              | <b>Actual<br/>FY 2017</b> | <b>Adj. Budget<br/>FY 2018</b> | <b>Estimated<br/>FY 2018</b> | <b>Adopted<br/>FY 2019</b> | <b>\$ Change<br/>19/18B</b> |
|------------------------------|---------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------|
| Personnel Services           | \$1,399                   | \$0                            | \$11,590                     | \$0                        | \$0                         |
| Supplies and Materials       | \$774                     | \$0                            | \$0                          | \$0                        | \$0                         |
| Travel and Training          | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |
| Intragovernmental Charges    | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |
| Utilities, Services, & Misc. | \$289,455                 | \$300,000                      | \$300,000                    | \$600,000                  | \$300,000                   |
| Capital                      | \$0                       | \$0                            | \$0                          | \$0                        | \$0                         |
| Other                        | \$125,087                 | \$0                            | \$0                          | \$0                        | \$0                         |
| <b>Total</b>                 | <b>\$416,715</b>          | <b>\$300,000</b>               | <b>\$311,590</b>             | <b>\$600,000</b>           | <b>\$300,000</b>            |



## Parking

## Annual and 5 Year Capital Projects

| Funding Source   | Adopted<br>FY 2019 | FY 2020          | FY 2021          | FY 2022          | FY 2023            | Future<br>Cost      | D           | C           |
|--|--------------------|------------------|------------------|------------------|--------------------|---------------------|-------------|-------------|
| <b>Parking</b>   |                    |                  |                  |                  |                    |                     |             |             |
| <b>1 Camera System Replacement PK065 [ID: 2111]</b>          |                    |                  |                  |                  |                    |                     | <b>2019</b> | <b>2019</b> |
| Ent Rev  | \$250,000          |                  |                  |                  |                    |                     |             |             |
| <b>Total</b>   | <b>\$250,000</b>   |                  |                  |                  |                    |                     |             |             |
| <b>2 MM - 8th/Cherry Parking Structure [ID: 2112]</b>        |                    |                  |                  |                  |                    |                     | <b>2020</b> | <b>2020</b> |
| Ent Rev  |                    | \$100,000        |                  |                  |                    |                     |             |             |
| <b>Total</b>   |                    | <b>\$100,000</b> |                  |                  |                    |                     |             |             |
| <b>3 MM - Plaza Garage PK066 [ID: 2113]</b>                  |                    |                  |                  |                  |                    |                     | <b>2019</b> | <b>2019</b> |
| Ent Rev  | \$300,000          |                  |                  |                  |                    |                     |             |             |
| <b>Total</b>   | <b>\$300,000</b>   |                  |                  |                  |                    |                     |             |             |
| <b>4 Parking Infra Upgrades &amp; Maint PK062 [ID: 2064]</b> |                    |                  |                  |                  |                    |                     | <b>2018</b> | <b>2018</b> |
| Ent Rev  |                    | \$300,000        | \$300,000        | \$300,000        | \$300,000          |                     |             |             |
| <b>Total</b>   |                    | <b>\$300,000</b> | <b>\$300,000</b> | <b>\$300,000</b> | <b>\$300,000</b>   |                     |             |             |
| <b>5 Parking Ramp Access Control PK063 [ID: 2065]</b>        |                    |                  |                  |                  |                    |                     | <b>2019</b> | <b>2019</b> |
| Ent Rev  | \$50,000           |                  |                  |                  |                    |                     |             |             |
| <b>Total</b>   | <b>\$50,000</b>    |                  |                  |                  |                    |                     |             |             |
| <b>6 Downtown Parking Garage [ID: 1830]</b>                  |                    |                  |                  |                  |                    |                     | <b>2023</b> | <b>2024</b> |
| Ent Rev  |                    |                  |                  |                  | \$2,860,000        |                     |             |             |
| Unfunded   |                    |                  |                  |                  |                    | \$12,140,000        |             |             |
| <b>Total</b>   |                    |                  |                  |                  | <b>\$2,860,000</b> | <b>\$12,140,000</b> |             |             |

### Parking Funding Source Summary

|                    |                  |                  |                  |                  |                    |                     |
|--------------------|------------------|------------------|------------------|------------------|--------------------|---------------------|
| Ent Rev            | \$600,000        | \$400,000        | \$300,000        | \$300,000        | \$3,160,000        |                     |
| <b>New Funding</b> | <b>\$600,000</b> | <b>\$400,000</b> | <b>\$300,000</b> | <b>\$300,000</b> | <b>\$3,160,000</b> | <b>\$0</b>          |
| Unfunded           |                  |                  |                  |                  |                    | \$12,140,000        |
| <b>Unfunded</b>    |                  |                  |                  |                  |                    | <b>\$12,140,000</b> |
| <b>Total</b>       | <b>\$600,000</b> | <b>\$400,000</b> | <b>\$300,000</b> | <b>\$300,000</b> | <b>\$3,160,000</b> | <b>\$12,140,000</b> |

### Parking Current Capital Projects

|   |  |      |      |
|---|--|------|------|
| 1 | 8th & Cherry - Energy Efficiency - PK058 [ID: 1968]  | 2016 | 2016 |
| 2 | Garage Gate Arms & Payment System - PK059 [ID: 1873] | 2017 | 2018 |
| 3 | MM - 10th/Cherry Parking Structure PK064 [ID: 2072]  | 2018 | 2018 |
| 4 | MM - 6th/Cherry Parking Structure PK057 [ID: 1785]   | 2016 | 2017 |
| 5 | Ramp Parking Surface Repair - PK054 [ID: 1514]       | 2014 | 2016 |
| 6 | Short St. Parking Garage - PK051 [ID: 971]           | 2011 | 2012 |

### Parking Impact of Capital Projects

|   |
|---|
| <b>MM - Plaza Garage PK066 [ID: 2113]</b>   |
| Continued maintenance through painting, joint sealant and deck replacement as needed. |

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 Parking System Taxable S.O. Improvement Bonds (09/01/09) | Original Issue | Interest Rates | Maturity Date | Amount Outstanding |
|--|----------------|----------------|---------------|--------------------|
|  | \$13,030,000   | 4.30% - 6.20%  | 03/01/34      | \$12,255,000       |

In September 2009, the City issued \$13,030,000 of Taxable Special Obligation Improvement Bonds (Building America Bonds/Direct Subsidy). The Bonds were issued for the purpose of financing the Downtown Parking Garage on Walnut between 5th and 6th Streets.

| '12 Parking System S.O. Impr Bonds A-1, A-2 (03/08/12) | Original Issue | Interest Rates | Maturity Date | Amount Outstanding |
|--|----------------|----------------|---------------|--------------------|
|  | \$8,925,000    | .55% - 4.00%   | 03/01/31      | \$6,510,000        |

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.

| '15 Parking System S.O. Refunding Bonds (12/8/15) | Original Issue | Interest Rates | Maturity Date | Amount Outstanding |
|---|----------------|----------------|---------------|--------------------|
|   | \$1,135,000    | 5.00%          | 02/01/21      | \$330,000          |

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  |
|--------------|------------------------|-----------------------|---------------------|
| 2019         | \$935,000              | \$875,733             | \$1,810,733         |
| 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         |
| <b>Total</b> | <b>\$19,095,000</b>    | <b>\$7,983,623</b>    | <b>\$27,078,623</b> |

## 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 09/30/2018 - \$550,414

Maturity date - 09/30/2022

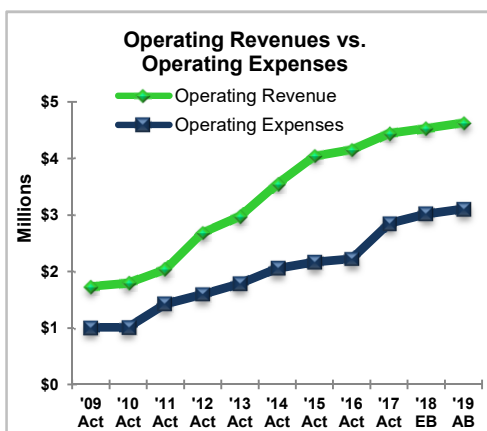
| <u>Year</u>  | <u>Principal<br/>Requirements</u> | <u>Interest<br/>Requirements</u> | <u>Total<br/>Requirements</u> |
|--------------|-----------------------------------|----------------------------------|-------------------------------|
| 2019         | \$134,016                         | \$8,559                          | \$142,575                     |
| 2020         | \$136,380                         | \$6,195                          | \$142,575                     |
| 2021         | \$138,785                         | \$3,790                          | \$142,575                     |
| 2022         | \$141,233                         | \$1,342                          | \$142,575                     |
| <b>Total</b> | <b><u>\$550,414</u></b>           | <b><u>\$19,886</u></b>           | <b><u>\$570,300</u></b>       |

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### Revenues, Expenses and Changes in Net Position Parking Utility Fund

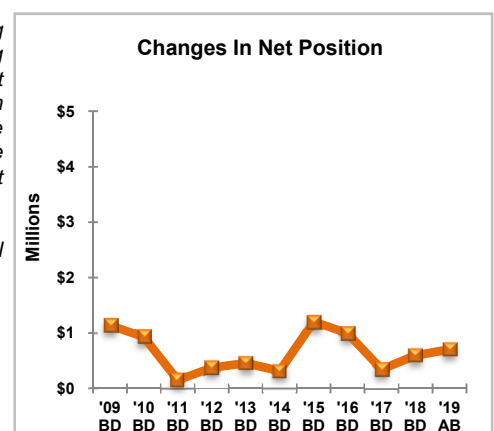
|  | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  |
|--|---------------------|------------------------|----------------------|---------------------|
| <b>Operating Revenues:</b>                     |                     |                        |                      |                     |
| Meters   | \$2,078,170         | \$1,886,572            | \$2,140,065          | \$2,053,040         |
| Garages  | \$1,827,676         | \$1,911,654            | \$1,856,097          | \$2,072,174         |
| Reserved Lot                                   | \$342,089           | \$364,137              | \$345,961            | \$361,749           |
| Other  | \$196,823           | \$202,283              | \$195,403            | \$143,981           |
| <b>Total Operating Revenues</b>                | <b>\$4,444,758</b>  | <b>\$4,364,646</b>     | <b>\$4,537,526</b>   | <b>\$4,630,944</b>  |
| <b>Operating Expenses:</b>                     |                     |                        |                      |                     |
| Personnel Services                             | \$577,901           | \$616,702              | \$556,818            | \$642,570           |
| Supplies & Materials                           | \$640,580           | \$523,471              | \$557,175            | \$282,698           |
| Travel & Training                              | \$6,268             | \$10,000               | \$10,000             | \$10,200            |
| Intragovernmental Charges                      | \$278,484           | \$250,491              | \$250,491            | \$343,126           |
| Utilities, Services & Other Misc.              | \$339,007           | \$516,882              | \$502,822            | \$685,675           |
| Depreciation                                   | \$1,008,355         | \$1,141,694            | \$1,141,694          | \$1,141,694         |
| <b>Total Operating Expenses</b>                | <b>\$2,850,595</b>  | <b>\$3,059,240</b>     | <b>\$3,019,000</b>   | <b>\$3,105,963</b>  |
| <b>Operating Income (Loss)</b>                 | <b>\$1,594,163</b>  | <b>\$1,305,406</b>     | <b>\$1,518,526</b>   | <b>\$1,524,981</b>  |
| <b>Non-Operating Revenues:</b>                 |                     |                        |                      |                     |
| Investment Revenue                             | \$199,177           | \$361,980              | \$361,980            | \$361,980           |
| Grants   | \$0                 | \$0                    | \$0                  | \$0                 |
| Misc. Non-Operating Revenue                    | \$10,148            | \$2,000                | \$2,000              | \$2,000             |
| <b>Total Non-Operating Revenues</b>            | <b>\$209,325</b>    | <b>\$363,980</b>       | <b>\$363,980</b>     | <b>\$363,980</b>    |
| <b>Non-Operating Expenses:</b>                 |                     |                        |                      |                     |
| Interest Expense                               | \$945,315           | \$966,699              | \$966,699            | \$884,292           |
| Bank & Paying Agent Fees                       | \$742               | \$515                  | \$515                | \$515               |
| Loss on Disposal Assets                        | \$90,000            | \$0                    | \$0                  | \$0                 |
| Amortization                                   | \$0                 | \$0                    | \$0                  | \$0                 |
| <b>Total Non-Operating Expenses</b>            | <b>\$1,036,057</b>  | <b>\$967,214</b>       | <b>\$967,214</b>     | <b>\$884,807</b>    |
| <b>Total Non-Operating Revenues (Expenses)</b> | <b>(\$826,732)</b>  | <b>(\$603,234)</b>     | <b>(\$603,234)</b>   | <b>(\$520,827)</b>  |
| <b>Income (Loss) Before Transfers</b>          | <b>\$767,431</b>    | <b>\$702,172</b>       | <b>\$915,292</b>     | <b>\$1,004,154</b>  |
| Transfers In                                   | \$0                 | \$0                    | \$0                  | \$0                 |
| Transfers Out - Operating                      | (\$295,562)         | (\$295,563)            | (\$320,363)          | (\$298,013)         |
| Transfers Out - CIP                            | (\$125,087)         | \$0                    | \$0                  | \$0                 |
| <b>Total Transfers and Contributions</b>       | <b>(\$420,649)</b>  | <b>(\$295,563)</b>     | <b>(\$320,363)</b>   | <b>(\$298,013)</b>  |
| <b>Changes In Net Position</b>                 | <b>\$346,782</b>    | <b>\$406,609</b>       | <b>\$594,929</b>     | <b>\$706,141</b>    |
| Net Position - Beginning                       | \$16,731,133        | \$17,077,915           | \$17,077,915         | \$17,672,844        |
| <b>Net Position - Ending</b>                   | <b>\$17,077,915</b> | <b>\$17,484,524</b>    | <b>\$17,672,844</b>  | <b>\$18,378,985</b> |

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 this statement. For a more complete look at total sources and uses, please refer to the financial sources and uses statement on the next page.

Changes in Net Position were positive for all years.



### Financial Sources and Uses Parking Utility Fund

|  | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|--|--------------------|------------------------|----------------------|--------------------|
| <b>Financial Sources</b>                               |                    |                        |                      |                    |
| Meters   | \$2,078,170        | \$1,886,572            | \$2,140,065          | \$2,053,040        |
| Garages  | \$1,827,676        | \$1,911,654            | \$1,856,097          | \$2,072,174        |
| Reserved Lot   | \$342,089          | \$364,137              | \$345,961            | \$361,749          |
| Other Fees   | \$196,823          | \$202,283              | \$195,403            | \$143,981          |
| Interest Revenue                                       | \$199,177          | \$361,980              | \$361,980            | \$361,980          |
| Less: GASB 31 Interest Adjustment                      | \$69,975           | \$0                    | \$0                  | \$0                |
| Miscellaneous Revenue                                  | \$10,148           | \$2,000                | \$2,000              | \$2,000            |
| <b>Total Financial Sources Before Transfers</b>        | <b>\$4,724,058</b> | <b>\$4,728,626</b>     | <b>\$4,901,506</b>   | <b>\$4,994,924</b> |
| Transfers In   | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources</b>                         | <b>\$4,724,058</b> | <b>\$4,728,626</b>     | <b>\$4,901,506</b>   | <b>\$4,994,924</b> |
| <b>Financial Uses</b>                                  |                    |                        |                      |                    |
| Personnel Services                                     | \$577,901          | \$616,702              | \$556,818            | \$642,570          |
| Less: GASB 16 Vacation Liability Adjustment            | (\$1,033)          | \$0                    | \$0                  | \$0                |
| Less: GASB 68 Pension Adjustment                       | (\$30,124)         | \$0                    | \$0                  | \$0                |
| Supplies & Materials                                   | \$640,580          | \$523,471              | \$557,175            | \$282,698          |
| Travel & Training                                      | \$6,268            | \$10,000               | \$10,000             | \$10,200           |
| Intragovernmental Charges                              | \$278,484          | \$250,491              | \$250,491            | \$343,126          |
| Utilities, Services & Other Misc.                      | \$339,007          | \$516,882              | \$502,822            | \$685,675          |
| Interest Expense                                       | \$945,315          | \$966,699              | \$966,699            | \$884,292          |
| Bank and Paying Agent Fees                             | \$742              | \$515                  | \$515                | \$515              |
| Transfers Out  | \$295,562          | \$295,563              | \$320,363            | \$298,013          |
| Principal Payments                                     | \$1,014,411        | \$1,041,694            | \$1,041,694          | \$1,069,016        |
| Capital Additions                                      | \$0                | \$42,000               | \$42,000             | \$7,000            |
| Enterprise Revenues used for Capital Projects          | \$416,715          | \$300,000              | \$311,590            | \$600,000          |
| <b>Total Financial Uses</b>                            | <b>\$4,483,828</b> | <b>\$4,564,017</b>     | <b>\$4,560,167</b>   | <b>\$4,823,105</b> |
| <b>Financial Sources Over/(Under) Financial Uses</b>   | <b>\$240,230</b>   | <b>\$164,609</b>       | <b>\$341,339</b>     | <b>\$171,819</b>   |
| <b>Unassigned Cash Reserves for Operations</b>         |                    |                        |                      |                    |
| Beginning Unassigned Cash Reserve                      |                    | \$1,591,464            | \$1,591,464          | \$1,932,803        |
| Financial Sources Over/(Under) Uses                    |                    | \$164,609              | \$341,339            | \$171,819          |
| Cash and Cash Equivalents                              | \$3,343,395        |                        |                      |                    |
| Less: Total GASB 31 Pooled Cash Adjustment             | \$385,660          |                        |                      |                    |
| Less: Cash restricted for RPPO program                 | \$0                |                        |                      | (\$110,515)        |
| Less: Cash Restricted for Capital Projects*            | (\$2,137,591)      |                        |                      |                    |
| <b>Ending Unassigned Cash Reserve</b>                  | <b>\$1,591,464</b> | <b>\$1,756,073</b>     | <b>\$1,932,803</b>   | <b>\$1,994,107</b> |
| Budgeted Operating Expenses w/o Depr                   | \$1,701,566        | \$1,937,513            | \$1,937,513          | \$1,964,269        |
| Add: Budgeted Interest Expense                         | \$949,904          | \$966,699              | \$966,699            | \$884,292          |
| Add: Budgeted Bank and Paying Agent Fees               | \$515              | \$515                  | \$515                | \$515              |
| Add: Budgeted Operating Transfers Out                  | \$295,563          | \$295,563              | \$295,563            | \$298,013          |
| Add: Budgeted Principal Payments                       | \$1,014,411        | \$1,041,694            | \$1,041,694          | \$1,069,016        |
| Add: Budgeted Capital Additions                        | \$20,000           | \$42,000               | \$42,000             | \$7,000            |
| Add: Budgeted Ent Revenue for CIP                      | \$300,000          | \$300,000              | \$300,000            | \$600,000          |
| Total Budgeted Financial Uses                          | \$4,281,959        | \$4,583,984            | \$4,583,984          | \$4,823,105        |
| Less: Ent Rev Budgeted for current year CIP            | (\$300,000)        | (\$300,000)            | (\$300,000)          | (\$600,000)        |
| Total Budgeted Financial Uses for Operations           | \$3,981,959        | \$4,283,984            | \$4,283,984          | \$4,223,105        |
|  | x 20%              | x 20%                  | x 20%                | x 20%              |
| Cash Reserve Target for Operations                     | \$796,392          | \$856,797              | \$856,797            | \$844,621          |
| Add: Ent Rev Budgeted for current year CIP             | \$300,000          | \$300,000              | \$300,000            | \$600,000          |
| <b>Budgeted Cash Reserve Target</b>                    | <b>\$1,096,392</b> | <b>\$1,156,797</b>     | <b>\$1,156,797</b>   | <b>\$1,444,621</b> |
| <b>Above/(Below) Budgeted Cash Reserve Target</b>      | <b>\$495,072</b>   | <b>\$599,276</b>       | <b>\$776,006</b>     | <b>\$549,486</b>   |
| <b>Rate Increase</b>                                   |                    |                        |                      |                    |
| Permit - Garages - per month                           | \$0.00             | \$5.00                 | \$5.00               | \$0.00             |
| Permit - Garages Reserved - per month                  | \$0.00             | \$25.00                | \$25.00              | \$0.00             |
| Permit - Garages (Plaza/8th & Cherry only) - per month | \$0.00             | \$25.00                | \$25.00              | \$0.00             |
| Permit - Garages Reserved (Plaza/8th & Cherry only)    | \$0.00             | \$25.00                | \$25.00              | \$0.00             |
| Permit - Surface Lots - per month                      | \$0.00             | \$5.00                 | \$5.00               | \$0.00             |
| Meter - On-Street (Areas 1-6) & Surface Lots - hourly  | \$0.00             | \$0.00                 | \$0.00               | \$0.00             |
| Meter - On-Street (Campus) - hourly                    | \$0.00             | \$0.00                 | \$0.00               | \$0.00             |
| Meter - Garage - hourly                                | \$0.00             | \$0.00                 | \$0.00               | \$0.00             |
| Debt Coverage Ratio                                    | 1.43               | 1.31                   | 1.43                 | 1.47               |

## Financial Sources and Uses Parking Utility Fund

| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|----------------------|----------------------|----------------------|----------------------|
| \$2,053,040          | \$2,053,040          | \$2,053,040          | \$2,053,040          |
| \$2,088,076          | \$2,088,076          | \$2,611,225          | \$2,611,225          |
| \$361,749            | \$361,749            | \$361,749            | \$361,749            |
| \$130,153            | \$130,153            | \$141,857            | \$141,857            |
| \$361,980            | \$361,980            | \$361,980            | \$361,980            |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$450                | \$450                | \$450                | \$450                |
| <b>\$4,995,448</b>   | <b>\$4,995,448</b>   | <b>\$5,530,301</b>   | <b>\$5,530,301</b>   |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$4,995,448</b>   | <b>\$4,995,448</b>   | <b>\$5,530,301</b>   | <b>\$5,530,301</b>   |

|                    |                    |                    |                      |
|--------------------|--------------------|--------------------|----------------------|
| \$701,421          | \$715,449          | \$778,574          | \$794,145            |
| \$0                | \$0                | \$0                | \$0                  |
| \$0                | \$0                | \$0                | \$0                  |
| \$166,329          | \$172,733          | \$179,495          | \$186,635            |
| \$10,404           | \$10,612           | \$10,824           | \$11,040             |
| \$352,856          | \$363,140          | \$374,016          | \$385,527            |
| \$738,308          | \$510,350          | \$523,865          | \$537,985            |
| \$847,005          | \$807,123          | \$764,062          | \$716,537            |
| \$515              | \$515              | \$515              | \$515                |
| \$271,998          | \$271,998          | \$271,998          | \$271,998            |
| \$1,101,380        | \$1,128,785        | \$1,281,233        | \$1,170,000          |
| \$0                | \$0                | \$0                | \$0                  |
| \$400,000          | \$300,000          | \$300,000          | \$3,160,000          |
| <b>\$4,590,216</b> | <b>\$4,280,705</b> | <b>\$4,484,582</b> | <b>\$7,234,382</b>   |
| <b>\$405,232</b>   | <b>\$714,743</b>   | <b>\$1,045,719</b> | <b>(\$1,704,081)</b> |

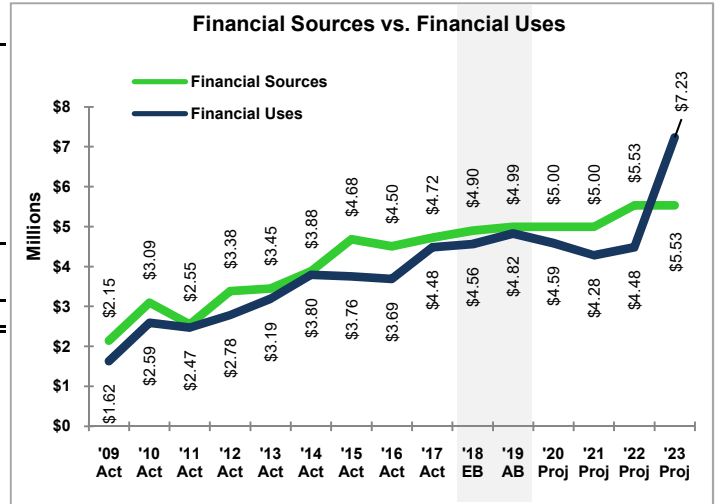
|             |             |             |               |
|-------------|-------------|-------------|---------------|
| \$1,994,107 | \$2,264,939 | \$2,845,283 | \$3,756,602   |
| \$405,232   | \$714,743   | \$1,045,719 | (\$1,704,081) |

|             |             |             |             |
|-------------|-------------|-------------|-------------|
| (\$134,400) | (\$134,400) | (\$134,400) | (\$134,400) |
|-------------|-------------|-------------|-------------|

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| <b>\$2,264,939</b> | <b>\$2,845,283</b> | <b>\$3,756,602</b> | <b>\$1,918,121</b> |
|--------------------|--------------------|--------------------|--------------------|

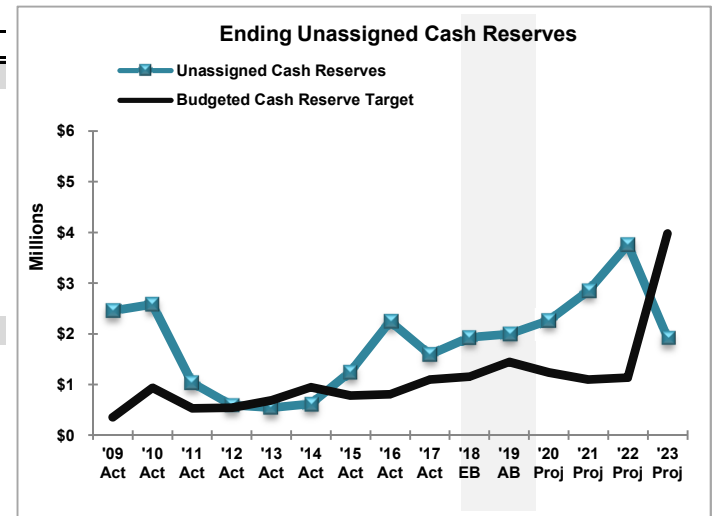
|                    |                    |                    |                      |
|--------------------|--------------------|--------------------|----------------------|
| \$1,969,318        | \$1,772,284        | \$1,866,774        | \$1,915,332          |
| \$847,005          | \$807,123          | \$764,062          | \$716,537            |
| \$515              | \$515              | \$515              | \$515                |
| \$271,998          | \$271,998          | \$271,998          | \$271,998            |
| \$1,101,380        | \$1,128,785        | \$1,281,233        | \$1,170,000          |
| \$0                | \$0                | \$0                | \$0                  |
| \$400,000          | \$300,000          | \$300,000          | \$3,160,000          |
| \$4,590,216        | \$4,280,705        | \$4,484,582        | \$7,234,382          |
| (\$400,000)        | (\$300,000)        | (\$300,000)        | (\$3,160,000)        |
| \$4,190,216        | \$3,980,705        | \$4,184,582        | \$4,074,382          |
| x 20%              | x 20%              | x 20%              | x 20%                |
| \$838,043          | \$796,141          | \$836,916          | \$814,876            |
| \$400,000          | \$300,000          | \$300,000          | \$3,160,000          |
| <b>\$1,238,043</b> | <b>\$1,096,141</b> | <b>\$1,136,916</b> | <b>\$3,974,876</b>   |
| <b>\$1,026,896</b> | <b>\$1,749,142</b> | <b>\$2,619,686</b> | <b>(\$2,056,755)</b> |

|        |        |         |        |
|--------|--------|---------|--------|
| \$0.00 | \$0.00 | \$20.00 | \$0.00 |
| \$0.00 | \$0.00 | \$40.00 | \$0.00 |
| \$0.00 | \$0.00 | \$20.00 | \$0.00 |
| \$0.00 | \$0.00 | \$40.00 | \$0.00 |
| \$0.00 | \$0.00 | \$20.00 | \$0.00 |
| \$0.00 | \$0.00 | \$0.00  | \$0.00 |
| \$0.00 | \$0.00 | \$0.00  | \$0.00 |
| \$0.00 | \$0.00 | \$0.00  | \$0.00 |
| \$0.00 | \$0.00 | \$0.00  | \$0.00 |
| \$0.00 | \$0.00 | \$0.00  | \$0.00 |
| 1.48   | 1.60   | 1.74    | 2.47   |



Financial sources have been above financial uses for all years. In enterprise funds such as the Parking Fund, it is normal to build up funds over time and then use them to fund a capital project. There are no warning trends observed.

For FY 2023, the City has put in a CIP amount for design work for a possible new parking garage.



There was a significant use of reserves from FY 2009 through FY 2014 due to the construction of two additional parking garages, the 5<sup>th</sup> and Walnut parking garage and the Short Street parking garage. In FY 2013 and FY 2014 unassigned cash reserves dropped below the budgeted cash reserve target. The City approved several meter and permit fee increases from FY 2011 through FY 2016 which have helped improve the reserves. It will be important for the Parking Fund to continue to build up cash to be able to fund a number of capital project needs in the next five years.

FY 2023 includes design work for a possible new parking garage and this results in cash reserves falling below the budgeted cash reserve target. Fees will need to be increased in future years if an additional garage is to be constructed.

# Parking Fees and Charges

|   |                     |                      | FY 2018           | FY 2019           |
|---|---------------------|----------------------|-------------------|-------------------|
|   | Chapter/<br>Section | Date Last<br>Changed | Fee               | Fee               |
| <b>Hourly parking; fees for certain facilities</b>  |                     |                      |                   |                   |
| 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      |
| <b>Parking fees for unmetered off-street facilities</b>   |                     |                      |                   |                   |
| <b>8th &amp; Cherry Covered</b>   |                     |                      |                   |                   |
| 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)   | 14-393(a)           |                      |                   |                   |
| First, second, third and fourth floors:   |                     |                      |                   |                   |
| - Monthly   |                     | 01-01-18             | \$100             | \$100             |
| - Quarterly   |                     | 01-01-18             | \$295             | \$295             |
| - Yearly  |                     | 01-01-18             | \$1,100           | \$1,100           |
| <b>8th &amp; Cherry Reserved</b>  |                     |                      |                   |                   |
| Designated parking space in the municipal parking garage located at the northeast corner of Eighth and Cherry Streets (Reserved)  | 14-393(a)           |                      |                   |                   |
| - Monthly   |                     | 01-01-18             | \$140             | \$140             |
| - Quarterly   |                     | 01-01-18             | \$420             | \$420             |
| - Yearly  |                     | 01-01-18             | \$1,680           | \$1,680           |
| 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.   |                     |                      |                   |                   |
| <b>Armory Lot</b>   |                     |                      |                   |                   |
| Parking permit for parking in a non-designated parking space in the municipal lot located at Eighth and Ash Streets   | 14-393(b)           |                      |                   |                   |
| - Monthly   |                     | 01-01-18             | \$75              | \$75              |
| - Quarterly   |                     | 01-01-18             | \$220             | \$220             |
| - Yearly  |                     | 01-01-18             | \$825             | \$825             |
| <b>9th &amp; Ash Lot</b>  |                     |                      |                   |                   |
| Parking permit for parking in designated parking spaces in Municipal Lot No. 7, located north of Ash Street between Eighth and Ninth Streets  | 14-393(c)           |                      |                   |                   |
| - Monthly   |                     | 01-01-18             | \$75              | \$75              |
| - Quarterly   |                     | 01-01-18             | \$220             | \$220             |
| - Yearly  |                     | 01-01-18             | \$825             | \$825             |



# Parking Fees and Charges

|  |                                  |  | FY 2018  | FY 2019  |
|--|----------------------------------|--|--|--|
|  | Chapter/<br>Section              | Date Last<br>Changed   | Fee  | Fee  |
| <b>Wabash</b><br>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<br>- Monthly<br>- Quarterly<br>- Yearly  | 14-393(d)                        | 01-01-18<br>01-01-18<br>01-01-18   | \$75<br>\$220<br>\$825                               | \$75<br>\$220<br>\$825                               |
| <b>Plaza Uncovered and Covered</b><br>Fourth floor, third floor the NE and SW Sections, and the north 1/2 of the bottom tier: (Covered)<br>- Monthly<br>- Quarterly<br>- Yearly  | 14-393(f)(2)                     | 01-01-18<br>01-01-18<br>01-01-18   | \$100<br>\$285<br>\$1,100                            | \$100<br>\$285<br>\$1,100                            |
| <b>Plaza Reserved.</b><br>Designated parking space in the municipal parking plaza located south of Walnut Street between Seventh and Eighth Streets (Reserved)<br>- Monthly<br>- Quarterly<br>- Yearly<br>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)                        | 01-01-18<br>01-01-18<br>01-01-18   | \$140<br>\$420<br>\$1,680                            | \$140<br>\$420<br>\$1,680                            |
| <b>Providence &amp; Broadway Lot (not currently used)</b><br>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<br>- Monthly<br>- Quarterly<br>- Yearly   | 14-393(g)                        | 01-01-18<br>01-01-18<br>01-01-18   | \$75<br>\$220<br>\$825                               | \$75<br>\$220<br>\$825                               |
| <b>10th &amp; Cherry Covered and Uncovered</b><br>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<br>First, second and third floors: (Covered)<br>- Monthly<br>- Quarterly<br>- Yearly<br>Top tier (Uncovered):<br>- Monthly<br>- Quarterly<br>- Yearly | 14-393(h)(1)<br><br>14-393(h)(2) | 01-01-18<br>01-01-18<br>01-01-18<br><br>01-01-18<br>01-01-18<br>01-01-18 | \$80<br>\$235<br>\$880<br><br>\$80<br>\$235<br>\$880 | \$80<br>\$235<br>\$880<br><br>\$80<br>\$235<br>\$880 |
| <b>10th &amp; Cherry Reserved</b><br>Designated parking space in the municipal parking structure located at the southeast corner of Tenth and Cherry Streets (Reserved)<br>- Monthly<br>- Quarterly<br>- Yearly  | 14-393(h)                        | 01-01-18<br>01-01-18<br>01-01-18   | \$120<br>\$360<br>\$1,440                            | \$120<br>\$360<br>\$1,440                            |

# Parking Fees and Charges

|   |                     |                                  | FY 2018                   | FY 2019                   |
|---|---------------------|----------------------------------|---------------------------|---------------------------|
|   | Chapter/<br>Section | Date Last<br>Changed             | Fee                       | Fee                       |
| <b>6th &amp; Cherry covered and Uncovered</b><br>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<br>First, second and third floors: (Covered)<br>- Monthly<br>- Quarterly<br>- Yearly<br><br>Top tier (Uncovered):<br>- Monthly<br>- Quarterly<br>- Yearly | 14-393(i)(1)        | 01-01-18<br>01-01-18<br>01-01-18 | \$80<br>\$235<br>\$880    | \$80<br>\$235<br>\$880    |
|   | 14-393(i)(2)        | 01-01-18<br>01-01-18<br>01-01-18 | \$80<br>\$235<br>\$880    | \$80<br>\$235<br>\$880    |
| <b>6th &amp; Cherry Reserved</b><br>Designated parking space in the municipal parking structure located at the southeast corner of Tenth and Cherry Streets (Reserved)<br>- Monthly<br>- Quarterly<br>- Yearly  | 14-393(i)           | 01-01-18<br>01-01-18<br>01-01-18 | \$120<br>\$360<br>\$1,440 | \$120<br>\$360<br>\$1,440 |
| <b>5th &amp; Walnut covered &amp; uncovered</b><br>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<br>All covered floors: (Covered)<br>- Monthly<br>- Quarterly<br>- Yearly  | 14-393(j)(1)        | 01-01-18<br>01-01-18<br>01-01-18 | \$80<br>\$235<br>\$880    | \$80<br>\$235<br>\$880    |
| <b>5th &amp; Walnut covered &amp; uncovered (Continued)</b><br>Top tier (Uncovered):<br>- Monthly<br>- Quarterly<br>- Yearly  | 14-393(j)(2)        | 01-01-18<br>01-01-18<br>01-01-18 | \$80<br>\$235<br>\$880    | \$80<br>\$235<br>\$880    |
| <b>5th &amp; Walnut Reserved</b><br>Designated parking space in the municipal parking structure located at the southeast corner of Tenth and Cherry Streets (Reserved)<br>- Monthly<br>- Quarterly<br>- Yearly  | 14-393(j)           | 01-01-18<br>01-01-18<br>01-01-18 | \$120<br>\$360<br>\$1,440 | \$120<br>\$360<br>\$1,440 |
| <b>Short Street covered and uncovered</b><br>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<br>All non-reserved permitted spaces<br>- Monthly<br>- Quarterly<br>- Yearly  | 14-393(k)(1)        | 01-01-18<br>01-01-18<br>01-01-18 | \$80<br>\$235<br>\$880    | \$80<br>\$235<br>\$880    |
| <b>Short Street Reserved</b><br>Designated parking space in the municipal parking structure located at the southeast and southwest corners of the Short Street and Walnut Street intersection (Reserved)<br>- Monthly<br>- Quarterly<br>- Yearly  | 14-393(k)           | 01-01-18<br>01-01-18<br>01-01-18 | \$120<br>\$360<br>\$1,440 | \$120<br>\$360<br>\$1,440 |

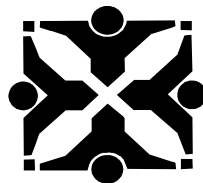
# Parking Fees and Charges

|  |                     |                      | FY 2018                             | FY 2019                             |
|--|---------------------|----------------------|-------------------------------------|-------------------------------------|
|  | Chapter/<br>Section | Date Last<br>Changed | Fee                                 | Fee                                 |
| <b>Parking Meter Rates</b>   |                     |                      |                                     |                                     |
| <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                         |
| <b>Special Hoods</b>   |                     |                      |                                     |                                     |
| 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                       |
| <b>Annual or Monthly Parking hoods</b>   |                     |                      |                                     |                                     |
| 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<br>hour of<br>usage      | \$0.60/est<br>hour of<br>usage      |
| - Monthly fee  | 14-424(c)           | 01-01-16             | \$200                               | \$200                               |
| - Annual hood fee  | 14-424(c)           | 01-01-16             | \$2,000                             | \$2,000                             |
| <b>Volunteer Police Works parking hoods</b>  |                     |                      |                                     |                                     |
| 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<br>hour of hood<br>usage | \$0.60/est<br>hour of hood<br>usage |
| <b>Curb Loading Zones</b>  |                     |                      |                                     |                                     |
| Application fee  | 14-352              | 09-15-14             | \$950/<br>parking<br>space/ yr      | \$950/<br>parking<br>space/ yr      |

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# Railroad Utility Fund

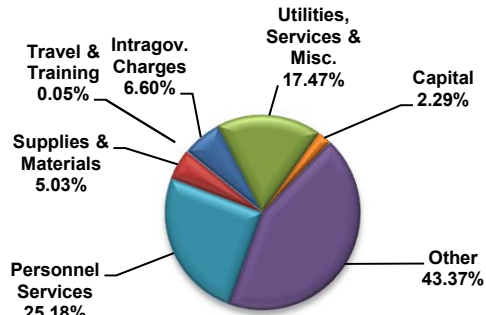
(Enterprise Fund)



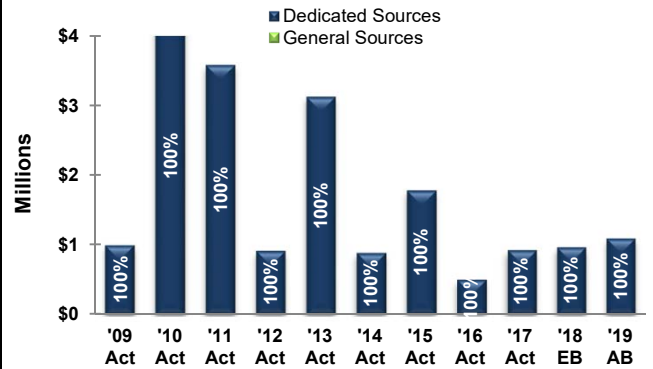
*City of Columbia*  
*Columbia, Missouri*

# Railroad Utility Fund

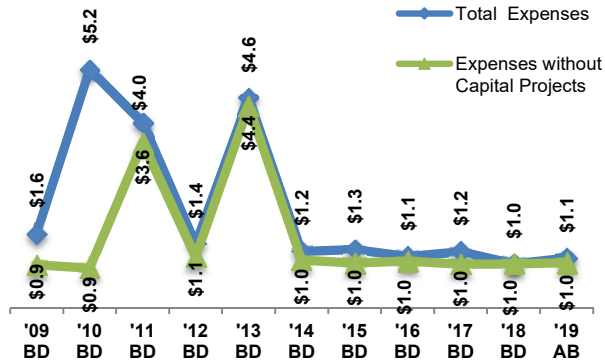
**FY 2019 Total Expenditures By Category**



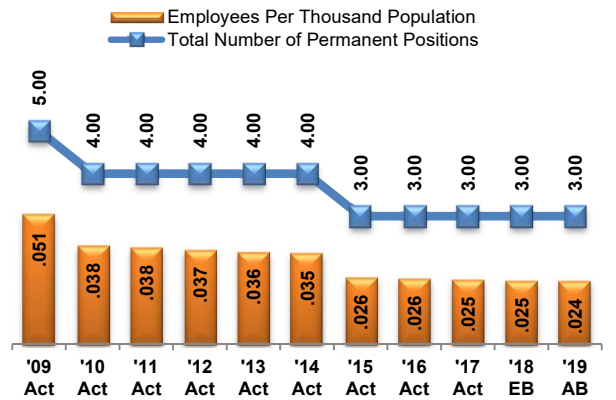
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$288,732          | \$268,900              | \$260,776            | \$274,715          | \$5,815             | 2.2%               |
| Supplies & Materials        | \$45,466           | \$54,880               | \$54,880             | \$54,880           | \$0                 | 0.0%               |
| Travel & Training           | \$0                | \$500                  | \$500                | \$500              | \$0                 | 0.0%               |
| Intragov. Charges           | \$59,168           | \$57,148               | \$57,148             | \$72,051           | \$14,903            | 26.1%              |
| Utilities, Services & Misc. | \$123,701          | \$116,302              | \$117,450            | \$190,603          | \$74,301            | 63.9%              |
| Capital                     | \$246,145          | \$0                    | \$0                  | \$25,000           | \$25,000            |                    |
| Other                       | \$468,927          | \$476,090              | \$476,090            | \$473,154          | (\$2,936)           | (0.6%)             |
| <b>Total</b>                | <b>\$1,232,139</b> | <b>\$973,820</b>       | <b>\$966,844</b>     | <b>\$1,090,903</b> | <b>\$117,083</b>    | <b>12.0%</b>       |
| Operating Expenses          | \$486,568          | \$497,730              | \$490,754            | \$517,749          | \$20,019            | 4.0%               |
| Non-Operating Expenses      | \$451,073          | \$461,062              | \$461,062            | \$461,062          | \$0                 | 0.0%               |
| Debt Service                | \$17,854           | \$15,028               | \$15,028             | \$12,092           | (\$2,936)           | (19.5%)            |
| Capital Additions           | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Projects            | \$276,644          | \$0                    | \$0                  | \$100,000          | \$100,000           |                    |
| <b>Total Expenses</b>       | <b>\$1,232,139</b> | <b>\$973,820</b>       | <b>\$966,844</b>     | <b>\$1,090,903</b> | <b>\$117,083</b>    | <b>12.0%</b>       |

## Funding Sources (Where the Money Comes From)

|                              |                    |                  |                  |                    |                  |              |
|------------------------------|--------------------|------------------|------------------|--------------------|------------------|--------------|
| Grants and Capital Contrib   | \$120,278          | \$0              | \$0              | \$0                | \$0              |              |
| Interest Revenue             | (\$2,453)          | \$8,604          | \$9,506          | \$8,604            | \$0              | 0.0%         |
| Fees and Service Charges     | \$464,536          | \$361,000        | \$346,465        | \$363,000          | \$2,000          | 0.6%         |
| Other Local Revenues         | (\$804)            | \$0              | \$0              | \$0                | \$0              |              |
| Transfers                    | \$347,223          | \$217,131        | \$217,131        | \$100,307          | (\$116,824)      | (53.8%)      |
| Use of Prior Year Sources    | \$303,359          | \$387,085        | \$393,742        | \$618,992          | \$231,907        | 59.9%        |
| Less: Current Year Surplus   | \$0                | \$0              | \$0              | \$0                | \$0              |              |
| <b>Dedicated Sources</b>     | <b>\$1,232,139</b> | <b>\$973,820</b> | <b>\$966,844</b> | <b>\$1,090,903</b> | <b>\$117,083</b> | <b>12.0%</b> |
| General Sources              | \$0                | \$0              | \$0              | \$0                | \$0              |              |
| <b>Total Funding Sources</b> | <b>\$1,232,139</b> | <b>\$973,820</b> | <b>\$966,844</b> | <b>\$1,090,903</b> | <b>\$117,083</b> | <b>12.0%</b> |

# 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 liaison for the Railroad Advisory Board.

## Department Objectives

To provide the customers of the Columbia Terminal Railroad with safe, reliable, and efficient rail service.

## Highlights/Significant Changes

- Personnel Services reflects a \$5,815 increase due to pay plan changes approved by the City Council which include a move to \$15 per hour minimum pay for all permanent employees, move to midpoint increase for employees who have been in their current classification five or more years as of March 1, 2018, and a \$.45 per hour across-the-board increase.
- Intragovernmental charges reflect a \$14,903 increase primarily in G&A fees due to a change in methodology.
- Utilities, Services, & Misc. reflects a \$74,301 increase and Capital reflects a \$25,000 increase due to capital projects funding for FY 2019.

## Authorized Personnel

|                          | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|--------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| Railroad Fund Operations | 3.00              | 3.00                   | 3.00                 | 3.00               |                     |
| <b>Total Personnel</b>   | <b>3.00</b>       | <b>3.00</b>            | <b>3.00</b>          | <b>3.00</b>        |                     |
| Permanent Full-Time      | 3.00              | 3.00                   | 3.00                 | 3.00               |                     |
| Permanent Part-Time      | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>   | <b>3.00</b>       | <b>3.00</b>            | <b>3.00</b>          | <b>3.00</b>        |                     |

# Railroad Fund - Summary

## Budget Detail by Division

|                              | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|------------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>Operations:</b>           |                   |                        |                      |                    |                     |                    |
| Personnel Services           | \$258,233         | \$268,900              | \$260,776            | \$274,715          | \$5,815             | 2.2%               |
| Supplies and Materials       | \$45,466          | \$54,880               | \$54,880             | \$54,880           | \$0                 | 0.0%               |
| Travel and Training          | \$0               | \$500                  | \$500                | \$500              | \$0                 | 0.0%               |
| Intragovernmental Charges    | \$59,168          | \$57,148               | \$57,148             | \$72,051           | \$14,903            | 26.1%              |
| Utilities, Services, & Misc. | \$123,701         | \$116,302              | \$117,450            | \$115,603          | (\$699)             | (0.6%)             |
| Capital                      | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$468,927         | \$476,090              | \$476,090            | \$473,154          | (\$2,936)           | (0.6%)             |
| <b>Total</b>                 | <b>\$955,495</b>  | <b>\$973,820</b>       | <b>\$966,844</b>     | <b>\$990,903</b>   | <b>\$17,083</b>     | <b>1.8%</b>        |
| <b>Capital Projects:</b>     |                   |                        |                      |                    |                     |                    |
| Personnel Services           | \$30,499          | \$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                  | \$75,000           | \$75,000            |                    |
| Capital                      | \$246,145         | \$0                    | \$0                  | \$25,000           | \$25,000            |                    |
| Other                        | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                 | <b>\$276,644</b>  | <b>\$0</b>             | <b>\$0</b>           | <b>\$100,000</b>   | <b>\$100,000</b>    |                    |

|                              |                    |                  |                  |                    |                  |              |
|------------------------------|--------------------|------------------|------------------|--------------------|------------------|--------------|
| <b>Department Totals</b>     |                    |                  |                  |                    |                  |              |
| Personnel Services           | \$288,732          | \$268,900        | \$260,776        | \$274,715          | \$5,815          | 2.2%         |
| Supplies and Materials       | \$45,466           | \$54,880         | \$54,880         | \$54,880           | \$0              | 0.0%         |
| Travel and Training          | \$0                | \$500            | \$500            | \$500              | \$0              | 0.0%         |
| Intragovernmental Charges    | \$59,168           | \$57,148         | \$57,148         | \$72,051           | \$14,903         | 26.1%        |
| Utilities, Services, & Misc. | \$123,701          | \$116,302        | \$117,450        | \$190,603          | \$74,301         | 63.9%        |
| Capital                      | \$246,145          | \$0              | \$0              | \$25,000           | \$25,000         |              |
| Other                        | \$468,927          | \$476,090        | \$476,090        | \$473,154          | (\$2,936)        | (0.6%)       |
| <b>Total</b>                 | <b>\$1,232,139</b> | <b>\$973,820</b> | <b>\$966,844</b> | <b>\$1,090,903</b> | <b>\$117,083</b> | <b>12.0%</b> |

## Authorized Personnel

|                                    | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>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               |                     |
| <b>Total Personnel</b>             | <b>3.00</b>       | <b>3.00</b>            | <b>3.00</b>          | <b>3.00</b>        |                     |
| Permanent Full-Time                | 3.00              | 3.00                   | 3.00                 | 3.00               |                     |
| Permanent Part-Time                | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>             | <b>3.00</b>       | <b>3.00</b>            | <b>3.00</b>          | <b>3.00</b>        |                     |



# Railroad Fund - Capital Projects

## Major Projects

- Annual Capital Maintenance
- Annual Rail Replacement Program
- Annual Surfacing Program
- Annual Tie Program

## Fiscal Impact

- None

## Railroad

## Annual and 5 Year Capital Projects

| Funding Source   | Adopted<br>FY 2019 | FY 2020         | FY 2021         | FY 2022         | FY 2023         | Future<br>Cost  | D | C |
|--|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|---|
| <b>Railroad</b>  |                    |                 |                 |                 |                 |                 |   |   |
| <b>1 Annual Capital Maintenance - R0045 [ID: 626]</b>      |                    |                 |                 |                 |                 |                 |   |   |
| Ent Rev  | \$25,000           | \$25,000        | \$25,000        | \$25,000        | \$25,000        | \$25,000        |   |   |
| <b>Total</b>   | <b>\$25,000</b>    | <b>\$25,000</b> | <b>\$25,000</b> | <b>\$25,000</b> | <b>\$25,000</b> | <b>\$25,000</b> |   |   |
| <b>2 Annual Rail Replacement Program - R0014 [ID: 627]</b> |                    |                 |                 |                 |                 |                 |   |   |
| Ent Rev  | \$25,000           | \$25,000        | \$25,000        | \$25,000        | \$25,000        | \$25,000        |   |   |
| <b>Total</b>   | <b>\$25,000</b>    | <b>\$25,000</b> | <b>\$25,000</b> | <b>\$25,000</b> | <b>\$25,000</b> | <b>\$25,000</b> |   |   |
| <b>3 Annual Surfacing Program - R0013 [ID: 629]</b>        |                    |                 |                 |                 |                 |                 |   |   |
| Ent Rev  | \$25,000           | \$25,000        | \$25,000        | \$25,000        | \$25,000        | \$25,000        |   |   |
| <b>Total</b>   | <b>\$25,000</b>    | <b>\$25,000</b> | <b>\$25,000</b> | <b>\$25,000</b> | <b>\$25,000</b> | <b>\$25,000</b> |   |   |
| <b>4 Annual Tie Program - R0012 [ID: 630]</b>              |                    |                 |                 |                 |                 |                 |   |   |
| Ent Rev  | \$25,000           | \$25,000        | \$25,000        | \$25,000        | \$25,000        | \$25,000        |   |   |
| <b>Total</b>   | <b>\$25,000</b>    | <b>\$25,000</b> | <b>\$25,000</b> | <b>\$25,000</b> | <b>\$25,000</b> | <b>\$25,000</b> |   |   |

### Railroad Funding Source Summary

|                    |                  |                  |                  |                  |                  |                  |  |  |
|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|--|--|
| Ent Rev            | \$100,000        | \$100,000        | \$100,000        | \$100,000        | \$100,000        | \$100,000        |  |  |
| <b>New Funding</b> | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$100,000</b> |  |  |
| <b>Total</b>       | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$100,000</b> |  |  |

### Railroad Current Capital Projects

- |   |   |      |      |
|---|---|------|------|
| 1 | Access Control & Video Monitoring System R0072 [ID: 2006] | 2016 | 2016 |
| 2 | Orear Crossing Improvement R0071 [ID: 2005]               |      |      |

### Railroad Impact of Capital Projects

#### Annual Capital Maintenance - R0045 [ID: 626]

Routine repairs required to keep railroad in service.

#### Annual Rail Replacement Program - R0014 [ID: 627]

Routine replacement of rail, some approaching 100 years old, is required to maintain safety of railroad operations.

#### Annual Surfacing Program - R0013 [ID: 629]

Track surface, or smoothness, must be maintained within prescribed limits to maintain railroad service.

#### Annual Tie Program - R0012 [ID: 630]

Routine tie replacement required to keep railroad operating at acceptable level of service.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

# Railroad Fund

## Debt Service Information

### 9/01/07 Railroad Loan #1 (Interest rates: 3.61%)

Original Issue - \$914,511

Balance As of 9/30/2018 - \$294,006

Final Payment - 9/30/2022

### 1/01/09 Railroad Loan #2 (Interest rates: 5.00%)

Original Issue - \$130,000

Balance As of 9/30/2018 - \$56,859

Final Payment - 12/1/2023

## Loan Between Funds (Railroad & Electric)

| Year | Principal<br>Requirements | Interest<br>Requirements | Total<br>Requirements |
|------|---------------------------|--------------------------|-----------------------|
| 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               |
|      | <b>\$350,866</b>          | <b>\$30,087</b>          | <b>\$380,953</b>      |

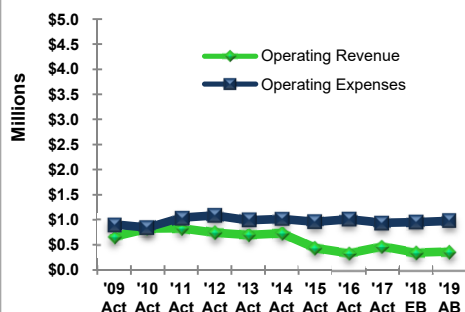
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## Revenues, Expenses and Changes in Net Position Railroad Fund

|  | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|--|--------------------|------------------------|----------------------|--------------------|
| <b>Operating Revenues:</b>                     |                    |                        |                      |                    |
| Switching Fees                                 | \$308,146          | \$255,000              | \$225,000            | \$255,000          |
| User Charges                                   | \$156,390          | \$106,000              | \$121,465            | \$108,000          |
| <b>Total Operating Revenues</b>                | <b>\$464,536</b>   | <b>\$361,000</b>       | <b>\$346,465</b>     | <b>\$363,000</b>   |
| <b>Operating Expenses:</b>                     |                    |                        |                      |                    |
| Personnel Services                             | \$258,233          | \$268,900              | \$260,776            | \$274,715          |
| Supplies & Materials                           | \$45,466           | \$54,880               | \$54,880             | \$54,880           |
| Travel & Training                              | \$0                | \$500                  | \$500                | \$500              |
| Intragovernmental Charges                      | \$59,168           | \$57,148               | \$57,148             | \$72,051           |
| Utilities, Services & Other Misc.              | \$123,701          | \$116,302              | \$117,450            | \$115,603          |
| Depreciation                                   | \$451,073          | \$461,062              | \$461,062            | \$461,062          |
| <b>Total Operating Expenses</b>                | <b>\$937,641</b>   | <b>\$958,792</b>       | <b>\$951,816</b>     | <b>\$978,811</b>   |
| <b>Operating Income (Loss)</b>                 | <b>(\$473,105)</b> | <b>(\$597,792)</b>     | <b>(\$605,351)</b>   | <b>(\$615,811)</b> |
| <b>Non-Operating Revenues:</b>                 |                    |                        |                      |                    |
| Investment Revenue                             | (\$2,453)          | \$8,604                | \$9,506              | \$8,604            |
| Misc. Non-Operating Revenue                    | (\$804)            | \$0                    | \$0                  | \$0                |
| <b>Total Non-Operating Revenues</b>            | <b>(\$3,257)</b>   | <b>\$8,604</b>         | <b>\$9,506</b>       | <b>\$8,604</b>     |
| <b>Non-Operating Expenses:</b>                 |                    |                        |                      |                    |
| Interest Expense                               | \$17,854           | \$15,028               | \$15,028             | \$12,092           |
| Loss on Disposal of Fixed Assets               | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Non-Operating Expenses</b>            | <b>\$17,854</b>    | <b>\$15,028</b>        | <b>\$15,028</b>      | <b>\$12,092</b>    |
| <b>Total Non-Operating Revenues (Expenses)</b> | <b>(\$21,111)</b>  | <b>(\$6,424)</b>       | <b>(\$5,522)</b>     | <b>(\$3,488)</b>   |
| <b>Income (Loss) Before Transfers</b>          | <b>(\$494,216)</b> | <b>(\$604,216)</b>     | <b>(\$610,873)</b>   | <b>(\$619,299)</b> |
| Transfers In -Subsidy                          | \$347,223          | \$217,131              | \$217,131            | \$100,307          |
| Transfers In -Other                            | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Transfers In</b>                      | <b>\$347,223</b>   | <b>\$217,131</b>       | <b>\$217,131</b>     | <b>\$100,307</b>   |
| Transfers Out                                  | \$0                | \$0                    | \$0                  | \$0                |
| Capital Contributions                          | \$120,278          | \$0                    | \$0                  | \$0                |
| <b>Total Transfers and Contributions</b>       | <b>\$467,501</b>   | <b>\$217,131</b>       | <b>\$217,131</b>     | <b>\$100,307</b>   |
| <b>Changes In Net Position</b>                 | <b>(\$26,715)</b>  | <b>(\$387,085)</b>     | <b>(\$393,742)</b>   | <b>(\$518,992)</b> |
| Net Position - Beginning                       | \$7,681,689        | \$7,654,974            | \$7,267,889          | \$6,874,147        |
| <b>Net Position - Ending</b>                   | <b>\$7,654,974</b> | <b>\$7,267,889</b>     | <b>\$6,874,147</b>   | <b>\$6,355,155</b> |

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

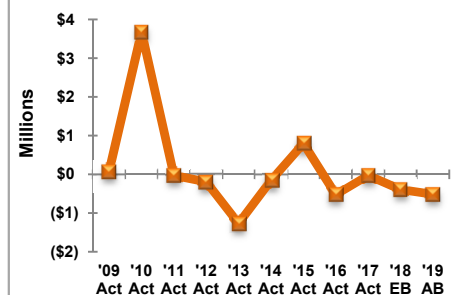
**Operating Revenues vs.  
Operating Expenses**



Operating revenues have been below operating expenses since FY 2011. A Railroad business plan has been developed and is reviewed each year to determine the long-term viability of this operation. Total operating revenues are projected to increase for FY 2019 over estimate FY 2018. Transfers in from Sewer, Water, Electric, Solid Waste, and Transload will continue to be utilized to fund the gap between revenues and expenses.

Changes in Net Position have been negative for most years except FY 2010 and FY 2015.

**Changes in Net Position**



## Financial Sources and Uses Railroad Fund

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|---|-------------------|------------------------|----------------------|--------------------|
| <b>Financial Sources</b>                        |                   |                        |                      |                    |
| Switching Fees                                  | \$308,146         | \$255,000              | \$225,000            | \$255,000          |
| User Charges                                    | \$156,390         | \$106,000              | \$121,465            | \$108,000          |
| Interest Revenues                               | (\$2,453)         | \$8,604                | \$9,506              | \$8,604            |
| Less: GASB 31 Interest Adjustment               | \$5,282           | \$0                    | \$0                  | \$0                |
| Other Local Revenues                            | (\$804)           | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources Before Transfers</b> | <b>\$466,561</b>  | <b>\$369,604</b>       | <b>\$355,971</b>     | <b>\$371,604</b>   |
| Transfers In                                    | \$347,223         | \$217,131              | \$217,131            | \$100,307          |
| <b>Total Financial Sources</b>                  | <b>\$813,784</b>  | <b>\$586,735</b>       | <b>\$573,102</b>     | <b>\$471,911</b>   |

|   |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|
| <b>Financial Uses</b>                         |                  |                  |                  |                  |
| Personnel Services                            | \$258,233        | \$268,900        | \$260,776        | \$274,715        |
| Less: GASB 16 Vacation Liability Adjustment   | (\$2,895)        | \$0              | \$0              | \$0              |
| Less: GASB 68 Pension Adjustment              | \$0              | \$0              | \$0              | \$0              |
| Supplies & Materials                          | \$45,466         | \$54,880         | \$54,880         | \$54,880         |
| Travel & Training                             | \$0              | \$500            | \$500            | \$500            |
| Intragovernmental Charges                     | \$59,168         | \$57,148         | \$57,148         | \$72,051         |
| Utilities, Services & Other Misc.             | \$123,701        | \$116,302        | \$117,450        | \$115,603        |
| Interest Expense                              | \$17,854         | \$15,028         | \$15,028         | \$12,092         |
| Bank & Paying Agent Fees                      | \$0              | \$0              | \$0              | \$0              |
| Transfers Out*                                | \$0              | \$0              | \$0              | \$0              |
| Principal Payments                            | \$73,529         | \$76,354         | \$76,354         | \$79,290         |
| Capital Additions                             | \$0              | \$0              | \$0              | \$0              |
| Enterprise Revenues used for Capital Projects | \$276,644        | \$0              | \$0              | \$100,000        |
| <b>Total Financial Uses</b>                   | <b>\$851,700</b> | <b>\$589,112</b> | <b>\$582,136</b> | <b>\$709,131</b> |

|                                       |                   |                  |                  |                    |
|---------------------------------------|-------------------|------------------|------------------|--------------------|
| <b>Financial Sources Over/(Under)</b> | <b>(\$37,916)</b> | <b>(\$2,377)</b> | <b>(\$9,034)</b> | <b>(\$237,220)</b> |
|---------------------------------------|-------------------|------------------|------------------|--------------------|

\* Transfers Out do not include transfers that impact fund equity and not cash.

### Unassigned Cash Reserves for Operations

|   |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|
| Beginning Unassigned Cash Reserve           |                  | \$460,375        | \$460,375        | \$451,341        |
| Financial Sources Over/(Under) Uses         |                  | (\$2,377)        | (\$9,034)        | (\$237,220)      |
| Cash and Cash Equivalents                   | \$472,755        |                  |                  |                  |
| Less: Total GASB 31 Pooled Cash Adjustment  | \$8,620          |                  |                  |                  |
| Less: Cash Restricted for Capital Projects* | (\$157,805)      |                  |                  |                  |
| Plus: Inventory                             | \$136,805        |                  |                  |                  |
| <b>Unassigned Cash Reserve</b>              | <b>\$460,375</b> | <b>\$457,998</b> | <b>\$451,341</b> | <b>\$214,121</b> |

|   |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|
| Budgeted Operating Expenses w/o Depr        | \$494,444        | \$498,878        | \$498,878        | \$517,749        |
| Add: Budgeted Interest Expense              | \$17,854         | \$15,028         | \$15,028         | \$12,092         |
| Add: Budgeted Bank and Paying Agent Fees    | \$0              | \$0              | \$0              | \$0              |
| Add: Budgeted Operating Transfers Out       | \$0              | \$0              | \$0              | \$0              |
| Add: Budgeted Principal Payments            | \$73,529         | \$76,354         | \$76,354         | \$79,290         |
| Add: Budgeted Capital Additions             | \$0              | \$0              | \$0              | \$0              |
| Add: Budgeted Ent Revenue for CIP           | \$0              | \$0              | \$0              | \$100,000        |
| <b>Total Budgeted Financial Uses</b>        | <b>\$585,827</b> | <b>\$590,260</b> | <b>\$590,260</b> | <b>\$709,131</b> |
| Less: Ent Rev Budgeted for current year CIP | \$0              | \$0              | \$0              | (\$100,000)      |
| <b>Operational Expenses</b>                 | <b>\$585,827</b> | <b>\$590,260</b> | <b>\$590,260</b> | <b>\$609,131</b> |
|   | x 20%            | x 20%            | x 20%            | x 20%            |
| <b>Cash Reserve Target for Operations</b>   | <b>\$117,165</b> | <b>\$118,052</b> | <b>\$118,052</b> | <b>\$121,826</b> |
| Add: Ent Rev Budgeted for current year CIP  | \$0              | \$0              | \$0              | \$100,000        |
| <b>Budgeted Cash Reserve Target</b>         | <b>\$117,165</b> | <b>\$118,052</b> | <b>\$118,052</b> | <b>\$221,826</b> |

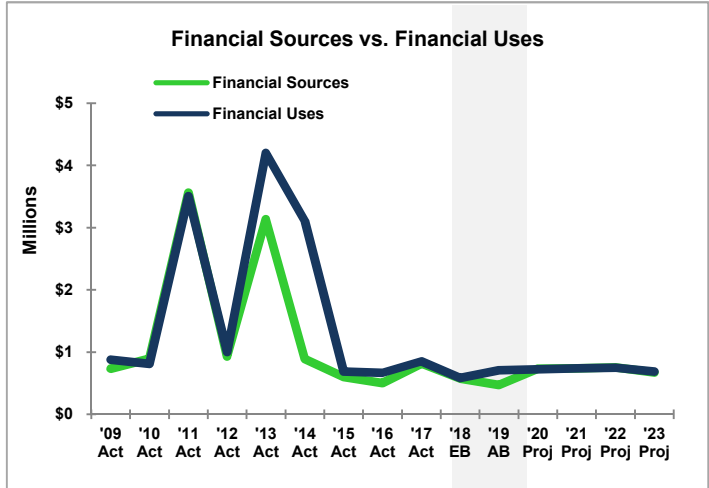
|   |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|
| <b>Cash Above/(Below) Cash Reserve Target</b> | <b>\$343,210</b> | <b>\$339,946</b> | <b>\$333,289</b> | <b>(\$7,705)</b> |
|---|------------------|------------------|------------------|------------------|

## Financial Sources and Uses Railroad Fund

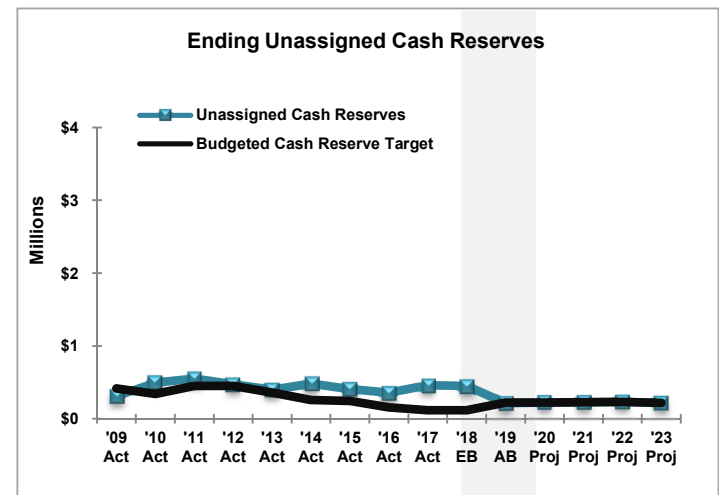
| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|----------------------|----------------------|----------------------|----------------------|
| \$257,550            | \$260,126            | \$262,727            | \$265,354            |
| \$110,080            | \$112,201            | \$114,364            | \$116,568            |
| \$8,604              | \$8,604              | \$8,604              | \$8,604              |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$376,234</b>     | <b>\$380,931</b>     | <b>\$385,695</b>     | <b>\$390,526</b>     |
| \$356,136            | \$357,066            | \$365,965            | \$280,286            |
| <b>\$732,370</b>     | <b>\$737,997</b>     | <b>\$751,660</b>     | <b>\$670,812</b>     |

|                  |                  |                  |                   |
|------------------|------------------|------------------|-------------------|
| \$281,583        | \$288,623        | \$295,839        | \$303,235         |
| \$0              | \$0              | \$0              | \$0               |
| \$0              | \$0              | \$0              | \$0               |
| \$56,252         | \$57,658         | \$59,099         | \$60,576          |
| \$513            | \$526            | \$539            | \$552             |
| \$73,852         | \$75,698         | \$77,590         | \$79,530          |
| \$118,493        | \$121,455        | \$124,491        | \$127,603         |
| \$9,042          | \$5,872          | \$2,578          | \$477             |
| \$0              | \$0              | \$0              | \$0               |
| \$0              | \$0              | \$0              | \$0               |
| \$82,341         | \$85,511         | \$88,805         | \$11,860          |
| \$0              | \$0              | \$0              | \$0               |
| \$100,000        | \$100,000        | \$100,000        | \$100,000         |
| <b>\$722,076</b> | <b>\$735,343</b> | <b>\$748,941</b> | <b>\$683,833</b>  |
| <b>\$10,294</b>  | <b>\$2,654</b>   | <b>\$2,719</b>   | <b>(\$13,021)</b> |

|                  |                  |                  |                  |
|------------------|------------------|------------------|------------------|
| \$214,121        | \$224,415        | \$227,069        | \$229,788        |
| \$10,294         | \$2,654          | \$2,719          | (\$13,021)       |
| <b>\$224,415</b> | <b>\$227,069</b> | <b>\$229,788</b> | <b>\$216,767</b> |
| \$530,693        | \$543,960        | \$557,558        | \$571,496        |
| \$9,042          | \$5,872          | \$2,578          | \$477            |
| \$0              | \$0              | \$0              | \$0              |
| \$0              | \$0              | \$0              | \$0              |
| \$82,341         | \$85,511         | \$88,805         | \$11,860         |
| \$0              | \$0              | \$0              | \$0              |
| \$100,000        | \$100,000        | \$100,000        | \$100,000        |
| <b>\$722,076</b> | <b>\$735,343</b> | <b>\$748,941</b> | <b>\$683,833</b> |
| (\$100,000)      | (\$100,000)      | (\$100,000)      | (\$100,000)      |
| <b>\$622,076</b> | <b>\$635,343</b> | <b>\$648,941</b> | <b>\$583,833</b> |
| x 20%            | x 20%            | x 20%            | x 20%            |
| <b>\$124,415</b> | <b>\$127,069</b> | <b>\$129,788</b> | <b>\$116,767</b> |
| \$100,000        | \$100,000        | \$100,000        | \$100,000        |
| \$224,415        | \$227,069        | \$229,788        | \$216,767        |
| <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       |



For five out of the last six years, total financial uses have been above financial sources. This indicates that the fund is using down cash. On the operating side, railroad has responded by eliminating a vacant position in FY 2015. On the capital project side, Railroad used to receive a coal surcharge from Electric to help fund the replacement of infrastructure; however in FY 2015 Electric stopped using coal at the power plant and that change negatively impacted the amount of funding for railroad capital projects. Railroad has lowered the amount for capital projects in response. This will help slow down the use of cash for a few years, but Railroad will either need to identify additional users so they can operate and adequately fund their infrastructure needs, or they will not be able to continue.



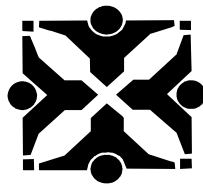
While ending unassigned cash reserve were above the budgeted cash reserve target since for FY 2014 - FY 2018, it is primarily due to lower funding of capital projects. Railroad is no longer able to generate sufficient cash to fund all of the capital project needs of the operation. There is a significant amount of infrastructure that must be maintained. In previous years a coal surcharge paid by the Electric Utility provided funding for railroad capital projects; however that funding was eliminated in FY 2015 when the power plant stopped using coal. Railroad will need to identify more customers in order to exist in the future.

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# Transload Facility

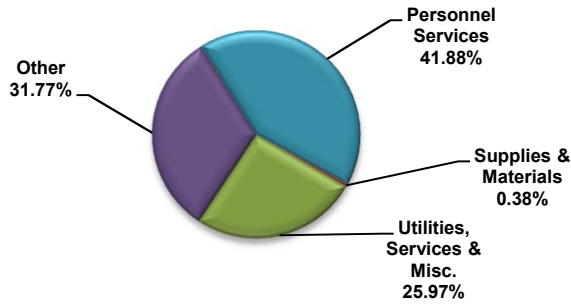
(Enterprise Fund)



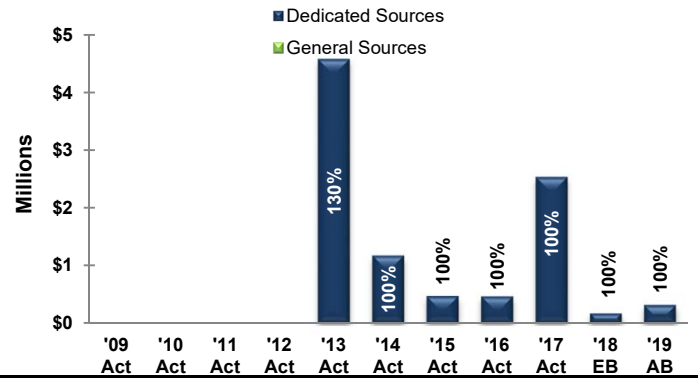
*City of Columbia*  
*Columbia, Missouri*

# Transload Facility

**FY 2019 Total Expenditures By Category**

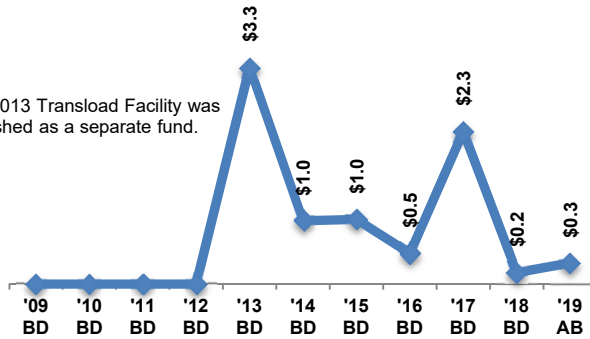


**Funding Sources**

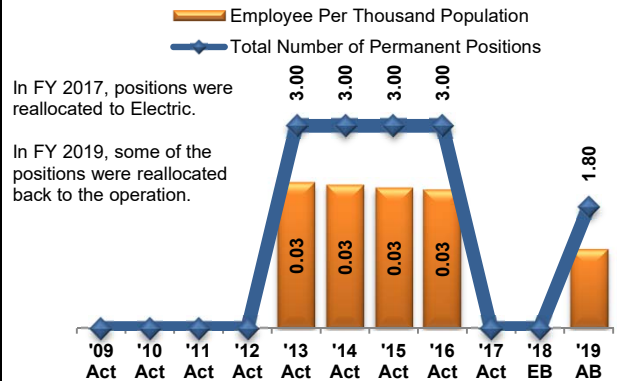


**Budgeted Expense History (in Millions)**

In FY 2013 Transload Facility was established as a separate fund.



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$99,067           | \$90,000               | \$85,800             | \$132,212          | \$42,212            | 46.9%              |
| Supplies & Materials        | \$1,521            | \$1,200                | \$1,200              | \$1,200            | \$0                 | 0.0%               |
| Travel & Training           | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Intragov. Charges           | \$0                | \$544                  | \$544                | \$0                | (\$544)             | (100.0%)           |
| Utilities, Services & Misc. | \$68,542           | \$82,000               | \$82,000             | \$82,000           | \$0                 | 0.0%               |
| Capital                     | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$3,143,236        | \$0                    | \$0                  | \$100,307          | \$100,307           |                    |
| <b>Total</b>                | <b>\$3,312,366</b> | <b>\$173,744</b>       | <b>\$169,544</b>     | <b>\$315,719</b>   | <b>\$141,975</b>    | <b>81.7%</b>       |
| Operating Expenses          | \$169,130          | \$173,744              | \$169,544            | \$215,412          | \$41,668            | 24.0%              |
| Non-Operating Expenses      | \$3,143,236        | \$0                    | \$0                  | \$100,307          | \$100,307           |                    |
| Debt Service                | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Additions           | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Projects            | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total Expenses</b>       | <b>\$3,312,366</b> | <b>\$173,744</b>       | <b>\$169,544</b>     | <b>\$315,719</b>   | <b>\$141,975</b>    | <b>81.7%</b>       |

## Funding Sources (Where the Money Comes From)

|                              |                    |                  |                  |                  |                  |              |
|------------------------------|--------------------|------------------|------------------|------------------|------------------|--------------|
| Grants and Capital Contrib   | \$0                | \$0              | \$0              | \$0              | \$0              |              |
| Interest Revenue             | (\$2,939)          | \$1,226          | \$10,811         | \$1,226          | \$0              | 0.0%         |
| Fees and Service Charges     | \$322,922          | \$265,000        | \$252,138        | \$248,000        | (\$17,000)       | (6.4%)       |
| Other Local Revenues         | \$0                | \$0              | \$0              | \$0              | \$0              |              |
| Transfers                    | \$2,206,390        | \$0              | \$0              | \$0              | \$0              |              |
| Use of Prior Year Sources    | \$785,993          | \$0              | \$0              | \$66,493         | \$66,493         |              |
| Less: Current Year Surplus   | \$0                | (\$92,482)       | (\$93,405)       | \$0              | \$92,482         | (100.0%)     |
| <b>Dedicated Sources</b>     | <b>\$3,312,366</b> | <b>\$173,744</b> | <b>\$169,544</b> | <b>\$315,719</b> | <b>\$141,975</b> | <b>81.7%</b> |
| General Sources              | \$0                | \$0              | \$0              | \$0              | \$0              |              |
| <b>Total Funding Sources</b> | <b>\$3,312,366</b> | <b>\$173,744</b> | <b>\$169,544</b> | <b>\$315,719</b> | <b>\$141,975</b> | <b>81.7%</b> |

# 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 2019 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.
- Personnel Services reflects a \$42,212 increase as 1.80 FTE were reallocated back into the operation from Water and Electric and includes the pay plan changes approved by Council.
- The Other Category reflects a \$100,307 increase due to funds being transferred to the Railroad operation to improve the financial condition of that operation. The Transload facility ended FY 2017 with cash reserves \$469,798 above the target, so this transfer can be made without causing a financial strain on the transload budget.

## Authorized Personnel

|  | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|--|-------------------|------------------------|----------------------|--------------------|---------------------|
| 2616 - Transload Operations Suprv. + * | 0.00              | 0.00                   | 0.00                 | 0.90               | 0.90                |
| 2298 - Senior Equipment Operator + *   | 0.00              | 0.00                   | 0.00                 | 0.90               | 0.90                |
| <b>Total Personnel</b>                 | <b>0.00</b>       | <b>0.00</b>            | <b>0.00</b>          | <b>1.80</b>        | <b>1.80</b>         |
| Permanent Full-Time                    | 0.00              | 0.00                   | 0.00                 | 1.80               | 1.80                |
| Permanent Part-Time                    | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                 | <b>0.00</b>       | <b>0.00</b>            | <b>0.00</b>          | <b>1.80</b>        | <b>1.80</b>         |

+ In FY 2017, the Transload positions were reallocated to Electric. Personnel will charge time to this budget when there is activity.

\* In FY 2019, 0.90 FTE Transload Operations Supervisor and 0.90 FTE Equipment Operator III positions were reallocated back to Transload from Water and Electric.

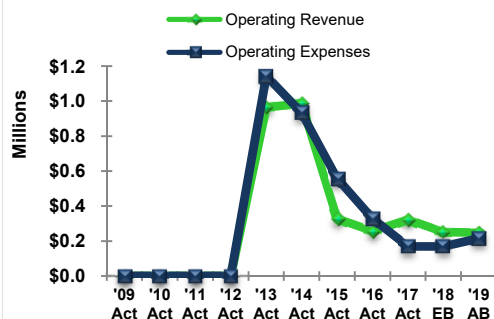
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## Revenues, Expenses and Changes in Net Position Transload Facility Fund

|  | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|--|--------------------|------------------------|----------------------|--------------------|
| <b>Operating Revenues:</b>                     |                    |                        |                      |                    |
| Handling Fees                                  | \$130,460          | \$130,000              | \$85,000             | \$88,000           |
| Warehousing                                    | \$190,842          | \$135,000              | \$165,000            | \$160,000          |
| Services                                       | \$1,620            | \$0                    | \$2,138              | \$0                |
| <b>Total Operating Revenues</b>                | <b>\$322,922</b>   | <b>\$265,000</b>       | <b>\$252,138</b>     | <b>\$248,000</b>   |
| <b>Operating Expenses:</b>                     |                    |                        |                      |                    |
| Personnel Services                             | \$99,067           | \$90,000               | \$85,800             | \$132,212          |
| Supplies & Materials                           | \$1,521            | \$1,200                | \$1,200              | \$1,200            |
| Travel & Training                              | \$0                | \$0                    | \$0                  | \$0                |
| Intragovernmental Charges                      | \$0                | \$544                  | \$544                | \$0                |
| Utilities, Services & Other Misc.              | \$68,542           | \$82,000               | \$82,000             | \$82,000           |
| Depreciation                                   | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Operating Expenses</b>                | <b>\$169,130</b>   | <b>\$173,744</b>       | <b>\$169,544</b>     | <b>\$215,412</b>   |
| <b>Operating Income (Loss)</b>                 | <b>\$153,792</b>   | <b>\$91,256</b>        | <b>\$82,594</b>      | <b>\$32,588</b>    |
| <b>Non-Operating Revenues:</b>                 |                    |                        |                      |                    |
| Investment Revenue                             | (\$2,939)          | \$1,226                | \$10,811             | \$1,226            |
| Misc. Non-Operating Revenue                    | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Non-Operating Revenues</b>            | <b>(\$2,939)</b>   | <b>\$1,226</b>         | <b>\$10,811</b>      | <b>\$1,226</b>     |
| <b>Non-Operating Expenses:</b>                 |                    |                        |                      |                    |
| Interest Expense                               | \$0                | \$0                    | \$0                  | \$0                |
| Bank & Paying Agent Fees                       | \$0                | \$0                    | \$0                  | \$0                |
| <b>Total Non-Operating Expenses</b>            | <b>\$0</b>         | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>         |
| <b>Total Non-Operating Revenues (Expenses)</b> | <b>(\$2,939)</b>   | <b>\$1,226</b>         | <b>\$10,811</b>      | <b>\$1,226</b>     |
| <b>Income (Loss) Before Transfers</b>          | <b>\$150,853</b>   | <b>\$92,482</b>        | <b>\$93,405</b>      | <b>\$33,814</b>    |
| Transfers In                                   | \$2,206,390        | \$0                    | \$0                  | \$0                |
| Transfers Out                                  | (\$3,143,236)      | \$0                    | \$0                  | (\$100,307)        |
| <b>Total Transfers and Contributions</b>       | <b>(\$936,846)</b> | <b>\$0</b>             | <b>\$0</b>           | <b>(\$100,307)</b> |
| <b>Changes in Net Position</b>                 | <b>(\$785,993)</b> | <b>\$92,482</b>        | <b>\$93,405</b>      | <b>(\$66,493)</b>  |
| Net Position - Beginning                       | \$1,326,284        | \$540,291              | \$540,291            | \$633,696          |
| <b>Net Position - Ending</b>                   | <b>\$540,291</b>   | <b>\$632,773</b>       | <b>\$633,696</b>     | <b>\$567,203</b>   |

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

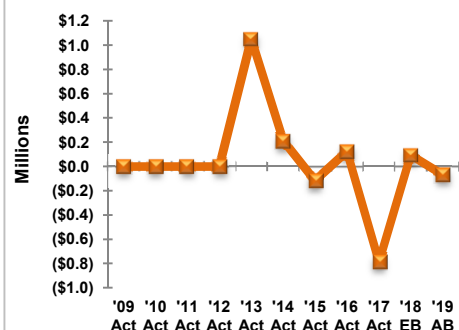
**Operating Revenues vs. Operating Expenses**



Operating revenues are estimated to be higher than operating expenses for 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.

**Changes In Net Position**

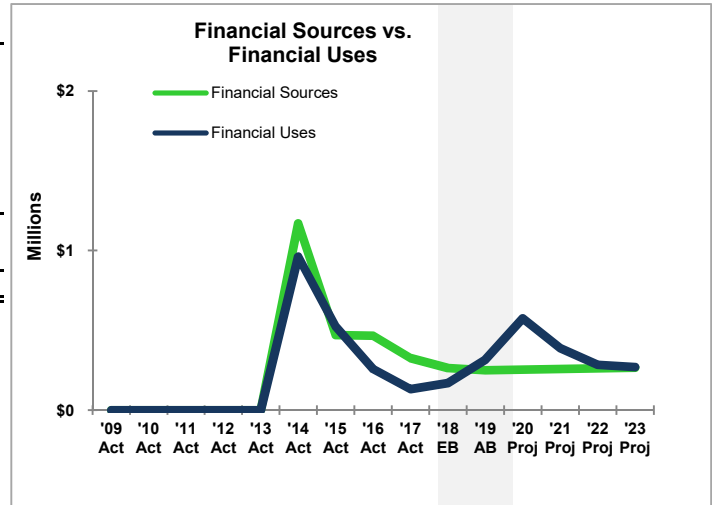


## Financial Sources and Uses Transload Facility Fund

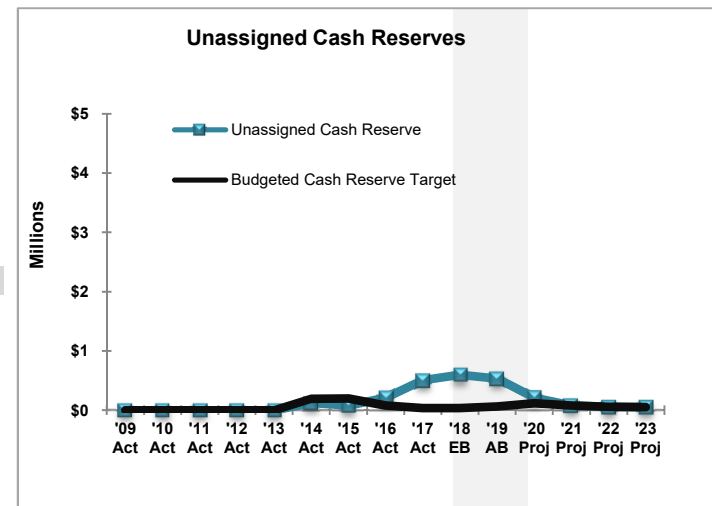
|  | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|--|-------------------|------------------------|----------------------|--------------------|
| <b>Financial Sources</b>   |                   |                        |                      |                    |
| Handling Fees  | \$130,460         | \$130,000              | \$85,000             | \$88,000           |
| Warehousing  | \$190,842         | \$135,000              | \$165,000            | \$160,000          |
| Services   | \$1,620           | \$0                    | \$2,138              | \$0                |
| Interest Revenue   | (\$2,939)         | \$1,226                | \$10,811             | \$1,226            |
| Less: GASB 31 Interest Adjustment  | \$5,845           | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources Before Transfers</b>  | <b>\$325,828</b>  | <b>\$266,226</b>       | <b>\$262,949</b>     | <b>\$249,226</b>   |
| Transfers In*  | \$0               | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources</b>   | <b>\$325,828</b>  | <b>\$266,226</b>       | <b>\$262,949</b>     | <b>\$249,226</b>   |
| <b>Financial Uses</b>  |                   |                        |                      |                    |
| Personnel Services   | \$99,067          | \$90,000               | \$85,800             | \$132,212          |
| Less: GASB 16 Vacation Liability Adjustment  | \$0               | \$0                    | \$0                  | \$0                |
| Less: GASB 68 Pension Adjustment   | (\$38,418)        | \$0                    | \$0                  | \$0                |
| Supplies & Materials   | \$1,521           | \$1,200                | \$1,200              | \$1,200            |
| Travel & Training  | \$0               | \$0                    | \$0                  | \$0                |
| Intragovernmental Charges  | \$0               | \$544                  | \$544                | \$0                |
| Utilities, Services & Other Misc.  | \$68,542          | \$82,000               | \$82,000             | \$82,000           |
| Interest Expense   | \$0               | \$0                    | \$0                  | \$0                |
| Bank & Paying Agent Fees   | \$0               | \$0                    | \$0                  | \$0                |
| Transfers Out*   | \$0               | \$0                    | \$0                  | \$100,307          |
| Principal Payments   | \$0               | \$0                    | \$0                  | \$0                |
| Capital Additions  | \$0               | \$0                    | \$0                  | \$0                |
| Enterprise Revenues used for Capital Projects  | \$0               | \$0                    | \$0                  | \$0                |
| <b>Total Financial Uses</b>  | <b>\$130,712</b>  | <b>\$173,744</b>       | <b>\$169,544</b>     | <b>\$315,719</b>   |
| <b>Financial Sources Over/(Under) Uses</b>   | <b>\$195,116</b>  | <b>\$92,482</b>        | <b>\$93,405</b>      | <b>(\$66,493)</b>  |
| * 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. |                   |                        |                      |                    |
| <b>Unassigned Cash Reserves</b>  |                   |                        |                      |                    |
| Beginning Unassigned Cash Reserve  |                   | \$503,798              | \$503,798            | \$597,203          |
| Financial Sources Over/(Under) Uses  |                   | \$92,482               | \$93,405             | (\$66,493)         |
| Cash and cash equivalents  | \$497,898         |                        |                      |                    |
| Less: GASB 31 Pooled Cash Adj  | \$5,900           |                        |                      |                    |
| Add: Inventory   |                   |                        |                      |                    |
| <b>Projected Unassigned Cash Reserve</b>   | <b>\$503,798</b>  | <b>\$596,280</b>       | <b>\$597,203</b>     | <b>\$530,710</b>   |
| Budgeted Operating Expenses w/o Depr   | \$170,000         | \$173,744              | \$173,744            | \$215,412          |
| Add: Budgeted Interest Expense   | \$0               | \$0                    | \$0                  | \$0                |
| Add: Budgeted Bank and Paying Agent Fees   | \$0               | \$0                    | \$0                  | \$0                |
| Add: Budgeted Operating Transfers Out  | \$0               | \$0                    | \$0                  | \$100,307          |
| Add: Budgeted Principal Payments   | \$0               | \$0                    | \$0                  | \$0                |
| Add: Budgeted Capital Additions  | \$0               | \$0                    | \$0                  | \$0                |
| Add: Budgeted Ent Revenue for CIP  | \$0               | \$0                    | \$0                  | \$0                |
| <b>Total Budgeted Financial Uses</b>   | <b>\$170,000</b>  | <b>\$173,744</b>       | <b>\$173,744</b>     | <b>\$315,719</b>   |
| Less: Ent Rev Budgeted for current year CIP  | \$0               | \$0                    | \$0                  | \$0                |
| Operational Expenses   | \$170,000         | \$173,744              | \$173,744            | \$315,719          |
| 20% Guideline for Operational Expenses   | \$34,000          | \$34,749               | \$34,749             | \$63,144           |
| Add: Ent Rev Budgeted for current year CIP   | \$0               | \$0                    | \$0                  | \$0                |
| <b>Budgeted Cash Reserve Target</b>  | <b>\$34,000</b>   | <b>\$34,749</b>        | <b>\$34,749</b>      | <b>\$63,144</b>    |
| <b>Above/(Below) Budgeted Cash Reserve Target</b>  | <b>\$469,798</b>  | <b>\$561,531</b>       | <b>\$562,454</b>     | <b>\$467,566</b>   |

## Financial Sources and Uses Transload Facility Fund

| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|----------------------|----------------------|----------------------|----------------------|
| \$88,880             | \$89,769             | \$90,667             | \$91,574             |
| \$163,200            | \$166,464            | \$169,793            | \$173,189            |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$1,226              | \$1,226              | \$1,226              | \$1,226              |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$253,306</b>     | <b>\$257,459</b>     | <b>\$261,686</b>     | <b>\$265,989</b>     |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$253,306</b>     | <b>\$257,459</b>     | <b>\$261,686</b>     | <b>\$265,989</b>     |
| \$133,534            | \$134,869            | \$136,218            | \$137,580            |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$1,230              | \$1,261              | \$1,293              | \$1,325              |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$84,050             | \$86,151             | \$88,305             | \$90,513             |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$356,136            | \$166,490            | \$57,051             | \$39,384             |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$574,950</b>     | <b>\$388,771</b>     | <b>\$282,867</b>     | <b>\$268,802</b>     |
| <b>(\$321,644)</b>   | <b>(\$131,312)</b>   | <b>(\$21,181)</b>    | <b>(\$2,813)</b>     |



Financial sources and uses have been decreasing since FY 2013 except FY 2017. The Transload Building was transferred back to Electric in FY 2017. There has been decreasing customer demand for these services. Operating expenses have been adjusted downward in response to the lower revenues. In order to exist in the future, additional customer traffic will need to be identified.



Ending unassigned cash reserve have been above the budgeted cash reserve target for FY 2017 thru FY 2019. The excess cash will be used to subsidize the Railroad Fund over the few years.

|                  |                 |                 |                 |
|------------------|-----------------|-----------------|-----------------|
| \$530,710        | \$209,066       | \$77,754        | \$56,573        |
| (\$321,644)      | (\$131,312)     | (\$21,181)      | (\$2,813)       |
| <b>\$209,066</b> | <b>\$77,754</b> | <b>\$56,573</b> | <b>\$53,760</b> |
| \$218,814        | \$222,281       | \$225,816       | \$229,418       |
| \$0              | \$0             | \$0             | \$0             |
| \$0              | \$0             | \$0             | \$0             |
| \$356,136        | \$166,490       | \$57,051        | \$39,384        |
| \$0              | \$0             | \$0             | \$0             |
| \$0              | \$0             | \$0             | \$0             |
| \$0              | \$0             | \$0             | \$0             |
| \$574,950        | \$388,771       | \$282,867       | \$268,802       |
| \$0              | \$0             | \$0             | \$0             |
| \$574,950        | \$388,771       | \$282,867       | \$268,802       |
| x 20%            | x 20%           | x 20%           | x 20%           |
| \$114,990        | \$77,754        | \$56,573        | \$53,760        |
| \$0              | \$0             | \$0             | \$0             |
| <b>\$114,990</b> | <b>\$77,754</b> | <b>\$56,573</b> | <b>\$53,760</b> |
| <b>\$94,076</b>  | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>      |

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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 457.

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 within the City such as Finance, City Council, City Manager, City Clerk, Human Resources, Law, and Public Works Administration. 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.

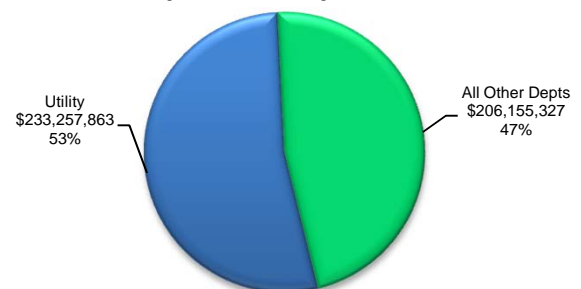
## Mid Missouri Solid Waste Management District

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

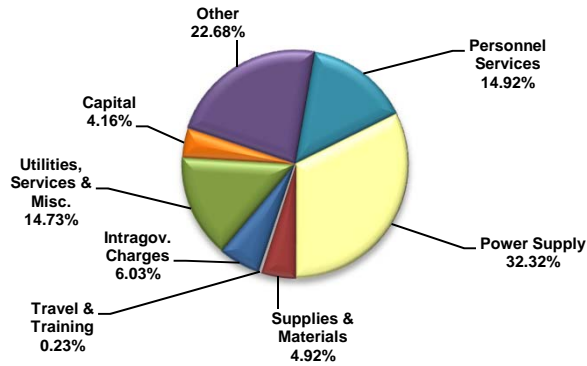
Storm Water Utility Fund accounts for storm water funding, implementation of storm water management projects, and provides maintenance to existing drainage facilities.

**Total Utility Expenses vs. All Other Department Expenses**

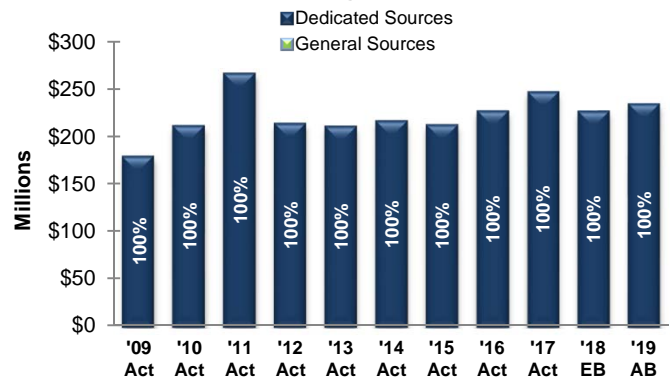


## Utility Departments - Summary

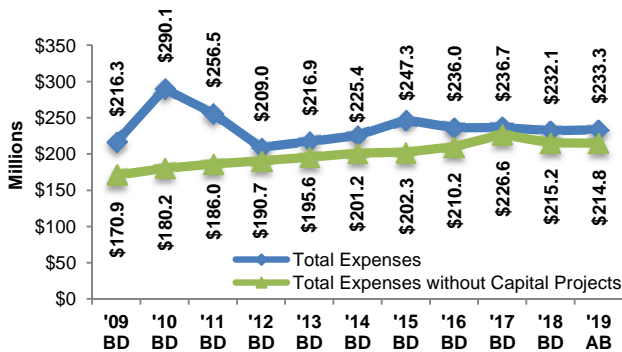
**FY 2019 Total Expenses By Category**



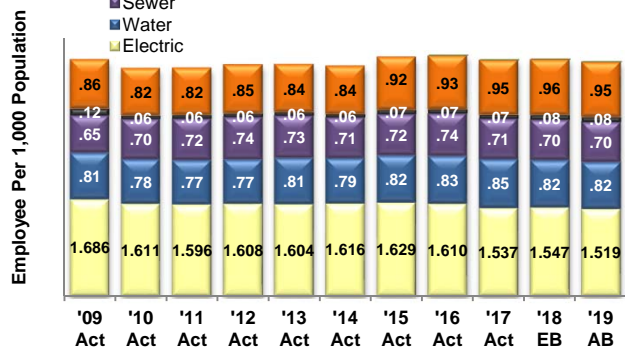
**Funding Sources**



**Budgeted Expense History**



**Total Employees Per Thousand**



### Appropriations (Where the Money Goes)

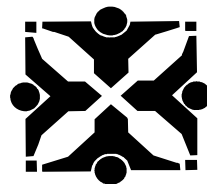
|                             | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|----------------------|------------------------|----------------------|----------------------|---------------------|--------------------|
| Personnel Services          | \$33,575,582         | \$33,871,214           | \$32,350,968         | \$34,807,894         | \$936,680           | 2.8%               |
| Power Supply                | \$70,606,865         | \$74,888,000           | \$73,469,685         | \$75,395,393         | \$507,393           | 0.7%               |
| Supplies & Materials        | \$9,875,381          | \$11,211,597           | \$10,244,190         | \$11,472,245         | \$260,648           | 2.3%               |
| Travel & Training           | \$297,964            | \$559,991              | \$398,622            | \$537,951            | (\$22,040)          | (3.9%)             |
| Intragov. Charges           | \$12,236,621         | \$12,898,556           | \$12,895,683         | \$14,075,733         | \$1,177,177         | 9.1%               |
| Utilities, Services & Misc. | \$51,845,253         | \$35,207,225           | \$31,728,617         | \$34,363,614         | (\$843,611)         | (2.4%)             |
| Capital                     | \$10,863,702         | \$12,290,211           | \$11,778,144         | \$9,693,500          | (\$2,596,711)       | (21.1%)            |
| Other                       | \$56,388,171         | \$51,147,074           | \$52,612,150         | \$52,911,533         | \$1,764,459         | 3.4%               |
| <b>Total</b>                | <b>\$245,689,539</b> | <b>\$232,073,868</b>   | <b>\$225,478,059</b> | <b>\$233,257,863</b> | <b>\$1,183,995</b>  | <b>0.5%</b>        |
| Operating Expenses          | \$149,582,404        | \$153,314,343          | \$145,765,525        | \$156,081,887        | \$2,767,544         | 1.8%               |
| Non-Operating Expenses      | \$44,902,652         | \$39,942,616           | \$41,553,905         | \$42,247,173         | \$2,304,557         | 5.8%               |
| Debt Service                | \$11,299,273         | \$11,204,458           | \$11,058,245         | \$10,664,360         | (\$540,098)         | (4.8%)             |
| Capital Additions           | \$5,852,206          | \$7,150,211            | \$6,638,144          | \$5,843,500          | (\$1,306,711)       | (18.3%)            |
| Capital Projects            | \$34,053,004         | \$20,462,240           | \$20,462,240         | \$18,420,943         | (\$2,041,297)       | (10.0%)            |
| <b>Total Expenses</b>       | <b>\$245,689,539</b> | <b>\$232,073,868</b>   | <b>\$225,478,059</b> | <b>\$233,257,863</b> | <b>\$1,183,995</b>  | <b>0.5%</b>        |

### Funding Sources (Where the Money Comes From)

|                              |                      |                      |                      |                      |                    |             |
|------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------|-------------|
| Grants and Capital Contrib   | \$2,802,793          | \$1,110,829          | \$1,226,698          | \$1,108,218          | (\$2,611)          | (0.2%)      |
| Interest                     | (\$183,943)          | \$3,503,630          | \$3,685,921          | \$3,505,873          | \$2,243            | 0.1%        |
| Fees and Service Charges     | \$199,294,868        | \$208,149,606        | \$205,592,037        | \$208,995,351        | \$845,745          | 0.4%        |
| Other Local Revenues         | \$3,034,166          | \$1,786,358          | \$1,904,719          | \$1,571,130          | (\$215,228)        | (12.0%)     |
| Transfers                    | \$3,193,033          | \$246,353            | \$246,353            | \$57,773             | (\$188,580)        | (76.5%)     |
| Use of Prior Year Sources    | \$37,548,622         | \$17,277,092         | \$14,915,777         | \$18,272,792         | \$995,700          | 5.8%        |
| Less: Current Year Surplus   | \$0                  | \$0                  | (\$2,093,446)        | (\$253,274)          | (\$253,274)        |             |
| Dedicated Sources            | \$245,689,539        | \$232,073,868        | \$225,478,059        | \$233,257,863        | <b>\$1,183,995</b> | <b>0.5%</b> |
| General Sources              | \$0                  | \$0                  | \$0                  | \$0                  | \$0                |             |
| <b>Total Funding Sources</b> | <b>\$245,689,539</b> | <b>\$232,073,868</b> | <b>\$225,478,059</b> | <b>\$233,257,863</b> | <b>\$1,183,995</b> | <b>0.5%</b> |

# Water & Electric Utility Fund (Enterprise Fund)

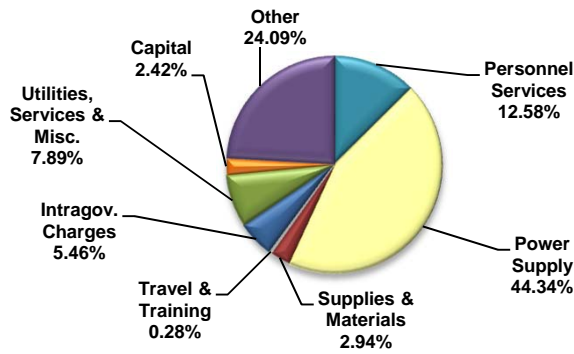
While the Water and Electric are two separate functions within the City's organization, they are legally one fund within the accounting system.



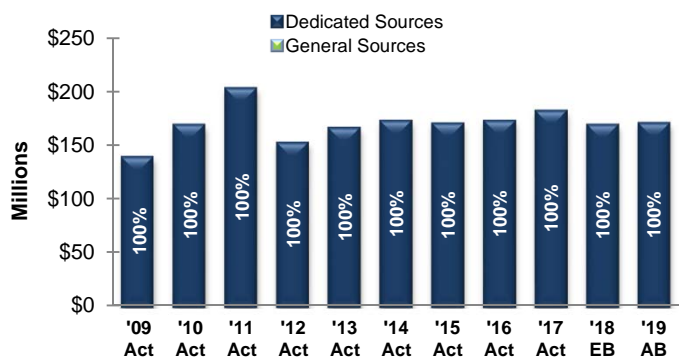
*City of Columbia*  
*Columbia, Missouri*

# Water and Electric Utility - Summary

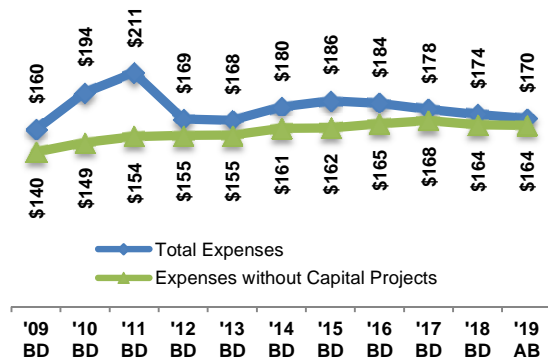
**FY 2019 Total Expenses By Category**



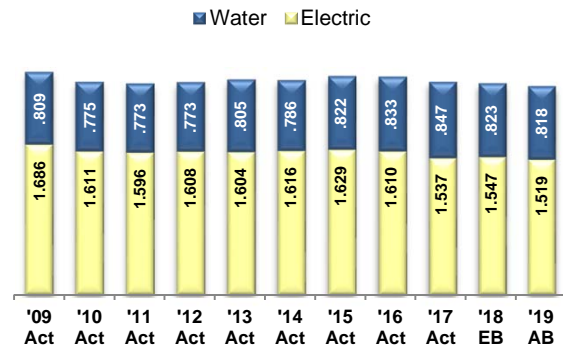
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Total Employees Per Thousand**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   | \$ Change<br>19/18B  | % Change<br>19/18B |
|-----------------------------|----------------------|------------------------|----------------------|----------------------|----------------------|--------------------|
| Personnel Services          | \$21,716,430         | \$21,005,160           | \$20,290,561         | \$21,394,132         | \$388,972            | 1.9%               |
| Power Supply                | \$70,606,865         | \$74,888,000           | \$73,469,685         | \$75,395,393         | \$507,393            | 0.7%               |
| Supplies & Materials        | \$4,698,886          | \$4,834,714            | \$4,451,810          | \$5,001,056          | \$166,342            | 3.4%               |
| Travel & Training           | \$280,191            | \$515,121              | \$360,280            | \$484,331            | (\$30,790)           | (6.0%)             |
| Intragov. Charges           | \$7,799,596          | \$8,424,435            | \$8,424,435          | \$9,281,411          | \$856,976            | 10.2%              |
| Utilities, Services & Misc. | \$25,291,184         | \$16,781,927           | \$13,625,229         | \$13,414,047         | (\$3,367,880)        | (20.1%)            |
| Capital                     | \$6,724,333          | \$7,800,261            | \$7,504,455          | \$4,114,000          | (\$3,686,261)        | (47.3%)            |
| Other                       | \$44,304,793         | \$39,453,811           | \$40,389,814         | \$40,957,648         | \$1,503,837          | 3.8%               |
| <b>Total</b>                | <b>\$181,422,278</b> | <b>\$173,703,429</b>   | <b>\$168,516,269</b> | <b>\$170,042,018</b> | <b>(\$3,661,411)</b> | <b>(2.1%)</b>      |
| Operating Expenses          | \$117,760,371        | \$122,139,357          | \$116,312,000        | \$122,670,370        | \$531,013            | 0.4%               |
| Non-Operating Expenses      | \$36,414,841         | \$31,903,311           | \$32,985,627         | \$33,794,573         | \$1,891,262          | 5.9%               |
| Debt Service                | \$7,807,145          | \$7,550,500            | \$7,404,187          | \$7,163,075          | (\$387,425)          | (5.1%)             |
| Capital Additions           | \$1,712,837          | \$2,660,261            | \$2,364,455          | \$264,000            | (\$2,396,261)        | (90.1%)            |
| Capital Projects            | \$17,727,084         | \$9,450,000            | \$9,450,000          | \$6,150,000          | (\$3,300,000)        | (34.9%)            |
| <b>Total Expenses</b>       | <b>\$181,422,278</b> | <b>\$173,703,429</b>   | <b>\$168,516,269</b> | <b>\$170,042,018</b> | <b>(\$3,661,411)</b> | <b>(2.1%)</b>      |

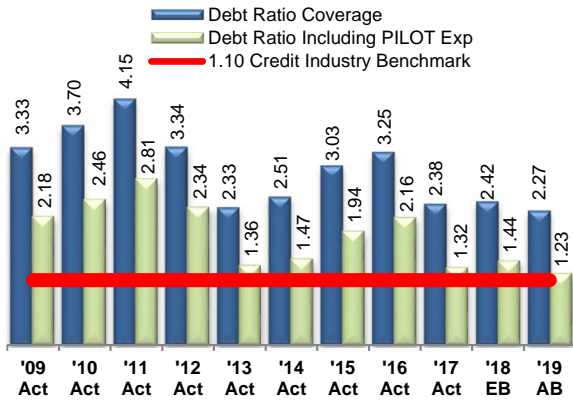
## Funding Sources (Where the Money Comes From)

|                                |                      |                      |                      |                      |                      |               |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| Grants and Capital Contributio | \$175,966            | \$0                  | \$1,000              | \$0                  | \$0                  |               |
| Interest                       | (\$278,807)          | \$1,944,884          | \$2,124,932          | \$1,944,884          | \$0                  | 0.0%          |
| Fees and Service Charges       | \$151,130,589        | \$160,965,890        | \$154,767,023        | \$159,073,402        | (\$1,892,488)        | (1.2%)        |
| Other Local Revenues           | \$2,465,336          | \$1,501,020          | \$1,679,843          | \$1,286,120          | (\$214,900)          | (14.3%)       |
| Transfers                      | \$3,143,236          | \$0                  | \$0                  | \$0                  | \$0                  |               |
| Use of Prior Year Sources      | \$24,785,958         | \$9,291,635          | \$9,943,471          | \$7,990,886          | (\$1,300,749)        | (14.0%)       |
| Less: Current Year Surplus     | \$0                  | \$0                  | \$0                  | (\$253,274)          | (\$253,274)          |               |
| <b>Dedicated Sources</b>       | <b>\$181,422,278</b> | <b>\$173,703,429</b> | <b>\$168,516,269</b> | <b>\$170,042,018</b> | <b>(\$3,661,411)</b> | <b>(2.1%)</b> |
| General Sources                | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |               |
| <b>Total Funding Sources</b>   | <b>\$181,422,278</b> | <b>\$173,703,429</b> | <b>\$168,516,269</b> | <b>\$170,042,018</b> | <b>(\$3,661,411)</b> | <b>0.9%</b>   |

# Water and Electric Bonds

## Debt Service Ratios

### Debt Coverage Ratio



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.

While the 1.10 credit rating benchmark generally only applies to revenue bonds, Water and Electric have both revenue bonds and special obligation bonds. For our analysis, we have included the total bond debt payment (on revenue and special obligation bonds).

For the period shown, the debt coverage ratio has been consistently above the 1.10 level.

## Debt Service Information

| '09 Water and Electric Improvement Bonds (09/29/09) | Original Issue | Interest Rates | Maturity Date | Amount Outstanding |
|---|----------------|----------------|---------------|--------------------|
|   | \$16,725,000   | 3.00% - 4.125% | 10/01/34      | \$15,815,000       |

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.

| '11 Water and Electric Refunding and Improvement Bonds (05/17/11) | Original Issue | Interest Rates | Maturity Date | Amount Outstanding |
|---|----------------|----------------|---------------|--------------------|
|   | \$84,180,000   | 3.00% - 5.00%  | 10/01/41      | \$70,025,000       |

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.

| '12 Electric Special Obligation Bonds (05/21/2012) | Original Issue | Interest Rates | Maturity Date | Amount Outstanding |
|--|----------------|----------------|---------------|--------------------|
|  | \$25,400,000   | 2.00% - 5.00%  | 10/01/33      | \$20,275,000       |

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 Electric Special Obligation Bonds (12/13/12) | Original Issue | Interest Rates | Maturity Date | Amount Outstanding |
|--|----------------|----------------|---------------|--------------------|
|  | \$39,955,000   | 2.00% - 4.00%  | 09/01/32      | \$35,460,000       |

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

| '14 Water and Electric System Rev. Refunding Bonds (05/17/11) | Original Issue | Interest Rates | Maturity Date | Amount Outstanding |
|---|----------------|----------------|---------------|--------------------|
|   | \$14,180,000   | 2.00% - 3.00%  | 10/01/28      | \$9,995,000        |

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.

| '15 Water and Electric System Refunding & Improvement Rev. Bonds (08/05/2015) | Original Issue | Interest Rates | Maturity Date | Amount Outstanding |
|---|----------------|----------------|---------------|--------------------|
|   | \$51,280,000   | 3.125% - 5.00% | 10/01/45      | \$44,945,000       |

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.

## Debt Service Requirements

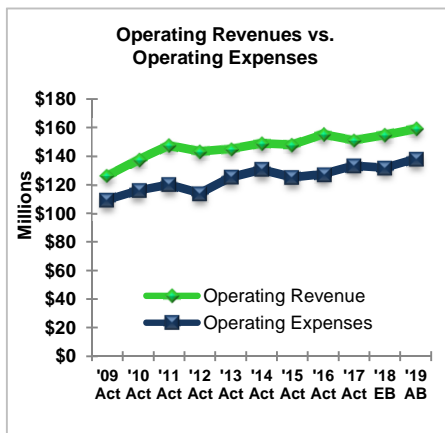
| Fiscal Year  | Principal Requirements | Interest Requirements | Total Requirements   |
|--------------|------------------------|-----------------------|----------------------|
| 2019         | \$9,740,000            | \$7,160,575           | \$16,900,575         |
| 2020         | \$10,180,000           | \$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          |
| <b>Total</b> | <b>\$196,515,001</b>   | <b>\$77,226,516</b>   | <b>\$273,741,517</b> |



## Revenues, Expenses, and Changes in Net Position Water and Electric Utility

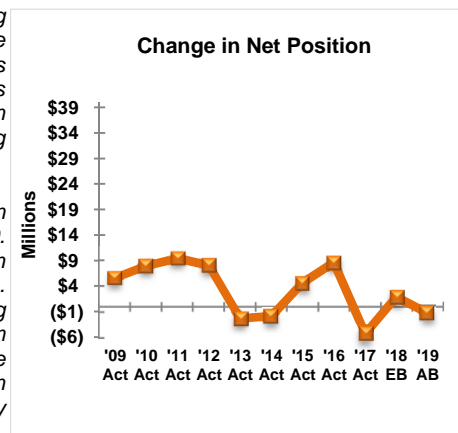
|   | Actual<br>FY 2017     | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018  | Adopted<br>FY 2019    |
|---|-----------------------|------------------------|-----------------------|-----------------------|
| <b>Operating Revenues:</b>                        |                       |                        |                       |                       |
| Fees and Service Charges                          | \$151,130,589         | \$160,965,890          | \$154,767,023         | \$159,073,402         |
| <b>Total Operating Revenues</b>                   | <b>\$151,130,589</b>  | <b>\$160,965,890</b>   | <b>\$154,767,023</b>  | <b>\$159,073,402</b>  |
| <b>Operating Expenses:</b>                        |                       |                        |                       |                       |
| Personnel Services                                | \$20,613,804          | \$19,455,160           | \$18,740,561          | \$20,094,132          |
| Power Supply                                      | \$70,606,865          | \$74,888,000           | \$73,469,685          | \$75,395,393          |
| Supplies & Materials                              | \$4,268,530           | \$4,834,714            | \$4,451,810           | \$5,001,056           |
| Travel & Training                                 | \$280,191             | \$515,121              | \$360,280             | \$484,331             |
| Intragovernmental Charges                         | \$7,799,596           | \$8,424,435            | \$8,424,435           | \$9,281,411           |
| Utilities, Services & Other Misc.                 | \$14,191,385          | \$14,021,927           | \$10,865,229          | \$12,414,047          |
| Depreciation                                      | \$15,608,709          | \$14,973,510           | \$15,651,423          | \$15,481,177          |
| <b>Total Operating Expenses</b>                   | <b>\$133,369,080</b>  | <b>\$137,112,867</b>   | <b>\$131,963,423</b>  | <b>\$138,151,547</b>  |
| <b>Operating Income (Loss)</b>                    | <b>\$17,761,509</b>   | <b>\$23,853,023</b>    | <b>\$22,803,600</b>   | <b>\$20,921,855</b>   |
| <b>Non-Operating Revenues:</b>                    |                       |                        |                       |                       |
| Investment Revenue                                | (\$278,807)           | \$1,944,884            | \$2,124,932           | \$1,944,884           |
| Revenue From Other Gov't Units                    | \$0                   | \$0                    | \$1,000               | \$0                   |
| Miscellaneous Revenue                             | \$2,465,336           | \$1,501,020            | \$1,679,843           | \$1,286,120           |
| <b>Total Non-Operating Revenues</b>               | <b>\$2,186,529</b>    | <b>\$3,445,904</b>     | <b>\$3,805,775</b>    | <b>\$3,231,004</b>    |
| <b>Non-Operating Expenses:</b>                    |                       |                        |                       |                       |
| Bond Interest                                     | \$7,798,825           | \$7,548,000            | \$7,395,132           | \$7,160,575           |
| Bank & Paying Agent Fees (Misc. Expense)          | \$8,320               | \$2,500                | \$9,055               | \$2,500               |
| Loss on Disposal Assets                           | \$1,785,623           | \$52,000               | \$35,449              | \$52,000              |
| Amortization                                      | \$0                   | \$0                    | \$0                   | \$0                   |
| <b>Total Non-Operating Expenses</b>               | <b>\$9,592,768</b>    | <b>\$7,602,500</b>     | <b>\$7,439,636</b>    | <b>\$7,215,075</b>    |
| <b>Total Non-Operating Revenues (Expenses)</b>    | <b>(\$7,406,239)</b>  | <b>(\$4,156,596)</b>   | <b>(\$3,633,861)</b>  | <b>(\$3,984,071)</b>  |
| <b>Income (Loss) Before Contrib and Transfers</b> | <b>\$10,355,270</b>   | <b>\$19,696,427</b>    | <b>\$19,169,739</b>   | <b>\$16,937,784</b>   |
| Transfers Out - P.I.L.O.T. to General Fund        | (\$15,859,318)        | (\$16,122,676)         | (\$16,543,630)        | (\$17,585,334)        |
| Transfers Out - Other                             | (\$3,161,191)         | (\$755,125)            | (\$755,125)           | (\$676,062)           |
| <b>Total Transfers Out</b>                        | <b>(\$19,020,509)</b> | <b>(\$16,877,801)</b>  | <b>(\$17,298,755)</b> | <b>(\$18,261,396)</b> |
| Transfers In                                      | \$3,143,236           | \$0                    | \$0                   | \$0                   |
| Capital Contribution                              | \$175,966             | \$0                    | \$0                   | \$0                   |
| <b>Total Transfers and Contributions</b>          | <b>(\$15,701,307)</b> | <b>(\$16,877,801)</b>  | <b>(\$17,298,755)</b> | <b>(\$18,261,396)</b> |
| <b>Changes in Net Position</b>                    | <b>(\$5,346,037)</b>  | <b>\$2,818,626</b>     | <b>\$1,870,984</b>    | <b>(\$1,323,612)</b>  |
| Net Position - Beginning                          | \$208,039,232         | \$202,693,195          | \$202,693,195         | \$204,564,179         |
| <b>Net Position - Ending</b>                      | <b>\$202,693,195</b>  | <b>\$205,511,821</b>   | <b>\$204,564,179</b>  | <b>\$203,240,567</b>  |

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, 2014, 2017 and FY 2019. 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. In FY 2017 there was a \$2.7 million nonrecurring contract for the Columbia Energy Center rebuild.



## Financial Sources and Uses Water and Electric Utility

|   | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   |
|---|----------------------|------------------------|----------------------|----------------------|
| <b>Financial Sources</b>                          |                      |                        |                      |                      |
| Fees and Service Charges                          | \$150,969,311        | \$160,759,384          | \$154,560,517        | \$158,875,758        |
| Miscellaneous Revenue                             | \$0                  | \$0                    | \$0                  | \$0                  |
| Locator Service Fees                              | \$161,278            | \$206,506              | \$206,506            | \$197,644            |
| Investment Revenue                                | (\$278,807)          | \$1,944,884            | \$2,124,932          | \$1,944,884          |
| Less: GASB 31 Interest Adjustment                 | \$1,040,967          | \$0                    | \$0                  | \$0                  |
| Revenue From Other Gov't Units                    | \$0                  | \$0                    | \$1,000              | \$0                  |
| Miscellaneous Revenue                             | \$2,465,336          | \$1,501,020            | \$1,679,843          | \$1,286,120          |
| <b>Total Financial Sources before Transfers</b>   | <b>\$154,358,085</b> | <b>\$164,411,794</b>   | <b>\$158,572,798</b> | <b>\$162,304,406</b> |
| Transfers In                                      | \$0                  | \$0                    | \$0                  | \$0                  |
| <b>Total Financial Sources</b>                    | <b>\$154,358,085</b> | <b>\$164,411,794</b>   | <b>\$158,572,798</b> | <b>\$162,304,406</b> |
| <b>Financial Uses</b>                             |                      |                        |                      |                      |
| Personnel Services                                | \$20,613,804         | \$19,455,160           | \$18,740,561         | \$20,094,132         |
| Less: GASB 16 Vacation Liability Adj              | \$169,859            | \$0                    | \$0                  | \$0                  |
| Less: GASB 68 Pension Adjustment                  | (\$1,255,558)        | \$0                    | \$0                  | \$0                  |
| Power Supply                                      | \$70,606,865         | \$74,888,000           | \$73,469,685         | \$75,395,393         |
| Supplies & Materials                              | \$4,268,530          | \$4,834,714            | \$4,451,810          | \$5,001,056          |
| Travel & Training                                 | \$280,191            | \$515,121              | \$360,280            | \$484,331            |
| Intragovernmental Charges                         | \$7,799,596          | \$8,424,435            | \$8,424,435          | \$9,281,411          |
| Utilities, Services & Other Misc.                 | \$14,191,385         | \$14,021,927           | \$10,865,229         | \$12,414,047         |
| Interest  | \$7,798,825          | \$7,548,000            | \$7,395,132          | \$7,160,575          |
| Bank & Paying Agent Fees (Misc. Expense)          | \$8,320              | \$2,500                | \$9,055              | \$2,500              |
| Transfers Out                                     | \$19,020,509         | \$16,877,801           | \$17,298,755         | \$18,261,396         |
| Principal Payments                                | \$7,060,000          | \$9,350,000            | \$9,350,000          | \$9,740,000          |
| Capital Additions                                 | \$1,712,837          | \$2,660,261            | \$2,364,455          | \$264,000            |
| Enterprise Revenues used for Capital Projects     | \$10,050,000         | \$9,450,000            | \$9,450,000          | \$5,900,000          |
| <b>Total Financial Uses</b>                       | <b>\$162,325,163</b> | <b>\$168,027,919</b>   | <b>\$162,179,397</b> | <b>\$163,998,841</b> |
| <b>Financial Sources Over/(Under) Uses</b>        | <b>(\$7,967,078)</b> | <b>(\$3,616,125)</b>   | <b>(\$3,606,599)</b> | <b>(\$1,694,435)</b> |
| <b>Unassigned Cash Reserves for Operations</b>    |                      |                        |                      |                      |
| Beginning Unassigned Cash Reserve                 |                      | \$34,297,920           | \$34,297,920         | \$32,691,321         |
| Financial Sources Over/(Under) Uses               |                      | (\$3,616,125)          | (\$3,606,599)        | (\$1,694,435)        |
| Cash and Cash Equivalents                         | \$51,039,063         |                        |                      |                      |
| Less: Cash Restricted for Capital Projects *      | (\$23,444,894)       |                        |                      |                      |
| Less: GASB 31 Pooled Cash Adj                     | \$1,075,182          |                        |                      |                      |
| Add: Inventory                                    | \$5,628,569          |                        |                      |                      |
| <b>Unassigned Cash Reserve</b>                    | <b>\$34,297,920</b>  | <b>\$30,681,795</b>    | <b>\$32,691,321</b>  | <b>\$30,996,886</b>  |
| Budgeted Operating Expenses w/o Depr              | \$121,309,713        | \$122,571,748          | \$122,571,748        | \$122,670,370        |
| Add: Budgeted Interest Expense                    | \$7,849,206          | \$7,548,000            | \$7,548,000          | \$7,160,575          |
| Add: Budgeted Bank and Paying Agent Fees          | \$2,500              | \$2,500                | \$2,500              | \$2,500              |
| Add: Budgeted Operating Transfers Out             | \$16,661,396         | \$16,877,801           | \$16,877,801         | \$18,261,396         |
| Add: Budgeted Principal Payments                  | \$7,060,000          | \$9,350,000            | \$9,350,000          | \$9,740,000          |
| Add: Budgeted Capital Additions                   | \$2,250,000          | \$2,383,425            | \$2,383,425          | \$264,000            |
| Add: Budgeted Ent Revenue for CIP                 | \$7,050,000          | \$9,450,000            | \$9,450,000          | \$5,900,000          |
| Total Budgeted Financial Uses                     | \$162,182,815        | \$168,183,474          | \$168,183,474        | \$163,998,841        |
| Less: Ent Rev Budgeted for current year CIP       | (\$7,050,000)        | (\$9,450,000)          | (\$9,450,000)        | (\$5,900,000)        |
| <b>Financial Uses for Operations</b>              | <b>\$155,132,815</b> | <b>\$158,733,474</b>   | <b>\$158,733,474</b> | <b>\$158,098,841</b> |
|   | x 20%                | x 20%                  | x 20%                | x 20%                |
| Budgeted Cash Reserve Target for Operations       | \$31,026,563         | \$31,746,695           | \$31,746,695         | \$31,619,768         |
| Add: Ent Rev Budgeted for current year CIP        | \$7,050,000          | \$9,450,000            | \$9,450,000          | \$5,900,000          |
| <b>Budgeted Cash Reserve Target</b>               | <b>\$38,076,563</b>  | <b>\$41,196,695</b>    | <b>\$41,196,695</b>  | <b>\$37,519,768</b>  |
| <b>Above/(Below) Budgeted Cash Reserve Target</b> | <b>(\$3,778,643)</b> | <b>(\$10,514,900)</b>  | <b>(\$8,505,374)</b> | <b>(\$6,522,882)</b> |

\* 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.

|   |       |       |       |       |
|---|-------|-------|-------|-------|
| Debt Coverage Ratio Including PILOT Expense | 1.14  | 1.21  | 1.21  | 1.17  |
| <b>Rate Increases:</b>                      |       |       |       |       |
| Water - Operating                           | 2.00% | 4.00% | 4.00% | 1.00% |
| Water - Voter Approved                      |       |       |       |       |
| Electric - Operating                        | 2.00% |       |       | 2.50% |
| Electric - Voter Approved                   |       |       |       |       |



## Financial Sources and Uses Water and Electric Utility

| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|----------------------|----------------------|----------------------|----------------------|
| \$164,061,978        | \$167,816,650        | \$170,544,310        | \$173,319,647        |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$197,644            | \$197,644            | \$197,644            | \$197,644            |
| \$1,944,884          | \$1,944,884          | \$1,944,884          | \$1,944,884          |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$1,311,120          | \$1,311,120          | \$1,311,120          | \$1,311,120          |
| <b>\$167,515,626</b> | <b>\$171,270,298</b> | <b>\$173,997,958</b> | <b>\$176,773,295</b> |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$167,515,626</b> | <b>\$171,270,298</b> | <b>\$173,997,958</b> | <b>\$176,773,295</b> |

|                      |                      |                      |                      |
|----------------------|----------------------|----------------------|----------------------|
| \$20,124,125         | \$20,158,659         | \$20,197,784         | \$20,020,538         |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$75,774,989         | \$75,774,989         | \$75,774,989         | \$75,774,989         |
| \$4,966,380          | \$4,993,231          | \$5,020,619          | \$5,048,555          |
| \$476,488            | \$466,087            | \$463,747            | \$454,165            |
| \$9,559,535          | \$9,866,217          | \$10,214,755         | \$10,618,752         |
| \$12,689,526         | \$12,902,219         | \$13,119,779         | \$13,342,323         |
| \$6,737,775          | \$6,331,675          | \$5,930,400          | \$5,549,982          |
| \$2,500              | \$2,500              | \$2,500              | \$2,500              |
| \$18,964,882         | \$19,777,477         | \$20,494,764         | \$21,117,503         |
| \$10,180,000         | \$10,590,000         | \$11,000,000         | \$11,400,000         |
| \$1,385,175          | \$1,867,500          | \$1,457,267          | \$1,369,340          |
| \$5,250,000          | \$6,100,000          | \$7,450,000          | \$7,700,000          |
| <b>\$166,111,375</b> | <b>\$168,830,554</b> | <b>\$171,126,604</b> | <b>\$172,398,647</b> |

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| <b>\$1,404,251</b> | <b>\$2,439,744</b> | <b>\$2,871,354</b> | <b>\$4,374,648</b> |
|--------------------|--------------------|--------------------|--------------------|

|              |              |              |              |
|--------------|--------------|--------------|--------------|
| \$30,996,886 | \$32,401,137 | \$34,840,881 | \$37,712,235 |
| \$1,404,251  | \$2,439,744  | \$2,871,354  | \$4,374,648  |

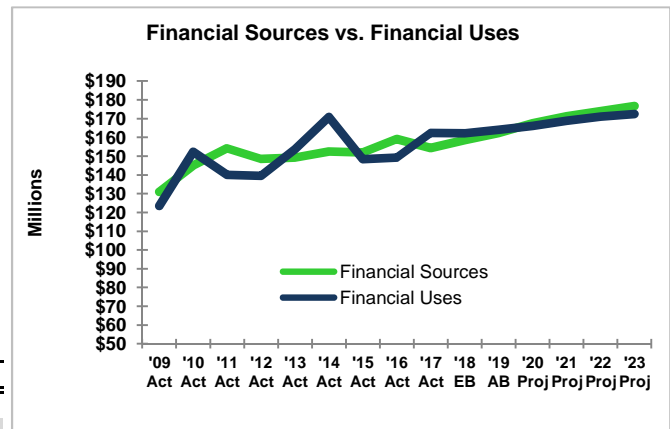
|                     |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------|
| <b>\$32,401,137</b> | <b>\$34,840,881</b> | <b>\$37,712,235</b> | <b>\$42,086,883</b> |
|---------------------|---------------------|---------------------|---------------------|

|                      |                      |                      |                      |
|----------------------|----------------------|----------------------|----------------------|
| \$123,591,043        | \$124,161,402        | \$124,791,673        | \$125,259,322        |
| \$6,737,775          | \$6,331,675          | \$5,930,400          | \$5,549,982          |
| \$2,500              | \$2,500              | \$2,500              | \$2,500              |
| \$18,964,882         | \$19,777,477         | \$20,494,764         | \$21,117,503         |
| \$10,180,000         | \$10,590,000         | \$11,000,000         | \$11,400,000         |
| \$1,385,175          | \$1,867,500          | \$1,457,267          | \$1,369,340          |
| \$5,250,000          | \$6,100,000          | \$7,450,000          | \$7,700,000          |
| \$166,111,375        | \$168,830,554        | \$171,126,604        | \$172,398,647        |
| (\$5,250,000)        | (\$6,100,000)        | (\$7,450,000)        | (\$7,700,000)        |
| <b>\$160,861,375</b> | <b>\$162,730,554</b> | <b>\$163,676,604</b> | <b>\$164,698,647</b> |
| x 20%                | x 20%                | x 20%                | x 20%                |
| \$32,172,275         | \$32,546,111         | \$32,735,321         | \$32,939,729         |
| \$5,250,000          | \$6,100,000          | \$7,450,000          | \$7,700,000          |
| <b>\$37,422,275</b>  | <b>\$38,646,111</b>  | <b>\$40,185,321</b>  | <b>\$40,639,729</b>  |
| <b>(\$5,021,138)</b> | <b>(\$3,805,230)</b> | <b>(\$2,473,086)</b> | <b>\$1,447,154</b>   |

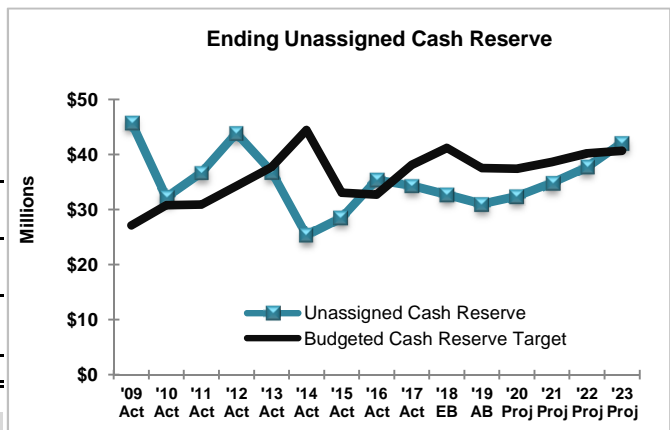
|       |       |       |       |
|-------|-------|-------|-------|
| 1.38  | 1.52  | 1.61  | 1.69  |
| 2.00% | 1.00% | 2.00% | 2.00% |
| 3.00% | 2.00% | 1.00% | 1.00% |

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves 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 budgeted 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.



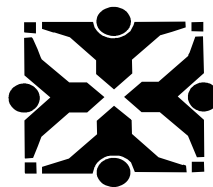
In years where uses are above sources, there are significant capital project expenses. The City must appropriate all of the cost of a capital project before a construction contract can be awarded, even though construction can take more than one year to complete. The City utilizes smaller utility rate increases over time to build up balances and then uses those balances to fund some of their capital projects. A number of operating increases are proposed in both Water and Electric over the next five years in order to maintain debt coverage ratios and raise cash reserves to the budgeted cash reserve target.



Unassigned cash reserves have been below the budgeted cash reserve target since FY 2017. Future years include rate increases, lower fleet replacements, and lower capital project funding from enterprise revenues in order to get cash reserves to the target by FY 2023.

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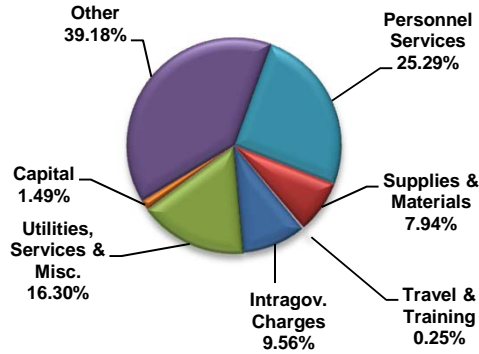
# Water Utility Fund (Enterprise Fund)



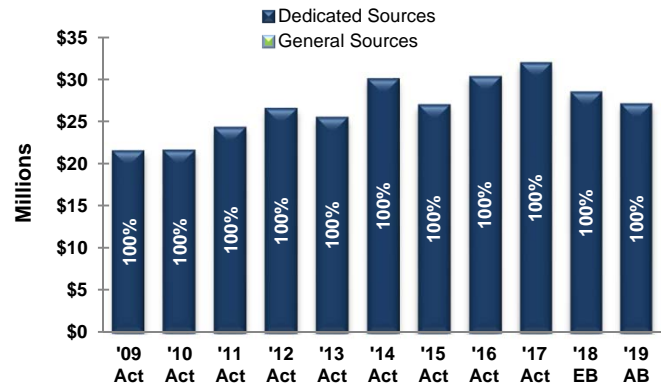
*City of Columbia  
Columbia, Missouri*

# Water Utility- Summary

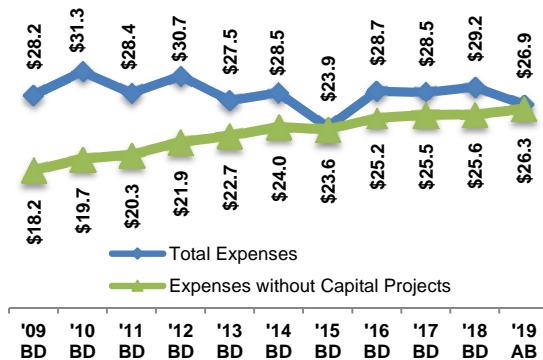
**FY 2019 Total Expenses By Category**



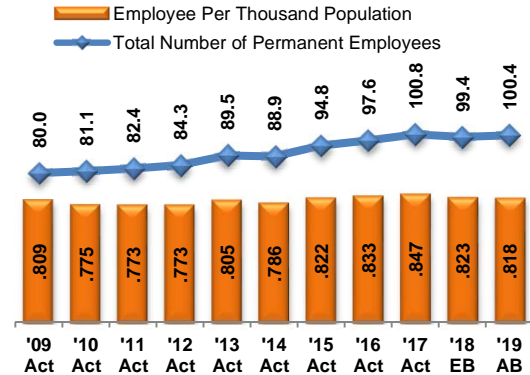
**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B  | % Change<br>19/18B |
|-----------------------------|---------------------|------------------------|----------------------|---------------------|----------------------|--------------------|
| Personnel Services          | \$6,537,503         | \$6,434,013            | \$6,229,149          | \$6,806,094         | \$372,081            | 5.8%               |
| Supplies & Materials        | \$1,869,476         | \$2,053,061            | \$1,957,749          | \$2,136,220         | \$83,159             | 4.1%               |
| Travel & Training           | \$23,233            | \$67,006               | \$47,823             | \$67,006            | \$0                  | 0.0%               |
| Intragov. Charges           | \$2,321,865         | \$2,448,141            | \$2,448,141          | \$2,571,695         | \$123,554            | 5.0%               |
| Utilities, Services & Misc. | \$8,003,628         | \$5,637,794            | \$4,499,629          | \$4,386,554         | (\$1,251,240)        | (22.2%)            |
| Capital                     | \$3,189,183         | \$3,457,174            | \$3,164,505          | \$400,000           | (\$3,057,174)        | (88.4%)            |
| Other                       | \$9,828,392         | \$9,144,066            | \$9,963,647          | \$10,544,537        | \$1,400,471          | 15.3%              |
| <b>Total</b>                | <b>\$31,773,280</b> | <b>\$29,241,255</b>    | <b>\$28,310,643</b>  | <b>\$26,912,106</b> | <b>(\$2,329,149)</b> | <b>(8.0%)</b>      |
| Operating Expenses          | \$14,324,670        | \$15,430,015           | \$13,972,491         | \$15,767,569        | \$337,554            | 2.2%               |
| Non-Operating Expenses      | \$7,603,739         | \$6,879,566            | \$7,852,160          | \$8,404,968         | \$1,525,402          | 22.2%              |
| Debt Service                | \$2,180,343         | \$2,264,500            | \$2,111,487          | \$2,139,569         | (\$124,931)          | (5.5%)             |
| Capital Additions           | \$755,924           | \$1,067,174            | \$774,505            | \$0                 | (\$1,067,174)        | (100.0%)           |
| Capital Projects            | \$6,908,604         | \$3,600,000            | \$3,600,000          | \$600,000           | (\$3,000,000)        | (83.3%)            |
| <b>Total Expenses</b>       | <b>\$31,773,280</b> | <b>\$29,241,255</b>    | <b>\$28,310,643</b>  | <b>\$26,912,106</b> | <b>(\$2,329,149)</b> | <b>(8.0%)</b>      |

## Funding Sources (Where the Money Comes From)

|                              |                     |                     |                     |                     |                      |               |
|------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------|
| Grants and Capital Contrib   | \$175,966           | \$0                 | \$0                 | \$0                 | \$0                  |               |
| Interest                     | (\$127,384)         | \$580,000           | \$639,270           | \$580,000           | \$0                  | 0.0%          |
| Fees and Service Charges     | \$25,295,153        | \$26,318,239        | \$26,084,782        | \$26,399,380        | \$81,141             | 0.3%          |
| Other Local Revenues         | \$281,621           | \$218,000           | \$225,682           | \$186,000           | (\$32,000)           | (14.7%)       |
| Transfers                    | \$0                 | \$0                 | \$0                 | \$0                 | \$0                  |               |
| Use of Prior Year Sources    | \$6,147,924         | \$2,125,016         | \$1,360,909         | \$0                 | (\$2,125,016)        | (100.0%)      |
| Less: Current Year Surplus   | \$0                 | \$0                 | \$0                 | (\$253,274)         | (\$253,274)          |               |
| <b>Dedicated Sources</b>     | <b>\$31,773,280</b> | <b>\$29,241,255</b> | <b>\$28,310,643</b> | <b>\$26,912,106</b> | <b>(\$2,329,149)</b> | <b>(8.0%)</b> |
| General Sources              | \$0                 | \$0                 | \$0                 | \$0                 | \$0                  |               |
| <b>Total Funding Sources</b> | <b>\$31,773,280</b> | <b>\$29,241,255</b> | <b>\$28,310,643</b> | <b>\$26,912,106</b> | <b>(\$2,329,149)</b> | <b>(8.0%)</b> |

# Water Utility - Summary

Fund 550x

## 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 49,200 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 1% revenue increase is included. The increase is to cover increased operation and maintenance cost and ensure that we have adequate debt coverage (including PILOT expenses) and are able to pay current debt obligations.
- A new rate structure is being proposed for those customers who place the highest demands on the system. This rate structure will be discussed through additional community outreach and interested parties meetings. Anticipate this being completed before the end of 2018.

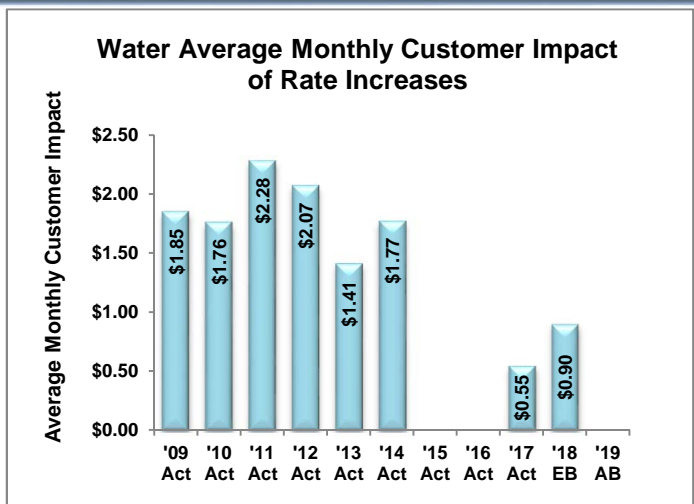
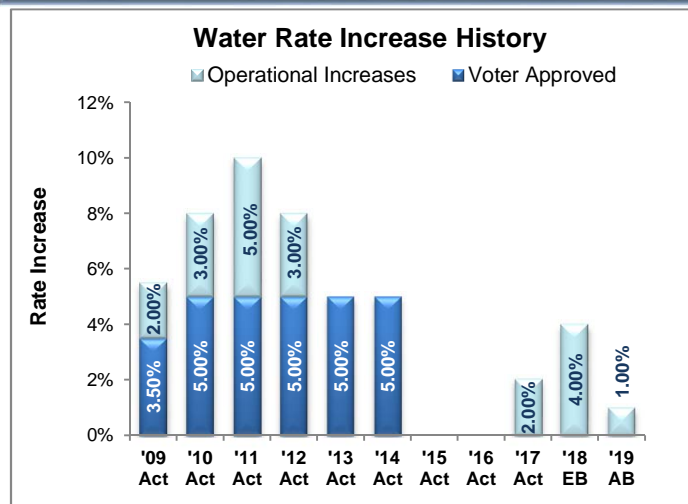
## Highlights/Significant Changes

- Personnel services reflects a \$372,081 increase due to the reallocation of 1.30 FTE Billing Auditors from Utility Customer Services, and the pay plan that was approved by the Council which included a move to minimum of \$15 per hour for all permanent employees, reassignment of Equipment Operator II positions to Sr. Equipment Operators and a 5% pay increase, move to midpoint for employees who have been in their current classification for five or more years as of March 1, 2018, and a \$0.45 per hour across-the-board increase.
- Supplies and Materials reflects an increase of \$83,159 due to increases needed for treatment chemicals and equipment parts.
- Intragovernmental Charges reflects a \$123,554 increase primarily due to IT fees (training for Advanced Utility software and maintenance fees associated with the Apogee software installed in FY 2018) and Self Insurance charges (claims increased).
- Utilities, Services, and Miscellaneous decreased \$1.3 million due to lower capital project funding (\$660,000) and budget cuts in operations to help improve the financial condition of the fund.
- Capital reflects a \$3 million decrease due to lower capital project funding (\$2 million) and lower amount budgeted for fleet replacements to help improve the financial condition of the fund.
- Other reflects a \$1.4 million increase due to higher depreciation expenses (\$507,667) and a large PILOT transfer to the general fund as this transfer now includes the water treatment plant in the calculation.

## Authorized Personnel

|                            | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|----------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| Administration and General | 14.20             | 12.12                  | 12.12                | 17.42              | 5.30                |
| Production                 | 20.00             | 20.00                  | 20.00                | 20.00              |                     |
| Distribution               | 66.55             | 67.65                  | 67.25                | 62.95              | (4.30)              |
| <b>Total Personnel</b>     | <b>100.75</b>     | <b>99.77</b>           | <b>99.37</b>         | <b>100.37</b>      | <b>1.00</b>         |
| Permanent Full-Time        | 100.75            | 99.77                  | 99.37                | 100.37             | 1.00                |
| Permanent Part-Time        | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>     | <b>100.75</b>     | <b>99.77</b>           | <b>99.37</b>         | <b>100.37</b>      | <b>1.00</b>         |

## Rate Increase Information



# Water Fund

## Budget Detail By Division

|                              | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B  | % Change<br>19/18B |
|------------------------------|---------------------|------------------------|----------------------|---------------------|----------------------|--------------------|
| <b>Admin &amp; General</b>   |                     |                        |                      |                     |                      |                    |
| Personnel Services           | \$1,006,083         | \$1,050,969            | \$993,192            | \$1,400,229         | \$349,260            | 33.2%              |
| Supplies and Materials       | \$20,615            | \$44,639               | \$36,334             | \$44,639            | \$0                  | 0.0%               |
| Travel and Training          | \$4,658             | \$9,864                | \$5,084              | \$9,864             | \$0                  | 0.0%               |
| Intragovernmental Charges    | \$2,240,648         | \$2,344,310            | \$2,344,310          | \$2,472,295         | \$127,985            | 5.5%               |
| Utilities, Services, & Misc. | \$341,934           | \$335,077              | \$343,096            | \$541,423           | \$206,346            | 61.6%              |
| Capital                      | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Other                        | \$9,784,082         | \$9,144,066            | \$9,963,647          | \$10,544,537        | \$1,400,471          | 15.3%              |
| <b>Total</b>                 | <b>\$13,398,020</b> | <b>\$12,928,925</b>    | <b>\$13,685,663</b>  | <b>\$15,012,987</b> | <b>\$2,084,062</b>   | <b>16.1%</b>       |
| <b>Production</b>            |                     |                        |                      |                     |                      |                    |
| Personnel Services           | \$1,192,154         | \$1,305,043            | \$1,256,529          | \$1,367,832         | \$62,789             | 4.8%               |
| Supplies and Materials       | \$948,707           | \$1,137,026            | \$1,075,638          | \$1,194,800         | \$57,774             | 5.1%               |
| Travel and Training          | \$10,183            | \$21,700               | \$18,000             | \$21,700            | \$0                  | 0.0%               |
| Intragovernmental Charges    | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Utilities, Services, & Misc. | \$2,656,585         | \$3,357,133            | \$2,480,633          | \$2,750,276         | (\$606,857)          | (18.1%)            |
| Capital                      | \$0                 | \$72,500               | \$35,911             | \$0                 | (\$72,500)           | (100.0%)           |
| Other                        | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| <b>Total</b>                 | <b>\$4,807,629</b>  | <b>\$5,893,402</b>     | <b>\$4,866,711</b>   | <b>\$5,334,608</b>  | <b>(\$558,794)</b>   | <b>(9.5%)</b>      |
| <b>Distribution</b>          |                     |                        |                      |                     |                      |                    |
| Personnel Services           | \$4,041,985         | \$3,728,001            | \$3,629,428          | \$4,038,033         | \$310,032            | 8.3%               |
| Supplies and Materials       | \$841,687           | \$871,396              | \$845,777            | \$896,781           | \$25,385             | 2.9%               |
| Travel and Training          | \$8,392             | \$35,442               | \$24,739             | \$35,442            | \$0                  | 0.0%               |
| Intragovernmental Charges    | \$81,217            | \$103,831              | \$103,831            | \$99,400            | (\$4,431)            | (4.3%)             |
| Utilities, Services, & Misc. | \$929,822           | \$1,085,584            | \$815,900            | \$894,855           | (\$190,729)          | (17.6%)            |
| Capital                      | \$755,924           | \$994,674              | \$738,594            | \$0                 | (\$994,674)          | (100.0%)           |
| Other                        | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| <b>Total</b>                 | <b>\$6,659,027</b>  | <b>\$6,818,928</b>     | <b>\$6,158,269</b>   | <b>\$5,964,511</b>  | <b>(\$854,417)</b>   | <b>(12.5%)</b>     |
| <b>Capital Projects</b>      |                     |                        |                      |                     |                      |                    |
| Personnel Services           | \$297,281           | \$350,000              | \$350,000            | \$0                 | (\$350,000)          | (100.0%)           |
| Supplies and Materials       | \$58,467            | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Travel and Training          | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Intragovernmental Charges    | \$0                 | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| Utilities, Services, & Misc. | \$4,075,287         | \$860,000              | \$860,000            | \$200,000           | (\$660,000)          | (76.7%)            |
| Capital                      | \$2,433,259         | \$2,390,000            | \$2,390,000          | \$400,000           | (\$1,990,000)        | (83.3%)            |
| Other                        | \$44,310            | \$0                    | \$0                  | \$0                 | \$0                  |                    |
| <b>Total</b>                 | <b>\$6,908,604</b>  | <b>\$3,600,000</b>     | <b>\$3,600,000</b>   | <b>\$600,000</b>    | <b>(\$3,000,000)</b> | <b>(83.3%)</b>     |
| <b>Department Totals</b>     |                     |                        |                      |                     |                      |                    |
| Personnel Services           | \$6,537,503         | \$6,434,013            | \$6,229,149          | \$6,806,094         | \$372,081            | 5.8%               |
| Supplies and Materials       | \$1,869,476         | \$2,053,061            | \$1,957,749          | \$2,136,220         | \$83,159             | 4.1%               |
| Travel and Training          | \$23,233            | \$67,006               | \$47,823             | \$67,006            | \$0                  | 0.0%               |
| Intragovernmental Charges    | \$2,321,865         | \$2,448,141            | \$2,448,141          | \$2,571,695         | \$123,554            | 5.0%               |
| Utilities, Services, & Misc. | \$8,003,628         | \$5,637,794            | \$4,499,629          | \$4,386,554         | (\$1,251,240)        | (22.2%)            |
| Capital                      | \$3,189,183         | \$3,457,174            | \$3,164,505          | \$400,000           | (\$3,057,174)        | (88.4%)            |
| Other                        | \$9,828,392         | \$9,144,066            | \$9,963,647          | \$10,544,537        | \$1,400,471          | 15.3%              |
| <b>Total</b>                 | <b>\$31,773,280</b> | <b>\$29,241,255</b>    | <b>\$28,310,643</b>  | <b>\$26,912,106</b> | <b>(\$2,329,149)</b> | <b>(8.0%)</b>      |

# Water - Production

## Authorized Personnel By Division

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Administration and General</b>         |                   |                        |                      |                    |                     |
| 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               |                     |
| 5134 - Lab Supervisor ^^                  | 0.00              | 0.00                   | 0.00                 | 1.00               | 1.00                |
| 5132 - Lab Analyst ^^                     | 0.00              | 0.00                   | 0.00                 | 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               |                     |
| 5041 - Lab Tech ^^                        | 0.00              | 0.00                   | 0.00                 | 1.00               | 1.00                |
| 5098/5113 - Engineering Specialist/Engr.  | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 5006 - Water Inspection Foreman^ *        | 1.00              | 0.50                   | 0.50                 | 0.00               | (0.50)              |
| 5004 - Senior Engineering Technician      | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 4998 - Project Compliance Inspector ^     | 3.00              | 1.50                   | 1.50                 | 1.50               |                     |
| 4996 - Sr. Project Compliance Inspector * | 0.00              | 0.00                   | 0.00                 | 0.50               | 0.50                |
| 4799 - Comm. & Mrkting Manager +          | 0.08              | 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                | 0.20              | 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               |                     |
| 2312 - Water Distribution Tech ^^         | 0.00              | 0.00                   | 0.00                 | 1.00               | 1.00                |
| 1215 - Billing Auditor ++                 | 0.00              | 0.00                   | 0.00                 | 1.30               | 1.30                |
| 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               |                     |
| <b>Total Personnel</b>                    | <b>14.20</b>      | <b>12.12</b>           | <b>12.12</b>         | <b>17.42</b>       | <b>5.30</b>         |
| Permanent Full-Time                       | 14.20             | 12.12                  | 12.12                | 17.42              | 5.30                |
| Permanent Part-Time                       | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                    | <b>14.20</b>      | <b>12.12</b>           | <b>12.12</b>         | <b>17.42</b>       | <b>5.30</b>         |
| <b>Production</b>                         |                   |                        |                      |                    |                     |
| 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               |                     |
| <b>Total Personnel</b>                    | <b>20.00</b>      | <b>20.00</b>           | <b>20.00</b>         | <b>20.00</b>       |                     |
| Permanent Full-Time                       | 20.00             | 20.00                  | 20.00                | 20.00              |                     |
| Permanent Part-Time                       | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                    | <b>20.00</b>      | <b>20.00</b>           | <b>20.00</b>         | <b>20.00</b>       |                     |

^ 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.

++ In FY 2019, 1.30 FTE Billing Auditor positions were reallocated to the Utility departments.

\* In FY 2019, 0.50 FTE Water Inspection Foreman was reclassified to Sr. Project Compliance Inspector.

^^ In FY 2019, (4) 1.00 FTE positions were reallocated from Water Distribution as a result of the Lab moving from Distribution to Engineering.



# Water - Distribution

## Authorized Personnel By Division

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Distribution</b>                     |                   |                        |                      |                    |                     |
| 6107 - Warehouse Operator **            | 0.00              | 0.00                   | 0.00                 | 0.40               | 0.40                |
| 6106 - Stores Clerk                     | 1.20              | 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               |                     |
| 6101 - Storeroom Assistant              | 1.20              | 1.20                   | 1.20                 | 1.20               |                     |
| 5134 - Laboratory Supervisor ^^         | 1.00              | 1.00                   | 1.00                 | 0.00               | (1.00)              |
| 5041 - Lab Technician ^^                | 2.00              | 2.00                   | 2.00                 | 0.00               | (2.00)              |
| 4995 - Data Technician                  | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 2883 - Lead Utility Service Worker      | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 2880 - Utility Service Worker +++       | 4.00              | 3.50                   | 3.50                 | 4.00               | 0.50                |
| 2877 - Lead Meter Reader                | 0.50              | 0.50                   | 0.50                 | 0.50               |                     |
| 2874 - Senior Meter Reader              | 0.80              | 0.80                   | 0.80                 | 0.80               |                     |
| 2870 - Meter Reader ^                   | 2.80              | 2.40                   | 2.40                 | 2.40               |                     |
| 2770 - Electric Services Supt           | 0.25              | 0.25                   | 0.25                 | 0.25               |                     |
| 2690 - Water Distribution Manager       | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 2655 - Water Distribution Supt.         | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 2616 - Transload Ops Supv ^^            | 0.40              | 0.40                   | 0.40                 | 0.00               | (0.40)              |
| 2319 - Meter Shop Foreman               | 1.00              | 0.00                   | 0.00                 | 0.00               |                     |
| 2317 - Water Distribution Supervisor    | 3.00              | 3.00                   | 3.00                 | 3.00               |                     |
| 2314 - Wtr Distribution Foreman         | 11.00             | 12.00                  | 12.00                | 12.00              |                     |
| 2312 - Wtr Distribution Technician ^^   | 6.00              | 6.00                   | 6.00                 | 5.00               | (1.00)              |
| 2302 - Equipment Operator II *          | 13.40             | 13.40                  | 13.40                | 0.00               | (13.40)             |
| 2302 - Equipment Operator *             | 0.00              | 0.00                   | 0.00                 | 3.00               | 3.00                |
| 2301 - Equipment Operator I **          | 0.40              | 0.40                   | 0.40                 | 0.00               | (0.40)              |
| 2298 - Equipment Operator III ^^ *      | 0.40              | 0.40                   | 0.40                 | 0.00               | (0.40)              |
| 2298 - Senior Equipment Operator *      | 0.00              | 0.00                   | 0.00                 | 10.40              | 10.40               |
| 2297 - Water Distribution Lead Operator | 7.00              | 7.00                   | 7.00                 | 7.00               |                     |
| 2296 - Water Distribution Operator +    | 1.00              | 3.00                   | 3.00                 | 3.00               |                     |
| 1006 - Senior Admin. Support Asst ^     | 2.40              | 2.40                   | 2.00                 | 2.00               |                     |
| <b>Total Personnel</b>                  | <b>66.55</b>      | <b>67.65</b>           | <b>67.25</b>         | <b>62.95</b>       | <b>(4.30)</b>       |
| Permanent Full-Time                     | 66.55             | 67.65                  | 67.25                | 62.95              | (4.30)              |
| Permanent Part-Time                     | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                  | <b>66.55</b>      | <b>67.65</b>           | <b>67.25</b>         | <b>62.95</b>       | <b>(4.30)</b>       |
| <b>Department Totals</b>                |                   |                        |                      |                    |                     |
| Permanent Full-Time                     | 100.75            | 99.77                  | 99.37                | 100.37             | 1.00                |
| Permanent Part-Time                     | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                  | <b>100.75</b>     | <b>99.77</b>           | <b>99.37</b>         | <b>100.37</b>      | <b>1.00</b>         |

+ In FY 2018, 2.00 FTE Water Distribution Operators were added to the water flushing crew.

^ In FY 2018, (0.40) FTE Meter Reader position (split between Water and Electric) was reassigned to a Services Coordinator position and budgeted 100% in Electric.

^^ In FY 2019, (0.40) FTE Transload Operations Supervisor and (0.40) FTE Equipment Operator III positions were reallocated back to Transload from Water.

+++ In FY 2019, 0.50 FTE Utility Service Worker was reallocated from Electric to Water.

^ During FY 2018, (0.40) FTE of this position was reallocated to Electric.

^^ In FY 2019, (4) 1.00 FTE positions were reallocated to Engineering as a result of the Lab moving from Distribution to Engineering.

\* In FY 2019, (10) 1.00 FTE; (1) 0.40 FTE Equipment Operator II and (1) Equipment Operator III positions were reassigned to Senior Equipment Operator-WL. Also in FY 2019, Equipment Operator II positions were reassigned to Equipment Operator - WL.

\*\*In FY 2019, Equipment Operator I was reclassified to Warehouse Operator



## Major Projects

This budget provides funding for the following projects:

- Annual Fire Hydrants & Valve Replacements
- Annual Main Relocation for Streets & Highways
- Annual Meter Replacement Program
- Annual New Service Connections/Installs
- Annual Water Main Replacements

## 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 was approved by voters on August 7, 2018.

A list of projects will be presented to Council before the end of the year, along with a rate increase to cover the debt.

During the first quarter of FY 2019, a rate structure will be approved during a public process.

# Water

# Annual and 5 Year Capital Projects

| Funding Source   | Adopted<br>FY 2019 | FY 2020          | FY 2021             | FY 2022             | FY 2023          | Future<br>Cost     | D    | C    |
|--|--------------------|------------------|---------------------|---------------------|------------------|--------------------|------|------|
| <b>Water</b>   |                    |                  |                     |                     |                  |                    |      |      |
| <b>1 Annual Close Loops - W0123 [ID: 586]</b>                            |                    |                  |                     |                     |                  |                    |      |      |
| Ent Rev  |                    |                  |                     |                     |                  | \$400,000          |      |      |
| <b>Total</b>   |                    |                  |                     |                     |                  | <b>\$400,000</b>   |      |      |
| <b>2 Annual Contingency - W0009 [ID: 718]</b>                            |                    |                  |                     |                     |                  |                    |      |      |
| Future Ballot  | \$100,000          | \$100,000        | \$100,000           | \$100,000           | \$100,000        | \$400,000          |      |      |
| <b>Total</b>   | <b>\$100,000</b>   | <b>\$100,000</b> | <b>\$100,000</b>    | <b>\$100,000</b>    | <b>\$100,000</b> | <b>\$400,000</b>   |      |      |
| <b>3 Annual Fire Hydrants &amp; Valve Replacements - W0127 [ID: 587]</b> |                    |                  |                     |                     |                  |                    |      |      |
| Ent Rev  | \$200,000          | \$200,000        | \$200,000           | \$200,000           | \$200,000        | \$800,000          |      |      |
| <b>Total</b>   | <b>\$200,000</b>   | <b>\$200,000</b> | <b>\$200,000</b>    | <b>\$200,000</b>    | <b>\$200,000</b> | <b>\$800,000</b>   |      |      |
| <b>4 Annual Main Relctn for Streets &amp; Highways - W0125 [ID: 589]</b> |                    |                  |                     |                     |                  |                    |      |      |
| Ent Rev  | \$100,000          | \$100,000        | \$100,000           | \$100,000           | \$100,000        | \$800,000          |      |      |
| Future Ballot  | \$300,000          | \$300,000        | \$300,000           | \$300,000           | \$300,000        | \$1,200,000        |      |      |
| <b>Total</b>   | <b>\$400,000</b>   | <b>\$400,000</b> | <b>\$400,000</b>    | <b>\$400,000</b>    | <b>\$400,000</b> | <b>\$2,000,000</b> |      |      |
| <b>5 Annual Meter Replacement Program - W0231 [ID: 1362]</b>             |                    |                  |                     |                     |                  |                    |      |      |
| Ent Rev  | \$50,000           | \$50,000         | \$50,000            | \$50,000            | \$50,000         |                    |      |      |
| Future Ballot  |                    |                  |                     |                     |                  | \$1,000,000        |      |      |
| <b>Total</b>   | <b>\$50,000</b>    | <b>\$50,000</b>  | <b>\$50,000</b>     | <b>\$50,000</b>     | <b>\$50,000</b>  | <b>\$1,000,000</b> |      |      |
| <b>6 Annual New Srvcs Connections: Install/Rpl W0128 [ID: 592]</b>       |                    |                  |                     |                     |                  |                    |      |      |
| Connection Fee Revenues  | \$250,000          | \$250,000        | \$250,000           | \$250,000           | \$250,000        | \$2,000,000        |      |      |
| <b>Total</b>   | <b>\$250,000</b>   | <b>\$250,000</b> | <b>\$250,000</b>    | <b>\$250,000</b>    | <b>\$250,000</b> | <b>\$2,000,000</b> |      |      |
| <b>7 Annual Water Main Replacements - W0130 [ID: 590]</b>                |                    |                  |                     |                     |                  |                    |      |      |
| Ent Rev  |                    |                  |                     |                     |                  | \$2,500,000        |      |      |
| Future Ballot  | \$750,000          | \$750,000        | \$750,000           | \$750,000           | \$750,000        | \$2,500,000        |      |      |
| <b>Total</b>   | <b>\$750,000</b>   | <b>\$750,000</b> | <b>\$750,000</b>    | <b>\$750,000</b>    | <b>\$750,000</b> | <b>\$5,000,000</b> |      |      |
| <b>8 New Elevated Storage [ID: 2031]</b>                                 |                    |                  |                     |                     |                  |                    |      |      |
| Future Ballot  | \$3,000,000        |                  |                     |                     |                  |                    | 2020 | 2021 |
| <b>Total</b>   | <b>\$3,000,000</b> |                  |                     |                     |                  |                    |      |      |
| <b>9 New Southeast Pump Station - W0280 [ID: 1989]</b>                   |                    |                  |                     |                     |                  |                    |      |      |
| Future Ballot  | \$3,200,000        |                  |                     |                     |                  |                    | 2018 | 2019 |
| <b>Total</b>   | <b>\$3,200,000</b> |                  |                     |                     |                  |                    |      |      |
| <b>10 Water Treatment Plant Upgrade - Phase 1 - W0236 [ID: 1487]</b>     |                    |                  |                     |                     |                  |                    |      |      |
| Future Ballot  | \$3,000,000        |                  | \$10,000,000        | \$10,000,000        |                  |                    | 2019 | 2021 |
| <b>Total</b>   | <b>\$3,000,000</b> |                  | <b>\$10,000,000</b> | <b>\$10,000,000</b> |                  |                    |      |      |
| <b>11 West Ash Upgrades W0145 [ID: 644]</b>                              |                    |                  |                     |                     |                  |                    |      |      |
| Future Ballot  | \$3,000,000        |                  |                     |                     |                  |                    | 2018 | 2019 |
| <b>Total</b>   | <b>\$3,000,000</b> |                  |                     |                     |                  |                    |      |      |
| <b>12 New Well Platforms - W0279 [ID: 1988]</b>                          |                    |                  |                     |                     |                  |                    |      |      |
| Future Ballot  |                    |                  |                     | \$1,000,000         |                  |                    | 2022 | 2022 |
| <b>Total</b>   |                    |                  |                     | <b>\$1,000,000</b>  |                  |                    |      |      |
| <b>13 16" Main - Barberrry to Worley - 4,300 FT - W0244 [ID: 1495]</b>   |                    |                  |                     |                     |                  |                    |      |      |
| Future Ballot  |                    |                  |                     |                     |                  | \$1,400,000        | 2024 | 2024 |
| <b>Total</b>   |                    |                  |                     |                     |                  | <b>\$1,400,000</b> |      |      |

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<br>FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Future<br>Cost      | D           | C           |
|--|--------------------|---------|---------|---------|---------|---------------------|-------------|-------------|
| <b>Water</b>   |                    |         |         |         |         |                     |             |             |
| <b>14 16" Transmission Main to Prathersville Tank-W0242 [ID: 1493]</b> |                    |         |         |         |         |                     | <b>2024</b> | <b>2025</b> |
| Future Ballot  |                    |         |         |         |         | \$2,500,000         |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$2,500,000</b>  |             |             |
| <b>15 2MG Elevated Storage - Prathersville - W0243 [ID: 1494]</b>      |                    |         |         |         |         |                     | <b>2024</b> | <b>2025</b> |
| Future Ballot  |                    |         |         |         |         | \$3,000,000         |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$3,000,000</b>  |             |             |
| <b>16 Alluvial Wells #19 AND #20 - W0277 [ID: 1986]</b>                |                    |         |         |         |         |                     | <b>2024</b> | <b>2024</b> |
| Future Ballot  |                    |         |         |         |         | \$2,000,000         |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$2,000,000</b>  |             |             |
| <b>17 Gibbs Road/Dawn Drive - W0272 [ID: 1934]</b>                     |                    |         |         |         |         |                     | <b>2024</b> | <b>2025</b> |
| Ent Rev  |                    |         |         |         |         | \$1,424,000         |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$1,424,000</b>  |             |             |
| <b>18 Water Treatment Plant Upgrade - Phase 2 [ID: 2122]</b>           |                    |         |         |         |         |                     | <b>2024</b> | <b>2026</b> |
| Future Ballot  |                    |         |         |         |         | \$35,000,000        |             |             |
| <b>Total</b>   |                    |         |         |         |         | <b>\$35,000,000</b> |             |             |

## Water Funding Source Summary

|                         |                     |                    |                     |                     |                    |                     |
|-------------------------|---------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| Connection Fee Revenues | \$250,000           | \$250,000          | \$250,000           | \$250,000           | \$250,000          | \$2,000,000         |
| Ent Rev                 | \$350,000           | \$350,000          | \$350,000           | \$350,000           | \$350,000          | \$4,500,000         |
| <b>New Funding</b>      | <b>\$600,000</b>    | <b>\$600,000</b>   | <b>\$600,000</b>    | <b>\$600,000</b>    | <b>\$600,000</b>   | <b>\$6,500,000</b>  |
| Future Ballot           | \$13,350,000        | \$1,150,000        | \$11,150,000        | \$12,150,000        | \$1,150,000        | \$5,100,000         |
| <b>Future Ballot</b>    | <b>\$13,350,000</b> | <b>\$1,150,000</b> | <b>\$11,150,000</b> | <b>\$12,150,000</b> | <b>\$1,150,000</b> | <b>\$5,100,000</b>  |
| <b>Total</b>            | <b>\$13,950,000</b> | <b>\$1,750,000</b> | <b>\$11,750,000</b> | <b>\$12,750,000</b> | <b>\$1,750,000</b> | <b>\$11,600,000</b> |

## Water Current Capital Projects

|    |   |      |      |
|----|---|------|------|
| 1  | 16" Main-Hwy63 - West Crossing to Stadium-W0229 [ID: 1283]  | 2019 | 2020 |
| 2  | 16"Main-BrownStationRd-Route B to Peabody-W0230 [ID: 1284]  | 2018 | 2018 |
| 3  | Annual Differential Payments - W0143 [ID: 642]              |      |      |
| 4  | Backup Generators for ASR's & Pump Stations W0150 [ID: 649] | 2014 | 2016 |
| 5  | Broadway Main Replacement Garth to W Blvd - W0141 [ID: 575] | 2024 | 2025 |
| 6  | Brown Station Rd - Stark Av to Mojave Ct - W0241 [ID: 1492] | 2020 | 2023 |
| 7  | Bus Loop - Phase 6A - 3,200' Main Replace - W0200 [ID: 722] | 2017 | 2018 |
| 8  | Central Neighborhoods Main Upgrades - W0281 [ID: 2012]      | 2017 | 2017 |
| 9  | Connection Fee Revenues W0002 [ID: 2123]                    |      |      |
| 10 | Construct Warehouse & Enclosed Parking - W0263 [ID: 1695]   | 2019 | 2022 |
| 11 | Contingency - Enterprise Revenue - W0003 [ID: 1865]         |      |      |
| 12 | Country Club Drive S/E Walnut Phase 2 - W0273 [ID: 1935]    | 2018 | 2018 |
| 13 | Crown Point - Loop to Spring Valley - W0267 [ID: 1929]      | 2018 | 2018 |
| 14 | Deep Well Abandonment - W0249 [ID: 1500]                    | 2013 | 2014 |
| 15 | Drill Alluvial Wells # 16 #17 and #18 - W0138 [ID: 582]     | 2010 | 2015 |

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

| Funding Source  | Adopted<br>FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Future<br>Cost | D    | C    |
|---|--------------------|---------|---------|---------|---------|----------------|------|------|
| <b>Water Current Capital Projects</b>                         |                    |         |         |         |         |                |      |      |
| <b>Water</b>  |                    |         |         |         |         |                |      |      |
| 16 Highway Crossings - W0119 [ID: 604]                        |                    |         |         |         |         |                | 2017 | 2018 |
| 17 Lime Softening Residual Discharge Pipe - W0234 [ID: 1485]  |                    |         |         |         |         |                | 2018 | 2020 |
| 18 Main Adjustment-Nifong Blvd Improvements-W0256 [ID: 1507]  |                    |         |         |         |         |                | 2018 | 2018 |
| 19 Refurbish Existing Deep Well for Emergency-W0140 [ID: 581] |                    |         |         |         |         |                | 2021 | 2021 |
| 20 Replumb Influent Connections at WTP W0211 [ID: 1110]       |                    |         |         |         |         |                | 2014 | 2016 |
| 21 Thilly & Westmount 6" Main - 2,800 FT - W0235 [ID: 1486]   |                    |         |         |         |         |                | 2013 | 2016 |
| 22 Waco Rd - Brown Station to Oakland - W0251 [ID: 1502]      |                    |         |         |         |         |                | 2022 | 2023 |
| 23 Waco Rd - Route B to Rogers - W0252 [ID: 1503]             |                    |         |         |         |         |                | 2022 | 2023 |
| 24 Well & Pump Station Control W0264 [ID: 1887]               |                    |         |         |         |         |                | 2014 | 2015 |
| 25 Well Field Valve Upgrades - W0274 [ID: 1983]               |                    |         |         |         |         |                | 2017 | 2017 |
| 26 Westridge Drive - W Broadway to Rollins - W0268 [ID: 1930] |                    |         |         |         |         |                | 2016 | 2016 |
| 27 WTP Reclaim Well Modifications - W0275 [ID: 1984]          |                    |         |         |         |         |                | 2017 | 2017 |
| 28 WTP Scada Upgrades - W0278 [ID: 1987]                      |                    |         |         |         |         |                | 2017 | 2017 |

### Water Impact of Capital Projects

|  |
|--|
| Annual Close Loops - W0123 [ID: 586]   |
| Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff. |
| Annual Differential Payments - W0143 [ID: 642]   |
| Expansion of system requires additional maintenance  |
| Annual Fire Hydrants & Valve Replacements - W0127 [ID: 587]  |
| Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff. |
| Annual Main Relctn for Streets & Highways - W0125 [ID: 589]  |
| Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff. |
| Annual New Srvc Connections:Install/Rpl W0128 [ID: 592]  |
| Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff. |
| Annual Water Main Replacements - W0130 [ID: 590]   |
| Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff. |
| Backup Generators for ASR's & Pump Stations W0150 [ID: 649]  |
| Increased maintenance requirement  |
| Drill Alluvial Wells # 16 #17 and #18 - W0138 [ID: 582]  |
| Incremental impact on operational costs. Three additional wells to maintain.   |
| Refurbish Existing Deep Well for Emergency-W0140 [ID: 581]   |
| Incremental impact on operational costs. An additional ASR well to maintain.   |
| West Ash Upgrades W0145 [ID: 644]  |
| Will provide greater flexibility in operation  |

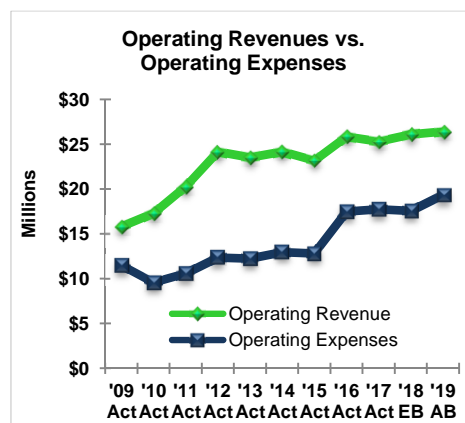
D = Year being designed; C = Year construction will begin.

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

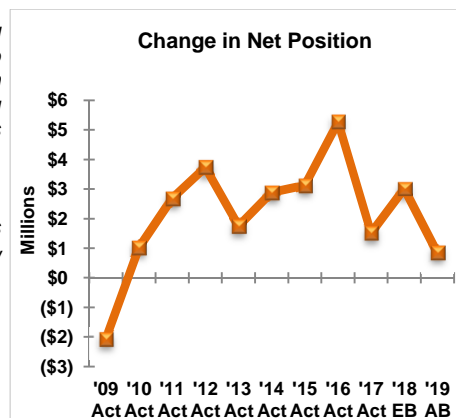
|  | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   |
|--|----------------------|------------------------|----------------------|----------------------|
| <b>Operating Revenues:</b>                           |                      |                        |                      |                      |
| Fees and Service Charges                             | \$25,295,153         | \$26,318,239           | \$26,084,782         | \$26,399,380         |
| <b>Total Operating Revenues</b>                      | <b>\$25,295,153</b>  | <b>\$26,318,239</b>    | <b>\$26,084,782</b>  | <b>\$26,399,380</b>  |
| <b>Operating Expenses:</b>                           |                      |                        |                      |                      |
| Personnel Services                                   | \$6,240,222          | \$6,084,013            | \$5,879,149          | \$6,806,094          |
| Supplies & Materials                                 | \$1,811,009          | \$2,053,061            | \$1,957,749          | \$2,136,220          |
| Travel & Training                                    | \$23,233             | \$67,006               | \$47,823             | \$67,006             |
| Intragovernmental Charges                            | \$2,321,865          | \$2,448,141            | \$2,448,141          | \$2,571,695          |
| Utilities, Services & Other Misc.                    | \$3,928,341          | \$4,777,794            | \$3,639,629          | \$4,186,554          |
| Depreciation   | \$3,406,141          | \$3,063,432            | \$3,571,099          | \$3,571,099          |
| <b>Total Operating Expenses</b>                      | <b>\$17,730,811</b>  | <b>\$18,493,447</b>    | <b>\$17,543,590</b>  | <b>\$19,338,668</b>  |
| <b>Operating Income (Loss)</b>                       | <b>\$7,564,342</b>   | <b>\$7,824,792</b>     | <b>\$8,541,192</b>   | <b>\$7,060,712</b>   |
| <b>Non-Operating Revenues:</b>                       |                      |                        |                      |                      |
| Investment Revenue                                   | (\$127,384)          | \$580,000              | \$639,270            | \$580,000            |
| Revenue From Other Gov't Units                       | \$0                  | \$0                    | \$0                  | \$0                  |
| Miscellaneous Revenue                                | \$281,621            | \$218,000              | \$225,682            | \$186,000            |
| <b>Total Non-Operating Revenues</b>                  | <b>\$154,237</b>     | <b>\$798,000</b>       | <b>\$864,952</b>     | <b>\$766,000</b>     |
| <b>Non-Operating Expenses:</b>                       |                      |                        |                      |                      |
| Bond Interest  | \$2,178,739          | \$2,262,000            | \$2,109,132          | \$2,137,069          |
| Bank & Paying Agent Fees (Misc. Expense)             | \$1,604              | \$2,500                | \$2,355              | \$2,500              |
| Other Miscellaneous Expenses                         | \$0                  | \$0                    | \$0                  | \$0                  |
| Loss on Disposal Assets                              | \$14,633             | \$0                    | \$10,449             | \$0                  |
| Amortization   | \$0                  | \$0                    | \$0                  | \$0                  |
| <b>Total Non-Operating Expenses</b>                  | <b>\$2,194,976</b>   | <b>\$2,264,500</b>     | <b>\$2,121,936</b>   | <b>\$2,139,569</b>   |
| <b>Total Non-Operating Revenues (Expenses)</b>       | <b>(\$2,040,739)</b> | <b>(\$1,466,500)</b>   | <b>(\$1,256,984)</b> | <b>(\$1,373,569)</b> |
| <b>Income (Loss) Before Contrib and Transfers</b>    | <b>\$5,523,603</b>   | <b>\$6,358,292</b>     | <b>\$7,284,208</b>   | <b>\$5,687,143</b>   |
| Transfers Out - P.I.L.O.T. to General Fund           | (\$3,981,315)        | (\$3,676,196)          | (\$4,130,674)        | (\$4,726,660)        |
| Transfers Out - Other                                | (\$201,650)          | (\$139,938)            | (\$139,938)          | (\$107,209)          |
| <b>Total Transfers Out</b>                           | <b>(\$4,182,965)</b> | <b>(\$3,816,134)</b>   | <b>(\$4,270,612)</b> | <b>(\$4,833,869)</b> |
| Transfers In   | \$0                  | \$0                    | \$0                  | \$0                  |
| Capital Contribution                                 | \$175,966            | \$0                    | \$0                  | \$0                  |
| <b>Total Net Transfers and Capital Contributions</b> | <b>(\$4,006,999)</b> | <b>(\$3,816,134)</b>   | <b>(\$4,270,612)</b> | <b>(\$4,833,869)</b> |
| <b>Change in Net Position</b>                        | <b>\$1,516,604</b>   | <b>\$2,542,158</b>     | <b>\$3,013,596</b>   | <b>\$853,274</b>     |

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 2009. With exception of a few years, the net position has been fairly consistent.



## Financial Sources and Uses Water Utility Fund

|   | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  |
|---|----------------------|------------------------|----------------------|---------------------|
| <b>Financial Sources</b>  |                      |                        |                      |                     |
| Fees and Service Charges  | \$25,295,153         | \$26,318,239           | \$26,084,782         | \$26,399,380        |
| Investment Revenue  | (\$127,384)          | \$580,000              | \$639,270            | \$580,000           |
| Less: GASB 31 Interest Adjustment                                     | \$316,191            | \$0                    | \$0                  | \$0                 |
| Miscellaneous Revenue   | \$281,621            | \$218,000              | \$225,682            | \$186,000           |
| <b>Total Financial Sources before Transfers</b>                       | <b>\$25,765,581</b>  | <b>\$27,116,239</b>    | <b>\$26,949,734</b>  | <b>\$27,165,380</b> |
| Transfers In  | \$0                  | \$0                    | \$0                  | \$0                 |
| <b>Total Financial Sources</b>  | <b>\$25,765,581</b>  | <b>\$27,116,239</b>    | <b>\$26,949,734</b>  | <b>\$27,165,380</b> |
| <b>Financial Uses</b>   |                      |                        |                      |                     |
| Personnel Services  | \$6,240,222          | \$6,084,013            | \$5,879,149          | \$6,806,094         |
| Less: GASB 16 Vacation Liability Adj                                  | (\$3,171)            | \$0                    | \$0                  | \$0                 |
| Less: GASB 68 Pension Adjustment                                      | (\$415,143)          | \$0                    | \$0                  | \$0                 |
| Supplies & Materials  | \$1,811,009          | \$2,053,061            | \$1,957,749          | \$2,136,220         |
| Travel & Training   | \$23,233             | \$67,006               | \$47,823             | \$67,006            |
| Intragovernmental Charges   | \$2,321,865          | \$2,448,141            | \$2,448,141          | \$2,571,695         |
| Utilities, Services & Other Misc.                                     | \$3,928,341          | \$4,777,794            | \$3,639,629          | \$4,186,554         |
| Interest Expense  | \$2,178,739          | \$2,262,000            | \$2,109,132          | \$2,137,069         |
| Bank & Paying Agent Fees (Misc. Expense)                              | \$1,604              | \$2,500                | \$2,355              | \$2,500             |
| Transfers Out   | \$4,182,965          | \$3,816,134            | \$4,270,612          | \$4,833,869         |
| Principal Payments  | \$2,696,990          | \$3,319,910            | \$3,319,910          | \$3,447,520         |
| Capital Additions   | \$755,924            | \$1,067,174            | \$774,505            | \$0                 |
| Enterprise Revenues used for Capital Projects                         | \$3,000,000          | \$3,600,000            | \$3,600,000          | \$350,000           |
| <b>Total Financial Uses</b>   | <b>\$26,722,578</b>  | <b>\$29,497,733</b>    | <b>\$28,049,005</b>  | <b>\$26,538,527</b> |
| <b>Financial Sources Over/(Under) Uses</b>                            | <b>(\$956,997)</b>   | <b>(\$2,381,494)</b>   | <b>(\$1,099,271)</b> | <b>\$626,853</b>    |
| <b>Unassigned Cash Reserves for Operations</b>                        |                      |                        |                      |                     |
| Beginning Unassigned Cash Reserve                                     |                      | \$4,251,791            | \$4,251,791          | \$5,152,520         |
| Financial Sources Over/(Under) Uses                                   |                      | (\$2,381,494)          | (\$1,099,271)        | \$626,853           |
| Cash and Cash Equivalent  | \$13,840,471         |                        |                      |                     |
| Less: Cash Restricted for Capital Projects *                          | (\$12,010,111)       |                        |                      |                     |
| Less: GASB 31 Pooled Cash Adj   | \$1,340,893          |                        |                      |                     |
| Add: Tap Fees moved from restricted to unrestricted **                |                      |                        | \$2,000,000          |                     |
| Add: Inventory  | \$1,080,538          |                        |                      |                     |
| <b>Unassigned Cash Reserve</b>  | <b>\$4,251,791</b>   | <b>\$1,870,297</b>     | <b>\$5,152,520</b>   | <b>\$5,779,373</b>  |
| <b>Cash Reserve Target: (based on Adopted budget for years shown)</b> |                      |                        |                      |                     |
| Budgeted Operating Expenses w/o Depreciation                          | \$15,354,865         | \$15,734,151           | \$15,734,151         | \$15,767,569        |
| Budgeted Operating Transfers to Other Funds                           | \$3,684,918          | \$3,816,134            | \$3,816,134          | \$4,833,869         |
| Budgeted Interest Expense   | \$2,374,000          | \$2,262,000            | \$2,262,000          | \$2,137,069         |
| Budgeted Bank & Paying Agent Fees                                     | \$2,500              | \$2,500                | \$2,500              | \$2,500             |
| Budgeted Principal Payments   | \$2,696,990          | \$3,319,910            | \$3,319,910          | \$3,447,520         |
| Budgeted Capital Additions  | \$926,000            | \$793,000              | \$793,000            | \$0                 |
| Ent Rev Budgeted for Capital Projects                                 | \$3,000,000          | \$3,600,000            | \$3,600,000          | \$350,000           |
| <b>Total Budgeted Financial Uses</b>                                  | <b>\$28,039,273</b>  | <b>\$29,527,695</b>    | <b>\$29,527,695</b>  | <b>\$26,538,527</b> |
| Less: Ent Rev used for current year CIP                               | (\$3,000,000)        | (\$3,600,000)          | (\$3,600,000)        | (\$350,000)         |
| <b>Total Budgeted Financial Uses for Operations</b>                   | <b>\$25,039,273</b>  | <b>\$25,927,695</b>    | <b>\$25,927,695</b>  | <b>\$26,188,527</b> |
|   | x 20%                | x 20%                  | x 20%                | x 20%               |
| <b>Budgeted Cash Reserve Target for Operations</b>                    | <b>\$5,007,855</b>   | <b>\$5,185,539</b>     | <b>\$5,185,539</b>   | <b>\$5,237,705</b>  |
| Add: Ent Rev Budgeted for Capital Projects                            | \$3,000,000          | \$3,600,000            | \$3,600,000          | \$350,000           |
| <b>Total Budgeted Cash Reserve Target</b>                             | <b>\$8,007,855</b>   | <b>\$8,785,539</b>     | <b>\$8,785,539</b>   | <b>\$5,587,705</b>  |
| <b>Above/(Below) Budgeted Cash Reserve Target</b>                     | <b>(\$3,756,064)</b> | <b>(\$6,915,242)</b>   | <b>(\$3,633,019)</b> | <b>\$191,668</b>    |

\* 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 sub

\*\* Previously included in Cash and Marketable securities restricted for capital projects.

### Assumptions:

|   |       |       |       |       |
|---|-------|-------|-------|-------|
| Operating rate increase                     | 2.00% | 4.00% | 4.00% | 1.00% |
| Voter approved rate increase                | 2.00% | 4.00% | 4.00% | 1.00% |
| Debt Coverage Ratio Including PILOT Expense | 1.31  | 1.24  | 1.49  | 1.19  |

## Financial Sources and Uses Water Utility Fund

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves 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 budgeted 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.

| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|----------------------|----------------------|----------------------|----------------------|
| \$27,032,888         | \$27,422,275         | \$28,081,458         | \$28,757,187         |
| \$580,000            | \$580,000            | \$580,000            | \$580,000            |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$186,000            | \$186,000            | \$186,000            | \$186,000            |
| <b>\$27,798,888</b>  | <b>\$28,188,275</b>  | <b>\$28,847,458</b>  | <b>\$29,523,187</b>  |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$27,798,888</b>  | <b>\$28,188,275</b>  | <b>\$28,847,458</b>  | <b>\$29,523,187</b>  |

|                     |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------|
| \$6,942,216         | \$7,081,060         | \$7,222,681         | \$7,146,121         |
| \$0                 | \$0                 | \$0                 | \$0                 |
| \$0                 | \$0                 | \$0                 | \$0                 |
| \$2,162,544         | \$2,189,395         | \$2,216,783         | \$2,244,719         |
| \$68,346            | \$69,713            | \$71,107            | \$72,529            |
| \$2,666,399         | \$2,767,441         | \$2,882,508         | \$3,016,305         |
| \$4,072,248         | \$4,167,860         | \$4,265,998         | \$4,366,731         |
| \$2,002,921         | \$1,871,718         | \$1,737,866         | \$1,595,091         |
| \$2,500             | \$2,500             | \$2,500             | \$2,500             |
| \$5,065,808         | \$5,360,692         | \$5,672,570         | \$5,958,481         |
| \$3,592,500         | \$3,739,860         | \$3,877,220         | \$4,034,020         |
| \$0                 | \$607,000           | \$196,767           | \$108,840           |
| \$350,000           | \$350,000           | \$350,000           | \$350,000           |
| <b>\$26,925,482</b> | <b>\$28,207,239</b> | <b>\$28,496,000</b> | <b>\$28,895,337</b> |

|                  |                   |                  |                  |
|------------------|-------------------|------------------|------------------|
| <b>\$873,406</b> | <b>(\$18,964)</b> | <b>\$351,458</b> | <b>\$627,850</b> |
|------------------|-------------------|------------------|------------------|

|             |             |             |             |
|-------------|-------------|-------------|-------------|
| \$5,779,373 | \$6,652,779 | \$6,633,815 | \$6,985,273 |
| \$873,406   | (\$18,964)  | \$351,458   | \$627,850   |

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| <b>\$6,652,779</b> | <b>\$6,633,815</b> | <b>\$6,985,273</b> | <b>\$7,613,123</b> |
|--------------------|--------------------|--------------------|--------------------|

|                     |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------|
| \$15,911,753        | \$16,275,469        | \$16,659,077        | \$16,846,405        |
| \$5,065,808         | \$5,360,692         | \$5,672,570         | \$5,958,481         |
| \$2,002,921         | \$1,871,718         | \$1,737,866         | \$1,595,091         |
| \$2,500             | \$2,500             | \$2,500             | \$2,500             |
| \$3,592,500         | \$3,739,860         | \$3,877,220         | \$4,034,020         |
| \$0                 | \$607,000           | \$196,767           | \$108,840           |
| \$350,000           | \$350,000           | \$350,000           | \$350,000           |
| <b>\$26,925,482</b> | <b>\$28,207,239</b> | <b>\$28,496,000</b> | <b>\$28,895,337</b> |
| (\$350,000)         | (\$350,000)         | (\$350,000)         | (\$350,000)         |
| <b>\$26,575,482</b> | <b>\$27,857,239</b> | <b>\$28,146,000</b> | <b>\$28,545,337</b> |
| x 20%               | x 20%               | x 20%               | x 20%               |
| <b>\$5,315,096</b>  | <b>\$5,571,448</b>  | <b>\$5,629,200</b>  | <b>\$5,709,067</b>  |
| \$350,000           | \$350,000           | \$350,000           | \$350,000           |
| <b>\$5,665,096</b>  | <b>\$5,921,448</b>  | <b>\$5,979,200</b>  | <b>\$6,059,067</b>  |

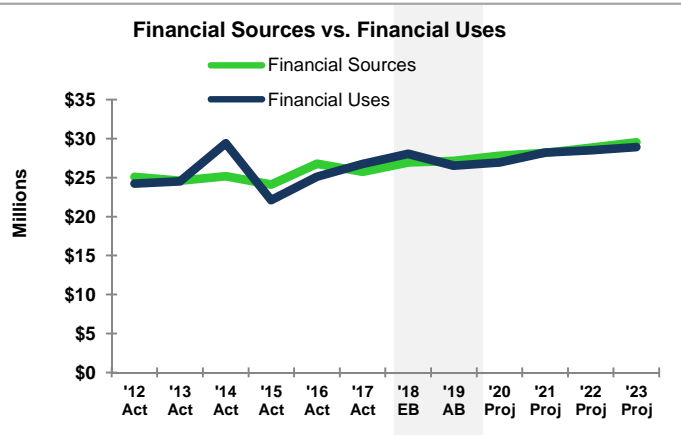
|                  |                  |                    |                    |
|------------------|------------------|--------------------|--------------------|
| <b>\$987,683</b> | <b>\$712,367</b> | <b>\$1,006,073</b> | <b>\$1,554,056</b> |
|------------------|------------------|--------------------|--------------------|

tracted in order to calculate the current assets related to operations only.

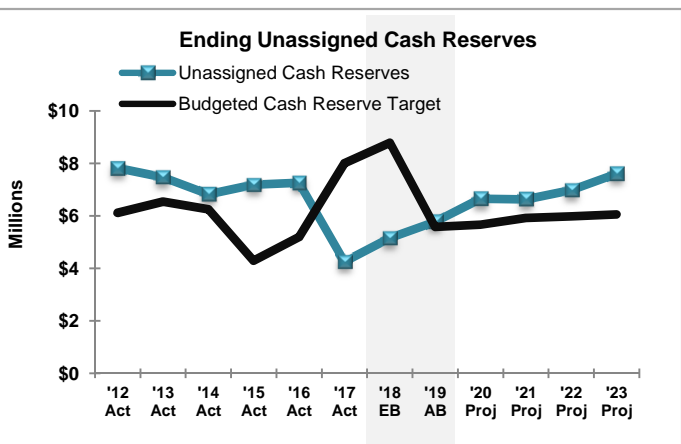
|       |       |       |       |
|-------|-------|-------|-------|
| 2.00% | 1.00% | 2.00% | 2.00% |
|-------|-------|-------|-------|

|       |       |       |       |
|-------|-------|-------|-------|
| 2.00% | 1.00% | 2.00% | 2.00% |
|-------|-------|-------|-------|

|      |      |      |      |
|------|------|------|------|
| 1.23 | 1.19 | 1.19 | 1.18 |
|------|------|------|------|



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. A number of operating increases, ranging from 1% to 2% are proposed over the next five years in order to keep the debt coverage ratio at the 1.10 credit rating level. Credit rating firms look at this debt service coverage to determine the fund's financial health and ability to obtain bonds in the future.



Unassigned cash reserve fell below the budgeted cash reserve target in FY 2017 and is projected to remain below the budgeted cash reserve target in FY 2018. This is due to an increase in capital projects and operating expenses. For the next five years, the cash reserves is projected to be above the target due to a decrease in capital project funding. A ballot was approved in August of 2018 by the voters which will provide funding for capital project needs for the next five years. During FY 2018, \$2 million was added to unassigned cash reserve from water tap fees which were moved from the restricted category in the annual financial report to unrestricted cash.



## Water Fees/Charges/Fines

|   |   |  | FY 2018   | FY 2019  |  |
|---|---|--|---|--|--|
|   | Chapter/<br>Section   | Date Last<br>Changed   | Fee   | Fee  | Effective<br>Date                              |
| <b>System Equity Charge</b><br>Size of water meter:<br>5/8" and 3/4"<br>1"<br>1 1/2"<br>2"<br>3"<br>4"<br>6"  | 27-52(c)(1)   | 09-15-14<br>09-15-14<br>09-15-14<br>09-15-14<br>09-15-14<br>09-15-14<br>09-15-14   | \$576<br>\$576<br>\$1,296<br>\$2,303<br>\$5,182<br>\$9,213<br>\$20,729  | \$576<br>\$576<br>\$1,296<br>\$2,303<br>\$5,182<br>\$9,213<br>\$20,729   |  |
| <b>Tap Fee</b><br>This fee shall be in addition to the system equity charge and meter fee and shall be assessed for each tap made by the department on public water mains. The tap fee will be waived when the only purpose of the tap is for installing a sprinkler system in a structure built before the requirement of fire sprinklers.<br>Meter size:<br>1"<br>1 1/2" - 2" or 1" commercial<br>4" and larger   | 27-52(c)(2)   | 10-01-17<br>10-01-17<br>09-15-14   | \$1,000<br>\$335<br>\$575   | \$1,000<br>\$335<br>\$575  |  |
| <b>Meter box and appurtenances fee</b><br>On properties served by public mains<br>Meter size:<br>5/8"<br>1"   | 27-52(c)(3)   | 09-15-14<br>09-15-14   | \$450<br>\$450  | \$450<br>\$450   |  |
| <b>Meter fee</b><br>In addition to the system equity charge, each customer who requests service to previously unserved properties, or to properties where a meter of greater size than the previous meter is required.<br>Meter size:<br>5/8"<br>3/4"<br>1"   | 27-52(c)(4)   | 09-15-14<br>09-15-14<br>09-15-14   | \$250<br>\$270<br>\$300   | \$250<br>\$270<br>\$300  |  |
| <b>Water rates inside city limits - residential/commercial multiple-family facilities</b><br>Water furnished to residential customers, commercial multiple family facilities customers, and multiple commercial facilities served with one meter within city limits<br><br>- All water, beginning with first one hundred (100) cubic feet (1 ccf) cubic feet (1 ccf)<br><br>- Summer water usage<br>- Summer water usage for residential customers, except commercial multiple-family facilities and multiple commercial facilities served through a single meter:<br>Usage of three hundred (300) to eight hundred (800) cubic feet (3-8 ccf)<br>Usage exceeding eight hundred (800) cubic feet (8 ccf)<br><br>Minimum charge per month<br>- Meter size:<br>5/8 and 3/4"<br>1"<br>1 1/2"<br>2"<br>3"<br>4"<br>6" | 27-122(a)<br><br>27-122(a)(1)<br>27-122(a)(1)<br><br>27-122(a)(1)<br>27-122(a)(1)<br><br>27-122(a)(2) | 09-16-13<br>09-16-13<br><br><br><br><br>10-01-17<br>10-01-17<br>10-01-17<br>10-01-17<br>10-01-17<br>10-01-17<br>10-01-17 | \$2.79<br>\$3.91<br><br><br><br><br>\$9.75<br>\$14.04<br>\$28.25<br>\$42.00<br>\$147.00<br>\$325.00<br>\$700.00 | \$2.79<br>Removed<br><br>\$3.91<br>\$4.89<br><br>\$9.75<br>\$14.04<br>\$28.25<br>\$42.00<br>\$147.00<br>\$325.00<br>\$700.00 | <br><br><br><br><br><br>06/01/19*<br>06/01/19* |

\* A new rate structure will be discussed through public process and will be effective 06-01-19



# Water Fees/Charges/Fines

|   |                     |                      | FY 2018  | FY 2019  |                   |
|---|---------------------|----------------------|----------|----------|-------------------|
|   | Chapter/<br>Section | Date Last<br>Changed | Fee      | Fee      | Effective<br>Date |
| <b>Water rates inside city limits - residential/commercial multiple-family facilities (continued)</b><br>Fire flow charge per month:<br>- Meter size:<br>5/8 and 3/4"<br>1"<br>1 1/2"<br>2"<br>3"<br>4"<br>6"<br><br>Backflow prevention charge per month:<br>- For each backflow device at a customer location   | 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   |                   |
| <b>Residential</b><br>For water service metered separately for lawn irrigation:<br>Rates per one hundred (100) cubic feet (1 ccf):<br>Non-summer water usage<br>Summer water usage  | 27-122(b)           |                      |          | \$2.79   | 06/01/19*         |
|   | 27-122(b)           |                      |          | \$4.89   | 06/01/19*         |
|   |                     |                      |          |          |                   |
| <b>Commercial</b><br>Water furnished to commercial customers within the city limits who use 50,000 cubic fee (500 ccf) or less per month<br>- All water, beginning with first one hundred (100) cubic feet (1 ccf)<br>- Summer water usage<br><br>Summer water usage:<br>Usage of seventy (70) to one hundred seventy (170) percent of winter average consumption<br>Usage exceeding one hundred seventy (170) percent of winter average consumption<br><br>Minimum charge per month<br>- Meter size:<br>5/8 and 3/4"<br>1"<br>1 1/2"<br>2"<br>3"<br>4"<br>6"<br><br>Fire flow charge per month:<br>- Meter size:<br>5/8 and 3/4"<br>1"<br>1 1/2"<br>2"<br>3"<br>4"<br>6"<br><br>Backflow prevention charge per month:<br>- 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   | Removed  |                   |
|   | 27-122.1(a)(1)      |                      |          | \$3.91   | 06/01/19*         |
|   | 27-122.1(a)(1)      |                      |          | \$4.89   | 06/01/19*         |
|   | 27-122.1(a)(2)      |                      |          |          |                   |
|   |                     | 10-01-17             | \$9.75   | \$9.75   |                   |
|   |                     | 10-01-17             | \$14.04  | \$14.04  |                   |
|   |                     | 10-01-17             | \$28.25  | \$28.25  |                   |
|   |                     | 10-01-17             | \$42.00  | \$42.00  |                   |
|   |                     | 10-01-17             | \$147.00 | \$147.00 |                   |
|   |                     | 10-01-17             | \$325.00 | \$325.00 |                   |
|   |                     | 10-01-17             | \$700.00 | \$700.00 |                   |
|   | 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   |                   |
| <b>Commercial</b><br>For water service metered separately for lawn irrigation:<br>Rates per one hundred (100) cubic feet (1 ccf):<br>Non-summer water usage<br>Summer water usage   | 27-122.1(b)         |                      |          | \$2.79   | 06/01/19*         |
|   | 27-122.1(b)         |                      |          | \$4.89   | 06/01/19*         |
|   |                     |                      |          |          |                   |

\* A new rate structure will be discussed through public process and will be effective 06-01-19

# Water Fees/Charges/Fines

|   |                     |                      | FY 2018  | FY 2019   |                   |
|---|---------------------|----------------------|--|---|-------------------|
|   | Chapter/<br>Section | Date Last<br>Changed | Fee  | Fee   | Effective<br>Date |
| <b>Large Commercial</b><br>Water furnished to commercial customers within the city limits who use 50,000 cubic feet (500 ccf) or more per month during non-summer months<br><br>- All water, beginning with first one hundred (100) cubic feet (1 ccf)  | 27-122.2(a)(1)      | 10-01-16             | \$2.45   | \$2.45  |                   |
| <b>Large Commercial (continued)</b><br>- Summer water usage<br><br>Usage of seventy (70) to one hundred seventy (170) percent of winter average consumption<br>Usage exceeding one hundred seventy (170) percent of winter average consumption<br><br>Minimum charge per month<br>- Meter size: | 27-122.2(a)(1)      | 09-16-13             | \$3.91   | Removed   |                   |
|   |                     |                      |  | \$3.91  | 06/01/19*         |
|   | 27-122.2(a)(1)      |                      |  | \$4.89  | 06/01/19*         |
|   | 27-122.2(a)(2)      |                      |  |   |                   |
| 1"  |                     | 10-01-17             | \$14.04  | \$14.04   |                   |
| 1 1/2"  |                     | 10-01-17             | \$28.25  | \$28.25   |                   |
| 2"  |                     | 10-01-17             | \$42.00  | \$42.00   |                   |
| 3"  |                     | 10-01-17             | \$147.00                                       | \$147.00  |                   |
| 4"  |                     | 10-01-17             | \$325.00                                       | \$325.00  |                   |
| 6"  |                     | 10-01-17             | \$700.00                                       | \$700.00  |                   |
| 8"  | 27-122.2(c)         | 10-01-17             | \$1,200.00                                     | \$1,200.00  |                   |
| <b>Fire flow charge per month:</b><br>- Meter size:   | 27-122.2(a)(3)      |                      |  |   |                   |
| 1"  |                     | 09-16-13             | \$1.64   | \$1.64  |                   |
| 1 1/2"  |                     | 09-16-13             | \$2.38   | \$2.38  |                   |
| 2"  |                     | 09-16-13             | \$2.56   | \$2.56  |                   |
| 3"  |                     | 09-16-13             | \$6.15   | \$6.15  |                   |
| 4"  |                     | 09-16-13             | \$9.51   | \$9.51  |                   |
| 6"  |                     | 09-16-13             | \$19.03  | \$19.03   |                   |
| <b>Backflow prevention charge per month:</b><br>- For each backflow device at a customer location   | 27-122.2(a)(4)      | 09-15-14             | \$2.00   | \$2.00  |                   |
| <b>Water temporarily supplied by adjoining water district</b><br>Water furnished to residential or commercial customers<br>Minimum charge per month:<br>- Meter size:   | 27-122.3(b)(2)      |                      |  |   |                   |
| 5/8 and 3/4"  |                     | 10-01-17             | \$9.75   | \$9.75  |                   |
| 1"  |                     | 10-01-17             | \$14.04  | \$14.04   |                   |
| 1 1/2"  |                     | 10-01-17             | \$28.25  | \$28.25   |                   |
| 2"  |                     | 10-01-17             | \$39.05  | \$39.05   |                   |
| 3"  |                     | 10-01-17             | \$71.34  | \$71.34   |                   |
| 4"  |                     | 10-01-17             | \$136.81                                       | \$136.81  |                   |
| 6"  |                     | 10-01-17             | \$332.33                                       | \$332.33  |                   |
| <b>Water rates outside city limits -</b><br>The rates to be charged for all water and all water-related services and fees including, but not limited to, monthly minimum charge, fire flow charge, backflow prevention and lawn irrigation furnished to customers outside the city limits       |                     |                      |  |   |                   |
| All water, except applicable summer water usage<br>- Summer water usage   | 27-123              | 05-01-16<br>05-01-16 | (\$2.79 x 1.33) x CCF<br>(\$3.91 x 1.33) x CCF | (\$2.79 x 1.33) x CCF<br>Removed and Consolidated in 27-123 |                   |
| Usage of seventy (70) to one hundred seventy (170) percent of winter average consumption  | 27-123              |                      |  | (\$3.91 x 1.33) x CCF                                       | 06/01/19*         |
| Usage exceeding one hundred seventy (170) percent of winter average consumption   | 27-123              |                      |  | (\$4.89 x 1.33) x CCF                                       | 06/01/19*         |

\* A new rate structure will be discussed through public process and will be effective 06-01-19

# Water Fees/Charges/Fines

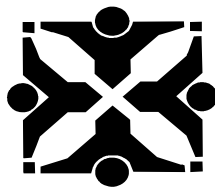
|   |                     |                      | FY 2018                             | FY 2019                             |  |
|---|---------------------|----------------------|-------------------------------------|-------------------------------------|--|
|   | Chapter/<br>Section | Date Last<br>Changed | Fee                                 | Fee                                 | Effective<br>Date  |
| Minimum charge per month based on meter size  | 27-123(a)(2)        | 10-01-17             | Inside City<br>Mtr Charge<br>x 1.33 | Inside City<br>Mtr Charge<br>x 1.33 |  |
| Fire flow charge per month:   | 27-123(a)(3)        | 05-01-16             | (\$1.55 x 1.33)<br>x CCF            | (\$1.55 x 1.33)<br>x CCF            |  |
| Backflow prevention charge per month:<br>- For each backflow device at a customer location  | 27-123(a)(4)        | 05-01-16             | (\$2.00 x 1.33)<br>x CCF            | (\$2.00 x 1.33)<br>x CCF            |  |
| <b>Commercial</b><br>Water furnished to commercial customers outside the city limits who use 50,000 cubic fee (500 ccf) or less per month<br><br>- All water, except applicable summer water usage  | 27-123.1(a)(1)      | 10-01-16             | (\$2.63 x 1.33) x CCF               | Removed and Consolidated in 27-123  | * A new rate structure will be discussed through public process and will be effective 06-01-19 |
| Minimum charge per month based on meter size  | 27-123.1(a)(2)      | 10-01-17             | Inside City<br>Mtr Charge<br>x 1.33 |                                     |  |
| Fire flow charge per month:   | 27-123.1(a)(3)      | 05-01-16             | (\$1.55 x 1.33)<br>x CCF            |                                     |  |
| Backflow prevention charge per mth: per device  | 27-123.1(a)(4)      | 05-01-16             | (\$2.00 x 1.33)<br>x CCF            |                                     |  |
| <b>Large Commercial</b><br>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<br><br>- All water, except applicable summer water usage<br><br>- Summer water usage   | 27-123.2(a)(1)      | 10-01-16             | (\$2.45 x 1.33)<br>x CCF            | Removed and Consolidated in 27-123  | * A new rate structure will be discussed through public process and will be effective 06-01-19 |
|   |                     | 05-01-16             | (\$3.91 x 1.33)<br>x CCF            |                                     |  |
| Minimum charge per month based on meter size  | 27-123.2(a)(2)      | 10-01-17             | Inside City<br>Mtr Charge<br>x 1.33 |                                     |  |
| Fire flow charge per month:   | 27-123.2(a)(3)      | 05-01-16             | (\$1.64 x 1.33)<br>x CCF            |                                     |  |
| Backflow prevention charge per mth: per device  | 27-123.2(a)(4)      | 05-01-16             | (\$2.00 x 1.33)<br>x CCF            |                                     |  |
| <b>Columbia Regional Airport</b><br>- All water, except applicable summer water usage   | 27-123.3(a)(1)      | 02-15-10             | \$4.114                             | \$4.114                             |  |
| Minimum charge per month based on meter size  | 27-123.3(a)(2)      | 10-01-17             | Inside City<br>Meter Charge         | Inside City<br>Meter Charge         |  |
| Backflow prevention charge per mth: per device  | 27-123.3(a)(3)      | 02-15-10             | \$2.00                              | \$2.00                              |  |
| <b>Water rates, within former boundaries of dissolved Public Water Supply Districts No. 1 and No. 2 outside city limits - Residential/commercial multiple-family facilities</b><br>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 |                     |                      |                                     |                                     |  |

\* A new rate structure will be discussed through public process and will be effective 06-01-19

# Water Fees/Charges/Fines

|  |                     |                      | FY 2018   | FY 2019   |   |
|--|---------------------|----------------------|---|---|---|
|  | Chapter/<br>Section | Date Last<br>Changed | Fee   | Fee   | Effective<br>Date   |
| - All water, except applicable summer water usage  | 27-124              | 05-01-16             | (\$2.79 x<br>1.157) x CCF   | (\$2.79 x<br>1.157) x CCF   |   |
| - Summer water usage   |                     | 05-01-16             | (\$3.91 x<br>1.157) x CCF   | Removed and Consolidated in<br>27-124                             |   |
| Usage of seventy (70) to one hundred seventy (170)<br>percent of winter average consumption  | 27-124              |                      |   | (\$3.91 x 1.33)<br>x CCF  | 10/1/2018*  |
| Usage exceeding one hundred seventy (170) percent of<br>winter average consumption   | 27-124              |                      |   | (\$4.89 x 1.33)<br>x CCF  | 10/1/2018*  |
| Minimum charge per month based on meter size   | 27-124(a)(2)        | 10-01-17             | Inside City Mtr<br>Charge<br>x 1.157<br>(\$1.64 x<br>1.157) x CCF | Inside City Mtr<br>Charge<br>x 1.157<br>(\$1.64 x<br>1.157) x CCF |   |
| Fire flow charge per month:  | 27-124(a)(3)        | 05-01-16             |   |   |   |
| Backflow prevention charge<br>per mth: per device  | 27-124(a)(4)        | 05-01-16             | (\$2.00 x<br>1.157) x CCF   | (\$2.00 x<br>1.157) x CCF   |   |
| <b>Commercial</b><br>Water furnished to commercial customers<br>outside the city limits within the former<br>boundaries of dissolved Public Water Supply<br>Districts No.1 and No. 2 who use 50,000 cubic<br>feet (500 ccf) or less per month average during<br>nonsummer months | 27-124.1            |                      |   |   |   |
| - All water, except applicable summer water<br>usage   | 27-124.1(a)(1)      | 10-01-16             | (\$2.63 x<br>1.157) x CCF   |   |   |
| - Summer water usage   |                     | 05-01-16             | (\$3.91 x<br>1.157) x CCF   |   |   |
| Minimum charge per month based on meter<br>size  | 27-124.1(a)(2)      | 10-01-17             | Inside City Mtr<br>Charge<br>x 1.157                              | Removed and<br>Consolidated<br>in 27-124                          | * A new rate<br>structure will<br>be discussed<br>through<br>public<br>process and<br>will be<br>effective 06-<br>01-19 |
| Fire flow charge per month:  | 27-124.1(a)(3)      | 5/1/1916             | (\$1.55 x<br>1.157) x CCF   |   |   |
| Backflow prevention charge<br>per mth: per device  | 27-124.1(a)(4)      | 05-01-16             | (\$2.00 x<br>1.157) x CCF   |   |   |
| <b>Large Commercial</b><br>Water furnished to commercial customers<br>outside the city limits within the former<br>boundaries of dissolved Public Water Supply<br>District No. 1, who use more than 50,000 cubic<br>feet per month average during nonsummer<br>months            | 27-124.2            |                      |   |   |   |
| - All water, except applicable summer water<br>usage   | 27-124.2(a)(1)      | 10-01-16             | (\$2.45 x<br>1.157) x CCF   |   |   |
| - Summer water usage   |                     |                      | (\$3.91 x<br>1.157) x CCF   |   |   |
| Minimum charge per month based on meter<br>size  | 27-124.2(a)(2)      | 10-01-17             | Inside City Mtr<br>Charge<br>x 1.157<br>(\$1.64 x<br>1.157) x CCF | Removed and<br>Cosolidated in<br>27-124                           | * A new rate<br>structure will<br>be discussed<br>through<br>public<br>process and<br>will be<br>effective 06-<br>01-19 |
| Fire flow charge per month:  | 27-124.2(a)(3)      | 05-01-16             |   |   |   |
| Backflow prevention charge<br>per mth: per device  | 27-124.2(a)(4)      | 05-01-16             | (\$2.00 x<br>1.157) x CCF   |   |   |

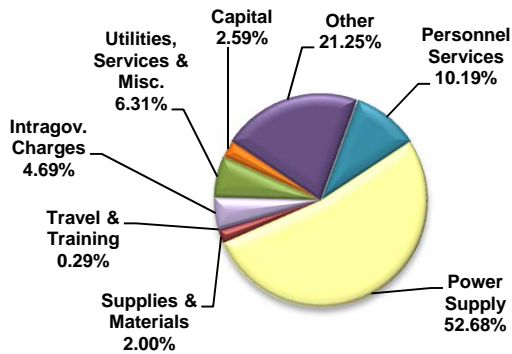
# Electric Utility Fund (Enterprise Fund)



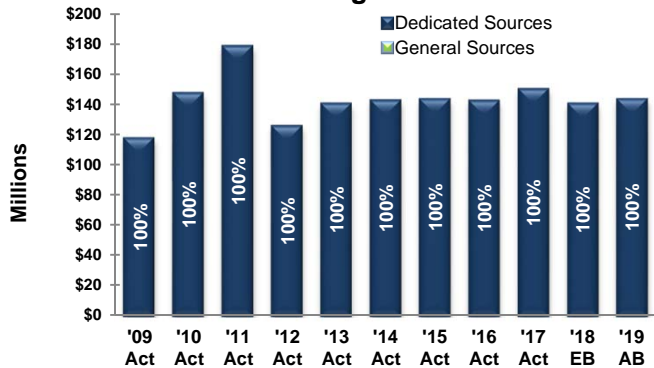
*City of Columbia*  
*Columbia, Missouri*

# Electric Utility- Summary

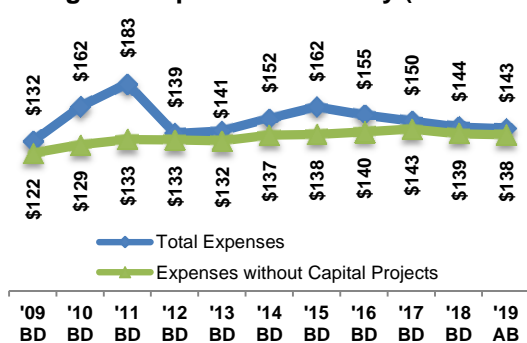
**FY 2019 Total Expenditures By Category**



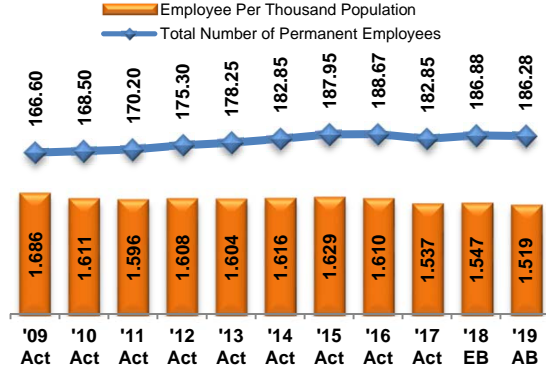
**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   | \$ Change<br>19/18B  | % Change<br>19/18B |
|-----------------------------|----------------------|------------------------|----------------------|----------------------|----------------------|--------------------|
| Personnel Services          | \$15,178,927         | \$14,571,147           | \$14,061,412         | \$14,588,038         | \$16,891             | 0.1%               |
| Power Supply                | \$70,606,865         | \$74,888,000           | \$73,469,685         | \$75,395,393         | \$507,393            | 0.7%               |
| Supplies & Materials        | \$2,829,410          | \$2,781,653            | \$2,494,061          | \$2,864,836          | \$83,183             | 3.0%               |
| Travel & Training           | \$256,958            | \$448,115              | \$312,457            | \$417,325            | (\$30,790)           | (6.9%)             |
| Intragov. Charges           | \$5,477,731          | \$5,976,294            | \$5,976,294          | \$6,709,716          | \$733,422            | 12.3%              |
| Utilities, Services & Misc. | \$17,287,556         | \$11,144,133           | \$9,125,600          | \$9,027,493          | (\$2,116,640)        | (19.0%)            |
| Capital                     | \$3,535,150          | \$4,343,087            | \$4,339,950          | \$3,714,000          | (\$629,087)          | (14.5%)            |
| Other                       | \$34,476,401         | \$30,309,745           | \$30,426,167         | \$30,413,111         | \$103,366            | 0.3%               |
| <b>Total</b>                | <b>\$149,648,998</b> | <b>\$144,462,174</b>   | <b>\$140,205,626</b> | <b>\$143,129,912</b> | <b>(\$1,332,262)</b> | <b>(0.9%)</b>      |
| Operating Expenses          | \$103,435,701        | \$106,709,342          | \$102,339,509        | \$106,902,801        | \$193,459            | 0.2%               |
| Non-Operating Expenses      | \$28,811,102         | \$25,023,745           | \$25,133,467         | \$25,389,605         | \$365,860            | 1.5%               |
| Debt Service                | \$5,626,802          | \$5,286,000            | \$5,292,700          | \$5,023,506          | (\$262,494)          | (5.0%)             |
| Capital Additions           | \$956,913            | \$1,593,087            | \$1,589,950          | \$264,000            | (\$1,329,087)        | (83.4%)            |
| Capital Projects            | \$10,818,480         | \$5,850,000            | \$5,850,000          | \$5,550,000          | (\$300,000)          | (5.1%)             |
| <b>Total Expenses</b>       | <b>\$149,648,998</b> | <b>\$144,462,174</b>   | <b>\$140,205,626</b> | <b>\$143,129,912</b> | <b>(\$1,332,262)</b> | <b>(0.9%)</b>      |

## Funding Sources (Where the Money Comes From)

|                              |                      |                      |                      |                      |                      |               |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| Grants and Capital Contrib   | \$0                  | \$0                  | \$1,000              | \$0                  | \$0                  |               |
| Interest                     | (\$151,423)          | \$1,364,884          | \$1,485,662          | \$1,364,884          | \$0                  | 0.0%          |
| Fees and Service Charges     | \$125,835,436        | \$134,647,651        | \$128,682,241        | \$132,674,022        | (\$1,973,629)        | (1.5%)        |
| Other Local Revenues         | \$2,183,715          | \$1,283,020          | \$1,454,161          | \$1,100,120          | (\$182,900)          | (14.3%)       |
| Transfers                    | \$3,143,236          | \$0                  | \$0                  | \$0                  | \$0                  |               |
| Use of Prior Year Sources    | \$18,638,034         | \$7,166,619          | \$8,582,562          | \$7,990,886          | \$824,267            | 11.5%         |
| Less: Current Year Surplus   | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |               |
| Dedicated Sources            | \$149,648,998        | \$144,462,174        | \$140,205,626        | \$143,129,912        | (\$1,332,262)        | (0.9%)        |
| General Sources              | \$0                  | \$0                  | \$0                  | \$0                  | \$0                  |               |
| <b>Total Funding Sources</b> | <b>\$149,648,998</b> | <b>\$144,462,174</b> | <b>\$140,205,626</b> | <b>\$143,129,912</b> | <b>(\$1,332,262)</b> | <b>(0.9%)</b> |

# 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 50,200 customers.

The sale of electricity is a major revenue source for this fund. The growth rate in new customers is about 1.0% 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

- A 2.5% revenue increase is included. This increase is to ensure that we have adequate debt coverage (including PILOT Exp) and are able to pay current debt obligations. The average monthly customer impact is projected to be \$2.02.
- Personnel services reflects a \$16,891 increase due to the pay plan adopted by Council. The increase is small due to reallocation of a 0.40 FTE Graphic Artist position to Community Relations and a 3% turnover factor being included for the first time which is based on previous year trends and will help to improve the financial condition of the fund.

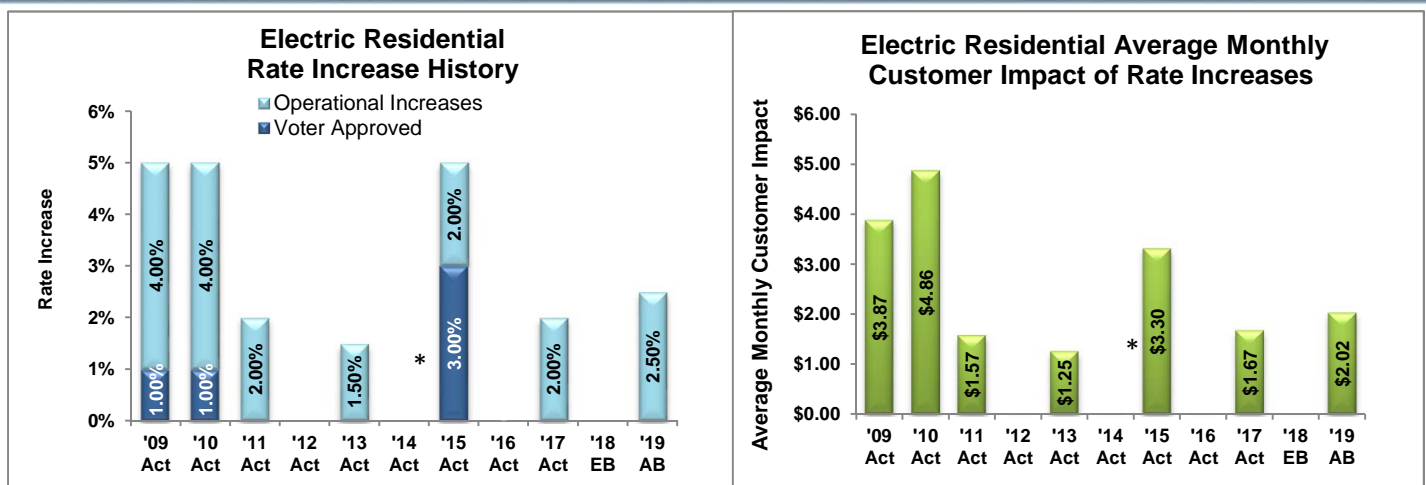
## Highlights/Significant Changes

- Power Supply reflects a \$0.5 million increase due to a new solar contract that will begin in April, 2019.
- Intragovernmental Charges reflects a \$0.7 million increase primarily in IT Fees (due to 3 additional dedicated personnel for NERC/CIP compliance) and G&A fees due to a review of the chargeout methodology.
- Utilities, Services, and Miscellaneous reflects a \$2.1 million decrease due to a \$1.1 million decrease in capital projects and several operating budget cuts to help improve the cash reserves.
- Capital reflects a \$0.6 million decrease due to lower fleet replacements for FY 2019 in order to improve the cash reserves of the fund.
- Other reflects a \$103,366 increase due to the PILOT transfer to the general fund reflecting the 2.5% revenue increase.

## Authorized Personnel

|                               | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|-------------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| Administration and General    | 34.40             | 37.13                  | 37.13                | 41.03              | 3.90                |
| Production                    | 42.50             | 42.50                  | 42.50                | 39.20              | (3.30)              |
| Transmission and Distribution | 105.95            | 106.85                 | 107.25               | 106.05             | (1.20)              |
| <b>Total Personnel</b>        | <b>182.85</b>     | <b>186.48</b>          | <b>186.88</b>        | <b>186.28</b>      | <b>(0.60)</b>       |
| Permanent Full-Time           | 182.10            | 185.73                 | 186.13               | 185.53             | (0.60)              |
| Permanent Part-Time           | 0.75              | 0.75                   | 0.75                 | 0.75               |                     |
| <b>Total Permanent</b>        | <b>182.85</b>     | <b>186.48</b>          | <b>186.88</b>        | <b>186.28</b>      | <b>(0.60)</b>       |

## Rate Increase Information



\* 3% voter approved rate increase effective 6/1/15

\* \$2.03 of \$3.30 rate increase effective 6/1/15



# Electric Utility - Summary

## Budget Detail By Division

|                                      | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   | \$ Change<br>19/18B  | % Change<br>19/18B |
|--------------------------------------|----------------------|------------------------|----------------------|----------------------|----------------------|--------------------|
| <b>Admin &amp; General</b>           |                      |                        |                      |                      |                      |                    |
| Personnel Services                   | \$3,032,882          | \$3,293,028            | \$3,073,017          | \$3,186,762          | (\$106,266)          | (3.2%)             |
| Power Supply                         | \$0                  | \$0                    | \$0                  | \$0                  | \$0                  |                    |
| Supplies and Materials               | \$98,771             | \$214,323              | \$100,604            | \$244,706            | \$30,383             | 14.2%              |
| Travel and Training                  | \$77,271             | \$115,929              | \$85,537             | \$116,577            | \$648                | 0.6%               |
| Intragovernmental Charges            | \$5,444,826          | \$5,599,141            | \$5,599,141          | \$6,331,531          | \$732,390            | 13.1%              |
| Utilities, Services, & Misc.         | \$2,283,270          | \$3,669,789            | \$2,301,511          | \$3,234,939          | (\$434,850)          | (11.8%)            |
| Capital                              | \$44,495             | \$0                    | \$0                  | \$0                  | \$0                  |                    |
| Other                                | \$34,400,918         | \$30,272,759           | \$30,389,181         | \$30,376,125         | \$103,366            | 0.3%               |
| <b>Total</b>                         | <b>\$45,382,433</b>  | <b>\$43,164,969</b>    | <b>\$41,548,991</b>  | <b>\$43,490,640</b>  | <b>\$325,671</b>     | <b>0.8%</b>        |
| <b>Production</b>                    |                      |                        |                      |                      |                      |                    |
| Personnel Services                   | \$2,422,910          | \$2,811,002            | \$2,587,643          | \$2,770,063          | (\$40,939)           | (1.5%)             |
| Power Supply                         | \$70,001,325         | \$74,888,000           | \$73,469,685         | \$75,395,393         | \$507,393            | 0.7%               |
| Supplies and Materials               | \$635,944            | \$965,181              | \$831,000            | \$892,580            | (\$72,601)           | (7.5%)             |
| Travel and Training                  | \$24,378             | \$123,748              | \$74,748             | \$123,748            | \$0                  |                    |
| Intragovernmental Charges            | \$578                | \$578                  | \$578                | \$578                | \$0                  |                    |
| Utilities, Services, & Misc.         | \$4,454,855          | \$1,907,432            | \$1,558,706          | \$1,655,112          | (\$252,320)          | (13.2%)            |
| Capital                              | \$140,469            | \$357,662              | \$354,525            | \$255,000            | (\$102,662)          | (28.7%)            |
| Other                                | \$0                  | \$0                    | \$0                  | \$0                  | \$0                  |                    |
| <b>Total</b>                         | <b>\$77,680,459</b>  | <b>\$81,053,603</b>    | <b>\$78,876,885</b>  | <b>\$81,092,474</b>  | <b>\$38,871</b>      | <b>0.0%</b>        |
| <b>Transmission and Distribution</b> |                      |                        |                      |                      |                      |                    |
| Personnel Services                   | \$8,917,790          | \$7,267,117            | \$7,200,752          | \$7,331,213          | \$64,096             | 0.9%               |
| Power Supply                         | \$605,540            | \$0                    | \$0                  | \$0                  | \$0                  |                    |
| Supplies and Materials               | \$1,722,806          | \$1,602,149            | \$1,562,457          | \$1,727,550          | \$125,401            | 7.8%               |
| Travel and Training                  | \$155,309            | \$208,438              | \$152,172            | \$177,000            | (\$31,438)           | (15.1%)            |
| Intragovernmental Charges            | \$32,327             | \$376,575              | \$376,575            | \$377,607            | \$1,032              | 0.3%               |
| Utilities, Services, & Misc.         | \$3,524,919          | \$3,666,912            | \$3,365,383          | \$3,337,442          | (\$329,470)          | (9.0%)             |
| Capital                              | \$771,949            | \$1,235,425            | \$1,235,425          | \$9,000              | (\$1,226,425)        | (99.3%)            |
| Other                                | \$36,986             | \$36,986               | \$36,986             | \$36,986             | \$0                  |                    |
| <b>Total</b>                         | <b>\$15,767,626</b>  | <b>\$14,393,602</b>    | <b>\$13,929,750</b>  | <b>\$12,996,798</b>  | <b>(\$1,396,804)</b> | <b>(9.7%)</b>      |
| <b>Capital Projects</b>              |                      |                        |                      |                      |                      |                    |
| Personnel Services                   | \$805,345            | \$1,200,000            | \$1,200,000          | \$1,300,000          | \$100,000            | 8.3%               |
| Power Supply                         | \$0                  | \$0                    | \$0                  | \$0                  | \$0                  |                    |
| Supplies and Materials               | \$371,889            | \$0                    | \$0                  | \$0                  | \$0                  |                    |
| Travel and Training                  | \$0                  | \$0                    | \$0                  | \$0                  | \$0                  |                    |
| Intragovernmental Charges            | \$0                  | \$0                    | \$0                  | \$0                  | \$0                  |                    |
| Utilities, Services, & Misc.         | \$7,024,512          | \$1,900,000            | \$1,900,000          | \$800,000            | (\$1,100,000)        | (57.9%)            |
| Capital                              | \$2,578,237          | \$2,750,000            | \$2,750,000          | \$3,450,000          | \$700,000            | 25.5%              |
| Other                                | \$38,497             | \$0                    | \$0                  | \$0                  | \$0                  |                    |
| <b>Total</b>                         | <b>\$10,818,480</b>  | <b>\$5,850,000</b>     | <b>\$5,850,000</b>   | <b>\$5,550,000</b>   | <b>(\$300,000)</b>   | <b>(5.1%)</b>      |
| <b>Department Totals</b>             |                      |                        |                      |                      |                      |                    |
| Personnel Services                   | \$15,178,927         | \$14,571,147           | \$14,061,412         | \$14,588,038         | \$16,891             | 0.1%               |
| Power Supply                         | \$70,606,865         | \$74,888,000           | \$73,469,685         | \$75,395,393         | \$507,393            | 0.7%               |
| Supplies and Materials               | \$2,829,410          | \$2,781,653            | \$2,494,061          | \$2,864,836          | \$83,183             | 3.0%               |
| Travel and Training                  | \$256,958            | \$448,115              | \$312,457            | \$417,325            | (\$30,790)           | (6.9%)             |
| Intragovernmental Charges            | \$5,477,731          | \$5,976,294            | \$5,976,294          | \$6,709,716          | \$733,422            | 12.3%              |
| Utilities, Services, & Misc.         | \$17,287,556         | \$11,144,133           | \$9,125,600          | \$9,027,493          | (\$2,116,640)        | (19.0%)            |
| Capital                              | \$3,535,150          | \$4,343,087            | \$4,339,950          | \$3,714,000          | (\$629,087)          | (14.5%)            |
| Other                                | \$34,476,401         | \$30,309,745           | \$30,426,167         | \$30,413,111         | \$103,366            | 0.3%               |
| <b>Total</b>                         | <b>\$149,648,998</b> | <b>\$144,462,174</b>   | <b>\$140,205,626</b> | <b>\$143,129,912</b> | <b>(\$1,332,262)</b> | <b>(0.9%)</b>      |



# Electric Utility - Summary

5510-7400 to 5510-7600

## Authorized Personnel By Division

| Administration and General                    | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---|-------------------|------------------------|----------------------|--------------------|---------------------|
| 9905 - Deputy City Manager *                  | 0.18              | 0.23                   | 0.23                 | 0.23               |                     |
| 5132 - Lab Analyst *                          | 0.00              | 0.00                   | 0.00                 | 1.00               | 1.00                |
| 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              | 8.75                   | 8.75                 | 8.75               |                     |
| 5041 - Lab Tech - WL *                        | 0.00              | 0.00                   | 0.00                 | 2.00               | 2.00                |
| 5006 - Water Inspn Foreman - WL * +           | 0.00              | 0.50                   | 0.50                 | 0.00               | (0.50)              |
| 5003 - Engineering Technician *               | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 5000 - Associate Engineering Technician *     | 0.50              | 0.50                   | 0.50                 | 0.50               |                     |
| 4998 - Project Compliance Inspector *         | 0.00              | 1.50                   | 1.50                 | 1.50               |                     |
| 4996 - Sr. Project Compliance Inspector * +   | 0.00              | 0.00                   | 0.00                 | 0.50               | 0.50                |
| 4803 - Graphic Artist *                       | 0.40              | 0.40                   | 0.40                 | 0.00               | (0.40)              |
| 4799 - Comm & Mrketing Manager *              | 0.32              | 0.00                   | 0.00                 | 0.00               |                     |
| 4521 - Energy Technician ^                    | 3.00              | 3.00                   | 3.00                 | 3.00               |                     |
| 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               |                     |
| 4502 - Senior Rate Analyst *                  | 0.80              | 0.80                   | 0.80                 | 0.80               |                     |
| 4501 - Rate Analyst                           | 1.80              | 1.80                   | 1.80                 | 1.80               |                     |
| 4500 - Energy Market Analyst *                | 1.00              | 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               |                     |
| 1215 - Billing Auditor *                      | 0.00              | 0.00                   | 0.00                 | 1.30               | 1.30                |
| 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               |                     |
| <b>Total Personnel</b>                        | <b>34.40</b>      | <b>37.13</b>           | <b>37.13</b>         | <b>41.03</b>       | <b>3.90</b>         |
| Permanent Full-Time                           | 33.65             | 36.38                  | 36.38                | 40.28              | 3.90                |
| Permanent Part-Time                           | 0.75              | 0.75                   | 0.75                 | 0.75               |                     |
| <b>Total Permanent</b>                        | <b>34.40</b>      | <b>37.13</b>           | <b>37.13</b>         | <b>41.03</b>       | <b>3.90</b>         |
|   |                   |                        |                      |                    |                     |
| * Reallocations                               |                   | 1.73                   | 1.73                 | 3.90               |                     |
| ^ Positions Deleted                           |                   | 0.00                   | 0.00                 | 0.00               |                     |
| # Positions Added                             |                   | 1.00                   | 1.00                 | 0.00               |                     |

### + Reassignments:

5006 Water Inspection Foreman to 4996 Sr. Project Compliance Inspector

# Electric Utility - Summary

5510-7400 to 5510-7600

## Authorized Personnel By Division

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Production</b>                       |                   |                        |                      |                    |                     |
| 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 ++                  | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 5040 - Lab Technician**                 | 2.00              | 2.00                   | 2.00                 | 0.00               | (2.00)              |
| 2695 - Lead Power Plant Operator        | 5.00              | 5.00                   | 5.00                 | 5.00               |                     |
| 2694 - Power Plant Operator             | 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                 | 0.70               | (0.30)              |
| 2635 - Asst. Power Production Supt.     | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 2631 - Associate Power Plant Oper ** ++ | 4.00              | 4.00                   | 4.00                 | 3.00               | (1.00)              |
| 2426 - Utility Maintenance Supv.        | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 2422 - Associate Utility Maint. Mech    | 4.00              | 4.00                   | 4.00                 | 4.00               |                     |
| 2421 - Sr Utility Maint Mechanic        | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 2325 - Instrument Technician            | 0.00              | 0.00                   | 0.00                 | 2.00               | 2.00                |
| 2324 - Instrument Technician ++         | 2.00              | 2.00                   | 2.00                 | 0.00               | (2.00)              |
| 2303 - Equipment Operator III ++        | 1.00              | 1.00                   | 1.00                 | 0.00               | (1.00)              |
| 2302 - Equipment Operator II ++         | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| 2300 - Equipment Operator II ++         | 1.00              | 1.00                   | 1.00                 | 0.00               | (1.00)              |
| 2298 - Equipment Operator III ++        | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| 2298 - Senior Equipment Operator III ++ | 0.00              | 0.00                   | 0.00                 | 2.00               | 2.00                |
| 1400 - Administrative Technician        | 0.50              | 0.50                   | 0.50                 | 0.50               |                     |
| <b>Total Personnel</b>                  | <b>42.50</b>      | <b>42.50</b>           | <b>42.50</b>         | <b>39.20</b>       | <b>(3.30)</b>       |
| Permanent Full-Time                     | 42.50             | 42.50                  | 42.50                | 39.20              | (3.30)              |
| Permanent Part-Time                     | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                  | <b>42.50</b>      | <b>42.50</b>           | <b>42.50</b>         | <b>39.20</b>       | <b>(3.30)</b>       |

|                   |      |      |        |
|-------------------|------|------|--------|
| ** Reallocations  | 0.00 | 0.00 | (3.30) |
| Positions Deleted | 0.00 | 0.00 | 0.00   |
| Positions Added   | 0.00 | 0.00 | 0.00   |

### ++ Reassignments:

2324 Instrument Technician 773 to 2325 Instrument Technician  
 2300 Equipment Operator II 773 to 2302 Equipment Operator II.  
 2303 Equipment Operator III 773 to 2298 Equipment Operator III  
 2422 Associate Power Plant Operator to 5132 Lab Analyst (Admin)  
 2302 Equipment Operator II to Senior Equipment Operator  
 2298 Equipment Operator III to Senior Equipment Operator

# Electric Utility

## Authorized Personnel By Division

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Transmission and Distribution</b>        |                   |                        |                      |                    |                     |
| 6107 - Warehouse Operator +++               | 0.00              | 0.00                   | 0.00                 | 0.60               | 0.60                |
| 6106 - Stores Clerk                         | 1.80              | 1.80                   | 1.80                 | 1.80               |                     |
| 6105 - Stores Superintendent                | 0.60              | 0.60                   | 0.60                 | 0.60               |                     |
| 6104 - Storeroom Asst                       | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 6103 - Stores Supervisor                    | 0.60              | 0.60                   | 0.60                 | 0.60               |                     |
| 6101 - Storeroom Assistant                  | 1.80              | 1.80                   | 1.80                 | 1.80               |                     |
| 2888 - NERC Compliance Offcr                | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 2883 - Lead Utility Service Worker          | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 2880 - Utility Service Worker ***           | 3.00              | 3.50                   | 3.50                 | 3.00               | (0.50)              |
| 2879 - Services Coordinator                 | 0.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 2877 - Lead Meter Reader                    | 0.50              | 0.50                   | 0.50                 | 0.50               |                     |
| 2874 - Senior Meter Reader                  | 1.20              | 1.20                   | 1.20                 | 1.20               |                     |
| 2870 - Meter Reader                         | 4.20              | 3.60                   | 3.60                 | 3.60               |                     |
| 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          | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 2801 - Elec. Meter Rpr Worker               | 2.00              | 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.       | 0.75              | 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.         | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 2616 - Transload Ops Supv ***               | 0.60              | 0.60                   | 0.60                 | 0.10               | (0.50)              |
| 2434 - Utility Locator Supervisor           | 1.00              | 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               |                     |
| 2640 - NERC Certified BAO                   | 10.00             | 10.00                  | 10.00                | 10.00              |                     |
| 2337 - Substation Repair Supt.              | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 2636 - Power Production Supt ***            | 0.00              | 0.00                   | 0.00                 | 0.30               | 0.30                |
| 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                 | 0.00               | (3.60)              |
| 2301 - Equipment Operator I +++             | 0.60              | 0.60                   | 0.60                 | 0.00               | (0.60)              |
| 2298 - Equipment Operator III ***           | 2.60              | 2.60                   | 2.60                 | 0.00               | (2.60)              |
| 2298 - Senior Equipment Operator III        | 0.00              | 0.00                   | 0.00                 | 5.70               | 5.70                |
| 1400 - Administrative Technician            | 0.50              | 0.50                   | 0.50                 | 0.50               |                     |
| 1006 - Senior Admin. Support Assistant ***  | 1.60              | 1.60                   | 2.00                 | 2.00               |                     |
| <b>Total Personnel</b>                      | <b>105.95</b>     | <b>106.85</b>          | <b>107.25</b>        | <b>106.05</b>      | <b>(1.20)</b>       |
| Permanent Full-Time                         | 105.95            | 106.85                 | 107.25               | 106.05             | (1.20)              |
| Permanent Part-Time                         | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                      | <b>105.95</b>     | <b>106.85</b>          | <b>107.25</b>        | <b>106.05</b>      | <b>(1.20)</b>       |
| *** Reallocations                           |                   | 0.90                   | 1.30                 | (1.20)             |                     |
| Positions Deleted                           |                   | 0.00                   | 0.00                 | 0.00               |                     |
| ### Positions Added                         |                   | 0.00                   | 0.00                 | 0.00               |                     |

### +++ Reassignments:

2301 Equipment Operator I to 6107 Warehouse Operator

2302 Equipment Operator II to 2298 Senior Equipment Operator

### Department Totals

|                        |               |               |               |               |               |
|------------------------|---------------|---------------|---------------|---------------|---------------|
| Permanent Full-Time    | 182.10        | 185.73        | 186.13        | 185.53        | (0.60)        |
| Permanent Part-Time    | 0.75          | 0.75          | 0.75          | 0.75          |               |
| <b>Total Permanent</b> | <b>182.85</b> | <b>186.48</b> | <b>186.88</b> | <b>186.28</b> | <b>(0.60)</b> |

### Department Totals

|                     |             |             |               |  |
|---------------------|-------------|-------------|---------------|--|
| Reallocations       | 2.63        | 3.03        | (0.60)        |  |
| Positions Deleted   | 0.00        | 0.00        | 0.00          |  |
| Positions Added     | 1.00        | 1.00        | 0.00          |  |
| <b>Total Change</b> | <b>3.63</b> | <b>4.03</b> | <b>(0.60)</b> |  |

## Major Projects

This budget provides funding for the following projects:

- Numerous Annual Projects:
  - Commercial Expansion
  - Distribution Transformers and Capacitor Replacement
  - Fiber Optic Cable
  - New Electric Connections
  - Relocation of Distribution Lines
  - Replacement of Existing Overhead
  - Replacement of Existing Underground
  - Residential Expansion
  - Street Light Additions
  - Substation Feeder Extension
  - Replacement of Existing Transmission
  - Underground Conversion
- Distribution Automation
- Mercury Vapor Streetlight Replacement
- Truman Solar Feeders
- Reconfiguration of Substation Feeders

## 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.

- 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 period.

# Electric

# Annual and 5 Year Capital Projects

| Funding Source   | Adopted<br>FY 2019 | FY 2020            | FY 2021            | FY 2022            | FY 2023            | Future<br>Cost     | D | C |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---|---|
| <b>Electric</b>  |                    |                    |                    |                    |                    |                    |   |   |
| <b>1 Annual Bond Contingency - E0009 [ID: 557]</b>                       |                    |                    |                    |                    |                    |                    |   |   |
| 2015 Electric Bond   |                    | \$900,000          |                    |                    |                    |                    |   |   |
| <b>Total</b>   |                    | <b>\$900,000</b>   |                    |                    |                    |                    |   |   |
| <b>2 Annual Commercial Expansion - E0117 [ID: 556]</b>                   |                    |                    |                    |                    |                    |                    |   |   |
| Ent Rev  | \$600,000          | \$600,000          | \$600,000          | \$800,000          | \$800,000          | \$3,200,000        |   |   |
| <b>Total</b>   | <b>\$600,000</b>   | <b>\$600,000</b>   | <b>\$600,000</b>   | <b>\$800,000</b>   | <b>\$800,000</b>   | <b>\$3,200,000</b> |   |   |
| <b>3 Annual Distrib. Transformers &amp; Capacitors - E0021 [ID: 559]</b> |                    |                    |                    |                    |                    |                    |   |   |
| 2015 Electric Bond   |                    | \$2,400,000        |                    |                    |                    |                    |   |   |
| Ent Rev  |                    |                    | \$1,000,000        | \$1,000,000        | \$1,000,000        | \$4,000,000        |   |   |
| PYA 2015 Ballot  | \$1,600,000        |                    |                    |                    |                    |                    |   |   |
| <b>Total</b>   | <b>\$1,600,000</b> | <b>\$2,400,000</b> | <b>\$1,000,000</b> | <b>\$1,000,000</b> | <b>\$1,000,000</b> | <b>\$4,000,000</b> |   |   |
| <b>4 Annual Ent Rev Contingency - E0003 [ID: 1359]</b>                   |                    |                    |                    |                    |                    |                    |   |   |
| Ent Rev  |                    |                    |                    | \$500,000          | \$500,000          | \$1,000,000        |   |   |
| <b>Total</b>   |                    |                    |                    | <b>\$500,000</b>   | <b>\$500,000</b>   | <b>\$1,000,000</b> |   |   |
| <b>5 Annual Fiber Optic Cable - E0082 [ID: 560]</b>                      |                    |                    |                    |                    |                    |                    |   |   |
| Ent Rev  | \$100,000          | \$100,000          | \$100,000          | \$100,000          | \$100,000          | \$300,000          |   |   |
| <b>Total</b>   | <b>\$100,000</b>   | <b>\$100,000</b>   | <b>\$100,000</b>   | <b>\$100,000</b>   | <b>\$100,000</b>   | <b>\$300,000</b>   |   |   |
| <b>6 Annual New Electric Connections - E0053 [ID: 563]</b>               |                    |                    |                    |                    |                    |                    |   |   |
| Ent Rev  | \$750,000          | \$750,000          | \$750,000          | \$750,000          | \$750,000          | \$3,750,000        |   |   |
| <b>Total</b>   | <b>\$750,000</b>   | <b>\$750,000</b>   | <b>\$750,000</b>   | <b>\$750,000</b>   | <b>\$750,000</b>   | <b>\$3,750,000</b> |   |   |
| <b>7 Annual Relocation of Distribution Lines - E0199 [ID: 1847]</b>      |                    |                    |                    |                    |                    |                    |   |   |
| Ent Rev  | \$200,000          | \$200,000          | \$200,000          | \$200,000          | \$200,000          | \$600,000          |   |   |
| <b>Total</b>   | <b>\$200,000</b>   | <b>\$200,000</b>   | <b>\$200,000</b>   | <b>\$200,000</b>   | <b>\$200,000</b>   | <b>\$600,000</b>   |   |   |
| <b>8 Annual Replace Circuit Breakers - E0153 [ID: 1109]</b>              |                    |                    |                    |                    |                    |                    |   |   |
| 2015 Electric Bond   |                    | \$500,000          |                    |                    |                    |                    |   |   |
| Ent Rev  |                    |                    | \$250,000          | \$250,000          | \$250,000          | \$1,000,000        |   |   |
| PYA 2015 Ballot  | \$250,000          |                    |                    |                    |                    |                    |   |   |
| <b>Total</b>   | <b>\$250,000</b>   | <b>\$500,000</b>   | <b>\$250,000</b>   | <b>\$250,000</b>   | <b>\$250,000</b>   | <b>\$1,000,000</b> |   |   |
| <b>9 Annual Replacement of Existing Overhead - E0118 [ID: 651]</b>       |                    |                    |                    |                    |                    |                    |   |   |
| 2015 Electric Bond   |                    |                    |                    |                    |                    |                    |   |   |
| Ent Rev  |                    | \$500,000          | \$500,000          | \$500,000          | \$600,000          | \$2,400,000        |   |   |
| <b>Total</b>   |                    | <b>\$500,000</b>   | <b>\$500,000</b>   | <b>\$500,000</b>   | <b>\$600,000</b>   | <b>\$2,400,000</b> |   |   |
| <b>10 Annual Replacement of Existing UG System - E0107 [ID: 562]</b>     |                    |                    |                    |                    |                    |                    |   |   |
| 2015 Electric Bond   |                    | \$750,000          |                    |                    |                    |                    |   |   |
| Ent Rev  | \$50,000           | \$50,000           | \$200,000          | \$200,000          | \$200,000          | \$800,000          |   |   |
| PYA 2015 Ballot  | \$500,000          |                    |                    |                    |                    |                    |   |   |
| <b>Total</b>   | <b>\$550,000</b>   | <b>\$800,000</b>   | <b>\$200,000</b>   | <b>\$200,000</b>   | <b>\$200,000</b>   | <b>\$800,000</b>   |   |   |
| <b>11 Annual Residential Expansion - E0116 [ID: 564]</b>                 |                    |                    |                    |                    |                    |                    |   |   |
| Ent Rev  | \$750,000          | \$500,000          | \$500,000          | \$500,000          | \$500,000          | \$2,000,000        |   |   |
| <b>Total</b>   | <b>\$750,000</b>   | <b>\$500,000</b>   | <b>\$500,000</b>   | <b>\$500,000</b>   | <b>\$500,000</b>   | <b>\$2,000,000</b> |   |   |
| <b>12 Annual Street Light Additions - E0052 [ID: 565]</b>                |                    |                    |                    |                    |                    |                    |   |   |
| Ent Rev  | \$50,000           | \$50,000           | \$50,000           | \$50,000           | \$50,000           | \$150,000          |   |   |
| <b>Total</b>   | <b>\$50,000</b>    | <b>\$50,000</b>    | <b>\$50,000</b>    | <b>\$50,000</b>    | <b>\$50,000</b>    | <b>\$150,000</b>   |   |   |

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<br>FY 2019 | FY 2020            | FY 2021          | FY 2022          | FY 2023          | Future<br>Cost     | D    | C    |
|---|--------------------|--------------------|------------------|------------------|------------------|--------------------|------|------|
| <b>Electric</b>   |                    |                    |                  |                  |                  |                    |      |      |
| <b>13 Annual Substation Feeder Additions - E0115 [ID: 566]</b>        |                    |                    |                  |                  |                  |                    |      |      |
| Ent Rev   | \$100,000          | \$600,000          | \$600,000        | \$600,000        | \$800,000        | \$3,200,000        |      |      |
| <b>Total</b>  | <b>\$100,000</b>   | <b>\$600,000</b>   | <b>\$600,000</b> | <b>\$600,000</b> | <b>\$800,000</b> | <b>\$3,200,000</b> |      |      |
| <b>14 Annual Transmission System Replacement - E0101 [ID: 567]</b>    |                    |                    |                  |                  |                  |                    |      |      |
| 2015 Electric Bond  |                    | \$300,000          |                  |                  |                  |                    |      |      |
| Ent Rev   | \$50,000           | \$50,000           | \$200,000        | \$200,000        | \$200,000        | \$800,000          |      |      |
| PYA 2015 Ballot   | \$200,000          |                    |                  |                  |                  |                    |      |      |
| <b>Total</b>  | <b>\$250,000</b>   | <b>\$350,000</b>   | <b>\$200,000</b> | <b>\$200,000</b> | <b>\$200,000</b> | <b>\$800,000</b>   |      |      |
| <b>15 Annual Underground Conversion - E0027 [ID: 555]</b>             |                    |                    |                  |                  |                  |                    |      |      |
| Ent Rev   | \$300,000          | \$500,000          | \$500,000        | \$500,000        | \$800,000        | \$2,400,000        |      |      |
| <b>Total</b>  | <b>\$300,000</b>   | <b>\$500,000</b>   | <b>\$500,000</b> | <b>\$500,000</b> | <b>\$800,000</b> | <b>\$2,400,000</b> |      |      |
| <b>16 Distribution Automation - E0200 [ID: 1893]</b>                  |                    |                    |                  |                  |                  |                    |      |      |
| Ent Rev   | \$150,000          |                    |                  |                  |                  |                    | 2017 | 2019 |
| <b>Total</b>  | <b>\$150,000</b>   |                    |                  |                  |                  |                    |      |      |
| <b>17 Mercury Vapor Streetlight Replacement - E0182 [ID: 1599]</b>    |                    |                    |                  |                  |                  |                    |      |      |
| Ent Rev   | \$50,000           |                    |                  |                  |                  |                    | 2014 | 2019 |
| <b>Total</b>  | <b>\$50,000</b>    |                    |                  |                  |                  |                    |      |      |
| <b>18 MPP Decommissioning - E0208 [ID: 2102]</b>                      |                    |                    |                  |                  |                  |                    |      |      |
| Ent Rev   |                    |                    | \$300,000        | \$300,000        | \$300,000        |                    |      |      |
| <b>Total</b>  |                    |                    | <b>\$300,000</b> | <b>\$300,000</b> | <b>\$300,000</b> |                    |      |      |
| <b>19 Replace Switchgear at Substations - E0189 [ID: 1773]</b>        |                    |                    |                  |                  |                  |                    |      |      |
| 2015 Electric Bond  |                    | \$350,000          |                  |                  |                  |                    |      |      |
| Ent Rev   |                    |                    |                  | \$350,000        |                  | \$350,000          |      |      |
| <b>Total</b>  |                    | <b>\$350,000</b>   |                  | <b>\$350,000</b> |                  | <b>\$350,000</b>   |      |      |
| <b>20 Substation Transformer Replacement - E0192 [ID: 1776]</b>       |                    |                    |                  |                  |                  |                    |      |      |
| 2015 Electric Bond  |                    | \$600,000          |                  |                  |                  |                    |      |      |
| Ent Rev   |                    |                    |                  | \$300,000        | \$300,000        | \$900,000          |      |      |
| PYA 2015 Ballot   | \$600,000          |                    |                  |                  |                  |                    |      |      |
| <b>Total</b>  | <b>\$600,000</b>   | <b>\$600,000</b>   |                  | <b>\$300,000</b> | <b>\$300,000</b> | <b>\$900,000</b>   |      |      |
| <b>21 Brushwood Lake Road Loop Closure - E0185 [ID: 1602]</b>         |                    |                    |                  |                  |                  |                    |      |      |
| Unfunded  |                    |                    | \$750,000        |                  |                  |                    | 2021 | 2021 |
| <b>Total</b>  |                    |                    | <b>\$750,000</b> |                  |                  |                    |      |      |
| <b>22 Landfill Gas Generator #4 - E0175 [ID: 1584]</b>                |                    |                    |                  |                  |                  |                    |      |      |
| 2015 Electric Bond  |                    | \$1,600,000        |                  |                  |                  |                    | 2018 | 2018 |
| PYA 2015 Ballot   | \$1,600,000        |                    |                  |                  |                  |                    |      |      |
| <b>Total</b>  | <b>\$1,600,000</b> | <b>\$1,600,000</b> |                  |                  |                  |                    |      |      |
| <b>23 Mill Creek Sub Transmisn Connect to 2 Subs-E0148 [ID: 1050]</b> |                    |                    |                  |                  |                  |                    |      |      |
| 2015 Electric Bond  |                    | \$8,000,000        |                  |                  |                  |                    | 2011 | 2020 |
| <b>Total</b>  |                    | <b>\$8,000,000</b> |                  |                  |                  |                    |      |      |
| <b>24 Reconfiguration of Substation Feeders-E0201 [ID: 1894]</b>      |                    |                    |                  |                  |                  |                    |      |      |
| 2015 Electric Bond  |                    | \$4,300,000        |                  |                  |                  |                    | 2016 | 2020 |
| Ent Rev   | \$1,000,000        | \$1,000,000        |                  |                  |                  |                    |      |      |
| <b>Total</b>  | <b>\$1,000,000</b> | <b>\$5,300,000</b> |                  |                  |                  |                    |      |      |

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<br>FY 2019 | FY 2020            | FY 2021            | FY 2022            | FY 2023            | Future<br>Cost      | D           | C           |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|-------------|-------------|
| <b>Electric</b>   |                    |                    |                    |                    |                    |                     |             |             |
| <b>25 Truman Solar Feeders - E0205 [ID: 2088]</b>                       |                    |                    |                    |                    |                    |                     | <b>2018</b> | <b>2019</b> |
| Ent Rev   | \$1,400,000        |                    |                    |                    |                    |                     |             |             |
| <b>Total</b>  | <b>\$1,400,000</b> |                    |                    |                    |                    |                     |             |             |
| <b>26 UG Distribution Lines in Trans Corridor - E0198 [ID: 1845]</b>    |                    |                    |                    |                    |                    |                     | <b>2016</b> | <b>2019</b> |
| 2015 Electric Bond  |                    | \$4,300,000        |                    |                    |                    |                     |             |             |
| <b>Total</b>  |                    | <b>\$4,300,000</b> |                    |                    |                    |                     |             |             |
| <b>27 Warehouse &amp; Enclosed Equipment Parking - E0176 [ID: 1593]</b> |                    |                    |                    |                    |                    |                     | <b>2020</b> | <b>2021</b> |
| Unfunded  |                    |                    | \$4,400,000        |                    |                    |                     |             |             |
| <b>Total</b>  |                    |                    | <b>\$4,400,000</b> |                    |                    |                     |             |             |
| <b>28 Black Start Generation at CEC - E0207 [ID: 2100]</b>              |                    |                    |                    |                    |                    |                     | <b>2022</b> | <b>2023</b> |
| Future Ballot   |                    |                    |                    |                    | \$1,000,000        |                     |             |             |
| <b>Total</b>  |                    |                    |                    |                    | <b>\$1,000,000</b> |                     |             |             |
| <b>29 Black Start Generation at MPP - E0206 [ID: 2101]</b>              |                    |                    |                    |                    |                    |                     | <b>2021</b> | <b>2022</b> |
| Future Ballot   |                    |                    |                    | \$1,000,000        |                    |                     |             |             |
| <b>Total</b>  |                    |                    |                    | <b>\$1,000,000</b> |                    |                     |             |             |
| <b>30 Business Loop 70 - Phase 5 Undergrounding - E0140 [ID: 689]</b>   |                    |                    |                    |                    |                    |                     | <b>2021</b> | <b>2022</b> |
| Unfunded  |                    |                    | \$2,450,000        |                    |                    |                     |             |             |
| <b>Total</b>  |                    |                    | <b>\$2,450,000</b> |                    |                    |                     |             |             |
| <b>31 Business Loop 70 - Phase 6 Undergrounding - E0141 [ID: 690]</b>   |                    |                    |                    |                    |                    |                     | <b>2022</b> | <b>2023</b> |
| Unfunded  |                    |                    |                    | \$1,500,000        |                    |                     |             |             |
| <b>Total</b>  |                    |                    |                    | <b>\$1,500,000</b> |                    |                     |             |             |
| <b>32 Extend Hinkson Creek Substation Feeders - E0193 [ID: 1837]</b>    |                    |                    |                    |                    |                    |                     | <b>2020</b> | <b>2022</b> |
| 2015 Electric Bond  |                    | \$5,000,000        |                    |                    |                    |                     |             |             |
| Unfunded  |                    |                    |                    | \$5,000,000        |                    |                     |             |             |
| <b>Total</b>  |                    | <b>\$5,000,000</b> |                    | <b>\$5,000,000</b> |                    |                     |             |             |
| <b>33 McBaine Substation Upgrades - E0196 [ID: 1840]</b>                |                    |                    |                    |                    |                    |                     | <b>2024</b> | <b>2024</b> |
| Unfunded  |                    |                    |                    |                    |                    | \$2,500,000         |             |             |
| <b>Total</b>  |                    |                    |                    |                    |                    | <b>\$2,500,000</b>  |             |             |
| <b>34 Mill Creek &amp; McBaine Interconnection - E0195 [ID: 1839]</b>   |                    |                    |                    |                    |                    |                     | <b>2024</b> | <b>2024</b> |
| Unfunded  |                    |                    |                    |                    |                    | \$10,000,000        |             |             |
| <b>Total</b>  |                    |                    |                    |                    |                    | <b>\$10,000,000</b> |             |             |

## Electric Funding Source Summary

|                           |                    |                     |                    |                    |                    |                     |  |
|---------------------------|--------------------|---------------------|--------------------|--------------------|--------------------|---------------------|--|
| 2015 Electric Bond        |                    | \$29,000,000        |                    |                    |                    |                     |  |
| Ent Rev                   | \$5,550,000        | \$4,900,000         | \$5,750,000        | \$7,100,000        | \$7,350,000        | \$26,850,000        |  |
| <b>New Funding</b>        | <b>\$5,550,000</b> | <b>\$33,900,000</b> | <b>\$5,750,000</b> | <b>\$7,100,000</b> | <b>\$7,350,000</b> | <b>\$26,850,000</b> |  |
| PYA 2015 Ballot           | \$4,750,000        |                     |                    |                    |                    |                     |  |
| <b>Prior Year Funding</b> | <b>\$4,750,000</b> |                     |                    |                    |                    | <b>\$0</b>          |  |

## Electric

## Annual and 5 Year Capital Projects

| Funding Source                         | FY 2019             | FY 2020             | FY 2021             | FY 2022             | FY 2023            | Future Cost         | D | C |
|--|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|---|---|
| <b>Electric Funding Source Summary</b> |                     |                     |                     |                     |                    |                     |   |   |
| Future Ballot                          |                     |                     |                     | \$1,000,000         | \$1,000,000        |                     |   |   |
| <b>Future Ballot</b>                   |                     |                     |                     | <b>\$1,000,000</b>  | <b>\$1,000,000</b> | <b>\$0</b>          |   |   |
| Unfunded                               |                     |                     | \$7,600,000         | \$6,500,000         |                    |                     |   |   |
| <b>Unfunded</b>                        |                     |                     | <b>\$7,600,000</b>  | <b>\$6,500,000</b>  |                    | <b>\$0</b>          |   |   |
| <b>Total</b>                           | <b>\$10,300,000</b> | <b>\$33,900,000</b> | <b>\$13,350,000</b> | <b>\$14,600,000</b> | <b>\$8,350,000</b> | <b>\$26,850,000</b> |   |   |

### Electric Current Capital Projects

|    |   |      |      |
|----|---|------|------|
| 1  | Annual System Relay Upgrade - E0145 [ID: 984]                 |      |      |
| 2  | College Undergrounding-Univ to Bouchelle - E0179 [ID: 1596]   | 2016 | 2017 |
| 3  | Downtown Streetlights - E0180 [ID: 1597]                      | 2014 | 2016 |
| 4  | Future Substation Transformer - E0184 [ID: 1601]              | 2019 | 2019 |
| 5  | More's Lake Restoration - E0204 [ID: 1982]                    | 2016 | 2017 |
| 6  | New South Side 161/13.8 Kv Substation - E0121 [ID: 551]       | 2014 | 2020 |
| 7  | Power Plant Substation Upgrades - E0151 [ID: 1056]            | 2016 | 2019 |
| 8  | Replace Measurement & Data Acquisition Sys - E0159 [ID: 1203] | 2014 | 2016 |
| 9  | Replace UG electric, Keene & Lansing - E0168 [ID: 1391]       | 2016 | 2017 |
| 10 | Substation Upgrades-Grnstn & Perche - E0194 [ID: 1838]        | 2015 | 2020 |

### Electric Impact of Capital Projects

|  |
|--|
| Annual Commercial Expansion - E0117 [ID: 556]  |
| Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff. |
| Annual Distrib. Transformers & Capacitors - E0021 [ID: 559]  |
| Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff. |
| Annual Fiber Optic Cable - E0082 [ID: 560]   |
| Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff. |
| Annual New Electric Connections - E0053 [ID: 563]  |
| Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff. |
| Annual Replacement of Existing UG System - E0107 [ID: 562]   |
| Work is performed because of numerous faults on a line. Replacing problem cable will reduce outages.                                   |
| Annual Residential Expansion - E0116 [ID: 564]   |
| Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff. |
| Annual Street Light Additions - E0052 [ID: 565]  |
| Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff. |
| Annual Substation Feeder Additions - E0115 [ID: 566]   |
| Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff. |
| Annual Underground Conversion - E0027 [ID: 555]  |
| Long-term could reduce maintenance   |
| More's Lake Restoration - E0204 [ID: 1982]   |
| W&L ceased using lake for ash handling in September 2015.  |
| New South Side 161/13.8 Kv Substation - E0121 [ID: 551]  |
| Additional substation to maintain may require additional staff.  |

D = Year being designed; C = Year construction will begin.

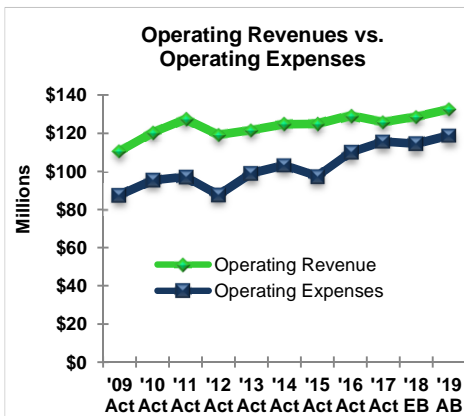
For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.



## Revenues, Expenses, and Changes in Net Position Electric Utility Fund

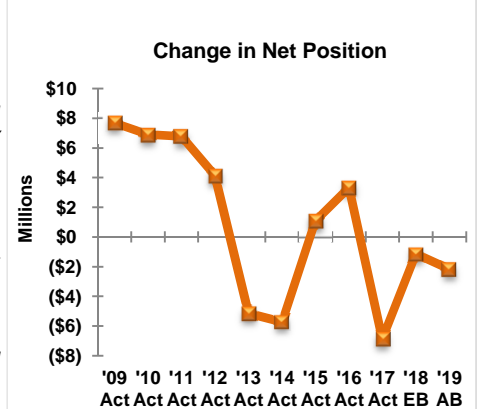
|   | Actual<br>FY 2017     | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018  | Adopted<br>FY 2019    |
|---|-----------------------|------------------------|-----------------------|-----------------------|
| <b>Operating Revenues:</b>                              |                       |                        |                       |                       |
| Fees and Service Charges                                | \$125,674,158         | \$134,441,145          | \$128,475,735         | \$132,476,378         |
| Miscellaneous Revenue                                   | \$0                   | \$0                    | \$0                   | \$0                   |
| Locator Service Fees                                    | \$161,278             | \$206,506              | \$206,506             | \$197,644             |
| <b>Total Operating Revenues</b>                         | <b>\$125,835,436</b>  | <b>\$134,647,651</b>   | <b>\$128,682,241</b>  | <b>\$132,674,022</b>  |
| <b>Operating Expenses:</b>                              |                       |                        |                       |                       |
| Personnel Services                                      | \$14,373,582          | \$13,371,147           | \$12,861,412          | \$13,288,038          |
| Power Supply  | \$70,606,865          | \$74,888,000           | \$73,469,685          | \$75,395,393          |
| Supplies & Materials                                    | \$2,457,521           | \$2,781,653            | \$2,494,061           | \$2,864,836           |
| Travel & Training                                       | \$256,958             | \$448,115              | \$312,457             | \$417,325             |
| Intragovernmental Charges                               | \$5,477,731           | \$5,976,294            | \$5,976,294           | \$6,709,716           |
| Utilities, Services & Other Misc.                       | \$10,263,044          | \$9,244,133            | \$7,225,600           | \$8,227,493           |
| Depreciation  | \$12,202,568          | \$11,910,078           | \$12,080,324          | \$11,910,078          |
| <b>Total Operating Expenses</b>                         | <b>\$115,638,269</b>  | <b>\$118,619,420</b>   | <b>\$114,419,833</b>  | <b>\$118,812,879</b>  |
| <b>Operating Income (Loss)</b>                          | <b>\$10,197,167</b>   | <b>\$16,028,231</b>    | <b>\$14,262,408</b>   | <b>\$13,861,143</b>   |
| <b>Non-Operating Revenues:</b>                          |                       |                        |                       |                       |
| Investment Revenue                                      | (\$151,423)           | \$1,364,884            | \$1,485,662           | \$1,364,884           |
| Revenue From Other Gov't Units                          | \$0                   | \$0                    | \$1,000               | \$0                   |
| Miscellaneous Revenue                                   | \$2,183,715           | \$1,283,020            | \$1,454,161           | \$1,100,120           |
| <b>Total Non-Operating Revenues</b>                     | <b>\$2,032,292</b>    | <b>\$2,647,904</b>     | <b>\$2,940,823</b>    | <b>\$2,465,004</b>    |
| <b>Non-Operating Expenses:</b>                          |                       |                        |                       |                       |
| Bond Interest   | \$5,620,086           | \$5,286,000            | \$5,286,000           | \$5,023,506           |
| Bank & Paying Agent Fees (Misc. Expense)                | \$6,716               | \$0                    | \$6,700               | \$0                   |
| Loss on Disposal Assets                                 | \$1,770,990           | \$52,000               | \$25,000              | \$52,000              |
| Amortization  | \$0                   | \$0                    | \$0                   | \$0                   |
| <b>Total Non-Operating Expenses</b>                     | <b>\$7,397,792</b>    | <b>\$5,338,000</b>     | <b>\$5,317,700</b>    | <b>\$5,075,506</b>    |
| <b>Total Non-Operating Revenues (Expenses)</b>          | <b>(\$5,365,500)</b>  | <b>(\$2,690,096)</b>   | <b>(\$2,376,877)</b>  | <b>(\$2,610,502)</b>  |
| <b>Income (Loss) Before Contributions and Transfers</b> | <b>\$4,831,667</b>    | <b>\$18,718,327</b>    | <b>\$16,639,285</b>   | <b>\$16,471,645</b>   |
| Transfers Out - P.I.L.O.T. to General Fund              | (\$11,878,003)        | (\$12,446,480)         | (\$12,412,956)        | (\$12,858,674)        |
| Transfers Out - Other                                   | (\$2,959,541)         | (\$615,187)            | (\$615,187)           | (\$568,853)           |
| <b>Total Transfers Out</b>                              | <b>(\$14,837,544)</b> | <b>(\$13,061,667)</b>  | <b>(\$13,028,143)</b> | <b>(\$13,427,527)</b> |
| Transfers In  | \$3,143,236           | \$0                    | \$0                   | \$0                   |
| Capital Contributions                                   | \$0                   | \$0                    | \$0                   | \$0                   |
| <b>Total Net Transfers and Capital Contributions</b>    | <b>(\$11,694,308)</b> | <b>(\$13,061,667)</b>  | <b>(\$13,028,143)</b> | <b>(\$13,427,527)</b> |
| <b>Change in Net Position</b>                           | <b>(\$6,862,641)</b>  | <b>\$276,468</b>       | <b>(\$1,142,612)</b>  | <b>(\$2,176,886)</b>  |

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, FY 2014, and FY 2017 to FY 2019. 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. In FY 2017 the net loss is due to an increase in purchased power costs, and \$2.7 million nonrecurring contract for the Columbia Energy Center rebuild. FY 2018 and 2019 net loss is due to lower revenues being projected. FY 2019 includes a 2.5% operating rate increase.



## Financial Sources and Uses Electric Utility Fund

|   | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   |
|---|----------------------|------------------------|----------------------|----------------------|
| <b>Financial Sources</b>  |                      |                        |                      |                      |
| Fees and Service Charges  | \$125,674,158        | \$134,441,145          | \$128,475,735        | \$132,476,378        |
| Miscellaneous Revenue   | \$0                  | \$0                    | \$0                  | \$0                  |
| Locator Service Fees  | \$161,278            | \$206,506              | \$206,506            | \$197,644            |
| Investment Revenue  | (\$151,423)          | \$1,364,884            | \$1,485,662          | \$1,364,884          |
| Less: GASB 31 Interest Adjustment                                     | \$724,776            | \$0                    | \$0                  | \$0                  |
| Revenue From Other Gov't Units  | \$0                  | \$0                    | \$1,000              | \$0                  |
| Miscellaneous Revenue   | \$2,183,715          | \$1,283,020            | \$1,454,161          | \$1,100,120          |
| <b>Total Financial Sources before Transfers</b>                       | <b>\$128,592,504</b> | <b>\$137,295,555</b>   | <b>\$131,623,064</b> | <b>\$135,139,026</b> |
| Transfers In  | \$0                  | \$0                    | \$0                  | \$0                  |
| <b>Total Financial Sources</b>  | <b>\$128,592,504</b> | <b>\$137,295,555</b>   | <b>\$131,623,064</b> | <b>\$135,139,026</b> |
| <b>Financial Uses</b>   |                      |                        |                      |                      |
| Personnel Services  | \$14,373,582         | \$13,371,147           | \$12,861,412         | \$13,288,038         |
| Less: GASB 16 Vacation Liability Adjustment                           | \$173,030            | \$0                    | \$0                  | \$0                  |
| Less: GASB 68 Pension Adjustment                                      | (\$840,415)          | \$0                    | \$0                  | \$0                  |
| Power Supply  | \$70,606,865         | \$74,888,000           | \$73,469,685         | \$75,395,393         |
| Supplies & Materials  | \$2,457,521          | \$2,781,653            | \$2,494,061          | \$2,864,836          |
| Travel & Training   | \$256,958            | \$448,115              | \$312,457            | \$417,325            |
| Intragovernmental Charges   | \$5,477,731          | \$5,976,294            | \$5,976,294          | \$6,709,716          |
| Utilities, Services & Other Misc.                                     | \$10,263,044         | \$9,244,133            | \$7,225,600          | \$8,227,493          |
| Interest Expense  | \$5,620,086          | \$5,286,000            | \$5,286,000          | \$5,023,506          |
| Bank & Paying Agent Fees (Misc. Expense)                              | \$6,716              | \$0                    | \$6,700              | \$0                  |
| Transfers Out   | \$14,837,544         | \$13,061,667           | \$13,028,143         | \$13,427,527         |
| Principal Payments  | \$4,363,010          | \$6,030,090            | \$6,030,090          | \$6,292,480          |
| Capital Additions   | \$956,913            | \$1,593,087            | \$1,589,950          | \$264,000            |
| Enterprise Revenues used for Capital Projects                         | \$7,050,000          | \$5,850,000            | \$5,850,000          | \$5,550,000          |
| Enterprise Rev. Transferred to Bond Reserve                           | \$0                  | \$0                    | \$0                  | \$0                  |
| <b>Total Financial Uses</b>   | <b>\$135,602,585</b> | <b>\$138,530,186</b>   | <b>\$134,130,392</b> | <b>\$137,460,314</b> |
| <b>Financial Sources Over/(Under) Uses</b>                            | <b>(\$7,010,081)</b> | <b>(\$1,234,631)</b>   | <b>(\$2,507,328)</b> | <b>(\$2,321,288)</b> |
| <b>Unassigned Cash Reserves for Operations</b>                        |                      |                        |                      |                      |
| Beginning Unassigned Cash Reserve                                     |                      | \$30,046,129           | \$30,046,129         | \$27,538,801         |
| Financial Sources Over/(Under) Uses                                   |                      | (\$1,234,631)          | (\$2,507,328)        | (\$2,321,288)        |
| Cash and Cash Equivalent  | \$37,198,592         |                        |                      |                      |
| Less: Cash Restricted for Capital Projects *                          | (\$11,434,783)       |                        |                      |                      |
| Less: GASB 31 Pooled Cash Adj   | (\$265,711)          |                        |                      |                      |
| Add: Inventory  | \$4,548,031          |                        |                      |                      |
| <b>Unassigned Cash Reserve</b>  | <b>\$30,046,129</b>  | <b>\$28,811,498</b>    | <b>\$27,538,801</b>  | <b>\$25,217,513</b>  |
| <b>Cash Reserve Target: (based on Adopted budget for years shown)</b> |                      |                        |                      |                      |
| Budgeted Operating Expenses w/o Depreciation                          | \$105,954,848        | \$106,837,597          | \$106,837,597        | \$106,902,801        |
| Budgeted Operating Transfers to Other Funds                           | \$12,976,478         | \$13,061,667           | \$13,061,667         | \$13,427,527         |
| Budgeted Interest Expense   | \$5,475,206          | \$5,286,000            | \$5,286,000          | \$5,023,506          |
| Budgeted Principal Payments   | \$4,363,010          | \$6,030,090            | \$6,030,090          | \$6,292,480          |
| Budgeted Capital Additions  | \$1,324,000          | \$1,590,425            | \$1,590,425          | \$264,000            |
| Ent Rev Budgeted for Capital Projects                                 | \$4,050,000          | \$5,850,000            | \$5,850,000          | \$5,550,000          |
| <b>Total Budgeted Financial Uses</b>                                  | <b>\$134,143,542</b> | <b>\$138,655,779</b>   | <b>\$138,655,779</b> | <b>\$137,460,314</b> |
| Less: Ent Rev used for current year CIP                               | (\$4,050,000)        | (\$5,850,000)          | (\$5,850,000)        | (\$5,550,000)        |
| <b>Total Financial Uses for Operations</b>                            | <b>\$130,093,542</b> | <b>\$132,805,779</b>   | <b>\$132,805,779</b> | <b>\$131,910,314</b> |
|   | x 20%                | x 20%                  | x 20%                | x 20%                |
| <b>Budgeted Cash Reserve Target for Operations</b>                    | <b>\$26,018,708</b>  | <b>\$26,561,156</b>    | <b>\$26,561,156</b>  | <b>\$26,382,063</b>  |
| Add: Ent Rev used for current year CIP                                | \$4,050,000          | \$5,850,000            | \$5,850,000          | \$5,550,000          |
| <b>Total Budgeted Cash Reserve Target</b>                             | <b>\$30,068,708</b>  | <b>\$32,411,156</b>    | <b>\$32,411,156</b>  | <b>\$31,932,063</b>  |
| <b>Above/(Below) Budgeted Cash Reserve Target</b>                     | <b>(\$22,579)</b>    | <b>(\$3,599,658)</b>   | <b>(\$4,872,355)</b> | <b>(\$6,714,550)</b> |

\* 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.

|   |       |      |      |       |
|---|-------|------|------|-------|
| Operating Rate increase                     | 2.00% |      |      | 2.50% |
| Debt Coverage Ratio Including PILOT Expense | 1.07  | 1.21 | 1.10 | 1.18  |

## Financial Sources and Uses Electric Utility Fund

| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|----------------------|----------------------|----------------------|----------------------|
| \$137,029,090        | \$140,394,375        | \$142,462,852        | \$144,562,460        |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$197,644            | \$197,644            | \$197,644            | \$197,644            |
| \$1,364,884          | \$1,364,884          | \$1,364,884          | \$1,364,884          |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$1,125,120          | \$1,125,120          | \$1,125,120          | \$1,125,120          |
| <b>\$139,716,738</b> | <b>\$143,082,023</b> | <b>\$145,150,500</b> | <b>\$147,250,108</b> |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$139,716,738</b> | <b>\$143,082,023</b> | <b>\$145,150,500</b> | <b>\$147,250,108</b> |

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the reserves 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 budgeted 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.

|                      |                      |                      |                      |
|----------------------|----------------------|----------------------|----------------------|
| \$13,181,909         | \$13,077,599         | \$12,975,103         | \$12,874,417         |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$75,774,989         | \$75,774,989         | \$75,774,989         | \$75,774,989         |
| \$2,803,836          | \$2,803,836          | \$2,803,836          | \$2,803,836          |
| \$408,142            | \$396,374            | \$392,640            | \$381,636            |
| \$6,893,136          | \$7,098,776          | \$7,332,247          | \$7,602,447          |
| \$8,617,278          | \$8,734,359          | \$8,853,781          | \$8,975,592          |
| \$4,734,854          | \$4,459,957          | \$4,192,534          | \$3,954,891          |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$13,899,074         | \$14,416,785         | \$14,822,194         | \$15,159,022         |
| \$6,587,500          | \$6,850,140          | \$7,122,780          | \$7,365,980          |
| \$1,385,175          | \$1,260,500          | \$1,260,500          | \$1,260,500          |
| \$4,900,000          | \$5,750,000          | \$7,100,000          | \$7,350,000          |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$139,185,893</b> | <b>\$140,623,315</b> | <b>\$142,630,604</b> | <b>\$143,503,310</b> |

|                  |                    |                    |                    |
|------------------|--------------------|--------------------|--------------------|
| <b>\$530,845</b> | <b>\$2,458,708</b> | <b>\$2,519,896</b> | <b>\$3,746,798</b> |
|------------------|--------------------|--------------------|--------------------|

|              |              |              |              |
|--------------|--------------|--------------|--------------|
| \$25,217,513 | \$25,748,358 | \$28,207,066 | \$30,726,962 |
| \$530,845    | \$2,458,708  | \$2,519,896  | \$3,746,798  |

|                     |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------|
| <b>\$25,748,358</b> | <b>\$28,207,066</b> | <b>\$30,726,962</b> | <b>\$34,473,760</b> |
|---------------------|---------------------|---------------------|---------------------|

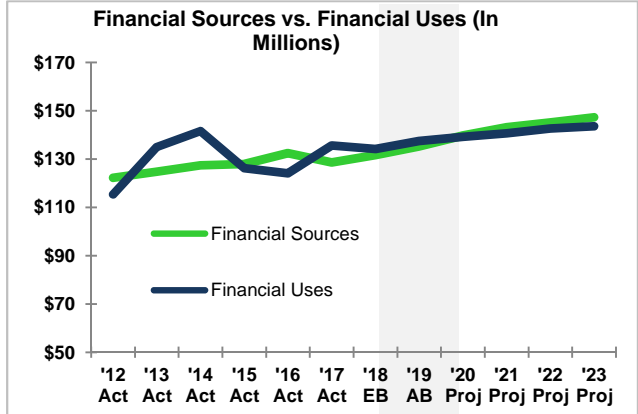
|                      |                      |                      |                      |
|----------------------|----------------------|----------------------|----------------------|
| \$107,679,290        | \$107,885,933        | \$108,132,596        | \$108,412,917        |
| \$13,899,074         | \$14,416,785         | \$14,822,194         | \$15,159,022         |
| \$4,734,854          | \$4,459,957          | \$4,192,534          | \$3,954,891          |
| \$6,587,500          | \$6,850,140          | \$7,122,780          | \$7,365,980          |
| \$1,385,175          | \$1,260,500          | \$1,260,500          | \$1,260,500          |
| \$4,900,000          | \$5,750,000          | \$7,100,000          | \$7,350,000          |
| <b>\$139,185,893</b> | <b>\$140,623,315</b> | <b>\$142,630,604</b> | <b>\$143,503,310</b> |
| (\$4,900,000)        | (\$5,750,000)        | (\$7,100,000)        | (\$7,350,000)        |
| <b>\$134,285,893</b> | <b>\$134,873,315</b> | <b>\$135,530,604</b> | <b>\$136,153,310</b> |
| x 20%                | x 20%                | x 20%                | x 20%                |
| <b>\$26,857,179</b>  | <b>\$26,974,663</b>  | <b>\$27,106,121</b>  | <b>\$27,230,662</b>  |
| \$4,900,000          | \$5,750,000          | \$7,100,000          | \$7,350,000          |
| <b>\$31,757,179</b>  | <b>\$32,724,663</b>  | <b>\$34,206,121</b>  | <b>\$34,580,662</b>  |
| <b>(\$6,008,821)</b> | <b>(\$4,517,597)</b> | <b>(\$3,479,159)</b> | <b>(\$106,902)</b>   |

3.00%  
1.46

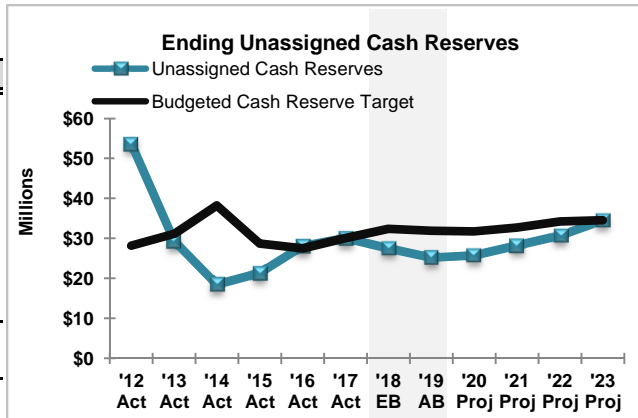
2.00%  
1.70

1.00%  
1.83

1.00%  
1.96



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. A series of operating rate increases are proposed for FY 2019 - FY 2023 ranging from 1% to 3% (shown below) in order to improve the financial health of the operation and raise reserves up to the budgeted cash reserve target by FY 2023.



Unassigned cash reserves have been below the budgeted cash reserve target for FY 2014 - FY 2017 and is projected to be below the budgeted cash reserve target for FY 2018 - FY 2022. As the five year forecast projects, the department has made significant cuts to get the fund more in line with the budgeted cash reserve target. 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. Operating rate increases are planned for the next five years to raise cash reserves close to the budgeted cash reserve target by FY 2023.

# Electric Fees/Charges/Fines

|  |  |                      | FY 2018             | FY 2019             |                      |
|--|--|----------------------|---------------------|---------------------|----------------------|
|  | Chapter/<br>Section                    | Date Last<br>Changed | Fee                 | Fee                 | Effective<br>Date    |
| <b>Secondary metering</b><br>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                |                      |
| <b>Request for meter test</b><br>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               |                      |
| <b>Temporary electric service</b><br>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                |                      |
| <b>Residential Service Rate</b><br>Monthly rate charge:<br>Customer charge<br>Non-standard electric meter customer charge  | 27-112<br>27-112(c)(1)<br>27-112(c)(1) | 10-01-16<br>10-01-16 | \$15.91<br>\$21.01  | \$16.31<br>\$21.54  | 10-01-18<br>10-01-18 |
| Energy Charge<br>Summer:<br>First 300 kwh  | 27-112(c)(2)                           | 10-01-16             | 7.67 cents per kwh  | 7.86 cents per kwh  | 10-01-18             |
| Next 450 kwh   |  | 10-01-16             | 10.00 cents per kwh | 10.25 cents per kwh | 10-01-18             |
| Next 1,250 kwh   |  | 10-01-16             | 13.63 cents per kwh | 13.97 cents per kwh | 10-01-18             |
| All remaining kwh  |  | 10-01-16             | 14.74 cents per kwh | 15.11 cents per kwh | 10-01-18             |
| Nonsummer:<br>First 300 kwh  | 27-112(c)(2)                           | 10-01-16             | 7.67 cents per kwh  | 7.86 cents per kwh  | 10-01-18             |
| Next 450 kwh   |  | 10-01-16             | 10.00 cents per kwh | 10.25 cents per kwh | 10-01-18             |
| All remaining kwh  |  | 10-01-16             | 11.55 cents per kwh | 11.84 cents per kwh | 10-01-18             |

# Electric Fees/Charges/Fines

|  |                     |                      | FY 2018             | FY 2019             |                   |
|--|---------------------|----------------------|---------------------|---------------------|-------------------|
|  | Chapter/<br>Section | Date Last<br>Changed | Fee                 | Fee                 | Effective<br>Date |
| <b>Residential Service Rate (continued)</b>  |                     |                      |                     |                     |                   |
| 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  | 7.86 cents per kwh  | 10-01-18          |
| Next 450 kwh   |                     | 10-01-16             | 10.00 cents per kwh | 10.25 cents per kwh | 10-01-18          |
| All remaining kwh  |                     | 10-01-16             | 9.61 cents per kwh  | 9.85 cents per kwh  | 10-01-18          |
| Minimum monthly customer charge  | 27-112(d)           | 10-01-16             | \$15.91             | \$16.31             | 10-01-18          |
| Minimum monthly customer charge for customers with a non-standard electric meter   | 27-112(d)           | 10-01-16             | \$21.01             | \$21.54             | 10-01-18          |
| <b>Residential heat pump rate</b>  |                     |                      |                     |                     |                   |
| Monthly rate charge:   | 27-113(c)           |                      |                     |                     |                   |
| Customer charge  |                     | 10-01-16             | \$15.91             | \$16.31             | 10-01-18          |
| Non-standard electric meter customer charge  |                     | 10-01-16             | \$21.01             | \$21.54             | 10-01-18          |
| First 300 kwh  |                     | 10-01-16             | 7.67 cents per kwh  | 7.86 cents per kwh  | 10-01-18          |
| Next 450 kwh   |                     | 10-01-16             | 10.00 cents per kwh | 10.25 cents per kwh | 10-01-18          |
| All kwh above 750 kwh  |                     | 10-01-16             | 9.11 cents per kwh  | 9.34 cents per kwh  | 10-01-18          |
| <b>Small general service rate</b>  |                     |                      |                     |                     |                   |
| Monthly rate charge  |                     |                      |                     |                     |                   |
| Customer charge:   |                     |                      |                     |                     |                   |
| Single-phase service   | 27-114(c)(1)        | 10-01-16             | \$15.91             | \$16.51             | 10-01-18          |
| Three-phase service  | 27-114(c)(1)        | 10-01-16             | \$26.22             | \$27.20             | 10-01-18          |

# Electric Fees/Charges/Fines

|   |                     |                      | FY 2018               | FY 2019                |                   |
|---|---------------------|----------------------|-----------------------|------------------------|-------------------|
|   | Chapter/<br>Section | Date Last<br>Changed | Fee                   | Fee                    | Effective<br>Date |
| <b>Small General Service Rate (continued)</b>   |                     |                      |                       |                        |                   |
| Energy charge:  | 27-114(c)(2)        | 10-01-16             | 8.16 cents per<br>kwh | 8.47 cents per<br>kwh  | 10-01-18          |
| Summer  |                     |                      |                       |                        |                   |
| First 500 kwh   |                     |                      |                       |                        |                   |
| Next 1,000 kwh  | 27-114(c)(2)        | 10-01-16             | 10.4 cents per<br>kwh | 10.79 cents<br>per kwh | 10-01-18          |
| All remaining kwh   |                     |                      |                       |                        |                   |
|   |                     |                      |                       |                        |                   |
| Nonsummer   | 27-114(c)(2)        | 10-01-16             | 8.16 cents per<br>kwh | 8.47 cents per<br>kwh  | 10-01-18          |
| First 500 kwh   |                     |                      |                       |                        |                   |
| All remaining kwh   |                     |                      |                       |                        |                   |
| Space heating   | 27-114(d)           | 10-01-16             | 8.16 cents per<br>kwh | 8.47 cents per<br>kwh  | 10-01-18          |
| First 500 kwh   |                     |                      |                       |                        |                   |
| Next 1,000 kwh  |                     |                      |                       |                        |                   |
| All remaining kwh   | 27-114(d)           | 10-01-16             | 9.59 cents per<br>kwh | 9.93 cents per<br>kwh  | 10-01-18          |
|   |                     |                      |                       |                        |                   |
|   |                     |                      |                       |                        |                   |
| High efficiency heat pumps  | 27-114(e)           | 10-01-16             | 8.16 cents per<br>kwh | 8.47 cents per<br>kwh  | 10-01-18          |
| First 500 kwh   |                     |                      |                       |                        |                   |
| Next 1,000 kwh  |                     |                      |                       |                        |                   |
| All remaining kwh   | 27-114(e)           | 10-01-16             | 9.04 cents per<br>kwh | 9.36 cents per<br>kwh  | 10-01-18          |
|   |                     |                      |                       |                        |                   |
|   |                     |                      |                       |                        |                   |
| Minimum bill  | 27-114(f)           | 10-01-16             | \$15.91               | \$16.51                | 10-01-18          |
| Single-phase service  |                     |                      |                       |                        |                   |
| Three-phase service   |                     |                      |                       |                        |                   |
| Optional rate schedule: customers in this rate<br>class may voluntarily be placed on a demand<br>billing rate | 27-114(l)           |                      |                       |                        |                   |
| Customer charge   | 27-114(l)(1)        | 10-01-16             | \$45.90               | \$47.05                | 10-01-18          |

# Electric Fees/Charges/Fines

|   |                     |                      | FY 2018                             | FY 2019                             |                   |
|---|---------------------|----------------------|-------------------------------------|-------------------------------------|-------------------|
|   | Chapter/<br>Section | Date Last<br>Changed | Fee                                 | Fee                                 | Effective<br>Date |
| <b>Small General Service Rate (continued)</b>   |                     |                      |                                     |                                     |                   |
| Demand charge:<br>Summer  | 27-114(l)(2)        | 10-01-16             | All kw at<br>\$15.91 per kw         | All kw at<br>\$16.31 per kw         | 10-01-18          |
|   |                     |                      |                                     |                                     |                   |
| Non-summer  |                     | 10-01-16             | All kw at<br>\$12.75 per kw         | All kw at<br>\$13.07 per kw         | 10-01-18          |
| Energy charge:  |                     |                      |                                     |                                     |                   |
| Summer  | 27-114(l)(3)        | 10-01-16             | All kwh at<br>5.74 cents<br>per kwh | All kwh at<br>5.88 cents<br>per kwh | 10-01-18          |
|   |                     |                      |                                     |                                     |                   |
| Non-summer  |                     | 10-01-16             | All kwh at 5.00<br>cents per kwh    | All kwh at 5.13<br>cents per kwh    | 10-01-18          |
|   |                     |                      |                                     |                                     |                   |
| <b>Interruptible service rate</b>   |                     |                      |                                     |                                     |                   |
| 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/<br>kilowatt                | \$36.40/<br>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 2018            | FY 2019            |                   |
|---|---------------------|----------------------|--------------------|--------------------|-------------------|
|   | Chapter/<br>Section | Date Last<br>Changed | Fee                | Fee                | Effective<br>Date |
| <b>Large general service</b>  |                     |                      |                    |                    |                   |
| Monthly rate charge:  |                     |                      |                    |                    |                   |
| - Customer charge   | 27-116(c)(1)        | 10-01-16             | \$45.90/month      | \$46.13/month      | 10-01-18          |
| <b>Demand Charge</b>  |                     |                      |                    |                    |                   |
| - Minimum demand charge - 25 kw or less   | 27-116(c)(2)        |                      |                    |                    |                   |
| Summer  |                     | 10-01-16             | \$367.20           | \$369.04           | 10-01-18          |
| Non-Summer  |                     | 10-01-16             | \$275.40           | \$276.78           | 10-01-18          |
| <b>- All additional kw (per kw)</b>   |                     |                      |                    |                    |                   |
| Summer  |                     | 10-01-16             | \$15.91            | \$15.99            | 10-01-18          |
| Non-Summer  |                     | 10-01-16             | \$12.75            | \$12.81            | 10-01-18          |
| <b>Energy charge</b>  |                     |                      |                    |                    |                   |
| - All kwh (per kwh)   | 27-116(c)(3)        |                      |                    |                    |                   |
| Summer  |                     | 10-01-16             | \$0.057            | \$0.0577           | 10-01-18          |
| Non-Summer  |                     | 10-01-16             | \$0.050            | \$0.0503           | 10-01-18          |
| <b>Thermal storage rider</b>  |                     |                      |                    |                    |                   |
| 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     |                   |
| <b>Industrial service rate</b>  |                     |                      |                    |                    |                   |
| Monthly rate charge:  |                     |                      |                    |                    |                   |
| - Customer charge   | 27-117(c)(1)        | 10-01-16             | \$153.00/month     | \$161.45/month     | 10-01-18          |
| <b>Demand Charge</b>  |                     |                      |                    |                    |                   |
| - Minimum demand charge - 750 kw or less  | 27-117(c)(2)        |                      |                    |                    |                   |
| Summer  |                     | 10-01-16             | \$15,835.50        | \$16,705.93        | 10-01-18          |
| Non-Summer  |                     | 10-01-16             | \$12,622.50        | \$13,316.74        | 10-01-18          |
| <b>- All additional kw (per kw)</b>   |                     |                      |                    |                    |                   |
| Summer  |                     | 10-01-16             | \$21.11            | \$22.27            | 10-01-18          |
| Non-Summer  |                     | 10-01-16             | \$16.83            | \$17.76            | 10-01-18          |
| <b>Energy charge</b>  |                     |                      |                    |                    |                   |
| - All kwh (per kwh)   | 27-117(c)(3)        |                      |                    |                    |                   |
| Summer  |                     | 10-01-16             | \$0.048            | \$0.0509           | 10-01-18          |
| Non-Summer  |                     | 10-01-16             | \$0.041            | \$0.0435           | 10-01-18          |
| <b>Thermal storage rider</b>  |                     |                      |                    |                    |                   |
| 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 |                   |
| <b>Thermal storage rider</b>  |                     |                      |                    |                    |                   |
| 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 |                   |



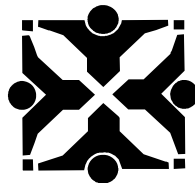
# Electric Fees/Charges/Fines

|   |                        |                      | FY 2018   | FY 2019   |                   |
|---|------------------------|----------------------|---|---|-------------------|
|   | Chapter/<br>Section    | Date Last<br>Changed | Fee   | Fee   | Effective<br>Date |
| <b>Data transfer and communication equipment structure rate</b><br><br>Monthly rate charge per kilowatt hour<br>- Customer charge, per month<br>- Cost per kWh<br><br>Minimum monthly bill for single or three phase service  | 27-119(c)              | 10-01-16             | \$10.85   | \$10.85   |                   |
|   |                        | 10-01-16             | 9.44 cents per kWh  | 9.44 cents per kWh  |                   |
|   |                        | 10-01-16             | \$10.85/month   | \$10.85/month   |                   |
| <b>Small power producer/cogenerator rate</b><br>Capacity Payment<br><br><br>Energy  | 27-120<br>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 |                   |
|   |                        |                      |   |   |                   |
|   | 27-120(c)(2)           | 10-01-16             | \$0.03 per kWh  | \$0.03 per kWh  |                   |
| <b>Outdoor area lighting (dusk to dawn) rate</b><br>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  |                        |                      |   |   |                   |
| <ul style="list-style-type: none"> <li>- Wood pole</li> <li>- Aluminum pole</li> <li>- Steel pole</li> </ul> Outdoor area lighting<br>Size of lamp:<br>100 watt mercury vapor<br><br>100 watt high pressure sodium<br><br>100 watt high pressure sodium decorative post top luminaire<br><br>175 watt mercury vapor<br><br>175 watt mercury vapor decorative post top luminaire<br><br>250 watt mercury vapor<br><br>250 watt high pressure sodium<br><br>400 watt high pressure sodium<br><br>400 watt mercury vapor<br><br>700 watt mercury vapor | 27-121(c)              |                      |   |   |                   |
|   | 27-121(c)              | 10-01-16             | Lumen Rates   | Lumen Rates   |                   |
|   |                        | 10-01-16             | Lumen Rates   | Lumen Rates   |                   |
|   |                        | 10-01-16             | Lumen Rates   | Lumen Rates   |                   |
|   | 27-121(d)              | 10-01-16             | Lumen Rates   | Lumen Rates   |                   |
|   |                        | 10-01-16             | Lumen Rates   | Lumen Rates   |                   |
|   |                        | 10-01-16             | Lumen Rates   | Lumen Rates   |                   |
|   |                        | 10-01-16             | Lumen Rates   | Lumen Rates   |                   |
|   |                        | 10-01-16             | Lumen Rates   | Lumen Rates   |                   |
|   |                        | 10-01-16             | Lumen Rates   | Lumen Rates   |                   |
|   |                        | 10-01-16             | Lumen Rates   | Lumen Rates   |                   |
|   |                        | 10-01-16             | Lumen Rates   | Lumen Rates   |                   |
|   |                        | 10-01-16             | Lumen Rates   | Lumen Rates   |                   |
|   |                        | 10-01-16             | Lumen Rates   | Lumen Rates   |                   |
|   |                        | 10-01-16             | Lumen Rates   | Lumen Rates   |                   |
|   |                        | 10-01-16             | Lumen Rates   | Lumen Rates   |                   |

# Electric Fees/Charges/Fines

|  |                     |                      | FY 2018                             | FY 2019                             |                   |
|--|---------------------|----------------------|-------------------------------------|-------------------------------------|-------------------|
|  | Chapter/<br>Section | Date Last<br>Changed | Fee                                 | Fee                                 | Effective<br>Date |
| <b>Special outdoor lighting</b><br>Monthly rate charge per kilowatt hour<br>- Customer charge<br><br>- Cost per Kwh<br><br>Minimum monthly bill  | 27-121.1            | 10-01-16             | \$56.10                             | \$56.10                             |                   |
|  | 27-121.1(c)         | 10-01-16             | 12.74 cents<br>per kwh              | 12.74 cents<br>per kwh              |                   |
|  | 27-121.1(c)         | 10-01-16             | \$56.10                             | \$56.10                             |                   |
| <b>Off-Peak Discount - Industrial Service Rate</b><br>Energy charge: Energy supplied for period<br>beginning midnight and ending at 6:00 am<br>during Summer shall be charged<br><br>Energy charge: Energy supplied for period<br>beginning midnight and ending at 6:00 am<br>during Non-Summer shall be charged | 27-117(l)           | 10-01-16             | 3.86 cents per<br>kwh               | 3.86 cents per<br>kwh               |                   |
|  | 27-117(l)           | 10-01-16             | 3.46 cents per<br>kwh               | 3.46 cents per<br>kwh               |                   |
| <b>Outdoor area lighting (Lumen Range) rate</b><br>Required for private street lighting or for<br>outdoor area (lumen range) lighting, a pole<br>with one span of #6 aluminum wire, up to<br>one hundred fifty (150) feet, and necessary<br>pole line hardware and accessories                                   |                     |                      |                                     |                                     |                   |
| - Wood pole<br>- Aluminum pole<br>- Steel pole   | 27-121 (?)          | 10-01-16             | Actual cost of pole<br>on that date | Actual cost of pole<br>on that date |                   |
|  | 27-121(?)           | 10-01-16             |                                     |                                     |                   |
| Outdoor area lighting<br>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<br>Luminaire  |                     | 10-01-16             | \$9.72/light                        | \$9.72/light                        |                   |

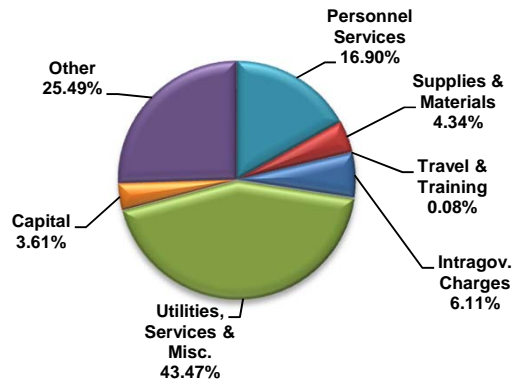
# Sewer Utility Fund (Enterprise Fund)



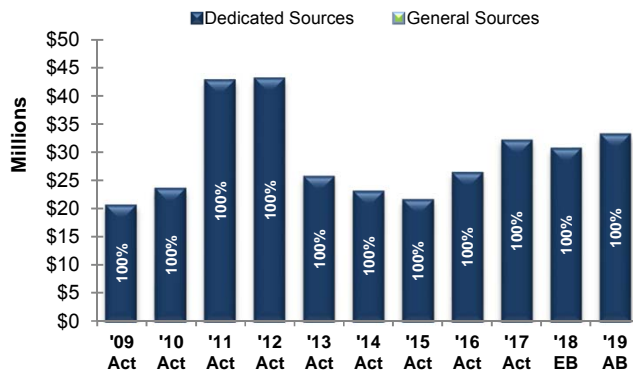
*City of Columbia*  
*Columbia, Missouri*

# Sewer Utility - Summary

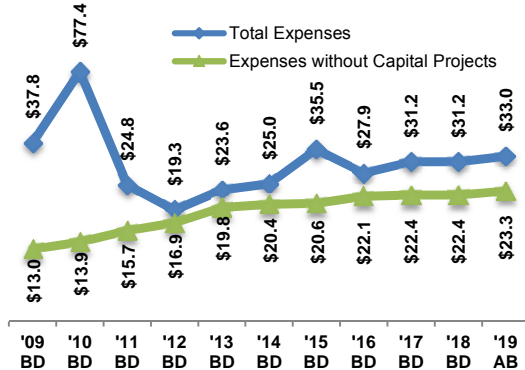
**FY 2019 Total Expenses By Category**



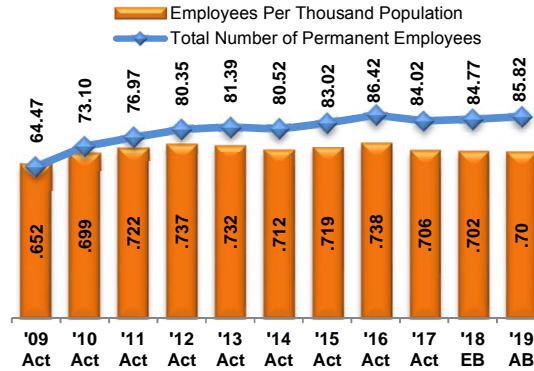
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|---------------------|------------------------|----------------------|---------------------|---------------------|--------------------|
| Personnel Services          | \$5,152,980         | \$5,370,348            | \$5,106,946          | \$5,582,828         | \$212,480           | 4.0%               |
| Supplies & Materials        | \$1,158,476         | \$1,582,265            | \$1,521,021          | \$1,432,091         | (\$150,174)         | (9.5%)             |
| Travel & Training           | \$6,826             | \$19,122               | \$20,147             | \$27,122            | \$8,000             | 41.8%              |
| Intragov. Charges           | \$1,758,934         | \$1,919,407            | \$1,919,407          | \$2,018,546         | \$99,139            | 5.2%               |
| Utilities, Services & Misc. | \$14,756,292        | \$12,631,036           | \$12,275,268         | \$14,357,592        | \$1,726,556         | 13.7%              |
| Capital                     | \$457,961           | \$1,121,700            | \$1,099,380          | \$1,192,500         | \$70,800            | 6.3%               |
| Other                       | \$8,638,653         | \$8,565,383            | \$8,565,383          | \$8,418,771         | (\$146,612)         | (1.7%)             |
| <b>Total</b>                | <b>\$31,930,122</b> | <b>\$31,209,261</b>    | <b>\$30,507,552</b>  | <b>\$33,029,450</b> | <b>\$1,820,189</b>  | <b>5.8%</b>        |
| Operating Expenses          | \$11,209,790        | \$12,669,878           | \$11,990,489         | \$13,677,236        | \$1,007,358         | 8.0%               |
| Non-Operating Expenses      | \$5,326,452         | \$5,172,517            | \$5,172,517          | \$5,154,383         | (\$18,134)          | (0.4%)             |
| Debt Service                | \$3,208,762         | \$3,392,866            | \$3,392,866          | \$3,264,388         | (\$128,478)         | (3.8%)             |
| Capital Additions           | \$457,961           | \$1,121,700            | \$1,099,380          | \$1,192,500         | \$70,800            | 6.3%               |
| Capital Projects            | \$11,727,157        | \$8,852,300            | \$8,852,300          | \$9,740,943         | \$888,643           | 10.0%              |
| <b>Total Expenses</b>       | <b>\$31,930,122</b> | <b>\$31,209,261</b>    | <b>\$30,507,552</b>  | <b>\$33,029,450</b> | <b>\$1,820,189</b>  | <b>5.8%</b>        |

## Funding Sources (Where the Money Comes From)

|                              |                     |                     |                     |                     |                    |             |
|------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-------------|
| Grants and Capital Contrib   | \$2,422,450         | \$1,000,000         | \$1,000,000         | \$1,000,000         | \$0                | 0.0%        |
| Interest                     | \$193,326           | \$1,221,834         | \$1,141,880         | \$1,141,880         | (\$79,954)         | (6.5%)      |
| Fees and Service Charges     | \$24,446,433        | \$23,189,222        | \$23,933,344        | \$24,051,946        | \$862,724          | 3.7%        |
| Other Local Revenues         | \$171,766           | \$14,500            | \$14,679            | \$16,672            | \$2,172            | 15.0%       |
| Transfers                    | \$0                 | \$0                 | \$0                 | \$0                 | \$0                |             |
| Use of Prior Year Sources    | \$4,696,147         | \$5,783,705         | \$4,417,649         | \$6,818,952         | \$1,035,247        | 17.9%       |
| Less: Current Year Surplus   | \$0                 | \$0                 | \$0                 | \$0                 | \$0                |             |
| <b>Dedicated Sources</b>     | <b>\$31,930,122</b> | <b>\$31,209,261</b> | <b>\$30,507,552</b> | <b>\$33,029,450</b> | <b>\$1,820,189</b> | <b>5.8%</b> |
| General Sources              | \$0                 | \$0                 | \$0                 | \$0                 | \$0                |             |
| <b>Total Funding Sources</b> | <b>\$31,930,122</b> | <b>\$31,209,261</b> | <b>\$30,507,552</b> | <b>\$33,029,450</b> | <b>\$1,820,189</b> | <b>5.8%</b> |

**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 49,423 Sewer Utility customers.

**Department Objectives**

To ensure new construction meets current Federal, State and City requirements. To provide the lowest practical cost for maintaining sanitary sewer facilities and resources. To provide proper treatment of wastewater by complying with the standards imposed for effluent 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.

**Highlights/Significant Changes**

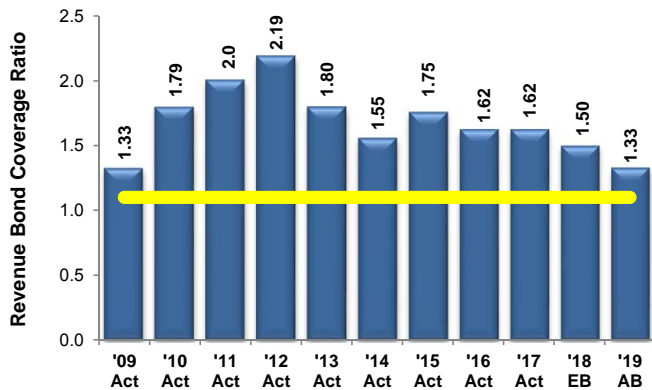
- Personnel Services reflects a \$0.2 million increase due to the addition of 0.80 FTE Sr. Proj. Compliance Inspector, 0.30 FTE Billing Auditor position reallocated from UCS, and includes the pay plan changes approved by the City Council. These changes include a move to minimum of \$15 per hour for all permanent employees, a reassignment of Equipment Operators II positions to Sr. Equipment Operators which includes a 5% pay increase; move to midpoint for employees who have been in their current classification for five or more years as of March 1, 2018; and a \$0.45 per hour across - the - board increase.
- Supplies & Materials reflects a \$150,174 decrease due to a lower amount of scheduled maintenance required for FY 2019.
- Intragovernmental charges reflect a \$99,139 increase primarily due to an increase in G&A fees (review of charge out methodology), Self Insurance fees, and Community Relations fees.
- Utilities, Services, & Misc. reflect an increase of \$1.7 million due to higher capital project funding and maintenance needed at the waste water treatment plant.
- Capital reflects a \$70,800 increase which includes HVAC repair at the engineering and operations building.
- Other reflects a decrease of \$146,612 due to lower interest expense.

**Highlights/Significant Changes (cont.)****Strategic Priority: Infrastructure - Connecting the Community**

- In FY 2019 sewer rates are increasing by 1% for voter approved bond projects and costs from the 2013 ballot measure.
- In FY 2019 the Sewer and Storm Water Utilities will seek approval from City Council for the Wastewater and Storm Water Integrated Master Plan and begin the implementation. This will require a voter approved ballot issue, which includes future rate increases, to implement the plan.
- A 0.80 FTE Senior Project Compliance Inspector position has been added for FY 2019 to perform contract management and regulatory compliance activities on capital projects.
- The Sewer Utility will begin design of the WWTP Phase 2 Improvements - Digester Complex project. The Sewer Utility will continue the construction of Private Common Collector Elimination projects.

## Debt Coverage Ratios

Debt Coverage Ratio



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.

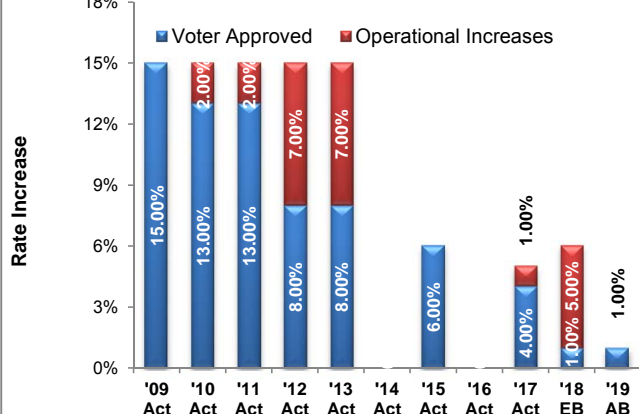
For the period shown, the debt coverage ratio has been consistently above the 1.10 level.

## Authorized Personnel

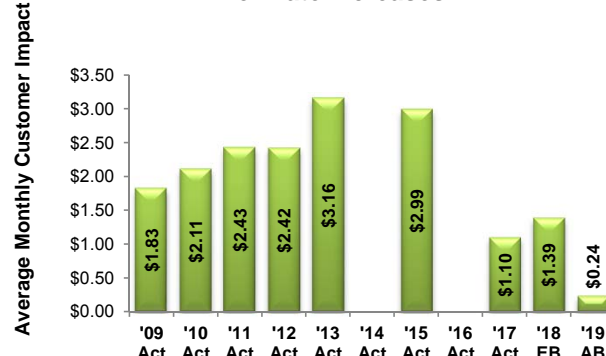
|                             | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|-----------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| Administration              | 4.32              | 4.07                   | 4.07                 | 4.32               | 0.25                |
| Engineering                 | 12.80             | 12.80                  | 12.80                | 13.60              | 0.80                |
| Treatment Plant/Field O & M | 44.00             | 44.00                  | 44.00                | 44.00              |                     |
| Line Maintenance            | 22.90             | 23.90                  | 23.90                | 23.90              |                     |
| <b>Total Personnel</b>      | <b>84.02</b>      | <b>84.77</b>           | <b>84.77</b>         | <b>85.82</b>       | <b>1.05</b>         |
| Permanent Full-Time         | 83.27             | 84.77                  | 84.77                | 85.82              | 1.05                |
| Permanent Part-Time         | 0.75              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>      | <b>84.02</b>      | <b>84.77</b>           | <b>84.77</b>         | <b>85.82</b>       | <b>1.05</b>         |

## Rate Increase Information

Sewer Rate Increases



Sewer Average Monthly Customer Impact of Rate Increases



# Sanitary Sewer Utility Fund

Fund 555x

## Budget Detail By Division

|                                      | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B | % Change<br>19/18B |
|--------------------------------------|---------------------|------------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Administration</b>                |                     |                        |                      |                     |                     |                    |
| Personnel Services                   | \$390,844           | \$374,941              | \$362,090            | \$384,712           | \$9,771             | 2.6%               |
| Supplies and Materials               | \$23,047            | \$22,693               | \$21,773             | \$26,930            | \$4,237             | 18.7%              |
| Travel and Training                  | \$748               | \$2,583                | \$3,108              | \$3,108             | \$525               | 20.3%              |
| Intragovernmental Charges            | \$1,233,343         | \$1,340,851            | \$1,340,851          | \$1,442,886         | \$102,035           | 7.6%               |
| Utilities, Services, & Misc.         | \$835,719           | \$221,978              | \$199,014            | \$241,326           | \$19,348            | 8.7%               |
| Capital                              | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Other                                | \$6,333,117         | \$6,489,873            | \$6,489,873          | \$6,343,261         | (\$146,612)         | (2.3%)             |
| <b>Total</b>                         | <b>\$8,816,818</b>  | <b>\$8,452,919</b>     | <b>\$8,416,709</b>   | <b>\$8,442,223</b>  | <b>(\$10,696)</b>   | <b>(0.1%)</b>      |
| <b>Engineering</b>                   |                     |                        |                      |                     |                     |                    |
| Personnel Services                   | \$1,138,785         | \$1,110,775            | \$1,014,030          | \$1,188,590         | \$77,815            | 7.0%               |
| Supplies and Materials               | \$15,787            | \$31,828               | \$26,880             | \$40,502            | \$8,674             | 27.3%              |
| Travel and Training                  | \$3,639             | \$4,941                | \$4,416              | \$7,416             | \$2,475             | 50.1%              |
| Intragovernmental Charges            | \$90,499            | \$100,355              | \$100,355            | \$90,245            | (\$10,110)          | (10.1%)            |
| Utilities, Services, & Misc.         | \$311,730           | \$810,235              | \$825,326            | \$898,074           | \$87,839            | 10.8%              |
| Capital                              | \$0                 | \$68,000               | \$68,000             | \$36,000            | (\$32,000)          | (47.1%)            |
| Other                                | \$14,524            | \$32,850               | \$32,850             | \$32,850            | \$0                 | 0.0%               |
| <b>Total</b>                         | <b>\$1,574,964</b>  | <b>\$2,158,984</b>     | <b>\$2,071,857</b>   | <b>\$2,293,677</b>  | <b>\$134,693</b>    | <b>6.2%</b>        |
| <b>Treatment Plant/Field O&amp;M</b> |                     |                        |                      |                     |                     |                    |
| Personnel Services                   | \$2,334,710         | \$2,563,449            | \$2,473,031          | \$2,610,352         | \$46,903            | 1.8%               |
| Supplies and Materials               | \$857,708           | \$1,211,834            | \$1,183,978          | \$1,016,018         | (\$195,816)         | (16.2%)            |
| Travel and Training                  | \$2,349             | \$6,623                | \$8,623              | \$11,623            | \$5,000             | 75.5%              |
| Intragovernmental Charges            | \$224,147           | \$269,382              | \$269,382            | \$227,442           | (\$41,940)          | (15.6%)            |
| Utilities, Services, & Misc.         | \$1,877,831         | \$2,629,336            | \$2,291,288          | \$3,099,410         | \$470,074           | 17.9%              |
| Capital                              | \$457,961           | \$641,200              | \$618,880            | \$791,500           | \$150,300           | 23.4%              |
| Other                                | \$215,086           | \$182,492              | \$182,492            | \$182,492           | \$0                 | 0.0%               |
| <b>Total</b>                         | <b>\$5,969,792</b>  | <b>\$7,504,316</b>     | <b>\$7,027,674</b>   | <b>\$7,938,837</b>  | <b>\$434,521</b>    | <b>5.8%</b>        |
| <b>Line Maintenance</b>              |                     |                        |                      |                     |                     |                    |
| Personnel Services                   | \$1,127,227         | \$1,321,183            | \$1,257,795          | \$1,399,174         | \$77,991            | 5.9%               |
| Supplies and Materials               | \$256,747           | \$315,910              | \$288,390            | \$348,641           | \$32,731            | 10.4%              |
| Travel and Training                  | \$90                | \$4,975                | \$4,000              | \$4,975             | \$0                 | 0.0%               |
| Intragovernmental Charges            | \$210,945           | \$208,819              | \$208,819            | \$257,973           | \$49,154            | 23.5%              |
| Utilities, Services, & Misc.         | \$273,895           | \$117,187              | \$107,340            | \$377,839           | \$260,652           | 222.4%             |
| Capital                              | \$0                 | \$412,500              | \$412,500            | \$365,000           | (\$47,500)          | (11.5%)            |
| Other                                | \$1,972,487         | \$1,860,168            | \$1,860,168          | \$1,860,168         | \$0                 | 0.0%               |
| <b>Total</b>                         | <b>\$3,841,391</b>  | <b>\$4,240,742</b>     | <b>\$4,139,012</b>   | <b>\$4,613,770</b>  | <b>\$373,028</b>    | <b>8.8%</b>        |
| <b>Capital Projects</b>              |                     |                        |                      |                     |                     |                    |
| Personnel Services                   | \$161,414           | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Supplies and Materials               | \$5,187             | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Travel and Training                  | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Intragovernmental Charges            | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Utilities, Services, & Misc.         | \$11,457,117        | \$8,852,300            | \$8,852,300          | \$9,740,943         | \$888,643           | 10.0%              |
| Capital                              | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Other                                | \$103,439           | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total</b>                         | <b>\$11,727,157</b> | <b>\$8,852,300</b>     | <b>\$8,852,300</b>   | <b>\$9,740,943</b>  | <b>\$888,643</b>    | <b>10.0%</b>       |
| <b>Department Totals</b>             |                     |                        |                      |                     |                     |                    |
| Personnel Services                   | \$5,152,980         | \$5,370,348            | \$5,106,946          | \$5,582,828         | \$212,480           | 4.0%               |
| Supplies and Materials               | \$1,158,476         | \$1,582,265            | \$1,521,021          | \$1,432,091         | (\$150,174)         | (9.5%)             |
| Travel and Training                  | \$6,826             | \$19,122               | \$20,147             | \$27,122            | \$8,000             | 41.8%              |
| Intragovernmental Charges            | \$1,758,934         | \$1,919,407            | \$1,919,407          | \$2,018,546         | \$99,139            | 5.2%               |
| Utilities, Services, & Misc.         | \$14,756,292        | \$12,631,036           | \$12,275,268         | \$14,357,592        | \$1,726,556         | 13.7%              |
| Capital                              | \$457,961           | \$1,121,700            | \$1,099,380          | \$1,192,500         | \$70,800            | 6.3%               |
| Other                                | \$8,638,653         | \$8,565,383            | \$8,565,383          | \$8,418,771         | (\$146,612)         | (1.7%)             |
| <b>Total</b>                         | <b>\$31,930,122</b> | <b>\$31,209,261</b>    | <b>\$30,507,552</b>  | <b>\$33,029,450</b> | <b>\$1,820,189</b>  | <b>5.8%</b>        |

## Authorized Personnel By Division

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Administration</b>                       |                   |                        |                      |                    |                     |
| 9905 - Deputy City Manager                  | 0.12              | 0.12                   | 0.12                 | 0.12               |                     |
| 5107- Engin & Operations Manager            | 0.80              | 0.80                   | 0.80                 | 0.80               |                     |
| 4501 - Rate Analyst *                       | 0.50              | 0.50                   | 0.50                 | 0.45               | (0.05)              |
| 2990 - Director, Columbia Utilities         | 0.20              | 0.20                   | 0.20                 | 0.20               |                     |
| 2980 - Asst Director, Columbia Utilities ^^ | 0.80              | 0.55                   | 0.55                 | 0.55               |                     |
| 1215 - Billing Auditor **                   | 0.00              | 0.00                   | 0.00                 | 0.30               | 0.30                |
| 1006 - Senior Admin. Support Assistant      | 1.90              | 1.90                   | 1.90                 | 1.90               |                     |
| <b>Total Personnel</b>                      | <b>4.32</b>       | <b>4.07</b>            | <b>4.07</b>          | <b>4.32</b>        | <b>0.25</b>         |
| Permanent Full-Time                         | 4.32              | 4.07                   | 4.07                 | 4.32               | 0.25                |
| Permanent Part-Time                         | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                      | <b>4.32</b>       | <b>4.07</b>            | <b>4.07</b>          | <b>4.32</b>        | <b>0.25</b>         |
| <b>Engineering</b>                          |                   |                        |                      |                    |                     |
| 5109 - Engineering Supervisor               | 0.80              | 0.80                   | 0.80                 | 0.80               |                     |
| 5098/5113 - Engineering Spec/Engineer       | 5.00              | 5.00                   | 5.00                 | 5.00               |                     |
| 5003 - Engineering Technician ^             | 4.00              | 3.00                   | 3.00                 | 3.00               |                     |
| 4998 - Project Compliance Inspector         | 3.00              | 3.00                   | 3.00                 | 3.00               |                     |
| 4996 - Sr. Project Compliance Inspector *** | 0.00              | 0.00                   | 0.00                 | 0.80               | 0.80                |
| 2438 - Sewer Technician ^                   | 0.00              | 1.00                   | 1.00                 | 1.00               |                     |
| <b>Total Personnel</b>                      | <b>12.80</b>      | <b>12.80</b>           | <b>12.80</b>         | <b>13.60</b>       | <b>0.80</b>         |
| Permanent Full-Time                         | 12.05             | 12.80                  | 12.80                | 13.60              | 0.80                |
| Permanent Part-Time                         | 0.75              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                      | <b>12.80</b>      | <b>12.80</b>           | <b>12.80</b>         | <b>13.60</b>       | <b>0.80</b>         |
| <b>Treatment Plant/Field O&amp;M</b>        |                   |                        |                      |                    |                     |
| <b>SLUDGE MANAGEMENT:</b>                   |                   |                        |                      |                    |                     |
| 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                 | 0.00               | (3.00)              |
| 2303 - Senior Equipment Operator - 773 +    | 0.00              | 0.00                   | 0.00                 | 3.00               | 3.00                |
| <b>FIELD OPERATIONS:</b>                    |                   |                        |                      |                    |                     |
| 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               |                     |
| <b>WWT OPERATIONS:</b>                      |                   |                        |                      |                    |                     |
| 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 2018, 1.00 Engineering Technician was reassigned to a Sewer Technician.

^^ In FY 2018, 0.25 FTE Asst. Director, Columbia Utilities was reallocated to Solid Waste.

\* In FY 2019, 0.05 FTE Rate Analyst was reallocated to Storm Water.

\*\* In FY 2019, 0.30 FTE Billing Auditor was reallocated from Utility Customer Service to Sewer.

\*\*\* In FY 2019, 0.80 FTE Senior Project Compliance Inspector was added due to increased workload, contract management and regulatory compliance activities.

+ In FY 2019, Equipment Operator III-773 positions were reassigned as Senior Equipment Operator-773.



## Authorized Personnel By Division

|  | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|--|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Treatment Plant/Field O&amp;M - (cont.)</b> |                   |                        |                      |                    |                     |
| <b>WWT MAINTENANCE:</b>                        |                   |                        |                      |                    |                     |
| 2607 - WWTP Superintendent                     | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 2429 - Utility Maint. Mechanic-773             | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 2426 - Utility Maintenance Supv.               | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 2420 - Sr. Utility Maint. Mechanic-773         | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 2419 - Associate Utility Maint. Mech-773       | 4.00              | 4.00                   | 4.00                 | 4.00               |                     |
| 2397 - Maintenance Assistant-773               | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| 2324 - Instrument Technician-773               | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 2003 - Custodian-773                           | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| <b>LABORATORY:</b>                             |                   |                        |                      |                    |                     |
| 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               |                     |
| <b>Total Personnel</b>                         | <b>44.00</b>      | <b>44.00</b>           | <b>44.00</b>         | <b>44.00</b>       |                     |
| Permanent Full-Time                            | 44.00             | 44.00                  | 44.00                | 44.00              |                     |
| Permanent Part-Time                            | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                         | <b>44.00</b>      | <b>44.00</b>           | <b>44.00</b>         | <b>44.00</b>       |                     |
| <b>Line Maintenance</b>                        |                   |                        |                      |                    |                     |
| 2884 - Jet Lead Operator-773 ^                 | 3.00              | 4.00                   | 4.00                 | 4.00               |                     |
| 2430 - Sewer Maintenance Supt.                 | 0.90              | 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 *            | 2.00              | 2.00                   | 2.00                 | 0.00               | (2.00)              |
| 2303 - Senior Equipment Operator-773 *         | 0.00              | 0.00                   | 0.00                 | 14.00              | 14.00               |
| 2300 - Equipment Operator-773 *                | 0.00              | 0.00                   | 0.00                 | 1.00               | 1.00                |
| 2300 - Equipment Operator II-773 *             | 13.00             | 13.00                  | 13.00                | 0.00               | (13.00)             |
| <b>Total Personnel</b>                         | <b>22.90</b>      | <b>23.90</b>           | <b>23.90</b>         | <b>23.90</b>       |                     |
| Permanent Full-Time                            | 22.90             | 23.90                  | 23.90                | 23.90              |                     |
| Permanent Part-Time                            | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                         | <b>22.90</b>      | <b>23.90</b>           | <b>23.90</b>         | <b>23.90</b>       |                     |
| <b>Total Department</b>                        |                   |                        |                      |                    |                     |
| Permanent Full-Time                            | 83.27             | 84.77                  | 84.77                | 85.82              | 1.05                |
| Permanent Part-Time                            | 0.75              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                         | <b>84.02</b>      | <b>84.77</b>           | <b>84.77</b>         | <b>85.82</b>       | <b>1.05</b>         |

^ In FY 2018, 1.00 FTE Jet Lead Operator was added to meet operations maintenance requirements and Integrated Management Plan recommendations.

\* In FY 2019, Equipment Operator III positions were reassigned as Senior Equipment Operator-773 positions. Also in FY 2019, Equipment Operator II-773 positions were reclassified to Senior Equipment Operator-773. In FY 2019, 1.00 FTE Equipment Operator II-773 position was reassigned as an Equipment Operator-773.

## 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 sewer extensions.

## Fiscal Impact

In FY 2019 sewer rates are increasing by 1% for voter approved bond projects and costs from the 2013 ballot measure.

## Highlights/Significant Changes

- The CIP projects to be completed by the end of FY 2018 include FY18 Sewer Main Rehabilitation Project, Upper Hinkson Outfall Extension, College Avenue Sewer Replacement, PCCE #24 St. James and St. Joseph, PCCE #39 Hubbell Drive, Phase 1 and 2 of PCCE #8 Thilly, Lathrop & Westmount, and Phase 1 of PCCE #3 Stewart, Ridge, & Medavista.
- The CIP projects that are anticipated to be completed or under construction in FY 2019 include Upper Merideth Stream Bank Stabilization, Phase 3 and 4 of PCCE #8 Thilly, Lathrop & Westmount, Phase 2 of PCCE #3 Stewart, Ridge, & Medavista, Phase 1 of PCCE #16 Bingham Road & West Ridgeley, and Columbia Country Club Sewer Replacement.
- Other CIP projects that are or will be in design and easement acquisition during FY 2019 include future phases of PCCE # 16 - Bingham Rd & West Ridgeley Rd and PCCE #3 Stewart, Ridge & Medavista, PCCE #18 Spring Valley Road, Woodrail Sewer Replacement Project, PCCE #27 Grace Ellen, WWTP Phase 2 Improvements - Digester Complex project.
- 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 2019 as part of the ongoing effort to reduce inflow and infiltration and rehabilitate our aging infrastructure.
- 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 the Flat Branch sub-basin is being addressed as part of the FY 2018 rehabilitation projects and will continue in FY 2019.

## Sanitary Sewer

## Annual and 5 Year Capital Projects

| Funding Source  | Adopted<br>FY 2019 | FY 2020            | FY 2021            | FY 2022            | FY 2023            | Future<br>Cost     | D    | C    |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------|------|
| <b>Sewer</b>  |                    |                    |                    |                    |                    |                    |      |      |
| <b>1 Annual 100-Acre Point Trunks Revolving Fd - SW111 [ID: 749]</b>  |                    |                    |                    |                    |                    |                    |      |      |
| 2014 Ballot   | \$140,000          |                    |                    |                    |                    |                    |      |      |
| Future Ballot   |                    |                    |                    | \$140,000          | \$140,000          | \$700,000          |      |      |
| <b>Total</b>  | <b>\$140,000</b>   |                    |                    | <b>\$140,000</b>   | <b>\$140,000</b>   | <b>\$700,000</b>   |      |      |
| <b>2 Annual Inflow &amp; Infiltration Program - SW251 [ID: 1718]</b>  |                    |                    |                    |                    |                    |                    |      |      |
| 2014 Ballot   | \$2,466,000        |                    |                    |                    |                    |                    |      |      |
| Ent Rev   |                    | \$1,000,000        | \$1,000,000        | \$1,000,000        | \$1,000,000        | \$5,000,000        |      |      |
| <b>Total</b>  | <b>\$2,466,000</b> | <b>\$1,000,000</b> | <b>\$1,000,000</b> | <b>\$1,000,000</b> | <b>\$1,000,000</b> | <b>\$5,000,000</b> |      |      |
| <b>3 Annual Private Common Collectors - SW112 [ID: 752]</b>           |                    |                    |                    |                    |                    |                    |      |      |
| 2014 Ballot   | \$276,300          |                    |                    |                    |                    |                    |      |      |
| Future Ballot   |                    |                    |                    | \$276,300          | \$276,300          | \$1,381,500        |      |      |
| <b>Total</b>  | <b>\$276,300</b>   |                    |                    | <b>\$276,300</b>   | <b>\$276,300</b>   | <b>\$1,381,500</b> |      |      |
| <b>4 Annual Sewer Main and Manhole Rehab - SW100 [ID: 753]</b>        |                    |                    |                    |                    |                    |                    |      |      |
| 2014 Ballot   | \$700,000          |                    |                    |                    |                    |                    |      |      |
| Ent Rev   |                    | \$350,000          | \$700,000          | \$200,000          | \$200,000          | \$1,000,000        |      |      |
| Future Ballot   |                    |                    |                    | \$500,000          | \$500,000          | \$2,500,000        |      |      |
| <b>Total</b>  | <b>\$700,000</b>   | <b>\$350,000</b>   | <b>\$700,000</b>   | <b>\$700,000</b>   | <b>\$700,000</b>   | <b>\$3,500,000</b> |      |      |
| <b>5 Annual Sewer System Improvements - SW183 [ID: 750]</b>           |                    |                    |                    |                    |                    |                    |      |      |
| 2014 Ballot   | \$500,000          |                    |                    |                    |                    |                    |      |      |
| Ent Rev   |                    | \$250,000          | \$250,000          | \$250,000          |                    |                    |      |      |
| Future Ballot   |                    |                    |                    | \$500,000          | \$500,000          | \$2,500,000        |      |      |
| <b>Total</b>  | <b>\$500,000</b>   | <b>\$250,000</b>   | <b>\$250,000</b>   | <b>\$750,000</b>   | <b>\$500,000</b>   | <b>\$2,500,000</b> |      |      |
| <b>6 Court and Hickory Street Sewer Relocation - SW505 [ID: 1890]</b> |                    |                    |                    |                    |                    |                    |      |      |
| Ent Rev   |                    | \$450,000          |                    |                    |                    |                    | 2015 | 2020 |
| <b>Total</b>  | <b>\$450,000</b>   |                    |                    |                    |                    |                    |      |      |
| <b>7 Henderson Branch Sewer :Midway Sewer Ext -SW255 [ID: 1060]</b>   |                    |                    |                    |                    |                    |                    |      |      |
| BCRSD   | \$125,609          | \$125,609          | \$125,609          | \$125,609          | \$125,609          |                    | 2015 | 2019 |
| <b>Total</b>  | <b>\$125,609</b>   | <b>\$125,609</b>   | <b>\$125,609</b>   | <b>\$125,609</b>   | <b>\$125,609</b>   |                    |      |      |
| <b>8 Hwy 63 Connector south of I-70 - SW516 [ID: 2041]</b>            |                    |                    |                    |                    |                    |                    |      |      |
| Ent Rev   | \$200,000          |                    |                    |                    |                    |                    | 2018 | 2019 |
| <b>Total</b>  | <b>\$200,000</b>   |                    |                    |                    |                    |                    |      |      |
| <b>9 North Grindstone Outfall Ext. Phase III SW214 [ID: 732]</b>      |                    |                    |                    |                    |                    |                    |      |      |
| 2014 Ballot   | \$1,140,000        |                    |                    |                    |                    |                    | 2019 | 2020 |
| Ent Rev   |                    | \$260,000          |                    |                    |                    |                    |      |      |
| <b>Total</b>  | <b>\$1,140,000</b> | <b>\$260,000</b>   |                    |                    |                    |                    |      |      |
| <b>10 PCCE # 3 - Stewart &amp; Medavista - SW198 [ID: 780]</b>        |                    |                    |                    |                    |                    |                    |      |      |
| Ent Rev   | \$270,000          | \$200,000          | \$100,000          |                    |                    |                    | 2012 | 2018 |
| <b>Total</b>  | <b>\$270,000</b>   | <b>\$200,000</b>   | <b>\$100,000</b>   |                    |                    |                    |      |      |
| <b>11 PCCE # 8 : Thilly Lathrop SW221 [ID: 1241]</b>                  |                    |                    |                    |                    |                    |                    |      |      |
| Ent Rev   | \$220,000          |                    |                    |                    |                    |                    | 2010 | 2017 |
| <b>Total</b>  | <b>\$220,000</b>   |                    |                    |                    |                    |                    |      |      |

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

## Annual and 5 Year Capital Projects

| Funding Source  | Adopted<br>FY 2019 | FY 2020          | FY 2021          | FY 2022          | FY 2023          | Future<br>Cost | D           | C           |
|---|--------------------|------------------|------------------|------------------|------------------|----------------|-------------|-------------|
| <b>Sewer</b>  |                    |                  |                  |                  |                  |                |             |             |
| <b>12 PCCE #16 - Bingham Rd &amp; West Ridgeley Rd SW240 [ID: 1366]</b>     |                    |                  |                  |                  |                  |                | <b>2013</b> | <b>2018</b> |
| Ent Rev   | \$350,000          | \$300,000        | \$200,000        |                  |                  |                |             |             |
| <b>Total</b>  | <b>\$350,000</b>   | <b>\$300,000</b> | <b>\$200,000</b> |                  |                  |                |             |             |
| <b>13 PCCE #25 - Glenwood &amp; Redbud - SW504 [ID: 1605]</b>               |                    |                  |                  |                  |                  |                | <b>2017</b> | <b>2021</b> |
| Ent Rev   |                    | \$327,200        | \$232,800        |                  |                  |                |             |             |
| <b>Total</b>  |                    | <b>\$327,200</b> | <b>\$232,800</b> |                  |                  |                |             |             |
| <b>14 PCCE #30 - West Stewart, Edgewood, Westmount ave [ID: 1908]</b>       |                    |                  |                  |                  |                  |                | <b>2019</b> | <b>2020</b> |
| Ent Rev   |                    | \$360,000        |                  |                  |                  |                |             |             |
| PYA Ballot  | \$35,000           |                  |                  |                  |                  |                |             |             |
| <b>Total</b>  | <b>\$35,000</b>    | <b>\$360,000</b> |                  |                  |                  |                |             |             |
| <b>15 Tupelo-larch Sewer Replacement - SW513 [ID: 2043]</b>                 |                    |                  |                  |                  |                  |                | <b>2018</b> | <b>2019</b> |
| Ent Rev   | \$135,000          |                  |                  |                  |                  |                |             |             |
| <b>Total</b>  | <b>\$135,000</b>   |                  |                  |                  |                  |                |             |             |
| <b>16 WWTP - Digester Complex Improvements - SW508 [ID: 1303]</b>           |                    |                  |                  |                  |                  |                | <b>2017</b> | <b>2019</b> |
| Ent Rev   | \$2,000,000        |                  |                  |                  |                  |                |             |             |
| <b>Total</b>  | <b>\$2,000,000</b> |                  |                  |                  |                  |                |             |             |
| <b>17 WWTP Improvement Project Phase I - SW194 [ID: 791]</b>                |                    |                  |                  |                  |                  |                | <b>2008</b> | <b>2010</b> |
| 2008 Ballot   | \$1,218,034        |                  |                  |                  |                  |                |             |             |
| <b>Total</b>  | <b>\$1,218,034</b> |                  |                  |                  |                  |                |             |             |
| <b>18 PCCE #21 - Stanford - SW507 [ID: 1912]</b>                            |                    |                  |                  |                  |                  |                | <b>2017</b> | <b>2022</b> |
| Future Ballot   |                    |                  |                  | \$95,000         |                  |                |             |             |
| <b>Total</b>  |                    |                  |                  | <b>\$95,000</b>  |                  |                |             |             |
| <b>19 PCCE #23 - Lakeshore Drive &amp; Edgewood Ave - SW503 [ID: 1911]</b>  |                    |                  |                  |                  |                  |                | <b>2022</b> | <b>2023</b> |
| Future Ballot   |                    |                  |                  | \$25,000         | \$250,000        |                |             |             |
| <b>Total</b>  |                    |                  |                  | <b>\$25,000</b>  | <b>\$250,000</b> |                |             |             |
| <b>20 PCCE #28 - Hickory Hill Drive &amp; Sunset Drive SW521 [ID: 1910]</b> |                    |                  |                  |                  |                  |                | <b>2019</b> | <b>2022</b> |
| Future Ballot   |                    |                  |                  | \$160,000        |                  |                |             |             |
| PYA Ballot  | \$20,000           |                  |                  |                  |                  |                |             |             |
| <b>Total</b>  | <b>\$20,000</b>    |                  |                  | <b>\$160,000</b> |                  |                |             |             |
| <b>21 PCCE #29 - East Sunset Lane - SW522 [ID: 1909]</b>                    |                    |                  |                  |                  |                  |                | <b>2019</b> | <b>2022</b> |
| Future Ballot   |                    |                  |                  | \$250,000        |                  |                |             |             |
| PYA Ballot  | \$25,000           |                  |                  |                  |                  |                |             |             |
| <b>Total</b>  | <b>\$25,000</b>    |                  |                  | <b>\$250,000</b> |                  |                |             |             |
| <b>22 PCCE #31 - Oakwood Court [ID: 1907]</b>                               |                    |                  |                  |                  |                  |                | <b>2022</b> | <b>2023</b> |
| Future Ballot   |                    |                  |                  | \$20,000         | \$150,000        |                |             |             |
| <b>Total</b>  |                    |                  |                  | <b>\$20,000</b>  | <b>\$150,000</b> |                |             |             |
| <b>23 PCCE #33 - Lyon Street - SW523 [ID: 1906]</b>                         |                    |                  |                  |                  |                  |                | <b>2019</b> | <b>2022</b> |
| Future Ballot   |                    |                  |                  | \$85,000         |                  |                |             |             |
| PYA Ballot  | \$10,000           |                  |                  |                  |                  |                |             |             |
| <b>Total</b>  | <b>\$10,000</b>    |                  |                  | <b>\$85,000</b>  |                  |                |             |             |

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

## Annual and 5 Year Capital Projects

| Funding Source  | Adopted<br>FY 2019 | FY 2020 | FY 2021         | FY 2022          | FY 2023            | Future<br>Cost     | D           | C           |
|---|--------------------|---------|-----------------|------------------|--------------------|--------------------|-------------|-------------|
| <b>Sewer</b>  |                    |         |                 |                  |                    |                    |             |             |
| <b>24 PCCE #34 - Forest Hill Court &amp; Ridge Road [ID: 1905]</b>      |                    |         |                 |                  |                    |                    | <b>2022</b> | <b>2023</b> |
| Future Ballot   |                    |         |                 | \$60,000         | \$550,000          |                    |             |             |
| <b>Total</b>  |                    |         |                 | <b>\$60,000</b>  | <b>\$550,000</b>   |                    |             |             |
| <b>25 PCCE #35 - Richmond Avenue [ID: 1904]</b>                         |                    |         |                 |                  |                    |                    | <b>2022</b> | <b>2023</b> |
| Future Ballot   |                    |         |                 | \$15,000         | \$140,000          |                    |             |             |
| <b>Total</b>  |                    |         |                 | <b>\$15,000</b>  | <b>\$140,000</b>   |                    |             |             |
| <b>26 Sewer District #171 - Crites Lane - SW263 [ID: 1361]</b>          |                    |         |                 |                  |                    |                    | <b>2020</b> | <b>2022</b> |
| Future Ballot   |                    |         |                 | \$72,438         |                    |                    |             |             |
| <b>Total</b>  |                    |         |                 | <b>\$72,438</b>  |                    |                    |             |             |
| <b>27 Sewer District - Hillcreek Road [ID: 1370]</b>                    |                    |         |                 |                  |                    |                    | <b>2022</b> | <b>2023</b> |
| Future Ballot   |                    |         |                 | \$74,756         | \$436,407          |                    |             |             |
| <b>Total</b>  |                    |         |                 | <b>\$74,756</b>  | <b>\$436,407</b>   |                    |             |             |
| <b>28 South Providence Sewer Replacement [ID: 2099]</b>                 |                    |         |                 |                  |                    |                    | <b>2021</b> | <b>2022</b> |
| Ent Rev   |                    |         | \$42,500        | \$382,500        |                    |                    |             |             |
| <b>Total</b>  |                    |         | <b>\$42,500</b> | <b>\$382,500</b> |                    |                    |             |             |
| <b>29 Upper Southwest Outfall Relief [ID: 800]</b>                      |                    |         |                 |                  |                    |                    | <b>2022</b> | <b>2023</b> |
| Future Ballot   |                    |         |                 | \$40,000         | \$360,000          |                    |             |             |
| <b>Total</b>  |                    |         |                 | <b>\$40,000</b>  | <b>\$360,000</b>   |                    |             |             |
| <b>30 WWTP Mechanical Screens Wetland Pump Station SW520 [ID: 2048]</b> |                    |         |                 |                  |                    |                    | <b>2022</b> | <b>2023</b> |
| Future Ballot   |                    |         |                 | \$200,000        | \$1,800,000        |                    |             |             |
| <b>Total</b>  |                    |         |                 | <b>\$200,000</b> | <b>\$1,800,000</b> |                    |             |             |
| <b>31 WWTP SCADA System Replacement [ID: 2044]</b>                      |                    |         |                 |                  |                    |                    | <b>2023</b> | <b>2023</b> |
| Future Ballot   |                    |         |                 |                  | \$2,000,000        |                    |             |             |
| <b>Total</b>  |                    |         |                 |                  | <b>\$2,000,000</b> |                    |             |             |
| <b>32 B-8 Relief Sewer - Rangeline &amp; Vandiver [ID: 794]</b>         |                    |         |                 |                  |                    |                    | <b>2024</b> | <b>2025</b> |
| Future Ballot   |                    |         |                 |                  |                    | \$2,250,000        |             |             |
| <b>Total</b>  |                    |         |                 |                  |                    | <b>\$2,250,000</b> |             |             |
| <b>33 B-9 Relief Sewer - Garth &amp; Vandiver [ID: 795]</b>             |                    |         |                 |                  |                    |                    | <b>2024</b> | <b>2025</b> |
| Future Ballot   |                    |         |                 |                  |                    | \$750,000          |             |             |
| <b>Total</b>  |                    |         |                 |                  |                    | <b>\$750,000</b>   |             |             |
| <b>34 Calvert Drive Sewer Relocation - SW252 [ID: 1698]</b>             |                    |         |                 |                  |                    |                    | <b>2022</b> | <b>2025</b> |
| Future Ballot   |                    |         |                 |                  |                    | \$220,000          |             |             |
| <b>Total</b>  |                    |         |                 |                  |                    | <b>\$220,000</b>   |             |             |
| <b>35 FBRS - 4th Street - Elm to Rogers/Broadway -SW258 [ID: 1864]</b>  |                    |         |                 |                  |                    |                    | <b>2024</b> | <b>2025</b> |
| Future Ballot   |                    |         |                 |                  |                    | \$3,862,251        |             |             |
| <b>Total</b>  |                    |         |                 |                  |                    | <b>\$3,862,251</b> |             |             |
| <b>36 Haystack Acres Pump Station Interceptor SW230 [ID: 1304]</b>      |                    |         |                 |                  |                    |                    | <b>2024</b> | <b>2027</b> |
| Ent Rev   |                    |         |                 |                  |                    | \$700,000          |             |             |
| <b>Total</b>  |                    |         |                 |                  |                    | <b>\$700,000</b>   |             |             |
| <b>37 Lower Southwest Outfall Relief Sewer - SW261 [ID: 798]</b>        |                    |         |                 |                  |                    |                    | <b>2023</b> | <b>2024</b> |
| Future Ballot   |                    |         |                 |                  | \$67,560           | \$741,760          |             |             |
| <b>Total</b>  |                    |         |                 |                  | <b>\$67,560</b>    | <b>\$741,760</b>   |             |             |

D = Year being designed; C = Year construction will begin.

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# Sanitary Sewer

# Annual and 5 Year Capital Projects

| Funding Source  | Adopted<br>FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023            | Future<br>Cost      | D           | C           |
|---|--------------------|---------|---------|---------|--------------------|---------------------|-------------|-------------|
| <b>Sewer</b>  |                    |         |         |         |                    |                     |             |             |
| <b>38 Upper Bear Creek Sewer Replacement [ID: 1529]</b> |                    |         |         |         |                    |                     | <b>2023</b> | <b>2024</b> |
| Future Ballot   |                    |         |         |         | \$56,300           | \$544,730           |             |             |
| <b>Total</b>  |                    |         |         |         | <b>\$56,300</b>    | <b>\$544,730</b>    |             |             |
| <b>39 WWTP I&amp;I Storage [ID: 2045]</b>               |                    |         |         |         |                    |                     | <b>2023</b> | <b>2024</b> |
| Future Ballot   |                    |         |         |         | \$1,500,000        | \$13,500,000        |             |             |
| <b>Total</b>  |                    |         |         |         | <b>\$1,500,000</b> | <b>\$13,500,000</b> |             |             |

## Sanitary Sewer Funding Source Summary

|                           |                    |                    |                    |                    |                     |                     |  |
|---------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|--|
| 2008 Ballot               | \$1,218,034        |                    |                    |                    |                     |                     |  |
| 2014 Ballot               | \$5,222,300        |                    |                    |                    |                     |                     |  |
| BCRSD                     | \$125,609          | \$125,609          | \$125,609          | \$125,609          | \$125,609           |                     |  |
| Ent Rev                   | \$3,175,000        | \$3,497,200        | \$2,525,300        | \$1,832,500        | \$1,200,000         | \$6,000,000         |  |
| <b>New Funding</b>        | <b>\$9,740,943</b> | <b>\$3,622,809</b> | <b>\$2,650,909</b> | <b>\$1,958,109</b> | <b>\$1,325,609</b>  | <b>\$6,000,000</b>  |  |
| PYA Ballot                | \$90,000           |                    |                    |                    |                     |                     |  |
| <b>Prior Year Funding</b> | <b>\$90,000</b>    |                    |                    |                    |                     | <b>\$0</b>          |  |
| Future Ballot             |                    |                    |                    | \$2,513,494        | \$8,726,567         | \$22,087,990        |  |
| <b>Future Ballot</b>      |                    |                    |                    | <b>\$2,513,494</b> | <b>\$8,726,567</b>  | <b>\$22,087,990</b> |  |
| <b>Total</b>              | <b>\$9,830,943</b> | <b>\$3,622,809</b> | <b>\$2,650,909</b> | <b>\$4,471,603</b> | <b>\$10,052,176</b> | <b>\$28,087,990</b> |  |

## Sanitary Sewer Current Capital Projects

|    |  |      |      |
|----|--|------|------|
| 1  | Again Street 1105 Property Acquisition - SW509 [ID: 2002]    | 2016 | 2017 |
| 2  | College Avenue Sewer Replacement - SW512 [ID: 2042]          | 2018 | 2018 |
| 3  | Columbia Country Club - SW515 [ID: 2050]                     | 2018 | 2018 |
| 4  | FBRS - Elm & 6th Street #3- SW257 [ID: 1863]                 | 2014 | 2016 |
| 5  | FBRS - Stadium to Elm #1- SW256 [ID: 1862]                   | 2014 | 2016 |
| 6  | FBRS to Turner Relief Sewer #2- SW250 [ID: 1793]             | 2014 | 2016 |
| 7  | FY2016 Sewer Main Rehab [ID: 2016]                           | 2017 | 2017 |
| 8  | FY2017 Sewer Main and Manhole Rehabilitation [ID: 2056]      | 2016 | 2017 |
| 9  | Hominy Branch Outfall relief Sewer SW210 [ID: 797]           | 2009 | 2011 |
| 10 | North Garth Sewer Replacement [ID: 2018]                     | 2017 | 2019 |
| 11 | North Grindstone Creek Bank Stabilization SW244 [ID: 1530]   | 2013 | 2016 |
| 12 | PCCE #18 - Spring Valley Road SW241 [ID: 1365]               | 2017 | 2018 |
| 13 | PCCE #20 - Ridgemont - SW248 [ID: 1369]                      | 2015 | 2016 |
| 14 | PCCE #22 - Shannon Place - SW502 [ID: 1603]                  | 2016 | 2018 |
| 15 | PCCE #24 - St. James & St. Joseph - SW253 [ID: 1604]         | 2015 | 2017 |
| 16 | PCCE #27 - Grace Ellen - SW254 [ID: 1606]                    | 2016 | 2018 |
| 17 | PCCE #39 Hubbell Drive Sewer Improvement - SW500 [ID: 1886]  | 2014 | 2017 |
| 18 | SD #172 Northland Drive - SW506 [ID: 1977]                   | 2016 | 2018 |
| 19 | Sewer District #170 - S. Bethel Church Road SW232 [ID: 1158] | 2011 | 2016 |
| 20 | Upper Hinkson Creek Outfall Ext. SW213 [ID: 806]             | 2012 | 2017 |

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# Sanitary Sewer

# nnua and 5 Year Capital Projects

| Funding Source  | Adopted<br>FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Future<br>Cost | D    | C    |
|---|--------------------|---------|---------|---------|---------|----------------|------|------|
| <b>Sanitary Sewer Current Capital Projects</b>                  |                    |         |         |         |         |                |      |      |
| <b>Sewer</b>  |                    |         |         |         |         |                |      |      |
| 21 Upper Merideth Branch Stream Bank Stabiliz. SW245 [ID: 1531] |                    |         |         |         |         |                | 2013 | 2018 |
| 22 Woodrail Sewer Replacement Project -SW247 [ID: 1528]         |                    |         |         |         |         |                | 2016 | 2017 |
| 23 WWTP Engineering Addition - SW264 [ID: 1972]                 |                    |         |         |         |         |                | 2015 | 2016 |

|   |  |  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|--|
| <b>Sanitary Sewer Impact of Capital Projects</b>  |  |  |  |  |  |  |  |  |
| Annual Inflow & Infiltration Program - SW251 [ID: 1718]   |  |  |  |  |  |  |  |  |
| Reduce I&I, lower treatment costs and reduce SSOs and sewer backups   |  |  |  |  |  |  |  |  |
| Annual Private Common Collectors - SW112 [ID: 752]  |  |  |  |  |  |  |  |  |
| Will reduce inflow and infiltration which will reduce treatment costs and improve the efficiency of the collection system         |  |  |  |  |  |  |  |  |
| B-8 Relief Sewer - Rangeline & Vandiver [ID: 794]   |  |  |  |  |  |  |  |  |
| Needs evaluation to determine if improvement will reduce the incidence of mostly wet weather SSOs due to capacity issues.         |  |  |  |  |  |  |  |  |
| B-9 Relief Sewer - Garth & Vandiver [ID: 795]   |  |  |  |  |  |  |  |  |
| Needs evaluation to determine if relief sewer will reduce the incidence of mostly wet weather SSOs due to capacity issues.        |  |  |  |  |  |  |  |  |
| Calvert Drive Sewer Relocation - SW252 [ID: 1698]   |  |  |  |  |  |  |  |  |
| Eliminate sewer main from under a building.   |  |  |  |  |  |  |  |  |
| College Avenue Sewer Replacement - SW512 [ID: 2042]   |  |  |  |  |  |  |  |  |
| Update failing infrastructure   |  |  |  |  |  |  |  |  |
| Columbia Country Club - SW515 [ID: 2050]  |  |  |  |  |  |  |  |  |
| Update failing infrastructure   |  |  |  |  |  |  |  |  |
| Court and Hickory Street Sewer Relocation - SW505 [ID: 1890]  |  |  |  |  |  |  |  |  |
| Reduce maintenance and inflow and infiltration.   |  |  |  |  |  |  |  |  |
| Cow Branch Outfall [ID: 725]  |  |  |  |  |  |  |  |  |
| Reduce operation cost by \$15,000. Increase in line maintenance cost would be offset by decrease in pump station maintenance cost |  |  |  |  |  |  |  |  |
| FBRS - 4th Street - Elm to Rogers/Broadway -SW258 [ID: 1864]  |  |  |  |  |  |  |  |  |
| none  |  |  |  |  |  |  |  |  |
| FBRS - Elm & 6th Street #3- SW257 [ID: 1863]  |  |  |  |  |  |  |  |  |
| None  |  |  |  |  |  |  |  |  |
| FBRS - Stadium to Elm #1- SW256 [ID: 1862]  |  |  |  |  |  |  |  |  |
| None  |  |  |  |  |  |  |  |  |
| FBRS to Turner Relief Sewer #2- SW250 [ID: 1793]  |  |  |  |  |  |  |  |  |
| none  |  |  |  |  |  |  |  |  |
| FY2016 Sewer Main Rehab [ID: 2016]  |  |  |  |  |  |  |  |  |
| This project will reduce I&I and sanitary sewer overflows and basement backups.   |  |  |  |  |  |  |  |  |
| Haystack Acres Pump Station Interceptor SW230 [ID: 1304]  |  |  |  |  |  |  |  |  |
| Eliminating the two pump stations will reduce operational cost by \$15,000 per year.  |  |  |  |  |  |  |  |  |
| Henderson Branch Sewer :Midway Sewer Ext -SW255 [ID: 1060]  |  |  |  |  |  |  |  |  |
| Increase maintenance and operations costs.  |  |  |  |  |  |  |  |  |
| Hominy Branch Outfall Ext:LOW Rd-Mxco Grvl [ID: 727]  |  |  |  |  |  |  |  |  |
| Add \$12,000/yr to maintain and operate sewer   |  |  |  |  |  |  |  |  |
| Hominy Branch Outfall relief Sewer SW210 [ID: 797]  |  |  |  |  |  |  |  |  |
| Add \$11,000/yr to operate & maintain sewer   |  |  |  |  |  |  |  |  |
| Hwy 63 Connector south of I-70 - SW516 [ID: 2041]   |  |  |  |  |  |  |  |  |
| Reduce frequency of cleaning required.  |  |  |  |  |  |  |  |  |
| Little Bonne Femme Outfall [ID: 2040]   |  |  |  |  |  |  |  |  |
| Increased operations and maintenance cost.  |  |  |  |  |  |  |  |  |
| Little Bonne Femme Regional Pump Station [ID: 729]  |  |  |  |  |  |  |  |  |
| Add \$100,000/yr to operate and maintain new sewer lines & pump stations  |  |  |  |  |  |  |  |  |

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## Sanitary Sewer

## Annual and 5 Year Capital Projects

| Funding Source  | Adopted<br>FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Future<br>Cost | D | C |
|---|--------------------|---------|---------|---------|---------|----------------|---|---|
| Sanitary Sewer Impact of Capital Projects   |                    |         |         |         |         |                |   |   |
| Sewer   |                    |         |         |         |         |                |   |   |
| Lower Southwest Outfall Relief Sewer - SW261 [ID: 798]  |                    |         |         |         |         |                |   |   |
| Needs to be evaluated to determine whether or not this project will reduce incidence of wet weather SSOs. |                    |         |         |         |         |                |   |   |
| Mill Creek Trunk Sewer [ID: 2046]   |                    |         |         |         |         |                |   |   |
| Increased operations and maintenance costs.   |                    |         |         |         |         |                |   |   |
| North Garth Sewer Replacement [ID: 2018]  |                    |         |         |         |         |                |   |   |
| Reduce maintenance.   |                    |         |         |         |         |                |   |   |
| North Grindstone Outfall Ext. Phase III SW214 [ID: 732]   |                    |         |         |         |         |                |   |   |
| Increase maintenance and operation costs.   |                    |         |         |         |         |                |   |   |
| PCCE # 3 - Stewart & Medavista - SW198 [ID: 780]  |                    |         |         |         |         |                |   |   |
| Reduce maintenance calls and inflow and infiltration. Increase feet of sewer system for maintenance.      |                    |         |         |         |         |                |   |   |
| PCCE #16 - Bingham Rd & West Ridgeley Rd SW240 [ID: 1366]   |                    |         |         |         |         |                |   |   |
| Reduce maintenance calls and inflow and infiltration. Increase feet of sewer system for maintenance.      |                    |         |         |         |         |                |   |   |
| PCCE #17 - Wilson Street / Ross Street SW226 [ID: 1341]   |                    |         |         |         |         |                |   |   |
| Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration. |                    |         |         |         |         |                |   |   |
| PCCE #18 - Spring Valley Road SW241 [ID: 1365]  |                    |         |         |         |         |                |   |   |
| Reduce maintenance calls and inflow and infiltration. Increase feet of sewer system for maintenance.      |                    |         |         |         |         |                |   |   |
| PCCE #20 - Ridgemont - SW248 [ID: 1369]   |                    |         |         |         |         |                |   |   |
| Reduce maintenance calls and inflow and infiltration. Increase feet of sewer system for maintenance.      |                    |         |         |         |         |                |   |   |
| PCCE #21 - Stanford - SW507 [ID: 1912]  |                    |         |         |         |         |                |   |   |
| Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration. |                    |         |         |         |         |                |   |   |
| PCCE #22 - Shannon Place - SW502 [ID: 1603]   |                    |         |         |         |         |                |   |   |
| Update failing infrastructure   |                    |         |         |         |         |                |   |   |
| PCCE #23 - Lakeshore Drive & Edgewood Ave - SW503 [ID: 1911]  |                    |         |         |         |         |                |   |   |
| Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration. |                    |         |         |         |         |                |   |   |
| PCCE #24 - St. James & St. Joseph - SW253 [ID: 1604]  |                    |         |         |         |         |                |   |   |
| Update failing infrastructure   |                    |         |         |         |         |                |   |   |
| PCCE #25 - Glenwood & Redbud - SW504 [ID: 1605]   |                    |         |         |         |         |                |   |   |
| Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration. |                    |         |         |         |         |                |   |   |
| PCCE #27 - Grace Ellen - SW254 [ID: 1606]   |                    |         |         |         |         |                |   |   |
| update failing infrastructure   |                    |         |         |         |         |                |   |   |
| PCCE #28 - Hickory Hill Drive & Sunset Drive SW521 [ID: 1910]   |                    |         |         |         |         |                |   |   |
| Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration. |                    |         |         |         |         |                |   |   |
| PCCE #29 - East Sunset Lane - SW522 [ID: 1909]  |                    |         |         |         |         |                |   |   |
| Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration. |                    |         |         |         |         |                |   |   |
| PCCE #30 - West Stewart, Edgewood, Westmount ave [ID: 1908]   |                    |         |         |         |         |                |   |   |
| Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration. |                    |         |         |         |         |                |   |   |
| PCCE #31 - Oakwood Court [ID: 1907]   |                    |         |         |         |         |                |   |   |
| Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration. |                    |         |         |         |         |                |   |   |
| PCCE #33 - Lyon Street - SW523 [ID: 1906]   |                    |         |         |         |         |                |   |   |
| Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration. |                    |         |         |         |         |                |   |   |
| PCCE #34 - Forest Hill Court & Ridge Road [ID: 1905]  |                    |         |         |         |         |                |   |   |
| Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration. |                    |         |         |         |         |                |   |   |
| PCCE #35 - Richmond Avenue [ID: 1904]   |                    |         |         |         |         |                |   |   |
| Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration. |                    |         |         |         |         |                |   |   |
| PCCE #38 - North Eighth Street [ID: 1903]   |                    |         |         |         |         |                |   |   |
| Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration. |                    |         |         |         |         |                |   |   |
| PCCE #40 - Sunset Dr, Prospect St, Crestland Ave [ID: 1902]   |                    |         |         |         |         |                |   |   |
| Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration. |                    |         |         |         |         |                |   |   |

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# Sanitary Sewer

# Annual and 5 Year Capital Projects

| Funding Source  | Adopted<br>FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Future<br>Cost | D | C |
|---|--------------------|---------|---------|---------|---------|----------------|---|---|
| Sanitary Sewer Impact of Capital Projects   |                    |         |         |         |         |                |   |   |
| Sewer   |                    |         |         |         |         |                |   |   |
| PCCE #41 - W Stewart Road & West Blvd [ID: 1901]  |                    |         |         |         |         |                |   |   |
| Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.   |                    |         |         |         |         |                |   |   |
| Rocky Fork Outfall Sewer [ID: 733]  |                    |         |         |         |         |                |   |   |
| Add \$34,000/yr to maintain and operate sewer   |                    |         |         |         |         |                |   |   |
| SD #172 Northland Drive - SW506 [ID: 1977]  |                    |         |         |         |         |                |   |   |
| Eliminate on site systems, slight increase to collections infrastructure, adds customers  |                    |         |         |         |         |                |   |   |
| Sewer District #171 - Crites Lane - SW263 [ID: 1361]  |                    |         |         |         |         |                |   |   |
| Eliminate on site systems, slight increase to collections infrastructure, adds customers.   |                    |         |         |         |         |                |   |   |
| Sewer District - Hillcreek Road [ID: 1370]  |                    |         |         |         |         |                |   |   |
| Eliminate on site systems, slight increase to collections infrastructure, adds customers.   |                    |         |         |         |         |                |   |   |
| South Providence Sewer Replacement [ID: 2099]   |                    |         |         |         |         |                |   |   |
| Reduction in cleaning frequency for maintenance.  |                    |         |         |         |         |                |   |   |
| Tupelo-larch Sewer Replacement - SW513 [ID: 2043]   |                    |         |         |         |         |                |   |   |
| Reduce incidence of wet weather SSOs.   |                    |         |         |         |         |                |   |   |
| Upper Bear Creek Sewer Replacement [ID: 1529]   |                    |         |         |         |         |                |   |   |
| Reduce potential for mostly wet weather SSOs due to capacity issues.  |                    |         |         |         |         |                |   |   |
| Upper Hinkson Creek Outfall Ext. SW213 [ID: 806]  |                    |         |         |         |         |                |   |   |
| Eliminate a pump station, simplifying maintenance. Additional \$27,810 to maintain and operate sewer.   |                    |         |         |         |         |                |   |   |
| Upper Southwest Outfall Relief [ID: 800]  |                    |         |         |         |         |                |   |   |
| Reduce potential for mostly wet weather SSOs due to capacity issues.  |                    |         |         |         |         |                |   |   |
| WWTP - Digester Complex Improvements - SW508 [ID: 1303]   |                    |         |         |         |         |                |   |   |
| Reduce maintenance.   |                    |         |         |         |         |                |   |   |
| WWTP Engineering Addition - SW264 [ID: 1972]  |                    |         |         |         |         |                |   |   |
| Reduction in budget for utilities, custodial services, etc. Will allow for increased interaction between design and operations/maintenance personnel. |                    |         |         |         |         |                |   |   |
| WWTP I&I Storage [ID: 2045]   |                    |         |         |         |         |                |   |   |
| Reduce the incidence of wet weather SSOs.   |                    |         |         |         |         |                |   |   |
| WWTP Improvement Project Phase I - SW194 [ID: 791]  |                    |         |         |         |         |                |   |   |
| Add \$500,000/yr to operate and maintain expanded facility. Will need to add at least (2) employees when the plant opens.                             |                    |         |         |         |         |                |   |   |
| WWTP Mechanical Screens Wetland Pump Station SW520 [ID: 2048]   |                    |         |         |         |         |                |   |   |
| Significantly reduce manual labor maintenance. Increase to mechanical maintenance.  |                    |         |         |         |         |                |   |   |
| WWTP SCADA System Replacement [ID: 2044]  |                    |         |         |         |         |                |   |   |
| Improved operations and maintenance.  |                    |         |         |         |         |                |   |   |

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

# Sanitary Sewer Utility Fund - Debt Service

## Debt Service Information

|   | <u>Original Issue</u> | <u>Interest Rates</u> | <u>Maturity Date</u> | <u>Amount Outstanding</u> |
|---|-----------------------|-----------------------|----------------------|---------------------------|
| <b>'99 Sanitary Sewerage System Series A (06/01/99)</b> | \$3,730,000           | 3.625% - 5.25%        | 01/01/20             | \$445,000                 |

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.

|  | <u>Original Issue</u> | <u>Interest Rates</u> | <u>Maturity Date</u> | <u>Amount Outstanding</u> |
|--|-----------------------|-----------------------|----------------------|---------------------------|
| <b>'99 Sanitary Sewerage System Series B (12/1/99)</b> | \$1,420,000           | 4.125% - 6.00%        | 07/01/20             | \$170,000                 |

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.

|   | <u>Original Issue</u> | <u>Interest Rates</u> | <u>Maturity Date</u> | <u>Amount Outstanding</u> |
|---|-----------------------|-----------------------|----------------------|---------------------------|
| <b>'00 Sanitary Sewerage System Series B (11/01/00)</b> | \$2,445,000           | 4.35% - 5.625%        | 07/01/21             | \$435,000                 |

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.

|   | <u>Original Issue</u> | <u>Interest Rates</u> | <u>Maturity Date</u> | <u>Amount Outstanding</u> |
|---|-----------------------|-----------------------|----------------------|---------------------------|
| <b>'02 Sanitary Sewerage System Series A (05/01/02)</b> | \$2,230,000           | 3.00% - 5.375%        | 01/01/23             | \$645,000                 |

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.

|  | <u>Original Issue</u> | <u>Interest Rates</u> | <u>Maturity Date</u> | <u>Amount Outstanding</u> |
|--|-----------------------|-----------------------|----------------------|---------------------------|
| <b>'03 Sanitary Sewerage System Revenue Bonds (04/01/03)</b> | \$3,620,000           | 2.00% - 5.25%         | 01/01/24             | \$1,250,000               |

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.

|  | <u>Original Issue</u> | <u>Interest Rates</u> | <u>Maturity Date</u> | <u>Amount Outstanding</u> |
|--|-----------------------|-----------------------|----------------------|---------------------------|
| <b>'04 Sanitary Sewerage System Revenue Bonds (05/28/04)</b> | \$650,000             | 2.00% - 5.25%         | 01/01/25             | \$265,000                 |

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.

|  | <u>Original Issue</u> | <u>Interest Rates</u> | <u>Maturity Date</u> | <u>Amount Outstanding</u> |
|--|-----------------------|-----------------------|----------------------|---------------------------|
| <b>'06 Sanitary Sewerage System Revenue Bonds (11/01/06)</b> | \$915,000             | 4.00% - 5.00%         | 07/01/26             | \$415,000                 |

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.

|  | <u>Original Issue</u> | <u>Interest Rates</u> | <u>Maturity Date</u> | <u>Amount Outstanding</u> |
|--|-----------------------|-----------------------|----------------------|---------------------------|
| <b>'07 Sanitary Sewerage System Revenue Bonds (11/01/07)</b> | \$1,800,000           | 4.00% - 5.00%         | 01/01/28             | \$985,000                 |

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

| <b>'09 Sanitary Sewerage System Taxable Rev. Bonds<br/>(09/29/09)</b> | <b>Original Issue</b> | <b>Interest Rates</b> | <b>Maturity Date</b> | <b>Amount<br/>Outstanding</b> |
|---|-----------------------|-----------------------|----------------------|-------------------------------|
|   | \$10,405,000          | 5.44% - 6.02%         | 10/01/34             | \$10,405,000                  |

In September 2009, the City issued \$10,405,000 of Taxable Revenue Bonds (Build America Bonds/Direct Subsidy). 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.

| <b>'10 Sanitary Sewerage System Revenue Bonds<br/>(01/14/10)</b> | <b>Original Issue</b> | <b>Interest Rates</b> | <b>Maturity Date</b> | <b>Amount<br/>Outstanding</b> |
|--|-----------------------|-----------------------|----------------------|-------------------------------|
|  | \$59,335,000          | 1.49%                 | 07/01/32             | \$43,780,700                  |

In January 2010, the City participated in the State Revolving Loan Program to issue \$59,335,000 in bonds (State of Missouri - Direct Loan Program - ARRA). 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.

| <b>'12 Sewerage System Revenue Bonds (03/29/12)</b> | <b>Original Issue</b> | <b>Interest Rates</b> | <b>Maturity Date</b> | <b>Amount<br/>Outstanding</b> |
|---|-----------------------|-----------------------|----------------------|-------------------------------|
|   | \$9,365,000           | .35% - 3.75%          | 10/01/36             | \$7,620,000                   |

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

| <b>'12 Special Obligation Refunding Bonds, Series<br/>2012 B (05/21/12)</b> | <b>Original Issue</b> | <b>Interest Rates</b> | <b>Maturity Date</b> | <b>Amount<br/>Outstanding</b> |
|---|-----------------------|-----------------------|----------------------|-------------------------------|
|   | \$1,465,000           | 2.00%                 | 10/01/20             | \$515,000                     |

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.

| <b>'15 Sanitary Sewerage System Revenue Bonds<br/>(03/31/15)</b> | <b>Original Issue</b> | <b>Interest Rates</b> | <b>Maturity Date</b> | <b>Amount<br/>Outstanding</b> |
|--|-----------------------|-----------------------|----------------------|-------------------------------|
|  | \$18,200,000          | 3.00% - 5.00%         | 10/01/35             | \$16,510,000                  |

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).

| <b>'15 Sanitary Sewerage Special Obligation Revenue<br/>Refunding Bonds (12/8/15)</b> | <b>Original Issue</b> | <b>Interest Rates</b> | <b>Maturity Date</b> | <b>Amount<br/>Outstanding</b> |
|---|-----------------------|-----------------------|----------------------|-------------------------------|
|   | \$4,710,000           | 2.00% - 5.00%         | 02/01/26             | \$3,590,000                   |

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

### '17 Sanitary Sewerage Systems Revenue Bonds (04/19/17)

| Original Issue | Interest Rates | Maturity Date | Amount Outstanding |
|----------------|----------------|---------------|--------------------|
| \$15,790,000   | 2.00% - 5.00%  | 10/01/37      | \$15,790,000       |

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 .

### Proposed FY 2019 Sanitary Sewerage Systems Revenue Bonds

| Original Issue | Interest Rates | Maturity Date | Amount Outstanding |
|----------------|----------------|---------------|--------------------|
| \$6,500,000    | 3.75%          | 10/01/39      | \$0                |

During FY 2019, the City is planning on issuing \$6,500,000 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 and \$1.2 million from 2008 voter approved (that was not reimbursed from the state).

## Debt Service Requirements

### Sewer Revenue and Special Obligation Bonds

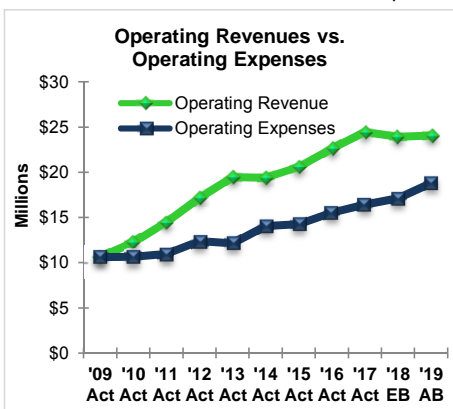
| Year         | Principal Requirements | Interest Requirements | Total Requirements   |
|--------------|------------------------|-----------------------|----------------------|
| 2019         | \$5,738,920            | \$2,924,388           | \$8,663,308          |
| 2020         | \$6,098,004            | \$3,003,176           | \$9,101,180          |
| 2021         | \$5,962,504            | \$2,827,653           | \$8,790,157          |
| 2022         | \$5,788,519            | \$2,660,525           | \$8,449,044          |
| 2023         | \$5,951,061            | \$2,501,737           | \$8,452,798          |
| 2024         | \$5,989,942            | \$2,341,063           | \$8,331,005          |
| 2025         | \$6,045,575            | \$2,174,993           | \$8,220,568          |
| 2026         | \$6,222,673            | \$2,009,475           | \$8,232,148          |
| 2027         | \$6,526,449            | \$1,843,082           | \$8,369,531          |
| 2028         | \$6,696,818            | \$1,668,145           | \$8,364,964          |
| 2029         | \$6,883,995            | \$1,482,505           | \$8,366,501          |
| 2030         | \$7,072,895            | \$1,286,111           | \$8,359,006          |
| 2031         | \$7,263,634            | \$1,084,561           | \$8,348,195          |
| 2032         | \$7,471,127            | \$878,695             | \$8,349,823          |
| 2033         | \$4,051,493            | \$678,900             | \$4,730,394          |
| 2034         | \$4,195,049            | \$511,819             | \$4,706,869          |
| 2035         | \$4,344,114            | \$336,804             | \$4,680,918          |
| 2036         | \$3,113,706            | \$195,501             | \$3,309,207          |
| 2037         | \$1,968,845            | \$109,559             | \$2,078,404          |
| 2038         | \$1,484,551            | \$50,265              | \$1,534,817          |
| 2039         | \$450,847              | \$16,907              | \$467,754            |
| <b>Total</b> | <b>\$109,320,723</b>   | <b>\$30,585,867</b>   | <b>\$139,906,584</b> |

# Statement of Revenues, Expenses, and Changes in Fund Net Position

## Sanitary Sewer Utility Fund

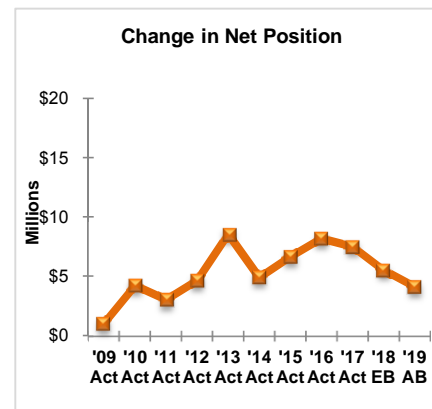
|   | Actual<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   |
|---|----------------------|------------------------|----------------------|----------------------|
| <b>Operating Revenues:</b>                        |                      |                        |                      |                      |
| Sewer Charges                                     | \$19,304,787         | \$19,319,208           | \$20,076,980         | \$20,328,443         |
| M.U. Sewer Charges                                | \$1,419,354          | \$1,504,515            | \$1,504,515          | \$1,519,560          |
| Sharecropping                                     | \$16,536             | \$13,900               | \$17,518             | \$17,500             |
| BCRSD Wholesale Revenue                           | \$935,508            | \$992,099              | \$999,129            | \$1,009,120          |
| Sewer Connection Fees                             | \$2,543,706          | \$1,250,000            | \$1,138,160          | \$1,000,000          |
| Other Misc. Operating Revenues                    | \$226,542            | \$109,500              | \$197,042            | \$177,323            |
| <b>Total Operating Revenues</b>                   | <b>\$24,446,433</b>  | <b>\$23,189,222</b>    | <b>\$23,933,344</b>  | <b>\$24,051,946</b>  |
| <b>Operating Expenses:</b>                        |                      |                        |                      |                      |
| Personnel Services                                | \$4,991,566          | \$5,370,348            | \$5,106,946          | \$5,582,828          |
| Supplies & Materials                              | \$1,153,289          | \$1,582,265            | \$1,521,021          | \$1,432,091          |
| Travel & Training                                 | \$6,826              | \$19,122               | \$20,147             | \$27,122             |
| Intragovernmental Charges                         | \$1,758,934          | \$1,919,407            | \$1,919,407          | \$2,018,546          |
| Utilities, Services & Other Misc.                 | \$3,299,175          | \$3,778,736            | \$3,422,968          | \$4,616,649          |
| Depreciation                                      | \$5,226,145          | \$5,119,334            | \$5,119,334          | \$5,119,334          |
| <b>Total Operating Expenses</b>                   | <b>\$16,435,935</b>  | <b>\$17,789,212</b>    | <b>\$17,109,823</b>  | <b>\$18,796,570</b>  |
| <b>Operating Income (Loss)</b>                    | <b>\$8,010,498</b>   | <b>\$5,400,010</b>     | <b>\$6,823,521</b>   | <b>\$5,255,376</b>   |
| <b>Non-Operating Revenues:</b>                    |                      |                        |                      |                      |
| Investment Revenue                                | \$193,326            | \$1,221,834            | \$1,141,880          | \$1,141,880          |
| Misc. Non-Operating Revenue                       | \$171,766            | \$14,500               | \$14,679             | \$16,672             |
| <b>Total Non-Operating Revenues</b>               | <b>\$365,092</b>     | <b>\$1,236,334</b>     | <b>\$1,156,559</b>   | <b>\$1,158,552</b>   |
| <b>Non-Operating Expenses:</b>                    |                      |                        |                      |                      |
| Interest Expense                                  | \$2,710,589          | \$3,052,866            | \$3,052,866          | \$2,924,388          |
| Bank & Paying Agent Fees                          | \$498,173            | \$340,000              | \$340,000            | \$340,000            |
| Loss on Disposal Assets                           | \$50,383             | \$17,899               | \$17,899             | \$17,899             |
| Amortization                                      | \$0                  | \$0                    | \$0                  | \$0                  |
| <b>Total Non-Operating Expenses</b>               | <b>\$3,259,145</b>   | <b>\$3,410,765</b>     | <b>\$3,410,765</b>   | <b>\$3,282,287</b>   |
| <b>Total Non-Operating Revenues (Expenses)</b>    | <b>(\$2,894,053)</b> | <b>(\$2,174,431)</b>   | <b>(\$2,254,206)</b> | <b>(\$2,123,735)</b> |
| <b>Income (Loss) Before Contrib and Transfers</b> | <b>\$5,116,445</b>   | <b>\$3,225,579</b>     | <b>\$4,569,315</b>   | <b>\$3,131,641</b>   |
| Capital Contribution                              | \$2,422,450          | \$1,000,000            | \$1,000,000          | \$1,000,000          |
| Transfers In                                      | \$0                  | \$0                    | \$0                  | \$0                  |
| Transfers Out                                     | (\$49,924)           | (\$35,284)             | (\$35,284)           | (\$17,150)           |
| <b>Total Transfers and Contributions</b>          | <b>\$2,372,526</b>   | <b>\$964,716</b>       | <b>\$964,716</b>     | <b>\$982,850</b>     |
| <b>Changes in Net Position</b>                    | <b>\$7,488,971</b>   | <b>\$4,190,295</b>     | <b>\$5,534,031</b>   | <b>\$4,114,491</b>   |
| Net Position - Beginning                          | \$168,298,980        | \$175,787,951          | \$175,787,951        | \$181,321,982        |
| <b>Net Position - Ending</b>                      | <b>\$175,787,951</b> | <b>\$179,978,246</b>   | <b>\$181,321,982</b> | <b>\$185,436,473</b> |

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 this statement.

The fund has experienced a positive net change in position for the entire period from FY 2009 to FY 2019.



### Financial Sources and Uses Sanitary Sewer Utility Fund

|   | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   |
|---|---------------------|------------------------|----------------------|----------------------|
| <b>Financial Sources</b>                        |                     |                        |                      |                      |
| Sewer Charges                                   | \$19,304,787        | \$19,319,208           | \$20,076,980         | \$20,328,443         |
| M.U. Sewer Charges                              | \$1,419,354         | \$1,504,515            | \$1,504,515          | \$1,519,560          |
| Sharecropping                                   | \$16,536            | \$13,900               | \$17,518             | \$17,500             |
| BCRSD Wholesale Revenue                         | \$935,508           | \$992,099              | \$999,129            | \$1,009,120          |
| Sewer Connection Fees                           | \$2,543,706         | \$1,250,000            | \$1,138,160          | \$1,000,000          |
| Other Misc. Operating Revenues                  | \$226,542           | \$109,500              | \$197,042            | \$177,323            |
| Interest Revenue                                | \$193,326           | \$1,221,834            | \$1,141,880          | \$1,141,880          |
| Less: GASB 31 Interest Adjustment               | \$588,316           |                        |                      |                      |
| Other Local Revenues                            | \$171,766           | \$14,500               | \$14,679             | \$16,672             |
| <b>Total Financial Sources Before Transfers</b> | <b>\$25,399,841</b> | <b>\$24,425,556</b>    | <b>\$25,089,903</b>  | <b>\$25,210,498</b>  |
| Transfers In                                    | \$0                 | \$0                    | \$0                  | \$0                  |
| <b>Total Financial Sources</b>                  | <b>\$25,399,841</b> | <b>\$24,425,556</b>    | <b>\$25,089,903</b>  | <b>\$25,210,498</b>  |
| <b>Financial Uses</b>                           |                     |                        |                      |                      |
| Personnel Services                              | \$4,991,566         | \$5,370,348            | \$5,106,946          | \$5,582,828          |
| Less: GASB 16 Vacation Liability Adjustment     | \$12,445            |                        |                      |                      |
| Less: GASB 68 Pension Adjustment                | (\$346,811)         |                        |                      |                      |
| Supplies & Materials                            | \$1,153,289         | \$1,582,265            | \$1,521,021          | \$1,432,091          |
| Travel & Training                               | \$6,826             | \$19,122               | \$20,147             | \$27,122             |
| Intragovernmental Charges                       | \$1,758,934         | \$1,919,407            | \$1,919,407          | \$2,018,546          |
| Utilities, Services & Other Misc.               | \$3,299,175         | \$3,778,736            | \$3,422,968          | \$4,616,649          |
| Interest Expense                                | \$2,710,589         | \$3,052,866            | \$3,052,866          | \$2,924,388          |
| Bank & Paying Agent Fees                        | \$498,173           | \$340,000              | \$340,000            | \$340,000            |
| Transfers Out                                   | \$49,924            | \$35,284               | \$35,284             | \$17,150             |
| Principal Payments                              | \$5,557,000         | \$5,695,000            | \$5,695,000          | \$5,738,900          |
| Capital Additions                               | \$457,961           | \$1,121,700            | \$1,099,380          | \$1,192,500          |
| Enterprise Revenues used for Capital Projects   | \$4,811,043         | \$1,020,000            | \$1,020,000          | \$3,175,000          |
| <b>Total Financial Uses</b>                     | <b>\$24,960,114</b> | <b>\$23,934,728</b>    | <b>\$23,233,019</b>  | <b>\$27,065,174</b>  |
| <b>Financial Sources Over/(Under) Uses</b>      | <b>\$439,727</b>    | <b>\$490,828</b>       | <b>\$1,856,884</b>   | <b>(\$1,854,676)</b> |
| <b>Unassigned Cash Reserves for Operations</b>  |                     |                        |                      |                      |
| Beginning Unassigned Cash Reserve               |                     | \$12,247,870           | \$12,247,870         | \$14,104,754         |
| Financial Sources Over/(Under) Uses             |                     | \$490,828              | \$1,856,884          | (\$1,854,676)        |
| Cash and Cash Equivalents                       | \$18,600,017        |                        |                      |                      |
| Less: Cash Restricted for Capital Projects *    | (\$7,722,395)       |                        |                      |                      |
| Less: GASB 31 Pooled Cash Adjustment            | \$1,363,631         |                        |                      |                      |
| Add: Inventory                                  | \$6,617             |                        |                      |                      |
| <b>Ending Unassigned Cash Reserve</b>           | <b>\$12,247,870</b> | <b>\$12,738,698</b>    | <b>\$14,104,754</b>  | <b>\$12,250,078</b>  |
| <b>Cash Reserve Target</b>                      |                     |                        |                      |                      |
| Budgeted Operating Expenses w/o Depr            | \$12,041,346        | \$12,669,878           | \$12,669,878         | \$13,677,236         |
| Add: Budgeted Interest Expense                  | \$2,713,817         | \$3,052,866            | \$3,052,866          | \$2,924,388          |
| Add: Budgeted Bank and Paying Agent Fees        | \$340,000           | \$340,000              | \$340,000            | \$340,000            |
| Add: Budgeted Operating Transfers Out           | \$49,924            | \$35,284               | \$35,284             | \$17,150             |
| Add: Budgeted Principal Payments                | \$5,557,000         | \$5,695,000            | \$5,695,000          | \$5,738,900          |
| Add: Budgeted Capital Additions                 | \$847,500           | \$1,121,700            | \$1,121,700          | \$1,192,500          |
| Add: Budgeted Ent Revenue for CIP               | \$4,811,043         | \$1,020,000            | \$1,020,000          | \$3,175,000          |
| <b>Total Budgeted Financial Uses</b>            | <b>\$26,360,630</b> | <b>\$23,934,728</b>    | <b>\$23,934,728</b>  | <b>\$27,065,174</b>  |
| Less: Ent Revenue used for current year CIP     | (\$4,811,043)       | (\$1,020,000)          | (\$1,020,000)        | (\$3,175,000)        |
| <b>Total Financial Uses for Operations</b>      | <b>\$21,549,587</b> | <b>\$22,914,728</b>    | <b>\$22,914,728</b>  | <b>\$23,890,174</b>  |
|   | x 20%               | x 20%                  | x 20%                | x 20%                |
| Cash Reserve Target for Operations              | \$4,309,917         | \$4,582,946            | \$4,582,946          | \$4,778,035          |
| Add: Ent Rev for current year CIP               | \$4,811,043         | \$1,020,000            | \$1,020,000          | \$3,175,000          |
| <b>Budgeted Cash Reserve Target</b>             | <b>\$9,120,960</b>  | <b>\$5,602,946</b>     | <b>\$5,602,946</b>   | <b>\$7,953,035</b>   |
| <b>Above/(Below) Cash Reserve Target</b>        | <b>\$3,126,910</b>  | <b>\$7,135,752</b>     | <b>\$8,501,808</b>   | <b>\$4,297,043</b>   |

\* Cash restricted for capital projects is not shown in the CAFR as a separate line and is included in Current Assets.

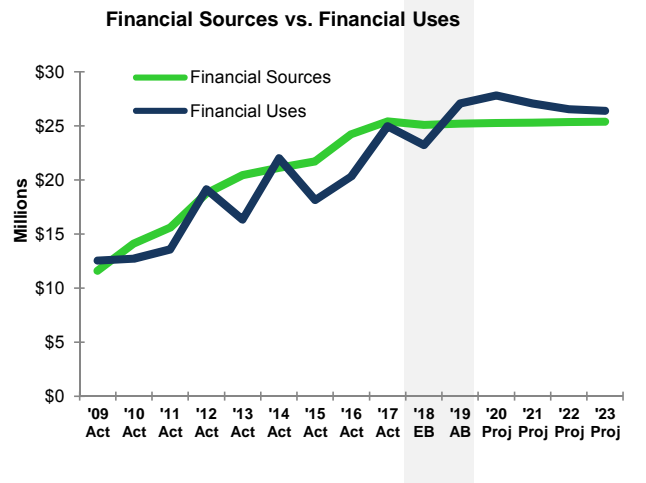
This amount must be subtracted in order to calculate the current assets related to operations only.

|                     |       |       |       |       |
|---------------------|-------|-------|-------|-------|
| Rate Increases      | 5.00% | 6.00% | 6.00% | 1.00% |
| Debt Coverage Ratio | 1.62  | 1.34  | 1.50  | 1.33  |



### Financial Sources and Uses Sanitary Sewer Utility Fund

| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>2022   | Projected<br>FY 2023 |
|----------------------|----------------------|---------------------|----------------------|
| \$20,369,100         | \$20,409,838         | \$20,450,658        | \$20,491,559         |
| \$1,522,599          | \$1,525,644          | \$1,528,696         | \$1,531,753          |
| \$17,535             | \$17,570             | \$17,605            | \$17,640             |
| \$1,011,138          | \$1,013,161          | \$1,015,187         | \$1,017,217          |
| \$1,000,000          | \$1,000,000          | \$1,000,000         | \$1,000,000          |
| \$177,414            | \$177,504            | \$177,595           | \$177,687            |
| \$1,141,880          | \$1,141,880          | \$1,141,880         | \$1,141,880          |
| \$16,672             | \$16,672             | \$16,672            | \$16,672             |
| <b>\$25,256,338</b>  | <b>\$25,302,269</b>  | <b>\$25,348,293</b> | <b>\$25,394,408</b>  |
| \$0                  | \$0                  | \$0                 | \$0                  |
| <b>\$25,256,338</b>  | <b>\$25,302,269</b>  | <b>\$25,348,293</b> | <b>\$25,394,408</b>  |



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 2019, financial sources include a 1% voter approved rate increase.

When the IMP is developed, a rate increase will be needed. No rate increase for IMP have been budgeted.

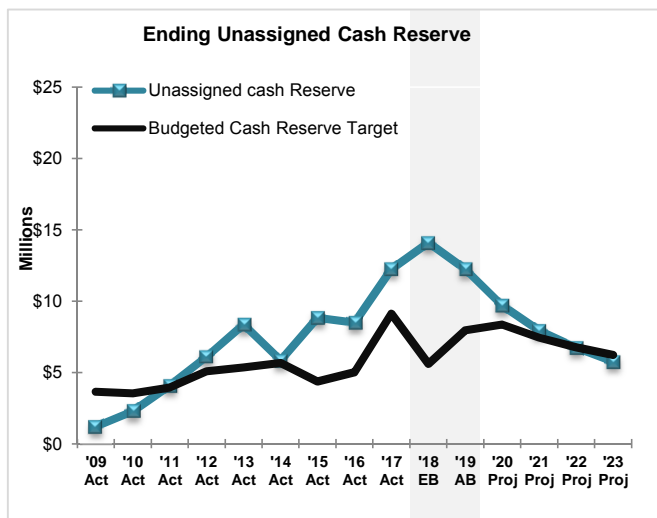
|                     |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------|
| \$5,806,141         | \$6,038,387         | \$6,279,922         | \$6,531,119         |
| \$1,462,809         | \$1,499,380         | \$1,536,864         | \$1,575,286         |
| \$27,122            | \$27,122            | \$27,122            | \$27,122            |
| \$2,113,436         | \$2,214,917         | \$2,323,518         | \$2,439,814         |
| \$4,778,497         | \$4,947,525         | \$5,122,981         | \$5,305,126         |
| \$3,003,176         | \$2,827,653         | \$2,660,525         | \$2,501,737         |
| \$350,200           | \$360,706           | \$371,527           | \$382,673           |
| \$17,150            | \$48,119            | \$67,349            | \$39,147            |
| \$6,098,004         | \$5,962,504         | \$5,788,519         | \$5,951,061         |
| \$640,000           | \$631,200           | \$518,500           | \$422,000           |
| \$3,497,200         | \$2,525,300         | \$1,832,500         | \$1,200,000         |
| <b>\$27,793,735</b> | <b>\$27,082,813</b> | <b>\$26,529,327</b> | <b>\$26,375,085</b> |

|                      |                      |                      |                    |
|----------------------|----------------------|----------------------|--------------------|
| <b>(\$2,537,397)</b> | <b>(\$1,780,544)</b> | <b>(\$1,181,034)</b> | <b>(\$980,677)</b> |
|----------------------|----------------------|----------------------|--------------------|

|               |               |               |             |
|---------------|---------------|---------------|-------------|
| \$12,250,078  | \$9,712,681   | \$7,932,137   | \$6,751,103 |
| (\$2,537,397) | (\$1,780,544) | (\$1,181,034) | (\$980,677) |

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| <b>\$9,712,681</b> | <b>\$7,932,137</b> | <b>\$6,751,103</b> | <b>\$5,770,426</b> |
|--------------------|--------------------|--------------------|--------------------|

|                     |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------|
| \$14,188,005        | \$14,727,331        | \$15,290,407        | \$15,878,467        |
| \$3,003,176         | \$2,827,653         | \$2,660,525         | \$2,501,737         |
| \$350,200           | \$360,706           | \$371,527           | \$382,673           |
| \$17,150            | \$48,119            | \$67,349            | \$39,147            |
| \$6,098,004         | \$5,962,504         | \$5,788,519         | \$5,951,061         |
| \$640,000           | \$631,200           | \$518,500           | \$422,000           |
| \$3,497,200         | \$2,525,300         | \$1,832,500         | \$1,200,000         |
| <b>\$27,793,735</b> | <b>\$27,082,813</b> | <b>\$26,529,327</b> | <b>\$26,375,085</b> |
| (\$3,497,200)       | (\$2,525,300)       | (\$1,832,500)       | (\$1,200,000)       |
| <b>\$24,296,535</b> | <b>\$24,557,513</b> | <b>\$24,696,827</b> | <b>\$25,175,085</b> |
| x 20%               | x 20%               | x 20%               | x 20%               |
| \$4,859,307         | \$4,911,503         | \$4,939,365         | \$5,035,017         |
| \$3,497,200         | \$2,525,300         | \$1,832,500         | \$1,200,000         |
| <b>\$8,356,507</b>  | <b>\$7,436,803</b>  | <b>\$6,771,865</b>  | <b>\$6,235,017</b>  |
| <b>\$1,356,174</b>  | <b>\$495,334</b>    | <b>(\$20,762)</b>   | <b>(\$464,591)</b>  |



Ending unassigned cash reserves have been above the budgeted cash reserve target since FY 2011. Excess cash reserves are being used down in future years on capital projects which include several improvements at the waste water treatment plant. During FY 2019 the department will seek approval from the City Council for the waste water and storm water integrated master plan. A ballot will need to be approved in order to implement the plan. The project costs and required rate increases to implement the plan are not included in this forecast.

0.00%      0.00%      0.00%      0.00%

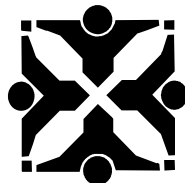
1.21      1.20      1.19      1.12

# Sanitary Sewer Fees/Charges/Fines

|   |                     |                      | FY 2018            | FY 2019            |                   |
|---|---------------------|----------------------|--------------------|--------------------|-------------------|
|   | Chapter/<br>Section | Date Last<br>Changed | Fee                | Fee                | Effective<br>Date |
| <b>Sewer service charge rates</b>   |                     |                      |                    |                    |                   |
| Residential Base Charge   | 22-263(b)(1)        | 10-01-17             | \$12.25            | \$12.37            | 10-01-18          |
| Non-residential Base Charge   | 22-263(b)(1)        |                      |                    |                    |                   |
| Water meter size:   |                     |                      |                    |                    |                   |
| - 3/4"  |                     | 10-01-17             | \$18.39            | \$18.57            | 10-01-18          |
| - 1"  |                     | 10-01-17             | \$30.64            | \$30.95            | 10-01-18          |
| - 1 1/2"  |                     | 10-01-17             | \$61.27            | \$61.88            | 10-01-18          |
| - 2"  |                     | 10-01-17             | \$98.03            | \$99.01            | 10-01-18          |
| - 3"  |                     | 10-01-17             | \$196.07           | \$198.03           | 10-01-18          |
| - 4"  |                     | 10-01-17             | \$306.35           | \$309.41           | 10-01-18          |
| - 6"  |                     | 10-01-17             | \$612.71           | \$618.84           | 10-01-18          |
| - 8"  |                     | 10-01-17             | \$980.33           | \$990.13           | 10-01-18          |
| - 10"   |                     | 10-01-17             | \$1,409.22         | \$1,423.31         | 10-01-18          |
| - 12"   |                     | 10-01-17             | \$2,634.64         | \$2,660.99         | 10-01-18          |
| Volume Charge   | 22-263(b)(1)        | 10-01-17             | \$2.52/Ccf         | \$2.55/Ccf         | 10-01-18          |
| Extra strength charge   | 22-263(b)(2)        | 10-01-17             | \$0.321            | \$0.324            | 10-01-18          |
| Unit charge for BOD in dollars per pound; of which \$ 0.216 represents the user charge portion and \$ 0.108 represents capital charges            |                     |                      |                    |                    |                   |
| Unit charge for suspended solids in dollars per pound; of which \$0.149 represents the user charge portion and \$0.073 represents capital charges |                     | 10-01-17             | \$0.220            | \$0.222            | 10-01-18          |
| <b>Connection Fees</b>  |                     |                      |                    |                    |                   |
| Water meter size:   | 22-264(b)           |                      |                    |                    |                   |
| - 5/8"  |                     | 10-01-17             | \$2,400            | \$2,400            |                   |
| - 3/4"  |                     | 10-01-17             | \$3,600            | \$3,600            |                   |
| - 1"  |                     | 10-01-17             | \$6,000            | \$6,000            |                   |
| - 1 1/2"  |                     | 10-01-17             | \$12,000           | \$12,000           |                   |
| - 2"  |                     | 10-01-17             | \$19,200           | \$19,200           |                   |
| - 3"  |                     | 10-01-17             | \$38,400           | \$38,400           |                   |
| - 4"  |                     | 10-01-17             | \$60,000           | \$60,000           |                   |
| - 6"  |                     | 10-01-17             | \$120,000          | \$120,000          |                   |
| - 8"  |                     | 10-01-17             | \$192,000          | \$192,000          |                   |
| - 10"   |                     | 10-01-17             | \$276,000          | \$276,000          |                   |
| - 12"   |                     | 10-01-17             | \$516,000          | \$516,000          |                   |
| <b>Sewer Extension permit</b>   |                     |                      |                    |                    |                   |
| Application for sanitary sewer extension permits  | 22-271(c)           | 06-21-10             | \$300              | \$300              |                   |
| <b>Hauled Liquid Waste</b>  |                     |                      |                    |                    |                   |
| Waste activated sludge from package wastewater treatment plants and stabilization pond sludge   | 13-192(b)(1)        | 10-01-17             | \$0.048/<br>gallon | \$0.049/<br>gallon | 10-01-18          |
| Portable/chemical toilet, domestic holding tank, septic tank, and other wastewater  | 13-192(b)(2)        | 10-01-17             | \$0.091/<br>gallon | \$0.092/<br>gallon | 10-01-18          |
| Treatment service availability  | 13-192(b)(3)        | 10-01-17             | \$12.25/load       | \$12.37/load       | 10-01-18          |



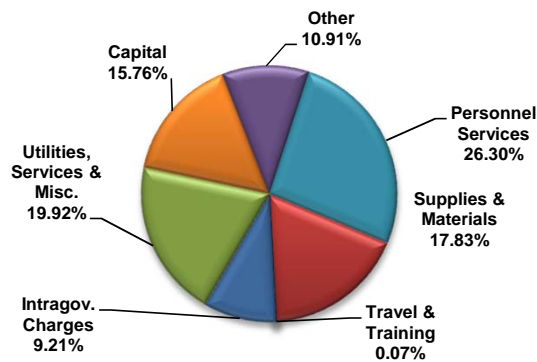
# Solid Waste Utility Fund (Enterprise Fund)



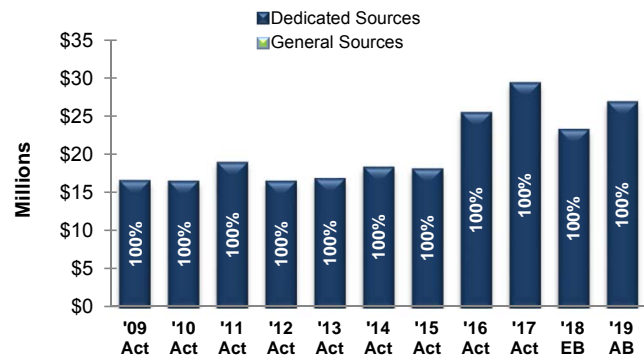
*City of Columbia  
Columbia, Missouri*

# Solid Waste Utility Fund - Summary

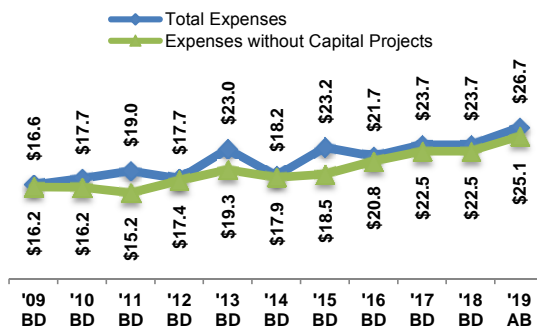
**FY 2019 Total Expenditures By Category**



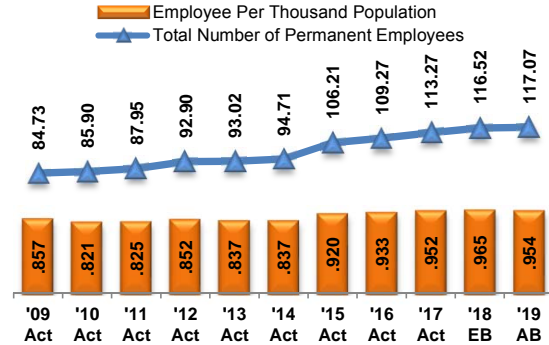
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|---------------------|------------------------|----------------------|---------------------|---------------------|--------------------|
| Personnel Services          | \$6,131,569         | \$6,724,545            | \$6,275,598          | \$7,021,784         | \$297,239           | 4.4%               |
| Supplies & Materials        | \$3,872,944         | \$4,549,451            | \$4,034,996          | \$4,760,597         | \$211,146           | 4.6%               |
| Travel & Training           | \$8,715             | \$18,150               | \$13,600             | \$17,400            | (\$750)             | (4.1%)             |
| Intragov. Charges           | \$2,395,176         | \$2,273,975            | \$2,271,102          | \$2,460,343         | \$186,368           | 8.2%               |
| Utilities, Services & Misc. | \$10,536,225        | \$4,522,135            | \$4,569,476          | \$5,317,647         | \$795,512           | 17.6%              |
| Capital                     | \$3,426,810         | \$3,075,750            | \$2,882,808          | \$4,209,000         | \$1,133,250         | 36.8%              |
| Other                       | \$2,792,636         | \$2,514,388            | \$3,040,372          | \$2,912,938         | \$398,550           | 15.9%              |
| <b>Total</b>                | <b>\$29,164,075</b> | <b>\$23,678,394</b>    | <b>\$23,087,952</b>  | <b>\$26,699,709</b> | <b>\$3,021,315</b>  | <b>12.8%</b>       |
| Operating Expenses          | \$19,507,344        | \$16,933,256           | \$16,009,772         | \$18,022,771        | \$1,089,515         | 6.4%               |
| Non-Operating Expenses      | \$2,509,270         | \$2,253,296            | \$2,779,180          | \$2,676,041         | \$422,745           | 18.8%              |
| Debt Service                | \$283,366           | \$261,092              | \$261,192            | \$236,897           | (\$24,195)          | (9.3%)             |
| Capital Additions           | \$3,426,810         | \$3,075,750            | \$2,882,808          | \$4,209,000         | \$1,133,250         | 36.8%              |
| Capital Projects            | \$3,437,285         | \$1,155,000            | \$1,155,000          | \$1,555,000         | \$400,000           | 34.6%              |
| <b>Total Expenses</b>       | <b>\$29,164,075</b> | <b>\$23,678,394</b>    | <b>\$23,087,952</b>  | <b>\$26,699,709</b> | <b>\$3,021,315</b>  | <b>12.8%</b>       |

## Funding Sources (Where the Money Comes From)

|                              |                     |                     |                     |                     |                    |              |
|------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| Grants and Capital Contrib   | \$115,958           | \$0                 | \$108,123           | \$0                 | \$0                |              |
| Interest                     | (\$85,853)          | \$276,086           | \$400,000           | \$400,000           | \$123,914          | 44.9%        |
| Fees and Service Charges     | \$21,751,762        | \$21,595,607        | \$24,460,033        | \$22,837,957        | \$1,242,350        | 5.8%         |
| Other Local Revenues         | \$354,400           | \$269,838           | \$208,027           | \$265,338           | (\$4,500)          | (1.7%)       |
| Transfers                    | \$0                 | \$0                 | \$0                 | \$0                 | \$0                |              |
| Use of Prior Year Sources    | \$7,027,808         | \$1,536,863         | \$0                 | \$3,196,414         | \$1,659,551        | 108.0%       |
| Less: Current Year Surplus   | \$0                 | \$0                 | (\$2,088,231)       | \$0                 | \$0                |              |
| <b>Dedicated Sources</b>     | <b>\$29,164,075</b> | <b>\$23,678,394</b> | <b>\$23,087,952</b> | <b>\$26,699,709</b> | <b>\$3,021,315</b> | <b>12.8%</b> |
| General Sources              | \$0                 | \$0                 | \$0                 | \$0                 | \$0                |              |
| <b>Total Funding Sources</b> | <b>\$29,164,075</b> | <b>\$23,678,394</b> | <b>\$23,087,952</b> | <b>\$26,699,709</b> | <b>\$3,021,315</b> | <b>12.8%</b> |

**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**

- 3% rate increase (all areas except Landfill) for FY 2019 to help offset the pay plan changes approved by Council. The average monthly customer impact will be \$0.48.
- Landfill fees per ton are proposed to increase by \$3.00 or 5.77%.
- Personnel services reflects a \$297,239 increase due to the addition of 0.50 FTE Sr. Refuse Collection and the pay plan approved by Council which includes a \$2 per hour increase for refuse collectors, move to minimum \$15 per hour for all permanent employees, a reassignment of Equipment Operator II positions to Sr. Equipment Operator which includes a 5% pay increase, move to midpoint for all employees who have been in their current classification for five or more years as of March 1, 2018, and a \$0.45 per hour across-the-board increase.
- Supplies and materials reflects a \$0.2 million increase due to large container replacements and fleet maintenance costs.
- Intragovernmental charges reflect a \$186,368 increase primarily due to Self Insurance charges as a result of higher claims.

**Highlights/Significant Changes (cont.)**

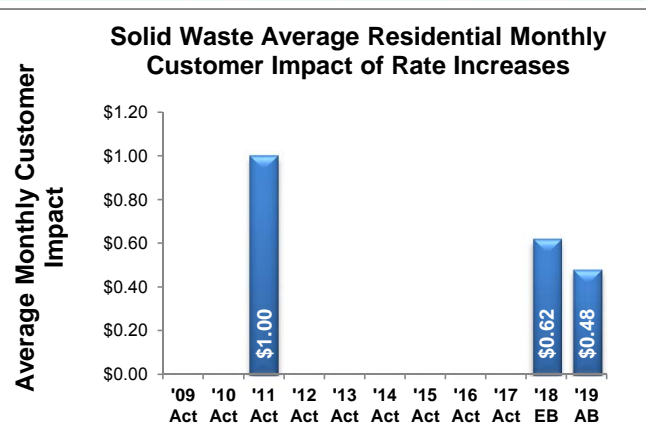
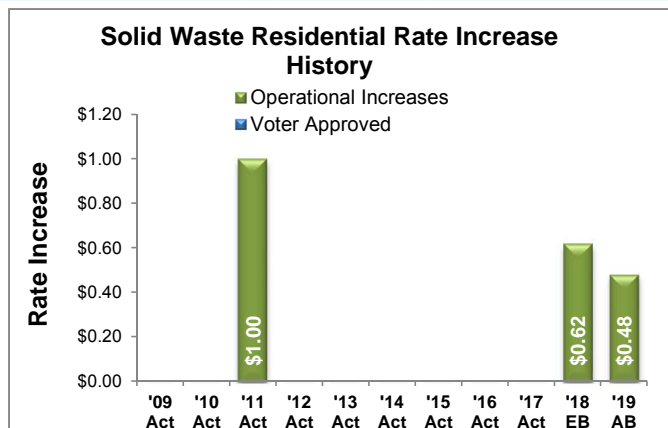
- Utilities, services and misc. reflects a \$795,512 increase due to higher capital projects and an increase in the closure/post closure fees.
- Capital reflects a \$1.1 million increase due to higher fleet replacements for FY 2019.
- Other reflects a \$398,550 increase primarily due to an increase in depreciation expense.

**Strategic Priority: Operational Excellence**

- Food waste collection and composting program continues to grow as more customers participate in the food waste program.
- The Utility has transitioned 27 heavy-duty collection vehicles to Compressed Natural Gas (CNG) which is approximately 50% of the heavy-duty collection vehicles. Fuel cost savings continue to be realized with CNG vehicles.
- 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 3.00 FTE positions in FY 2018 (1.00 FTE in Residential Recycling, 1.00 FTE in Commercial Trash & 1.00 FTE in Solid Waste Administration). An additional 0.50 FTE is planned for FY 2019 to provide improved service for the CID.
- Commercial recycling continues to transition rear loading cardboard containers to front load cardboard containers. This change allows the utility to increase front loading cardboard collection routes which are more efficient and a safer collection method.
- A cost of service study is planned for FY 2020 and rates will be adjusted once that information is received.

**Authorized Personnel**

|                        | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| Administration         | 9.02              | 10.27                  | 10.27                | 10.32              | 0.05                |
| Commercial             | 19.40             | 22.00                  | 22.00                | 21.51              | (0.49)              |
| Residential            | 31.20             | 25.20                  | 25.20                | 22.95              | (2.25)              |
| Landfill               | 18.25             | 18.25                  | 18.25                | 18.25              |                     |
| University             | 3.10              | 2.30                   | 2.30                 | 2.64               | 0.34                |
| Recycling              | 32.30             | 38.50                  | 38.50                | 41.40              | 2.90                |
| <b>Total Personnel</b> | <b>113.27</b>     | <b>116.52</b>          | <b>116.52</b>        | <b>117.07</b>      | <b>0.55</b>         |
| Permanent Full-Time    | 111.02            | 114.77                 | 114.77               | 116.32             | 1.55                |
| Permanent Part-Time    | 2.25              | 1.75                   | 1.75                 | 0.75               | (1.00)              |
| <b>Total Permanent</b> | <b>113.27</b>     | <b>116.52</b>          | <b>116.52</b>        | <b>117.07</b>      | <b>0.55</b>         |

**Rate Increase Information**

# Solid Waste Utility Fund

## Budget Detail By Division

|                              | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|------------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>Administration</b>        |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$729,730          | \$801,759              | \$787,043            | \$817,657          | \$15,898            | 2.0%               |
| Supplies and Materials       | \$23,898           | \$23,032               | \$24,083             | \$32,206           | \$9,174             | 39.8%              |
| Travel and Training          | \$4,035            | \$12,350               | \$8,000              | \$8,500            | (\$3,850)           | (31.2%)            |
| Intragovernmental Charges    | \$1,423,281        | \$1,337,611            | \$1,335,611          | \$1,454,756        | \$117,145           | 8.8%               |
| Utilities, Services, & Misc. | \$157,459          | \$176,312              | \$163,067            | \$168,460          | (\$7,852)           | (4.5%)             |
| Capital                      | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                        | \$609,873          | \$565,096              | \$697,131            | \$676,514          | \$111,418           | 19.7%              |
| <b>Total</b>                 | <b>\$2,948,276</b> | <b>\$2,916,160</b>     | <b>\$3,014,935</b>   | <b>\$3,158,093</b> | <b>\$241,933</b>    | <b>8.3%</b>        |
| <b>Commercial</b>            |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$1,064,678        | \$1,346,387            | \$1,175,961          | \$1,401,743        | \$55,356            | 4.1%               |
| Supplies and Materials       | \$906,991          | \$1,068,657            | \$816,597            | \$1,136,694        | \$68,037            | 6.4%               |
| Travel and Training          | \$949              | \$400                  | \$0                  | \$1,000            | \$600               | 150.0%             |
| Intragovernmental Charges    | \$209,422          | \$199,569              | \$199,569            | \$224,412          | \$24,843            | 12.4%              |
| Utilities, Services, & Misc. | \$384,737          | \$522,126              | \$297,147            | \$540,144          | \$18,018            | 3.5%               |
| Capital                      | \$1,685,684        | \$1,151,750            | \$1,201,079          | \$1,769,500        | \$617,750           | 53.6%              |
| Other                        | \$439,840          | \$305,000              | \$498,320            | \$468,546          | \$163,546           | 53.6%              |
| <b>Total</b>                 | <b>\$4,692,301</b> | <b>\$4,593,889</b>     | <b>\$4,188,673</b>   | <b>\$5,542,039</b> | <b>\$948,150</b>    | <b>20.6%</b>       |
| <b>Residential</b>           |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$1,367,915        | \$1,205,087            | \$1,042,744          | \$1,035,090        | (\$169,997)         | (14.1%)            |
| Supplies and Materials       | \$949,849          | \$1,212,082            | \$1,083,584          | \$1,524,471        | \$312,389           | 25.8%              |
| Travel and Training          | \$410              | \$0                    | \$0                  | \$600              | \$600               |                    |
| Intragovernmental Charges    | \$316,610          | \$333,338              | \$333,338            | \$361,894          | \$28,556            | 8.6%               |
| Utilities, Services, & Misc. | \$360,121          | \$443,955              | \$376,304            | \$442,059          | (\$1,896)           | (0.4%)             |
| Capital                      | \$1,175,081        | \$355,000              | \$249,238            | \$495,000          | \$140,000           | 39.4%              |
| Other                        | \$153,121          | \$133,710              | \$283,906            | \$213,317          | \$79,607            | 59.5%              |
| <b>Total</b>                 | <b>\$4,323,107</b> | <b>\$3,683,172</b>     | <b>\$3,369,114</b>   | <b>\$4,072,431</b> | <b>\$389,259</b>    | <b>10.6%</b>       |
| <b>Landfill</b>              |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$940,305          | \$1,119,184            | \$1,045,425          | \$1,170,197        | \$51,013            | 4.6%               |
| Supplies and Materials       | \$847,475          | \$1,012,514            | \$1,027,841          | \$682,683          | (\$329,831)         | (32.6%)            |
| Travel and Training          | \$1,780            | \$2,300                | \$3,500              | \$3,700            | \$1,400             | 60.9%              |
| Intragovernmental Charges    | \$117,784          | \$116,413              | \$116,413            | \$113,274          | (\$3,139)           | (2.7%)             |
| Utilities, Services, & Misc. | \$6,034,991        | \$1,785,494            | \$2,183,251          | \$2,188,902        | \$403,408           | 22.6%              |
| Capital                      | \$249,896          | \$1,197,000            | \$1,126,986          | \$862,000          | (\$335,000)         | (28.0%)            |
| Other                        | \$1,019,326        | \$1,026,570            | \$1,031,028          | \$1,050,000        | \$23,430            | 2.3%               |
| <b>Total</b>                 | <b>\$9,211,557</b> | <b>\$6,259,475</b>     | <b>\$6,534,444</b>   | <b>\$6,070,756</b> | <b>(\$188,719)</b>  | <b>(3.0%)</b>      |
| <b>University</b>            |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$194,919          | \$164,476              | \$171,229            | \$165,890          | \$1,414             | 0.9%               |
| Supplies and Materials       | \$122,442          | \$147,963              | \$110,246            | \$174,580          | \$26,617            | 18.0%              |
| Travel and Training          | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Intragovernmental Charges    | \$21,842           | \$16,913               | \$16,913             | \$21,441           | \$4,528             | 26.8%              |
| Utilities, Services, & Misc. | \$46,333           | \$41,334               | \$33,739             | \$42,772           | \$1,438             | 3.5%               |
| Capital                      | \$27,283           | \$47,000               | \$42,329             | \$245,000          | \$198,000           | 421.3%             |
| Other                        | \$40,992           | \$35,968               | \$53,983             | \$46,135           | \$10,167            | 28.3%              |
| <b>Total</b>                 | <b>\$453,811</b>   | <b>\$453,654</b>       | <b>\$428,439</b>     | <b>\$695,818</b>   | <b>\$242,164</b>    | <b>53.4%</b>       |
| <b>Recycling</b>             |                    |                        |                      |                    |                     |                    |
| Personnel Services           | \$1,801,305        | \$2,087,652            | \$2,053,196          | \$2,431,207        | \$343,555           | 16.5%              |
| Supplies and Materials       | \$865,826          | \$1,085,203            | \$972,645            | \$1,209,963        | \$124,760           | 11.5%              |
| Travel and Training          | \$1,541            | \$3,100                | \$2,100              | \$3,600            | \$500               | 16.1%              |
| Intragovernmental Charges    | \$306,237          | \$270,131              | \$269,258            | \$284,566          | \$14,435            | 5.3%               |
| Utilities, Services, & Misc. | \$304,479          | \$397,914              | \$360,968            | \$380,310          | (\$17,604)          | (4.4%)             |
| Capital                      | \$288,866          | \$325,000              | \$263,176            | \$837,500          | \$512,500           | 157.7%             |
| Other                        | \$529,484          | \$448,044              | \$476,004            | \$458,426          | \$10,382            | 2.3%               |
| <b>Total</b>                 | <b>\$4,097,738</b> | <b>\$4,617,044</b>     | <b>\$4,397,347</b>   | <b>\$5,605,572</b> | <b>\$988,528</b>    | <b>21.4%</b>       |

# Solid Waste

## Budget Detail By Division- (continued)

|                              | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  | \$ Change<br>19/18B | % Change<br>19/18B |
|------------------------------|---------------------|------------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Capital Projects</b>      |                     |                        |                      |                     |                     |                    |
| Personnel Services           | \$32,717            | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Supplies and Materials       | \$156,463           | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Travel and Training          | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Intragovernmental Charges    | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Utilities, Services, & Misc. | \$3,248,105         | \$1,155,000            | \$1,155,000          | \$1,555,000         | \$400,000           | 34.6%              |
| Capital                      | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| Other                        | \$0                 | \$0                    | \$0                  | \$0                 | \$0                 |                    |
| <b>Total</b>                 | <b>\$3,437,285</b>  | <b>\$1,155,000</b>     | <b>\$1,155,000</b>   | <b>\$1,555,000</b>  | <b>\$400,000</b>    | <b>34.6%</b>       |
| <b>Department Totals</b>     |                     |                        |                      |                     |                     |                    |
| Personnel Services           | \$6,131,569         | \$6,724,545            | \$6,275,598          | \$7,021,784         | \$297,239           | 4.4%               |
| Supplies and Materials       | \$3,872,944         | \$4,549,451            | \$4,034,996          | \$4,760,597         | \$211,146           | 4.6%               |
| Travel and Training          | \$8,715             | \$18,150               | \$13,600             | \$17,400            | (\$750)             | (4.1%)             |
| Intragovernmental Charges    | \$2,395,176         | \$2,273,975            | \$2,271,102          | \$2,460,343         | \$186,368           | 8.2%               |
| Utilities, Services, & Misc. | \$10,536,225        | \$4,522,135            | \$4,569,476          | \$5,317,647         | \$795,512           | 17.6%              |
| Capital                      | \$3,426,810         | \$3,075,750            | \$2,882,808          | \$4,209,000         | \$1,133,250         | 36.8%              |
| Other                        | \$2,792,636         | \$2,514,388            | \$3,040,372          | \$2,912,938         | \$398,550           | 15.9%              |
| <b>Total</b>                 | <b>\$29,164,075</b> | <b>\$23,678,394</b>    | <b>\$23,087,952</b>  | <b>\$26,699,709</b> | <b>\$3,021,315</b>  | <b>12.8%</b>       |

## Authorized Personnel By Division

|  | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|--|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Administration:</b>                     |                   |                        |                      |                    |                     |
| 9905 - Deputy City Manager                 | 0.12              | 0.12                   | 0.12                 | 0.12               |                     |
| 4501 - Rate Analyst *                      | 0.50              | 0.50                   | 0.50                 | 0.45               | (0.05)              |
| 2990 - Director, Columbia Utilities        | 0.10              | 0.10                   | 0.10                 | 0.10               |                     |
| 2980- Asst Director, Columbia Utilities ^^ | 0.30              | 0.55                   | 0.55                 | 0.55               |                     |
| 2209 - Recovery Superintendent             | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 2206 - Solid Waste Collection Superint.    | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 2205 - Solid Waste Manager                 | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 2003 - Custodian - 773 ^                   | 0.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 1215 - Billing Auditor **                  | 0.00              | 0.00                   | 0.00                 | 0.10               | 0.10                |
| 1007 - Administrative Supervisor           | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 1006 - Senior Admin. Support Asst.         | 3.00              | 3.00                   | 3.00                 | 3.00               |                     |
| 1005 - Administrative Support Asst.        | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| <b>Total Personnel</b>                     | <b>9.02</b>       | <b>10.27</b>           | <b>10.27</b>         | <b>10.32</b>       | <b>0.05</b>         |
| Permanent Full-Time                        | 9.02              | 10.27                  | 10.27                | 10.32              | 0.05                |
| Permanent Part-Time                        | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                     | <b>9.02</b>       | <b>10.27</b>           | <b>10.27</b>         | <b>10.32</b>       | <b>0.05</b>         |

^ In FY 2018, 1.00 FTE Custodian Position was added.

^^ In FY 2018, 0.25 FTE Assistant Director, Columbia Utilities was reallocated from Sewer to Solid Waste.

\* In FY 2019, 0.05 FTE Rate Analyst was reallocated to Storm Water.

\*\* In FY 2019, 0.10 FTE Billing Auditor was reallocated from Utility Customer Service to Solid Waste.

# Solid Waste Utility Fund

## Authorized Personnel By Division - (continued)

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Commercial:</b>                      |                   |                        |                      |                    |                     |
| 2222 - Container Maint Technician ^^    | 0.00              | 3.00                   | 3.00                 | 3.00               |                     |
| 2218 - Solid Waste Supervisor III       | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 2217 - Solid Waste Supervisor II ^      | 0.90              | 1.90                   | 1.90                 | 1.90               |                     |
| 2216 - Solid Waste Supervisor I ^       | 1.00              | 0.00                   | 0.00                 | 0.00               |                     |
| 2214 - Senior Refuse Collector-773 *    | 13.10             | 13.10                  | 13.10                | 13.14              | 0.04                |
| 2213 - Refuse Collector II - 773 ***    | 0.00              | 3.00                   | 3.00                 | 2.47               | (0.53)              |
| 2211 - Refuse Collector-773             | 3.40              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Personnel</b>                  | <b>19.40</b>      | <b>22.00</b>           | <b>22.00</b>         | <b>21.51</b>       | <b>(0.49)</b>       |
| Permanent Full-Time                     | 18.65             | 21.75                  | 21.75                | 21.51              | (0.24)              |
| Permanent Part-Time                     | 0.75              | 0.25                   | 0.25                 | 0.00               | (0.25)              |
| <b>Total Permanent</b>                  | <b>19.40</b>      | <b>22.00</b>           | <b>22.00</b>         | <b>21.51</b>       | <b>(0.49)</b>       |
| <b>Residential:</b>                     |                   |                        |                      |                    |                     |
| 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 ~    | 5.20              | 12.20                  | 12.20                | 13.12              | 0.92                |
| 2213 - Refuse Collector II - 773 # ***  | 0.00              | 11.00                  | 11.00                | 7.83               | (3.17)              |
| 2211 - Refuse Collector-773             | 24.00             | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Personnel</b>                  | <b>31.20</b>      | <b>25.20</b>           | <b>25.20</b>         | <b>22.95</b>       | <b>(2.25)</b>       |
| Permanent Full-Time                     | 31.20             | 25.20                  | 25.20                | 22.95              | (2.25)              |
| Permanent Part-Time                     | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                  | <b>31.20</b>      | <b>25.20</b>           | <b>25.20</b>         | <b>22.95</b>       | <b>(2.25)</b>       |
| <b>Landfill:</b>                        |                   |                        |                      |                    |                     |
| 5114 - Bioreactor Specialist            | 1.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 2303 - Equipment Operator III-773 * ##  | 10.00             | 10.00                  | 10.00                | 0.00               | (10.00)             |
| 2303 - Senior Equipment Operator-773 ## | 0.00              | 0.00                   | 0.00                 | 9.00               | 9.00                |
| 2300 - Equipment Operator II-773 ##     | 1.00              | 1.00                   | 1.00                 | 0.00               | (1.00)              |
| 2300 - Equipment Operator-773 ##        | 0.00              | 0.00                   | 0.00                 | 1.00               | 1.00                |
| 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               |                     |
| 2216 - Solid Waste Supervisor I *       | 0.00              | 0.00                   | 0.00                 | 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               |                     |
| <b>Total Personnel</b>                  | <b>18.25</b>      | <b>18.25</b>           | <b>18.25</b>         | <b>18.25</b>       |                     |
| Permanent Full-Time                     | 17.50             | 17.50                  | 17.50                | 17.50              |                     |
| Permanent Part-Time                     | 0.75              | 0.75                   | 0.75                 | 0.75               |                     |
| <b>Total Permanent</b>                  | <b>18.25</b>      | <b>18.25</b>           | <b>18.25</b>         | <b>18.25</b>       |                     |
| <b>University:</b>                      |                   |                        |                      |                    |                     |
| 2217 - Solid Waste Supervisor II        | 0.10              | 0.10                   | 0.10                 | 0.10               |                     |
| 2214 - Senior Refuse Collector - 773 ~  | 1.20              | 1.20                   | 1.20                 | 1.74               | 0.54                |
| 2213 - Refuse Collector II - 773 # ***  | 0.00              | 1.00                   | 1.00                 | 0.80               | (0.20)              |
| 2211 - Refuse Collector-773             | 1.80              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Personnel</b>                  | <b>3.10</b>       | <b>2.30</b>            | <b>2.30</b>          | <b>2.64</b>        | <b>0.34</b>         |
| Permanent Full-Time                     | 3.10              | 2.30                   | 2.30                 | 2.64               | 0.34                |
| Permanent Part-Time                     | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                  | <b>3.10</b>       | <b>2.30</b>            | <b>2.30</b>          | <b>2.64</b>        | <b>0.34</b>         |

^ In FY 2018 (3) 1.00 FTE Solid Waste Supervisor I was reassigned to a Solid Waste Supervisor II

^^ In FY 2018, (2) 1.00 FTE 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

\* In FY 2019, 1.00 FTE Equipment Operator III was reclassified to 1.00 FTE Solid Waste Supervisor I

\*\* In FY 2019, 0.50 FTE Senior Refuse Collector was added, and 0.46 was reallocated to other divisions within Solid Waste Utility Fund.

\*\*\* In FY 2019, these positions were reallocated to the Recycling division of Solid Waste.

## In FY 2019, (2) 1.00 FTE Sr Refuse Collectors were reassigned to Container Maintenance Technicians

### Authorized Personnel By Division - (continued)

|  | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|--|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Recycling:</b>                      |                   |                        |                      |                    |                     |
| 6108 - Warehouse Operator -773 ##      | 0.00              | 0.00                   | 0.00                 | 3.00               | 3.00                |
| 2299 - Equipment Operator I-773 ##     | 3.00              | 3.00                   | 3.00                 | 0.00               | (3.00)              |
| 2217 - Solid Waste Supervisor II ^ **  | 1.00              | 3.00                   | 4.00                 | 4.00               |                     |
| 2216 - Solid Waste Supervisor I ^ **   | 3.00              | 1.00                   | 0.00                 | 0.00               |                     |
| 2214 - Senior Refuse Collector-773 ~ * | 7.00              | 17.00                  | 17.00                | 16.00              | (1.00)              |
| 2213 - Refuse Collector II-773         | 0.00              | 0.00                   | 0.00                 | 3.90               | 3.90                |
| 2211 - Refuse Collector-773            | 3.80              | 0.00                   | 0.00                 | 0.00               |                     |
| 2210 - Material Handler-773            | 14.00             | 14.00                  | 14.00                | 14.00              |                     |
| 1006 - Senior Admin. Support Assistant | 0.50              | 0.50                   | 0.50                 | 0.50               |                     |
| <b>Total Personnel</b>                 | <b>32.30</b>      | <b>38.50</b>           | <b>38.50</b>         | <b>41.40</b>       | <b>2.90</b>         |
| <br>Permanent Full-Time                | 31.55             | 37.75                  | 37.75                | 41.40              | 3.65                |
| Permanent Part-Time                    | 0.75              | 0.75                   | 0.75                 | 0.00               | (0.75)              |
| <b>Total Permanent</b>                 | <b>32.30</b>      | <b>38.50</b>           | <b>38.50</b>         | <b>41.40</b>       | <b>2.90</b>         |
| <br><b>Department Totals</b>           |                   |                        |                      |                    |                     |
| Permanent Full-Time                    | 111.02            | 114.77                 | 114.77               | 116.32             | 1.55                |
| Permanent Part-Time                    | 2.25              | 1.75                   | 1.75                 | 0.75               | (1.00)              |
| <b>Total Permanent</b>                 | <b>113.27</b>     | <b>116.52</b>          | <b>116.52</b>        | <b>117.07</b>      | <b>0.55</b>         |

^ In FY 2018 (3) 1.00 FTE 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

\*\* In FY 2018 (1) Solid Waste Supervisor I was reassigned to Solid Waste Supervisor II

\* In FY 2019, 3.90 FTE Senior Refuse Collectors were reallocated from other divisions within Solid Waste

## In FY 2019, Equipment Operator I-773 was reclassified to Warehouse Operator-773



## Major Projects

- Bioreactor Landfill Disposal Cell # 6: This project begin construction in the fall of 2017 and was completed in August 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 was constructed as part of the Bioreactor Cell #6 project and was completed in August 2018. The project will address MDNR regulatory compliance limits for the leachate that the Landfill sends to the Columbia Wastewater Treatment Facility.
- Landfill Wetlands project: This project was constructed at the Columbia Landfill as part of the Sewer Utility's Upper Hinkson Outfall Extension Project and was completed in July 2018. This project will provide additional polishing and pollutant removal of storm water discharges from the on site sedimentation basins.

### CIP projects scheduled for fiscal year 2019:

- 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 2019. 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.

- Bioreactor Cell #6 will allow the landfill to stay in business which is critical to the financial health of the utility.
- Landfill tonnage rates are proposed to increase by 5.77% in FY 2019.



# Solid Waste

# Annual and 5 Year Capital Proj cts

| Funding Source  | Adopted<br>FY 2019 | FY 2020          | FY 2021          | FY 2022          | FY 2023            | Future<br>Cost      | D | C                |
|---|--------------------|------------------|------------------|------------------|--------------------|---------------------|---|------------------|
| <b>Solid Waste</b>  |                    |                  |                  |                  |                    |                     |   |                  |
| <b>1 Annual Landfill Gas Recovery Project - RF031 [ID: 883]</b>             |                    |                  |                  |                  |                    |                     |   | <b>2014</b>      |
| Ent Rev   |                    |                  |                  | \$100,000        | \$100,000          | \$600,000           |   |                  |
| PYA Ent Rev   |                    |                  |                  |                  |                    |                     |   |                  |
| <b>Total</b>  |                    |                  |                  | <b>\$100,000</b> | <b>\$50,000</b>    | <b>\$600,000</b>    |   |                  |
| <b>2 Household Hazardous Waste Collectin Facility RF069 [ID: 882]</b>       |                    |                  |                  |                  |                    |                     |   | <b>2020 2021</b> |
| Ent Rev   |                    | \$50,000         | \$300,000        |                  |                    |                     |   |                  |
| <b>Total</b>  |                    | <b>\$50,000</b>  | <b>\$300,000</b> |                  |                    |                     |   |                  |
| <b>3 Landfill Employee Parking Lot [ID: 2097]</b>                           |                    |                  |                  |                  |                    |                     |   | <b>2021 2021</b> |
| Ent Rev   |                    |                  | \$140,000        |                  |                    |                     |   |                  |
| <b>Total</b>  |                    |                  | <b>\$140,000</b> |                  |                    |                     |   |                  |
| <b>4 Landfill Expansion Permitting - RF061 [ID: 1585]</b>                   |                    |                  |                  |                  |                    |                     |   | <b>2017 2021</b> |
| Ent Rev   | \$400,000          | \$200,000        |                  |                  |                    |                     |   |                  |
| <b>Total</b>  | <b>\$400,000</b>   | <b>\$200,000</b> |                  |                  |                    |                     |   |                  |
| <b>5 North Route B Recycling Drop-Off Site [ID: 2092]</b>                   |                    |                  |                  |                  |                    |                     |   | <b>2020 2020</b> |
| Ent Rev   |                    | \$150,000        |                  |                  |                    |                     |   |                  |
| <b>Total</b>  |                    | <b>\$150,000</b> |                  |                  |                    |                     |   |                  |
| <b>6 Small Vehicle Drop-Off Facility - RF070 [ID: 2093]</b>                 |                    |                  |                  |                  |                    |                     |   | <b>2019 2020</b> |
| Ent Rev   | \$30,000           | \$300,000        |                  |                  |                    |                     |   |                  |
| <b>Total</b>  | <b>\$30,000</b>    | <b>\$300,000</b> |                  |                  |                    |                     |   |                  |
| <b>7 Vehicle Storage Shelters - RF064 [ID: 2035]</b>                        |                    |                  |                  |                  |                    |                     |   | <b>2019 2019</b> |
| Ent Rev   | \$625,000          |                  |                  |                  |                    |                     |   |                  |
| <b>Total</b>  | <b>\$625,000</b>   |                  |                  |                  |                    |                     |   |                  |
| <b>8 Vehicle Wash Bay - RF065 [ID: 2033]</b>                                |                    |                  |                  |                  |                    |                     |   | <b>2019 2019</b> |
| Ent Rev   | \$500,000          |                  |                  |                  |                    |                     |   |                  |
| <b>Total</b>  | <b>\$500,000</b>   |                  |                  |                  |                    |                     |   |                  |
| <b>9 West Broadway Recycling Drop-Off Site - RF071 [ID: 2091]</b>           |                    |                  |                  |                  |                    |                     |   | <b>2019 2019</b> |
| PYA Ent Rev   | \$150,000          |                  |                  |                  |                    |                     |   |                  |
| <b>Total</b>  | <b>\$150,000</b>   |                  |                  |                  |                    |                     |   |                  |
| <b>10 Landfill Heavy Equipment Storage Shelter [ID: 2096]</b>               |                    |                  |                  |                  |                    |                     |   | <b>2021 2022</b> |
| Ent Rev   |                    |                  | \$50,000         | \$450,000        |                    |                     |   |                  |
| <b>Total</b>  |                    |                  | <b>\$50,000</b>  | <b>\$450,000</b> |                    |                     |   |                  |
| <b>11 Landfill Scale House Relocation &amp; Road Improvement [ID: 2095]</b> |                    |                  |                  |                  |                    |                     |   | <b>2022 2023</b> |
| Ent Rev   |                    |                  |                  | \$250,000        | \$2,250,000        |                     |   |                  |
| <b>Total</b>  |                    |                  |                  | <b>\$250,000</b> | <b>\$2,250,000</b> |                     |   |                  |
| <b>12 Bioreactor Landfill Cell #7 [ID: 1944]</b>                            |                    |                  |                  |                  |                    |                     |   | <b>2024 2027</b> |
| Ent Rev   |                    |                  |                  |                  |                    | \$9,000,000         |   |                  |
| <b>Total</b>  |                    |                  |                  |                  |                    | <b>\$9,000,000</b>  |   |                  |
| <b>13 Material Recovery Facility Expansion Phase 2 [ID: 1551]</b>           |                    |                  |                  |                  |                    |                     |   | <b>2022 2024</b> |
| Ent Rev   |                    |                  | \$300,000        | \$350,000        |                    |                     |   |                  |
| Future Bond   |                    |                  |                  |                  |                    | \$10,500,000        |   |                  |
| <b>Total</b>  |                    |                  | <b>\$300,000</b> | <b>\$350,000</b> |                    | <b>\$10,500,000</b> |   |                  |

## Solid Waste

## Annual and 5 Year Capital Projects

| Funding Source                            | FY 2019            | FY 2020          | FY 2021          | FY 2022            | FY 2023            | Future Cost         | D | C |
|---|--------------------|------------------|------------------|--------------------|--------------------|---------------------|---|---|
| <b>Solid Waste Funding Source Summary</b> |                    |                  |                  |                    |                    |                     |   |   |
| Ent Rev                                   | \$1,555,000        | \$700,000        | \$790,000        | \$1,150,000        | \$2,350,000        | \$600,000           |   |   |
| <b>New Funding</b>                        | <b>\$1,555,000</b> | <b>\$700,000</b> | <b>\$790,000</b> | <b>\$1,150,000</b> | <b>\$2,350,000</b> | <b>\$600,000</b>    |   |   |
| PYA Ent Rev                               | \$150,000          |                  |                  |                    |                    |                     |   |   |
| <b>Prior Year Funding</b>                 | <b>\$150,000</b>   |                  |                  |                    |                    | <b>\$0</b>          |   |   |
| Future Bond                               |                    |                  |                  |                    |                    | \$10,500,000        |   |   |
| <b>Future Funding</b>                     |                    |                  |                  |                    |                    | <b>\$10,500,000</b> |   |   |
| <b>Total</b>                              | <b>\$1,705,000</b> | <b>\$700,000</b> | <b>\$790,000</b> | <b>\$1,150,000</b> | <b>\$2,350,000</b> | <b>\$11,100,000</b> |   |   |

### Solid Waste Current Capital Projects

|    |   |      |      |
|----|---|------|------|
| 1  | 912 E Walnut (SW Collection Site) [ID: 2110]                  | 2018 | 2018 |
| 2  | Bioreactor Landfill Cell #6 - RF059 [ID: 1522]                | 2016 | 2017 |
| 3  | CID Special Project - RF067 [ID: 2055]                        | 2018 | 2018 |
| 4  | Collection and Admin Relocation-Landfill RF048 [ID: 1250]     | 2013 | 2016 |
| 5  | Landfill Fuel Station Pump Addition - RF060 [ID: 1995]        | 2017 | 2017 |
| 6  | Landfill Gate Improvements - RF066 [ID: 2054]                 | 2018 | 2018 |
| 7  | Landfill Wetlands - RF057 [ID: 1788]                          | 2014 | 2017 |
| 8  | Leachate Storage & Handling - RF051 [ID: 1778]                | 2016 | 2017 |
| 9  | LF Operations Center Building Improvements - RF063 [ID: 2036] | 2018 | 2019 |
| 10 | LF Station Facility Improvements Phs2 - RF062 [ID: 2034]      | 2018 | 2019 |
| 11 | Material Recovery Facility Phase 1 - RF055 [ID: 884]          | 2017 | 2018 |

### Solid Waste Impact of Capital Projects

|   |
|---|
| Annual Landfill Gas Recovery Project - RF031 [ID: 883]  |
| Gas recovery system required in order for the landfill to meet State and Federal regulations.                                 |
| Bioreactor Landfill Cell #6 - RF059 [ID: 1522]  |
| Project is necessary in order to provide sufficient airspace to continue refuse disposal operations at the Columbia Landfill. |
| Bioreactor Landfill Cell #7 [ID: 1944]  |
| Continued disposal services for city collections as well as regional waste disposal.  |
| Bioreactor Landfill Cell #8 [ID: 2037]  |
| Allow landfilling operations to continue.   |
| Bioreactor Landfill Cell #9 [ID: 2038]  |
| Allow landfilling operations to continue.   |
| Landfill Employee Parking Lot [ID: 2097]  |
| Improve employee safety   |
| Landfill Expansion Permitting - RF061 [ID: 1585]  |
| Preparation for future operation  |
| Landfill Fuel Station Pump Addition - RF060 [ID: 1995]  |
| Daily use by route trucks once collections relocates to the site  |
| Landfill Scale House Relocation & Road Improvement [ID: 2095]   |
| Improve vehicular safety and improve reliability of scale house by providing redundant inbound and outbound scales            |
| Landfill Wetlands - RF057 [ID: 1788]  |
| Help maintain regulatory compliance; improve water quality.   |
| Leachate Storage & Handling - RF051 [ID: 1778]  |
| Attain clean water regulatory compliance for WWTP; provide feed water for bioreactor operation.                               |

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 | Annual and 5 Year Capital Projects |
|-------------|------------------------------------|

| Funding Source | Adopted<br>FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Fut re<br>Cost | D | C |
|----------------|--------------------|---------|---------|---------|---------|----------------|---|---|
|----------------|--------------------|---------|---------|---------|---------|----------------|---|---|

|  |
|--|
| Solid Waste Impact of Capital Projects |
|--|

|  |
|--|
| <b>Solid Waste</b>   |
| LF Station Facility Improvements Phs2 - RF062 [ID: 2034]               |
| Allow for fueling at vehicles during inclement weather.                |
| Material Recovery Facility Expansion Phase 2 [ID: 1551]                |
| Expansion and modernization of facility for anticipated growth.        |
| North Route B Recycling Drop-Off Site [ID: 2092]                       |
| Improve recycling drop-off service for the north-east side of Columbia |
| Vehicle Storage Shelters - RF064 [ID: 2035]                            |
| Covered parking & block heater outlets for collection vehicles.        |
| Vehicle Wash Bay - RF065 [ID: 2033]                                    |
| All SW Ops to routinely wash equipment & vehicles                      |
| West Broadway Recycling Drop-Off Site - RF071 [ID: 2091]               |
| Improve recycling drop-off service for the west side of Columbia.      |

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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# Solid Waste System Bonds

## Debt Service Information

| <b>'12 Special Obligation Refunding Bonds, Series 2012C (05/21/12)</b> | <b>Original Issue</b> | <b>Interest Rates</b> | <b>Maturity Date</b> | <b>Amount Outstanding</b> |
|--|-----------------------|-----------------------|----------------------|---------------------------|
|  | \$2,650,000           | 2.00%                 | 02/01/21             | \$945,000                 |

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.

| <b>'15 Solid Waste System Special Oblig. Refunding Bonds (12/8/15)</b> | <b>Original Issue</b> | <b>Interest Rates</b> | <b>Maturity Date</b> | <b>Amount Outstanding</b> |
|--|-----------------------|-----------------------|----------------------|---------------------------|
|  | \$1,235,000           | 2.00%-5.00%           | 02/01/26             | \$665,000                 |

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.

| <b>'17 Solid Waste System Special Oblig. Bonds (04/19/17)</b> | <b>Original Issue</b> | <b>Interest Rates</b> | <b>Maturity Date</b> | <b>Amount Outstanding</b> |
|---|-----------------------|-----------------------|----------------------|---------------------------|
|   | \$5,520,000           | 3.00%-3.375%          | 02/01/37             | \$5,315,000               |

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

| <b>Year</b>  | <b>Principal Requirements</b> | <b>Interest Requirements</b> | <b>Total Requirements</b> |
|--------------|-------------------------------|------------------------------|---------------------------|
| 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                    | \$457,328                 |
| 2026         | \$360,000                     | \$112,419                    | \$472,419                 |
| 2027         | \$270,000                     | \$103,219                    | \$373,219                 |
| 2028         | \$275,000                     | \$95,044                     | \$370,044                 |
| 2029         | \$285,000                     | \$86,644                     | \$371,644                 |
| 2030         | \$295,000                     | \$77,944                     | \$372,944                 |
| 2031         | \$300,000                     | \$69,019                     | \$369,019                 |
| 2032         | \$310,000                     | \$59,869                     | \$369,869                 |
| 2033         | \$320,000                     | \$50,219                     | \$370,219                 |
| 2034         | \$330,000                     | \$40,063                     | \$370,063                 |
| 2035         | \$340,000                     | \$29,381                     | \$369,381                 |
| 2036         | \$355,000                     | \$18,088                     | \$373,088                 |
| 2037         | \$365,000                     | \$6,159                      | \$371,159                 |
| <b>Total</b> | <b>\$6,925,000</b>            | <b>\$1,828,990</b>           | <b>\$8,753,990</b>        |

# 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 9/30/2018- \$233,132  
 Maturity Date - 09/30/2020  
 Ordinance #020590

| Year | Principal Requirements | Interest Requirements | Total Requirements |
|------|------------------------|-----------------------|--------------------|
| 2019 | \$114,628              | \$6,025               | \$120,653          |
| 2020 | \$118,504              | \$2,149               | \$120,653          |
|      | <b>\$233,132</b>       | <b>\$8,174</b>        | <b>\$241,306</b>   |

### 10/01/15 Loan from Designated Loan Fund for Collection and Administration Building Relocation at Landfill

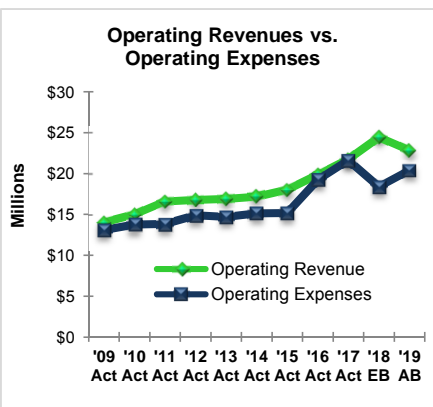
Original Issue - \$2,500,000  
 Balance As of 9/30/2018 - \$1,876,317  
 Maturity Date - 09/30/2025

| Year | Principal Requirements | Interest Requirements | Total Requirements |
|------|------------------------|-----------------------|--------------------|
| 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          |
|      | <b>\$1,659,810</b>     | <b>\$135,693</b>      | <b>\$1,795,503</b> |

## Statement of Revenues, Expenses, and Changes in Fund Net Position Solid Waste Utility Fund

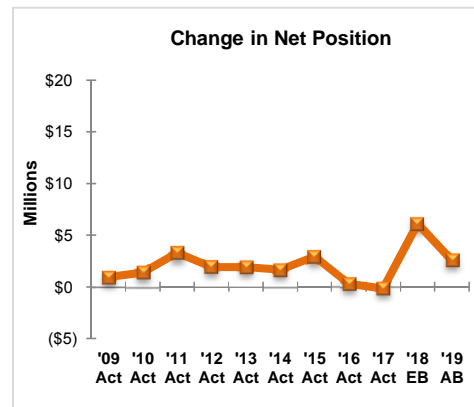
|   | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  |
|---|---------------------|------------------------|----------------------|---------------------|
| <b>Operating Revenues:</b>                        |                     |                        |                      |                     |
| Commercial Charges                                | \$4,404,819         | \$4,372,994            | \$4,978,078          | \$5,031,344         |
| Residential Charges                               | \$8,750,168         | \$9,289,504            | \$9,655,281          | \$9,945,866         |
| Roll-Off Service Charges                          | \$1,852,333         | \$1,739,854            | \$1,663,915          | \$1,742,100         |
| Landfill Fees                                     | \$3,963,920         | \$3,962,496            | \$6,127,152          | \$4,186,358         |
| University Fees                                   | \$912,066           | \$1,000,000            | \$722,332            | \$710,500           |
| Recycling   | \$1,604,238         | \$1,000,200            | \$1,099,572          | \$1,000,200         |
| Other Misc. Operating Revenues                    | \$264,218           | \$230,559              | \$213,703            | \$221,589           |
| <b>Total Operating Revenues</b>                   | <b>\$21,751,762</b> | <b>\$21,595,607</b>    | <b>\$24,460,033</b>  | <b>\$22,837,957</b> |
| <b>Operating Expenses:</b>                        |                     |                        |                      |                     |
| Personnel Services                                | \$6,098,852         | \$6,724,545            | \$6,275,598          | \$7,021,784         |
| Supplies & Materials                              | \$3,716,481         | \$4,549,451            | \$4,034,996          | \$4,760,597         |
| Travel & Training                                 | \$8,715             | \$18,150               | \$13,600             | \$17,400            |
| Intragovernmental Charges                         | \$2,395,176         | \$2,273,975            | \$2,271,102          | \$2,460,343         |
| Utilities, Services & Other Misc.                 | \$7,288,120         | \$3,367,135            | \$3,414,476          | \$3,762,647         |
| Depreciation                                      | \$2,116,825         | \$1,956,750            | \$2,357,596          | \$2,375,817         |
| <b>Total Operating Expenses</b>                   | <b>\$21,624,169</b> | <b>\$18,890,006</b>    | <b>\$18,367,368</b>  | <b>\$20,398,588</b> |
| <b>Operating Income (Loss)</b>                    | <b>\$127,593</b>    | <b>\$2,705,601</b>     | <b>\$6,092,665</b>   | <b>\$2,439,369</b>  |
| <b>Non-Operating Revenues:</b>                    |                     |                        |                      |                     |
| Investment Revenue                                | (\$85,853)          | \$276,086              | \$400,000            | \$400,000           |
| Revenue From Other Gov't Units                    | \$115,958           | \$0                    | \$108,123            | \$0                 |
| Misc. Non-Operating Revenue                       | \$354,400           | \$269,838              | \$208,027            | \$265,338           |
| <b>Total Non-Operating Revenues</b>               | <b>\$384,505</b>    | <b>\$545,924</b>       | <b>\$716,150</b>     | <b>\$665,338</b>    |
| <b>Non-Operating Expenses:</b>                    |                     |                        |                      |                     |
| Interest Expense                                  | \$181,897           | \$261,092              | \$261,092            | \$236,597           |
| Bank & Paying Agent Fees                          | \$101,469           | \$0                    | \$100                | \$300               |
| Loss on Disposal Assets                           | \$85,002            | \$0                    | \$125,038            | \$0                 |
| <b>Total Non-Operating Expenses</b>               | <b>\$368,368</b>    | <b>\$261,092</b>       | <b>\$386,230</b>     | <b>\$236,897</b>    |
| <b>Total Non-Operating Revenues (Expenses)</b>    | <b>\$16,137</b>     | <b>\$284,832</b>       | <b>\$329,920</b>     | <b>\$428,441</b>    |
| <b>Income (Loss) Before Contrib and Transfers</b> | <b>\$143,730</b>    | <b>\$2,990,433</b>     | <b>\$6,422,585</b>   | <b>\$2,867,810</b>  |
| Capital Contribution                              | \$0                 | \$0                    | \$0                  | \$0                 |
| Transfers In                                      | \$0                 | \$0                    | \$0                  | \$0                 |
| Transfers Out                                     | (\$307,443)         | (\$296,546)            | (\$296,546)          | (\$300,224)         |
| <b>Total Transfers and Contributions</b>          | <b>(\$307,443)</b>  | <b>(\$296,546)</b>     | <b>(\$296,546)</b>   | <b>(\$300,224)</b>  |
| <b>Changes in Net Position</b>                    | <b>(\$163,713)</b>  | <b>\$2,693,887</b>     | <b>\$6,126,039</b>   | <b>\$2,567,586</b>  |
| Net Position - Beginning                          | \$26,863,566        | \$26,699,853           | \$26,699,853         | \$32,825,892        |
| <b>Net Position - Ending</b>                      | <b>\$26,699,853</b> | <b>\$29,393,740</b>    | <b>\$32,825,892</b>  | <b>\$35,393,478</b> |

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 2009 to FY 2019. This is necessary to fund capital projects. In FY 2019, there are increases for landfill fees to help fund capital projects and a 3% increase in all other areas to help fund pay plan changes approved by the Council.

The fund has experienced a positive change in net position for the entire period shown, except for FY 2017. 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<br>FY 2017    | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019   |
|---|----------------------|------------------------|----------------------|----------------------|
| <b>Financial Sources</b>                        |                      |                        |                      |                      |
| Commercial Charges                              | \$4,404,819          | \$4,372,994            | \$4,978,078          | \$5,031,344          |
| Residential Charges                             | \$8,750,168          | \$9,289,504            | \$9,655,281          | \$9,945,866          |
| Roll-Off Service Charges                        | \$1,852,333          | \$1,739,854            | \$1,663,915          | \$1,742,100          |
| Landfill Fees                                   | \$3,963,920          | \$3,962,496            | \$6,127,152          | \$4,186,358          |
| University Fees                                 | \$912,066            | \$1,000,000            | \$722,332            | \$710,500            |
| Recycling                                       | \$1,604,238          | \$1,000,200            | \$1,099,572          | \$1,000,200          |
| Other Misc. Operating Revenues                  | \$264,218            | \$230,559              | \$213,703            | \$221,589            |
| Interest Revenue                                | (\$85,853)           | \$276,086              | \$400,000            | \$400,000            |
| Less: GASB 31 Interest Adjustment               | \$235,835            |                        |                      |                      |
| Grants  | \$115,958            | \$0                    | \$108,123            | \$0                  |
| Other Local Revenues                            | \$354,400            | \$269,838              | \$208,027            | \$265,338            |
| <b>Total Financial Sources Before Transfers</b> | <b>\$22,372,102</b>  | <b>\$22,141,531</b>    | <b>\$25,176,183</b>  | <b>\$23,503,295</b>  |
| Transfers In                                    | \$0                  | \$0                    | \$0                  | \$0                  |
| <b>Total Financial Sources</b>                  | <b>\$22,372,102</b>  | <b>\$22,141,531</b>    | <b>\$25,176,183</b>  | <b>\$23,503,295</b>  |
| <b>Financial Uses of Unrestricted Cash</b>      |                      |                        |                      |                      |
| Personnel Services                              | \$6,098,852          | \$6,724,545            | \$6,275,598          | \$7,021,784          |
| Less: GASB 16 Vacation Liability Adjustment     | \$17,879             |                        |                      |                      |
| Less: GASB 68 Pension Adjustment                | (\$374,890)          |                        |                      |                      |
| Supplies & Materials                            | \$3,716,481          | \$4,549,451            | \$4,034,996          | \$4,760,597          |
| Travel & Training                               | \$8,715              | \$18,150               | \$13,600             | \$17,400             |
| Intragovernmental Charges                       | \$2,395,176          | \$2,273,975            | \$2,271,102          | \$2,460,343          |
| Utilities, Services & Other Misc.               | \$7,288,120          | \$3,367,135            | \$3,414,476          | \$3,762,647          |
| Interest Expense                                | \$181,897            | \$261,092              | \$261,092            | \$236,597            |
| Bank & Paying Agent Fees                        | \$101,469            | \$0                    | \$100                | \$300                |
| Transfers Out                                   | \$307,443            | \$296,546              | \$296,546            | \$300,224            |
| Principal Payments                              | \$365,000            | \$902,386              | \$902,386            | \$926,057            |
| Capital Additions                               | \$3,426,810          | \$3,075,750            | \$2,882,808          | \$4,209,000          |
| Enterprise Revenues used for Capital Projects   | \$645,000            | \$1,890,000            | \$1,890,000          | \$1,555,000          |
| <b>Total Financial Uses</b>                     | <b>\$24,177,952</b>  | <b>\$23,359,030</b>    | <b>\$22,242,704</b>  | <b>\$25,249,949</b>  |
| <b>Financial Sources Over/(Under) Uses</b>      | <b>(\$1,805,850)</b> | <b>(\$1,217,499)</b>   | <b>\$2,933,479</b>   | <b>(\$1,746,654)</b> |
| <b>Unassigned Cash Reserves</b>                 |                      |                        |                      |                      |
| Beginning Unassigned Cash Reserve               |                      | \$6,065,604            | \$6,065,604          | \$8,999,083          |
| Financial Sources Over/(Under) Uses             |                      | (\$1,217,499)          | \$2,933,479          | (\$1,746,654)        |
| Cash and cash equivalents                       | \$7,643,488          |                        |                      |                      |
| Less: Cash Restricted for Capital Projects      | (\$2,467,927)        |                        |                      |                      |
| Less: GASB 31 Pooled Cash Adjustment            | \$600,548            |                        |                      |                      |
| Plus: Inventory                                 | \$289,495            |                        |                      |                      |
| <b>Ending Unassigned Cash Reserves</b>          | <b>\$6,065,604</b>   | <b>\$4,848,105</b>     | <b>\$8,999,083</b>   | <b>\$7,252,429</b>   |
| Budgeted Operating Expenses w/o Depr            | \$15,788,293         | \$16,870,005           | \$16,870,005         | \$18,022,771         |
| Add: Budgeted Interest Expense                  | \$227,774            | \$261,092              | \$261,092            | \$236,597            |
| Add: Budgeted Bank and Paying Agent Fees        | \$0                  | \$0                    | \$0                  | \$300                |
| Add: Budgeted Operating Transfers Out           | \$307,443            | \$296,546              | \$296,546            | \$300,224            |
| Add: Budgeted Principal Payments                | \$1,032,201          | \$902,386              | \$902,386            | \$926,057            |
| Add: Budgeted Capital Additions                 | \$2,788,300          | \$3,139,000            | \$3,139,000          | \$4,209,000          |
| Add: Budgeted Ent Revenue for CIP               | \$645,000            | \$1,890,000            | \$1,890,000          | \$1,555,000          |
| <b>Total Budgeted Financial Uses</b>            | <b>\$20,789,011</b>  | <b>\$23,359,029</b>    | <b>\$23,359,029</b>  | <b>\$25,249,949</b>  |
| Less: Ent Rev Budgeted for current year CIP     | (\$645,000)          | (\$1,890,000)          | (\$1,890,000)        | (\$1,555,000)        |
| Operational Expenses                            | \$20,144,011         | \$21,469,029           | \$21,469,029         | \$23,694,949         |
|   | x 20%                | x 20%                  | x 20%                | x 20%                |
| Cash Reserve Target for Operations              | \$4,028,802          | \$4,293,806            | \$4,293,806          | \$4,738,990          |
| Add: Ent Rev Budgeted for current year CIP      | \$645,000            | \$1,890,000            | \$1,890,000          | \$1,555,000          |
| <b>Budgeted Cash Reserve Target</b>             | <b>\$4,673,802</b>   | <b>\$6,183,806</b>     | <b>\$6,183,806</b>   | <b>\$6,293,990</b>   |
| <b>Cash Above/(Below) Cash Reserve Target</b>   | <b>\$1,391,802</b>   | <b>(\$1,335,701)</b>   | <b>\$2,815,277</b>   | <b>\$958,439</b>     |

### Rate Increases: (FY 2020 Cost of Service Study - Future rates will be adjusted after that information is received)

|                                   |            |            |            |              |
|-----------------------------------|------------|------------|------------|--------------|
| Residential                       | 0.00%      | 0.00%      | 0.00%      | 3.00%        |
| Commercial                        | Rebalanced | Rebalanced | Rebalanced | 3.00%        |
| Landfill                          | 2.50%      | 13.63%     | 13.63%     | 5.77%        |
| <b>Delaware Coverage Ratio:</b>   | 4.62       | 6.28       | 11.26      | 6.64         |
| <b>City of Columbia, Missouri</b> | 682        |            |            | www.CoMo.gov |



## Financial Sources and Uses Solid Waste Utility Fund

| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|----------------------|----------------------|----------------------|----------------------|
| \$5,031,344          | \$5,031,344          | \$5,031,344          | \$5,031,344          |
| \$10,044,535         | \$10,144,190         | \$10,244,842         | \$10,346,500         |
| \$1,776,942          | \$1,812,481          | \$1,848,730          | \$1,885,705          |
| \$4,488,071          | \$4,799,111          | \$5,121,498          | \$5,454,978          |
| \$724,710            | \$739,204            | \$753,988            | \$769,068            |
| \$1,000,200          | \$1,000,200          | \$1,000,200          | \$1,000,200          |
| \$223,725            | \$225,883            | \$228,064            | \$230,268            |
| \$400,000            | \$400,000            | \$400,000            | \$400,000            |
| \$0                  | \$0                  | \$0                  | \$0                  |
| \$262,655            | \$262,655            | \$262,655            | \$262,655            |
| <b>\$23,952,182</b>  | <b>\$24,415,068</b>  | <b>\$24,891,321</b>  | <b>\$25,380,718</b>  |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$23,952,182</b>  | <b>\$24,415,068</b>  | <b>\$24,891,321</b>  | <b>\$25,380,718</b>  |

|                     |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------|
| \$7,302,655         | \$7,594,762         | \$7,898,552         | \$8,214,494         |
| \$4,795,612         | \$4,831,502         | \$4,868,290         | \$4,905,997         |
| \$17,400            | \$17,400            | \$17,400            | \$17,400            |
| \$2,603,548         | \$2,757,137         | \$2,921,933         | \$3,098,827         |
| \$3,861,995         | \$3,964,565         | \$4,070,464         | \$4,179,806         |
| \$211,312           | \$187,064           | \$168,974           | \$154,964           |
| \$309               | \$318               | \$328               | \$338               |
| \$300,339           | \$330,850           | \$349,866           | \$314,437           |
| \$954,967           | \$856,611           | \$546,876           | \$562,261           |
| \$3,286,222         | \$2,905,945         | \$2,411,236         | \$3,104,584         |
| \$700,000           | \$790,000           | \$1,150,000         | \$2,350,000         |
| <b>\$24,034,359</b> | <b>\$24,236,154</b> | <b>\$24,403,919</b> | <b>\$26,903,108</b> |

**(\$82,177)      \$178,914      \$487,402      (\$1,522,390)**

\$7,252,429      \$7,170,252      \$7,349,166      \$7,836,568  
 (\$82,177)      \$178,914      \$487,402      (\$1,522,390)

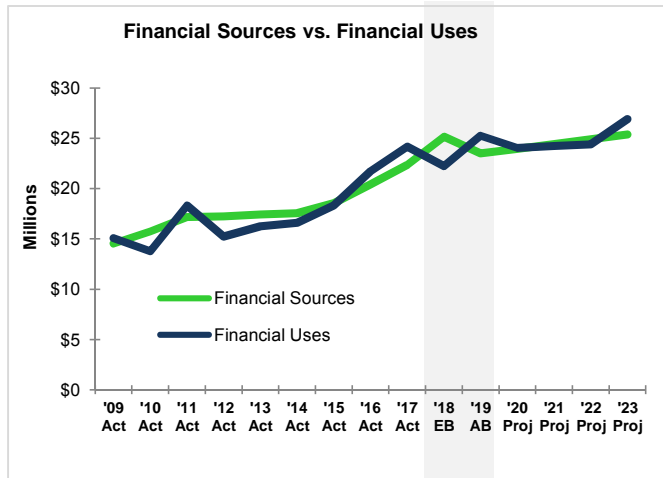
|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| <b>\$7,170,252</b> | <b>\$7,349,166</b> | <b>\$7,836,568</b> | <b>\$6,314,178</b> |
| \$18,581,210       | \$19,165,366       | \$19,776,639       | \$20,416,524       |
| \$211,312          | \$187,064          | \$168,974          | \$154,964          |
| \$309              | \$318              | \$328              | \$338              |
| \$300,339          | \$330,850          | \$349,866          | \$314,437          |
| \$954,967          | \$856,611          | \$546,876          | \$562,261          |
| \$3,286,222        | \$2,905,945        | \$2,411,236        | \$3,104,584        |
| \$700,000          | \$790,000          | \$1,150,000        | \$2,350,000        |
| \$24,034,359       | \$24,236,154       | \$24,403,919       | \$26,903,108       |
| (\$700,000)        | (\$790,000)        | (\$1,150,000)      | (\$2,350,000)      |
| \$23,334,359       | \$23,446,154       | \$23,253,919       | \$24,553,108       |
| x 20%              | x 20%              | x 20%              | x 20%              |
| \$4,666,872        | \$4,689,231        | \$4,650,784        | \$4,910,622        |
| \$700,000          | \$790,000          | \$1,150,000        | \$2,350,000        |
| <b>\$5,366,872</b> | <b>\$5,479,231</b> | <b>\$5,800,784</b> | <b>\$7,260,622</b> |

**\$1,803,380      \$1,869,935      \$2,035,784      (\$946,444)**

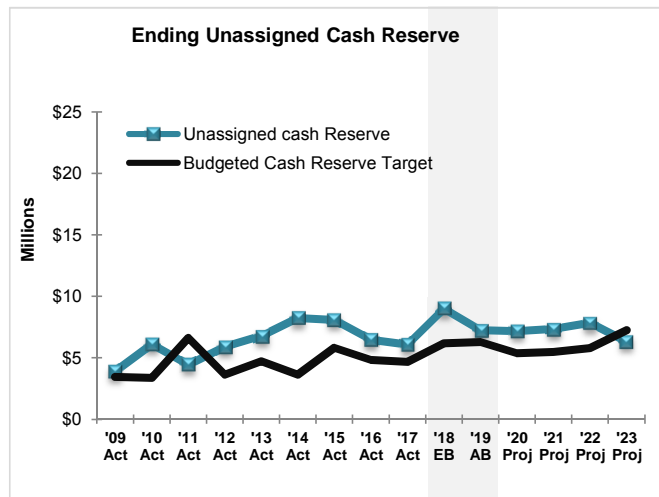
0.00%      0.00%      0.00%      0.00%  
 0.00%      0.00%      0.00%      0.00%  
 5.47%      5.16%      4.92%      4.69%  
 2.48      9.25      15.73      15.36

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 budgeted 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.



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 2019, financial sources include an increase to landfill rates to fund capital projects at the landfill and a 3% rate increase in all other areas to fund the pay plan changes approved by Council. A cost of service study is planned for FY 2020 and rates will be adjusted once that information is received.



Ending cash reserves may vary as the fund needs to build up funds for future capital projects. Ending cash is projected to be above the budgeted cash reserve target for FY 2019. The five year forecast includes increasing capital project amounts. Landfill Scale House Relocation and Road Improvement for \$2.25 million in FY 2023 will cause the cash reserves to fall below the budgeted cash reserve target. A cost of service study is planned for FY 2020 and rates will be adjusted after that in order to get the cash reserve up to the budgeted cash reserve target.

# Solid Waste Fees/Charges/Fines

|   |                           |                   | FY 2018 | FY 2019 |                |
|---|---------------------------|-------------------|---------|---------|----------------|
|   | Chapter/ Section          | Date Last Changed | Fee     | Fee     | Effective Date |
| <b>Residential Customers</b>  |                           |                   |         |         |                |
| 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)                | 10-01-17          | \$16.04 | \$16.52 | 10-01-18       |
| Residences, per month, per residential unit when property is vacant and owner has requested discontinuance of a metered service   | 22-159 (a)                | 10-01-17          | 50%     | 50%     |                |
| Grouped residential units having centralized collection containers, per unit, per month   | 22-159 (a)                | 10-01-17          | \$15.26 | \$15.72 | 10-01-18       |
| <b>Major appliance pickup</b>   |                           |                   |         |         |                |
| Pickup of major appliances at curbside equipped for use of refrigerants, per appliance  | 22-159(l)                 | 10-01-17          | \$22.75 | \$22.75 |                |
| Pickup of appliances at curbside not requiring refrigerants, per appliance  | 22-159(l)                 | 10-01-17          | \$15.19 | \$15.19 |                |
| <b>Special pickup of unlawfully placed material</b>   |                           |                   |         |         |                |
| 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)                 | 05-04-09          | \$50    | \$50    |                |
| <b>Apartments in excess of four units per structure</b>   |                           |                   |         |         |                |
| 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)<br>22-160(b)(1) | 10-01-17          | \$15.26 | \$15.72 | 10-01-18       |
| <b>Commercial Service</b>   |                           |                   |         |         |                |
| 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)<br>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)           | 10-01-17          | \$3.14  | \$3.23  | 10-01-18       |

# Solid Waste Fees/Charges/Fines

|   | Chapter/<br>Section | Date Last<br>Changed | FY 2018    | FY 2019    |                   |
|---|---------------------|----------------------|------------|------------|-------------------|
|   |                     |                      | Fee        | Fee        | Effective<br>Date |
| <b>Commercial Service (continued)</b>           |                     |                      |            |            |                   |
| Or a minimum of five (5) minutes per occurrence | 22-161(b)(1)(a)     | 10-01-17             | \$15.70    | \$16.17    | 10-01-18          |
| <b>Bulk Storage Container Collection:</b>       | 22-161(b)(2)        |                      |            |            |                   |
| <b>Front Loader Collection:</b>                 |                     |                      |            |            |                   |
| Cubic Yards/ # of Collections per Week          |                     |                      |            |            |                   |
| 2 cu yard/ 1 collection per week                |                     | 10-01-17             | \$86.87    | \$89.48    | 10-01-18          |
| 2 cu yard/ 2 collections per week               |                     | 10-01-17             | \$139.62   | \$143.81   | 10-01-18          |
| 2 cu yard/ 3 collections per week               |                     | 10-01-17             | \$204.79   | \$210.93   | 10-01-18          |
| 2 cu yard/ 4 collections per week               |                     | 10-01-17             | \$282.37   | \$290.84   | 10-01-18          |
| 2 cu yard/ 5 collections per week               |                     | 10-01-17             | \$372.37   | \$383.54   | 10-01-18          |
| 2 cu yard/ 6 collections per week               |                     | 10-01-17             | \$474.78   | \$489.02   | 10-01-18          |
| 2 cu yard/ extra collection (each)              |                     | 10-01-17             | \$100.00   | \$103.00   | 10-01-18          |
| 4 cu yard/ 1 collection per week                |                     | 10-01-17             | \$100.72   | \$103.74   | 10-01-18          |
| 4 cu yard/ 2 collections per week               |                     | 10-01-17             | \$180.55   | \$185.97   | 10-01-18          |
| 4 cu yard/ 3 collections per week               |                     | 10-01-17             | \$281.07   | \$289.50   | 10-01-18          |
| 4 cu yard/ 4 collections per week               |                     | 10-01-17             | \$402.28   | \$414.35   | 10-01-18          |
| 4 cu yard/ 5 collections per week               |                     | 10-01-17             | \$544.19   | \$560.52   | 10-01-18          |
| 4 cu yard/ 6 collections per week               |                     | 10-01-17             | \$706.75   | \$727.95   | 10-01-18          |
| 4 cu yard/ extra collection (each)              |                     | 10-01-17             | \$160.00   | \$165.00   | 10-01-18          |
| 6 cu yard/ 1 collection per week                |                     | 10-01-17             | \$118.80   | \$122.36   | 10-01-18          |
| 6 cu yard/ 2 collections per week               |                     | 10-01-17             | \$221.95   | \$228.61   | 10-01-18          |
| 6 cu yard/ 3 collections per week               |                     | 10-01-17             | \$349.93   | \$360.43   | 10-01-18          |
| 6 cu yard/ 4 collections per week               |                     | 10-01-17             | \$502.72   | \$517.80   | 10-01-18          |
| 6 cu yard/ 5 collections per week               |                     | 10-01-17             | \$680.36   | \$700.77   | 10-01-18          |
| 6 cu yard/ 6 collections per week               |                     | 10-01-17             | \$882.83   | \$909.31   | 10-01-18          |
| 6 cu yard/ extra collection (each)              |                     | 10-01-17             | \$202.00   | \$208.00   | 10-01-18          |
| 8 cu yard/ 1 collection per week                |                     | 10-01-17             | \$135.81   | \$139.88   | 10-01-18          |
| 8 cu yard/ 2 collections per week               |                     | 10-01-17             | \$268.10   | \$276.14   | 10-01-18          |
| 8 cu yard/ 3 collections per week               |                     | 10-01-17             | \$433.47   | \$446.47   | 10-01-18          |
| 8 cu yard/ 4 collections per week               |                     | 10-01-17             | \$631.97   | \$650.93   | 10-01-18          |
| 8 cu yard/ 5 collections per week               |                     | 10-01-17             | \$863.57   | \$889.48   | 10-01-18          |
| 8 cu yard/ 6 collections per week               |                     | 10-01-17             | \$1,128.27 | \$1,162.12 | 10-01-18          |
| 8 cu yard/ extra collection (each)              |                     | 10-01-17             | \$265.00   | \$273.00   | 10-01-18          |
| <b>Rear Loader Collection:</b>                  |                     |                      |            |            |                   |
| Cubic Yards/ # of Collections per Week          |                     |                      |            |            |                   |
| 2 cu yard/ 1 collection per week                |                     | 10-01-17             | \$101.35   | \$104.39   | 10-01-18          |
| 2 cu yard/ 2 collections per week               |                     | 10-01-17             | \$158.24   | \$162.99   | 10-01-18          |
| 2 cu yard/ 3 collections per week               |                     | 10-01-17             | \$227.55   | \$234.38   | 10-01-18          |
| 2 cu yard/ 4 collections per week               |                     | 10-01-17             | \$309.27   | \$318.55   | 10-01-18          |
| 2 cu yard/ 5 collections per week               |                     | 10-01-17             | \$403.40   | \$415.50   | 10-01-18          |
| 2 cu yard/ 6 collections per week               |                     | 10-01-17             | \$509.95   | \$525.25   | 10-01-18          |
| 2 cu yard/ extra collection (each)              |                     | 10-01-17             | \$106.00   | \$110.00   | 10-01-18          |
| 4 cu yard/ 1 collection per week                |                     | 10-01-17             | \$113.86   | \$117.28   | 10-01-18          |
| 4 cu yard/ 2 collections per week               |                     | 10-01-17             | \$199.89   | \$205.89   | 10-01-18          |
| 4 cu yard/ 3 collections per week               |                     | 10-01-17             | \$306.62   | \$315.82   | 10-01-18          |
| 4 cu yard/ 4 collections per week               |                     | 10-01-17             | \$434.04   | \$447.06   | 10-01-18          |
| 4 cu yard/ 5 collections per week               |                     | 10-01-17             | \$582.15   | \$599.61   | 10-01-18          |
| 4 cu yard/ 6 collections per week               |                     | 10-01-17             | \$750.93   | \$773.46   | 10-01-18          |
| 4 cu yard/ extra collection (each)              |                     | 10-01-17             | \$168.00   | \$173.00   | 10-01-18          |
| 6 cu yard/ 1 collection per week                |                     | 10-01-17             | \$132.59   | \$136.57   | 10-01-18          |
| 6 cu yard/ 2 collections per week               |                     | 10-01-17             | \$252.22   | \$259.79   | 10-01-18          |
| 6 cu yard/ 3 collections per week               |                     | 10-01-17             | \$402.88   | \$414.97   | 10-01-18          |
| 6 cu yard/ 4 collections per week               |                     | 10-01-17             | \$584.56   | \$602.10   | 10-01-18          |
| 6 cu yard/ 5 collections per week               |                     | 10-01-17             | \$797.30   | \$821.22   | 10-01-18          |
| 6 cu yard/ 6 collections per week               |                     | 10-01-17             | \$1,041.07 | \$1,072.30 | 10-01-18          |
| 6 cu yard/ extra collection (each)              |                     | 10-01-17             | \$244.00   | \$251.00   | 10-01-18          |

# Solid Waste Fees/Charges/Fines

|  |                     |                      | FY 2018                  | FY 2019                   |                   |
|--|---------------------|----------------------|--------------------------|---------------------------|-------------------|
|  | Chapter/<br>Section | Date Last<br>Changed | Fee                      | Fee                       | Effective<br>Date |
| <b>Commercial Service (continued)</b>                                  |                     |                      |                          |                           |                   |
| 8 cu yard/ 1 collection per week                                       |                     | 10-01-17             | \$148.16                 | \$152.60                  | 10-01-18          |
| 8 cu yard/ 2 collections per week                                      |                     | 10-01-17             | \$299.03                 | \$308.00                  | 10-01-18          |
| 8 cu yard/ 3 collections per week                                      |                     | 10-01-17             | \$491.27                 | \$506.01                  | 10-01-18          |
| 8 cu yard/ 4 collections per week                                      |                     | 10-01-17             | \$724.90                 | \$746.65                  | 10-01-18          |
| 8 cu yard/ 5 collections per week                                      |                     | 10-01-17             | \$999.92                 | \$1,029.92                | 10-01-18          |
| 8 cu yard/ 6 collections per week                                      |                     | 10-01-17             | \$1,316.32               | \$1,355.81                | 10-01-18          |
| 8 cu yard/ extra collection (each)                                     |                     | 10-01-17             | \$317.00                 | \$327.00                  | 10-01-18          |
| Roll cart - 1 collection per week                                      |                     | 10-01-17             | \$25.34                  | \$26.10                   | 10-01-18          |
| Roll cart - 2 collection per week                                      |                     | 10-01-17             | \$39.56                  | \$40.75                   | 10-01-18          |
| Roll cart - 3 collection per week                                      |                     | 10-01-17             | \$56.89                  | \$58.60                   | 10-01-18          |
| Roll cart - 4 collection per week                                      |                     | 10-01-17             | \$77.32                  | \$79.64                   | 10-01-18          |
| Roll cart - 5 collection per week                                      |                     | 10-01-17             | \$100.85                 | \$103.88                  | 10-01-18          |
| Roll cart - 6 collection per week                                      |                     | 10-01-17             | \$127.49                 | \$131.31                  | 10-01-18          |
| Roll cart - extra collection (each)                                    |                     | 10-01-17             | \$27.00                  | \$28.00                   | 10-01-18          |
| Front loading construction dumpsters:<br>Set fee                       | 22-161(d)           | 10-01-17             | \$91.08                  | \$93.81                   | 10-01-18          |
| Collection service from the dumpster shall be made upon                |                     |                      |                          |                           |                   |
| Minimum monthly charge   |                     | 10-01-17             | \$134.78                 | \$138.82                  | 10-01-18          |
| Roll of containers:  |                     |                      |                          |                           |                   |
| Full-sized compactor style roll-off containers; per<br>collection      | 22-161(e)(1)        | 10-01-17             | \$98.51 +<br>\$52.00/ton | \$101.47 +<br>\$55.00/ton | 10-01-18          |
| Minimum monthly charge   | 22-161(e)(1)        | 10-01-17             | \$98.51                  | \$101.47                  | 10-01-18          |
| Full-sized non-compacted roll-off containers; per<br>collection        | 22-161(e)(2)        | 10-01-17             | \$98.51 +<br>\$52.00/ton | \$101.47 +<br>\$55.00/ton | 10-01-18          |
| Minimum monthly charge   | 22-161(e)(2)        | 10-01-17             | \$98.51                  | \$101.47                  | 10-01-18          |
| Mini-sized compactor style roll-off containers; per<br>collection      | 22-161(e)(3)        | 10-01-17             | \$70.03 +<br>\$52.00/ton | \$72.13 +<br>\$55.00/ton  | 10-01-18          |
| Minimum monthly charge   | 22-161(e)(3)        | 10-01-17             | \$70.03                  | \$72.13                   | 10-01-18          |
| Mini-sized non-compacted style roll- off containers;<br>per collection | 22-161(e)(4)        | 10-01-17             | \$70.03 +<br>\$52.00/ton | \$72.13 +<br>\$55.00/ton  | 10-01-18          |
| Minimum monthly charge   | 22-161(e)(4)        | 10-01-17             | \$70.03                  | \$72.13                   | 10-01-18          |
| Recycling Bulk Storage Container Collection:                           |                     |                      |                          |                           |                   |
| Clean Old Corrugated Cardboard Only                                    | 22-161              | 10-01-16             | 80% of Rear<br>Load      | 80% of Rear<br>Load       |                   |
| Clean Mixed Fiber Material   | 22-161              | 10-01-16             | 85% of Rear<br>Load      | 85% of Rear<br>Load       |                   |
| Clean Aluminum, Metal, or Plastic                                      | 22-161              | 10-01-16             | 85% of Rear<br>Load      | 85% of Rear<br>Load       |                   |
| Clean Food Waste Compost   | 22-161              | 10-01-16             | 85% of Rear<br>Load      | 85% of Rear<br>Load       |                   |
| Glass or Mixed Fiber Material with<br>Containers                       | 22-161              | 10-01-16             | 100% of Rear<br>Load     | 100% of Rear<br>Load      |                   |

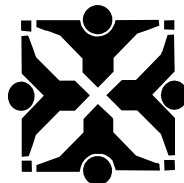
# Solid Waste Fees/Charges/Fines

|   |                     |                      | FY 2018  | FY 2019  |                   |
|---|---------------------|----------------------|----------|----------|-------------------|
|   | Chapter/<br>Section | Date Last<br>Changed | Fee      | Fee      | Effective<br>Date |
| <b>Landfill and disposal areas</b><br>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:<br><br>Per ton, or any fraction thereof<br>Minimum fee<br><br>Automobiles, each<br>Minimum fee<br><br>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<br><br>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<br><br>Compactor trucks and compactor roll-off boxes, per cubic yard capacity<br><br>Uncovered or unsecured loads that may either blow or fall off of the haul vehicle during transit<br><br>Grease trap waste disposed at the landfill per ton or any fraction thereof<br>Major appliances delivered to a designated location at the landfill:<br><br>Appliances equipped for use of refrigerants, per appliance<br><br>Appliances not requiring refrigerant, per appliance | 22-163(a)           |                      |          |          |                   |
|   | 22-163(a)(1)        | 10-01-17             | \$52.00  | \$55.00  | 10-01-18          |
|   |                     | 10-01-17             | \$25.00  | \$25.00  |                   |
|   | 22-163(a)(2)        | 10-01-17             | \$25.00  | \$25.00  |                   |
|   |                     | 10-01-17             | \$25.00  | \$25.00  |                   |
|   | 22-163(a)(3)        | 10-01-17             | \$132.74 | \$140.40 | 10-01-18          |
|   | 22-163(a)(4)        | 10-01-17             | \$265.56 | \$280.89 | 10-01-18          |
|   | 22-163(a)(6)        | 10-01-17             | \$23.17  | \$24.51  | 10-01-18          |
|   | 22-163(a)(7)        | 10-01-16             | \$25     | \$25     |                   |
|   | 22-163(a)(12)       | 10-01-17             | \$24.80  | \$27.86  | 10-01-18          |
|   | 22-163(a)(11)       |                      |          |          |                   |
|   |                     | 10-01-17             | \$22.75  | \$22.75  |                   |
|   |                     | 10-01-17             | \$15.19  | \$15.19  |                   |

# Solid Waste Fees/Charges/Fines

|   |                     |                      | FY 2018  | FY 2019  |                   |  |
|---|---------------------|----------------------|----------|----------|-------------------|--|
|   | Chapter/<br>Section | Date Last<br>Changed | Fee      | Fee      | Effective<br>Date |  |
| Community Improvement District Solid Waste rates:   | 22-172(e)           |                      |          |          |                   |  |
| 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: |                     |                      |          |          |                   |  |
| Category:   |                     |                      |          |          |                   |  |
| Restaurant -  |                     |                      |          |          |                   |  |
| Classification I  |                     | 05-18-15             | \$360.63 | \$371.45 | 10-01-18          |  |
| Classification II   |                     | 05-18-15             | \$178.21 | \$183.56 | 10-01-18          |  |
| Classification III  |                     | 05-18-15             | \$59.41  | \$61.19  | 10-01-18          |  |
|   |                     |                      |          |          |                   |  |
| Retail -  |                     |                      |          |          |                   |  |
| Classification I  |                     | 05-18-15             | \$166.97 | \$171.98 | 10-01-18          |  |
| Classification II   |                     | 05-18-15             | \$83.49  | \$85.99  | 10-01-18          |  |
| Classification III  |                     | 05-18-15             | \$27.01  | \$27.82  | 10-01-18          |  |
|   |                     |                      |          |          |                   |  |
| Office -  |                     |                      |          |          |                   |  |
| Classification I  |                     | 05-18-15             | \$137.71 | \$141.84 | 10-01-18          |  |
| Classification II   |                     | 05-18-15             | \$68.05  | \$70.09  | 10-01-18          |  |
| Classification III  |                     | 05-18-15             | \$22.68  | \$23.36  | 10-01-18          |  |
|   |                     |                      |          |          |                   |  |
| Church -  |                     |                      |          |          |                   |  |
| Classification I  |                     | 05-18-15             | \$92.34  | \$95.11  | 10-01-18          |  |
| Classification II   |                     | 05-18-15             | \$45.37  | \$46.73  | 10-01-18          |  |
| Classification III  |                     | 05-18-15             | \$14.58  | \$15.02  | 10-01-18          |  |
|   |                     |                      |          |          |                   |  |
| Production/industrial -   |                     |                      |          |          |                   |  |
| Classification I  |                     | 05-18-15             | \$941.28 | \$969.52 | 10-01-18          |  |
| Classification II   |                     | 05-18-15             | \$304.44 | \$313.57 | 10-01-18          |  |
| Classification III  |                     | 05-18-15             | \$156.88 | \$161.59 | 10-01-18          |  |
|   |                     |                      |          |          |                   |  |
| Bank -  |                     |                      |          |          |                   |  |
| Classification I  |                     | 05-18-15             | \$145.81 | \$150.18 | 10-01-18          |  |
| Classification II   |                     | 05-18-15             | \$72.90  | \$75.09  | 10-01-18          |  |
| Classification III  |                     | 05-18-15             | \$24.30  | \$25.03  | 10-01-18          |  |
|   |                     |                      |          |          |                   |  |
| Lodging -   |                     |                      |          |          |                   |  |
| Classification I  |                     | 05-18-15             | \$577.54 | \$594.87 | 10-01-18          |  |
| Classification II   |                     | 05-18-15             | \$286.21 | \$294.80 | 10-01-18          |  |
| Classification III  | 05-18-15            | \$97.11              | \$100.02 | 10-01-18 |                   |  |
|   |                     |                      |          |          |                   |  |
| Printing/production/silk/screening -  |                     |                      |          |          |                   |  |
| Classification I  | 05-18-15            | \$119.21             | \$122.79 | 10-01-18 |                   |  |
| Classification II   | 05-18-15            | \$99.68              | \$102.67 | 10-01-18 |                   |  |
| Classification III  | 05-18-15            | \$80.14              | \$82.54  | 10-01-18 |                   |  |
|   |                     |                      |          |          |                   |  |
| Residential -   |                     |                      |          |          |                   |  |
| Classification I  | 05-18-15            | \$18.67              | \$19.23  | 10-01-18 |                   |  |
| Classification II   | 05-18-15            | \$18.67              | \$19.23  | 10-01-18 |                   |  |
| Classification III  | 05-18-15            | \$18.67              | \$19.23  | 10-01-18 |                   |  |

# Mid-Missouri Solid Waste Management District (MMSWMD) (Special Revenue Fund)

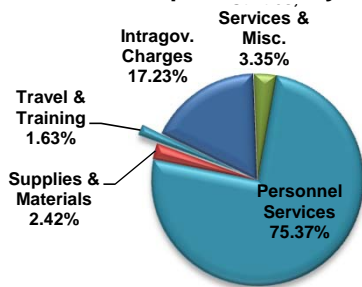


*City of Columbia  
Columbia, Missouri*

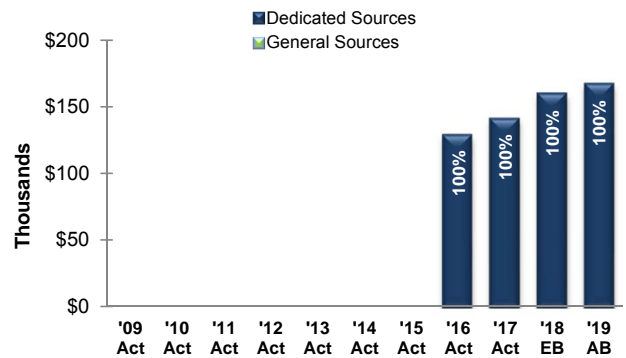


# Mid-Missouri Solid Waste Management District - Summary

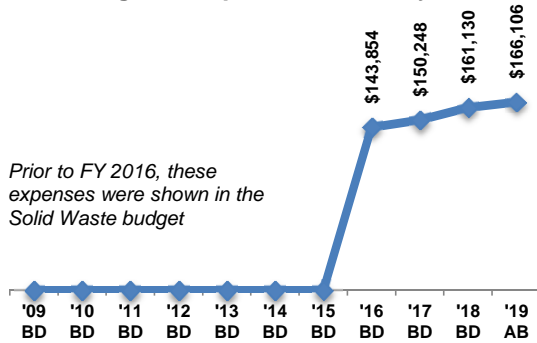
**FY 2019 Total Expenditures By Category**



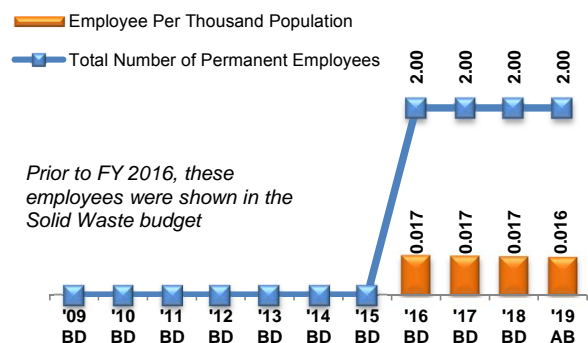
**Funding Sources**



**Budgeted Expenditure History**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$104,711         | \$123,307              | \$122,635            | \$125,198          | \$1,891             | 1.5%               |
| Supplies & Materials        | \$4,009           | \$4,900                | \$3,270              | \$4,020            | (\$880)             | (18.0%)            |
| Travel & Training           | \$1,205           | \$1,200                | \$1,200              | \$2,700            | \$1,500             | 125.0%             |
| Intragov. Charges           | \$28,041          | \$26,313               | \$26,313             | \$28,622           | \$2,309             | 8.8%               |
| Utilities, Services & Misc. | \$2,297           | \$5,410                | \$5,410              | \$5,566            | \$156               | 2.9%               |
| Capital                     | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                       | \$0               | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                | <b>\$140,263</b>  | <b>\$161,130</b>       | <b>\$158,828</b>     | <b>\$166,106</b>   | <b>\$4,976</b>      | <b>3.1%</b>        |
| Operating Expenses          | \$140,263         | \$161,130              | \$158,828            | \$166,106          | \$4,976             | 3.1%               |
| 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                 |                    |
| <b>Total Expenses</b>       | <b>\$140,263</b>  | <b>\$161,130</b>       | <b>\$158,828</b>     | <b>\$166,106</b>   | <b>\$4,976</b>      | <b>3.1%</b>        |

## Funding Sources (Where the Money Comes From)

|                              |                  |                  |                  |                  |                |             |
|------------------------------|------------------|------------------|------------------|------------------|----------------|-------------|
| Grants and Capital Contrib   | \$88,419         | \$110,829        | \$117,575        | \$108,218        | (\$2,611)      | (2.4%)      |
| Interest                     | \$349            | \$3,948          | \$115            | \$115            | (\$3,833)      | (97.1%)     |
| Transfers                    | \$46,697         | \$46,353         | \$46,353         | \$57,773         | \$11,420       | 24.6%       |
| Use of Prior Year Sources    | \$4,798          | \$0              | \$0              | \$0              | \$0            |             |
| Less: Current Year Surplus   | \$0              | \$0              | (\$5,215)        | \$0              | \$0            |             |
| <b>Dedicated Sources</b>     | <b>\$140,263</b> | <b>\$161,130</b> | <b>\$158,828</b> | <b>\$166,106</b> | <b>\$4,976</b> | <b>3.1%</b> |
| General Sources              | \$0              | \$0              | \$0              | \$0              | \$0            |             |
| <b>Total Funding Sources</b> | <b>\$140,263</b> | <b>\$161,130</b> | <b>\$158,828</b> | <b>\$166,106</b> | <b>\$4,976</b> | <b>3.1%</b> |



## Description

The Mid-Missouri Solid Waste Management District (MMSWMD) provides planning, technical and financial support in the area of waste reduction and recycling 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

- The MMSWMD hosted two district grant workshops in July of 2017 to assist potential grantees in understanding the grant process as well as provided assistance with completing a grant application.
- The MMSWMD supported local governments by organizing and funding an opportunity to dispose of illegally dumped tires from public property and roadways.

## Highlights/Significant Changes (cont.)

- The MMSWMD provided free student led waste audits for regional schools and awarded small dollar sponsorships for waste reduction projects.
- The MMSWMD partnered with the City of Columbia to begin hosting quarterly Fix-it-Fairs. This event brings together volunteers with repair skills with participants interested in learning how to fix their broken household items.
- The MMSWMD awarded \$268,641.78 in grant funding for regional waste reduction projects during FY 2018.
- 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 2, 2018 for scrap tires, electronic waste, appliances and household hazardous waste.

## Authorized Personnel

|                                    | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>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               |                     |
| <b>Total Personnel</b>             | <b>2.00</b>       | <b>2.00</b>            | <b>2.00</b>          | <b>2.00</b>        |                     |
| Permanent Full-Time                | 2.00              | 2.00                   | 2.00                 | 2.00               |                     |
| Permanent Part-Time                | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>             | <b>2.00</b>       | <b>2.00</b>            | <b>2.00</b>          | <b>2.00</b>        |                     |

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**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Mid-Missouri Solid Waste Management District**

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|---|-------------------|------------------------|----------------------|--------------------|
| <b>Revenues</b>   |                   |                        |                      |                    |
| Grant Revenues  | \$88,419          | \$110,829              | \$117,575            | \$108,218          |
| Interest  | \$349             | \$3,948                | \$115                | \$115              |
| <b>Total Revenues</b>                                       | <b>\$88,768</b>   | <b>\$114,777</b>       | <b>\$117,690</b>     | <b>\$108,333</b>   |
| <b>Expenditures</b>   |                   |                        |                      |                    |
| Personnel Services  | \$104,711         | \$123,307              | \$122,635            | \$125,198          |
| Supplies & Materials  | \$4,009           | \$4,900                | \$3,270              | \$4,020            |
| Travel & Training   | \$1,205           | \$1,200                | \$1,200              | \$2,700            |
| Intragovernmental Charges                                   | \$28,041          | \$26,313               | \$26,313             | \$28,622           |
| Utilities, Services & Other Misc.                           | \$2,297           | \$5,410                | \$5,410              | \$5,566            |
| <b>Total Expenditures</b>                                   | <b>\$140,263</b>  | <b>\$161,130</b>       | <b>\$158,828</b>     | <b>\$166,106</b>   |
| <b>Excess (Deficiency of Revenues<br/>Over Expenditures</b> | <b>(\$51,495)</b> | <b>(\$46,353)</b>      | <b>(\$41,138)</b>    | <b>(\$57,773)</b>  |
| <b>Other Financing Sources (Uses):</b>                      |                   |                        |                      |                    |
| Transfers In  | \$46,697          | \$46,353               | \$46,353             | \$57,773           |
| Transfers Out   | \$0               | \$0                    | \$0                  | \$0                |
| <b>Total Other Financing Sources (Uses)</b>                 | <b>\$46,697</b>   | <b>\$46,353</b>        | <b>\$46,353</b>      | <b>\$57,773</b>    |
| <b>Net Change in Fund Balance</b>                           | <b>(\$4,798)</b>  | <b>\$0</b>             | <b>\$5,215</b>       | <b>\$0</b>         |
| Fund Balance - Beginning                                    | \$4,284           | (\$514)                | (\$514)              | \$4,701            |
| <b>Fund Balance - Ending</b>                                | <b>(\$514)</b>    | <b>(\$514)</b>         | <b>\$4,701</b>       | <b>\$4,701</b>     |

**Financial Sources and Uses**  
**Mid-Missouri Solid Waste Management District**

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|---|-------------------|------------------------|----------------------|--------------------|
| <b>Financial Sources</b>                        |                   |                        |                      |                    |
| Grants  | \$88,419          | \$110,829              | \$117,575            | \$108,218          |
| Interest Revenue                                | \$349             | \$3,948                | \$115                | \$115              |
| Less: GASB 31 Interest Adjustment               | \$248             |                        |                      |                    |
| <b>Total Financial Sources Before Transfers</b> | <b>\$89,016</b>   | <b>\$114,777</b>       | <b>\$117,690</b>     | <b>\$108,333</b>   |
| Transfers In                                    | \$46,697          | \$46,353               | \$46,353             | \$57,773           |
| <b>Total Financial Sources</b>                  | <b>\$135,713</b>  | <b>\$161,130</b>       | <b>\$164,043</b>     | <b>\$166,106</b>   |
| <b>Financial Uses</b>                           |                   |                        |                      |                    |
| Personnel Services                              | \$104,711         | \$123,307              | \$122,635            | \$125,198          |
| Less: GASB 16 Vacation Liability Adjustment     | \$0               |                        |                      |                    |
| Less: GASB 68 Pension Adjustment                | \$0               |                        |                      |                    |
| Supplies & Materials                            | \$4,009           | \$4,900                | \$3,270              | \$4,020            |
| Travel & Training                               | \$1,205           | \$1,200                | \$1,200              | \$2,700            |
| Intragovernmental Charges                       | \$28,041          | \$26,313               | \$26,313             | \$28,622           |
| Utilities, Services & Other Misc.               | \$2,297           | \$5,410                | \$5,410              | \$5,566            |
| Interest Expense                                |                   |                        |                      |                    |
| Bank & Paying Agent Fees                        |                   |                        |                      |                    |
| Transfers Out                                   |                   |                        |                      |                    |
| Principal Payments                              |                   |                        |                      |                    |
| Capital Additions                               |                   |                        |                      |                    |
| Enterprise Revenues used for Capital Projects   |                   |                        |                      |                    |
| <b>Total Financial Uses</b>                     | <b>\$140,263</b>  | <b>\$161,130</b>       | <b>\$158,828</b>     | <b>\$166,106</b>   |
| <b>Financial Sources Over/(Under) Uses</b>      | <b>(\$4,550)</b>  | <b>\$0</b>             | <b>\$5,215</b>       | <b>\$0</b>         |
| <b>Unassigned Cash Reserves</b>                 |                   |                        |                      |                    |
| Beginning Unassigned Cash Reserve               |                   | \$0                    | \$0                  | \$5,215            |
| Financial Sources Over/(Under) Uses             |                   | \$0                    | \$5,215              | \$0                |
| Cash and Cash Equivalent                        | \$0               |                        |                      |                    |
| Less: GASB 31 Pooled Cash Adjustment            | \$0               |                        |                      |                    |
| <b>Ending Unassigned Cash Reserves</b>          | <b>\$0</b>        | <b>\$0</b>             | <b>\$5,215</b>       | <b>\$5,215</b>     |

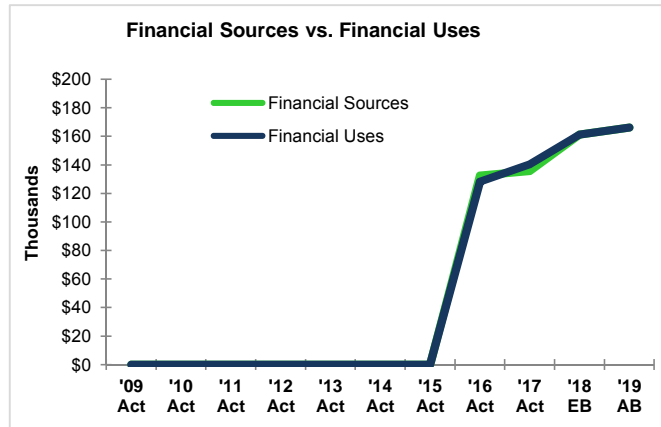
**Cash Reserve Target**

*This is a special revenue fund which utilizes grant funds and transfers from the solid waste utility. There is no budgeted cash reserve target for this fund.*

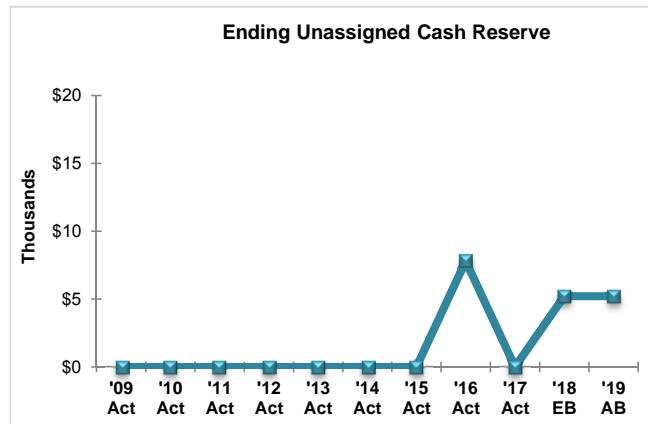
## Financial Sources and Uses

### Mid-Missouri Solid Waste Management District

- 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.
- 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 budgeted 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 budgeted 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 budgeted cash reserve target amount is different for each operation and depends on their operational and capital project needs. For Special Revenue Funds, no budgeted cash reserve target is used.



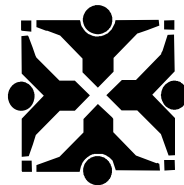
For this Special Revenue Fund, all expenses are reimbursed by state grant or the City of Columbia Solid Waste Department. When financial sources differ from financial uses, it is typically a timing issue between when the expense is incurred and reimbursement received.



For Special Revenue Funds, no budgeted cash reserve target is used. When there is a positive Ending Unassigned Cash Reserve, it is typically a timing issue between when the expense is incurred and reimbursement received.

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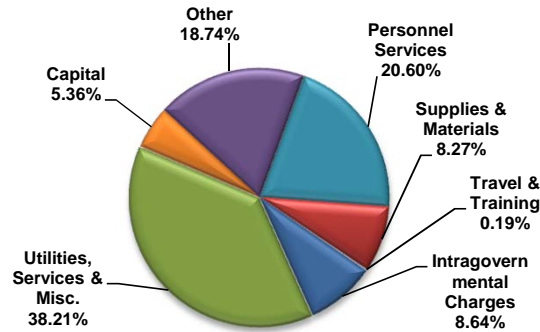
# Storm Water Utility Fund (Enterprise Fund)



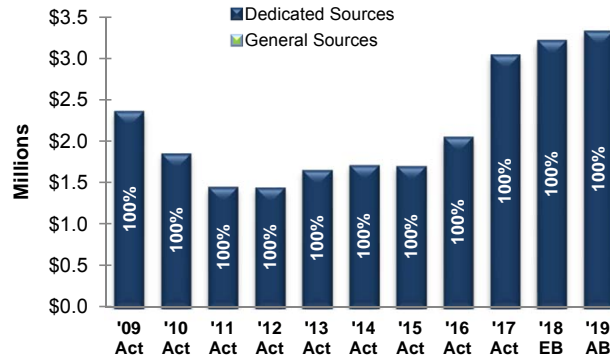
*City of Columbia  
Columbia, Missouri*

# Storm Water Utility - Summary

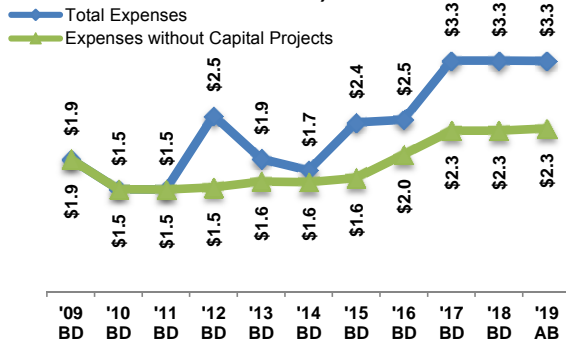
**FY 2019 Total Expenditures By Category**



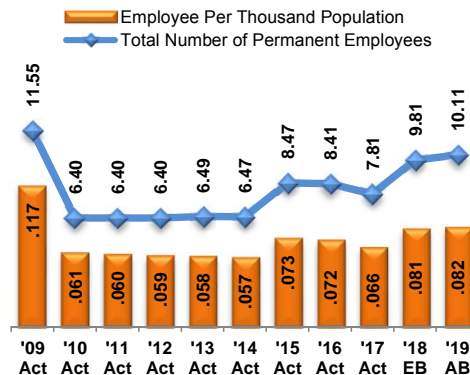
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

|                             | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|-----------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| Personnel Services          | \$469,892          | \$647,854              | \$555,228            | \$683,952          | \$36,098            | 5.6%               |
| Supplies & Materials        | \$141,066          | \$240,267              | \$233,093            | \$274,481          | \$34,214            | 14.2%              |
| Travel & Training           | \$1,027            | \$6,398                | \$3,395              | \$6,398            | \$0                 | 0.0%               |
| Intragovernmental Charges   | \$254,874          | \$254,426              | \$254,426            | \$286,811          | \$32,385            | 12.7%              |
| Utilities, Services & Misc. | \$1,259,255        | \$1,266,717            | \$1,253,234          | \$1,268,762        | \$2,045             | 0.2%               |
| Capital                     | \$254,598          | \$292,500              | \$291,501            | \$178,000          | (\$114,500)         | (39.1%)            |
| Other                       | \$652,089          | \$613,492              | \$616,581            | \$622,176          | \$8,684             | 1.4%               |
| <b>Total</b>                | <b>\$3,032,801</b> | <b>\$3,321,654</b>     | <b>\$3,207,458</b>   | <b>\$3,320,580</b> | <b>(\$1,074)</b>    | <b>(0.0%)</b>      |
| Operating Expenses          | \$964,636          | \$1,410,722            | \$1,294,436          | \$1,545,404        | \$134,682           | 9.5%               |
| Non-Operating Expenses      | \$652,089          | \$613,492              | \$616,581            | \$622,176          | \$8,684             | 1.4%               |
| Debt Service                | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Capital Additions           | \$254,598          | \$292,500              | \$291,501            | \$178,000          | (\$114,500)         | (39.1%)            |
| Capital Projects            | \$1,161,478        | \$1,004,940            | \$1,004,940          | \$975,000          | (\$29,940)          | (3.0%)             |
| <b>Total Expenses</b>       | <b>\$3,032,801</b> | <b>\$3,321,654</b>     | <b>\$3,207,458</b>   | <b>\$3,320,580</b> | <b>(\$1,074)</b>    | <b>(0.0%)</b>      |

## Funding Sources (Where the Money Comes From)

|                              |                    |                    |                    |                    |                  |               |
|------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|---------------|
| Grants and Capital Contrib   | \$0                | \$0                | \$0                | \$0                | \$0              |               |
| Interest                     | (\$12,958)         | \$56,878           | \$18,994           | \$18,994           | (\$37,884)       | (66.6%)       |
| Fees and Service Charges     | \$1,966,084        | \$2,398,887        | \$2,431,637        | \$3,032,046        | \$633,159        | 26.4%         |
| Other Local Revenues         | \$42,664           | \$1,000            | \$2,170            | \$3,000            | \$2,000          | 200.0%        |
| Transfers                    | \$3,100            | \$200,000          | \$200,000          | \$0                | (\$200,000)      | (100.0%)      |
| Use of Prior Year Sources    | \$1,033,911        | \$664,889          | \$554,657          | \$266,540          | (\$398,349)      | (59.9%)       |
| Less: Current Year Surplus   | \$0                | \$0                | \$0                | \$0                | \$0              |               |
| <b>Dedicated Sources</b>     | <b>\$3,032,801</b> | <b>\$3,321,654</b> | <b>\$3,207,458</b> | <b>\$3,320,580</b> | <b>(\$1,074)</b> | <b>(0.0%)</b> |
| General Sources              | \$0                | \$0                | \$0                | \$0                | \$0              |               |
| <b>Total Funding Sources</b> | <b>\$3,032,801</b> | <b>\$3,321,654</b> | <b>\$3,207,458</b> | <b>\$3,320,580</b> | <b>(\$1,074)</b> | <b>(0.0%)</b> |



# 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 and meet regulatory requirements.

## 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.

## Highlights/Significant Changes

- Personnel services reflects a \$36,098 increase due to the addition of a 0.20 FTE Senior Project Compliance Inspector, reallocation of a 0.10 FTE Rate Analyst from Sewer and Solid Waste and the pay plan approved by Council which includes a move to minimum of \$15 per hour for permanent employees, reassignment of Equipment Operator II positions to Sr. Equipment Operator which includes a 5% pay increase, move to midpoint for employees who have been in their current classification for five or more years as of March 1, 2018, and a \$0.45 per hour across the board increase.

## Highlights/Significant Changes (cont.)

- Supplies and materials reflects a \$34,214 increase due to construction material increase.
- Intragovernmental charges reflects a \$32,385 increase primarily due to G&A fees (review of charge out methodology) and Self Insurance Fees (workers comp increase due to more FTE).
- Capital additions reflects a \$114,500 decrease due to lower fleet replacements for FY 2019.

## Strategic Priority: Infrastructure - Connecting the Community

- FY 2019 reflects a 25% storm water monthly rate increase approved by voters in April 2015. FY 2020 will reflect a 20% rate increase which is the last year of the voter approved rate increases.
- The FY 2019 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 2019 the Sewer and Storm Water Utilities will seek approval from City Council for the Wastewater and Storm Water Integrated Master Plan and begin the implementation. This will require a voter approved rate increase to fund this plan.
- A 0.20 FTE Senior Project Compliance Inspector position has been added for FY 2019 to perform contract management and regulatory compliance activities for capital projects.

## Authorized Personnel

|                            | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|----------------------------|-------------------|------------------------|----------------------|--------------------|---------------------|
| Administration/Engineering | 0.61              | 2.71                   | 2.71                 | 3.01               | 0.30                |
| Field Operations           | 7.20              | 7.10                   | 7.10                 | 7.10               |                     |
| <b>Total Personnel</b>     | <b>7.81</b>       | <b>9.81</b>            | <b>9.81</b>          | <b>10.11</b>       | <b>0.30</b>         |
| Permanent Full-Time        | 7.81              | 9.81                   | 9.81                 | 10.11              | 0.30                |
| Permanent Part-Time        | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>     | <b>7.81</b>       | <b>9.81</b>            | <b>9.81</b>          | <b>10.11</b>       | <b>0.30</b>         |

## Rate Increase Information

### Storm Water Residential Rate Increase History

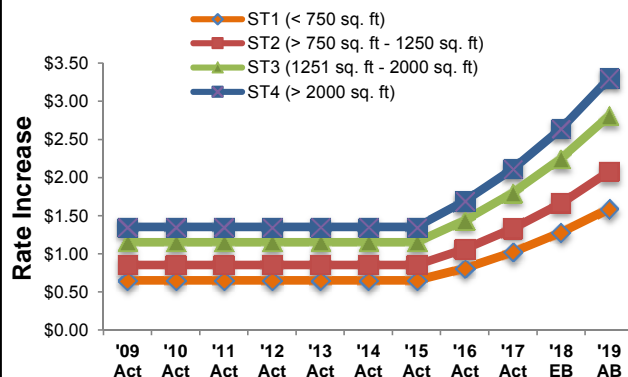
#### Current rates for FY 2018 are as follows:

|     |                   |                                  |
|-----|-------------------|----------------------------------|
| ST1 | \$1.27/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   |

#### Proposed rates for FY 2019 are as follows:

|     |                   |                                  |
|-----|-------------------|----------------------------------|
| ST1 | \$1.59/month/unit | residential < 750 sq. feet       |
| ST2 | \$2.08/month/unit | residential 751 - 1250 sq. feet  |
| ST3 | \$2.81/month/unit | residential 1251 - 2000 sq. feet |
| ST4 | \$3.30/month/unit | residential over 2000 sq. feet   |

### Storm Water Residential Average Monthly Customer Impact



## Budget Detail By Division

|                                    | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | \$ Change<br>19/18B | % Change<br>19/18B |
|------------------------------------|--------------------|------------------------|----------------------|--------------------|---------------------|--------------------|
| <b>Admin/Education/Engineering</b> |                    |                        |                      |                    |                     |                    |
| Personnel Services                 | \$54,541           | \$259,337              | \$207,069            | \$282,002          | \$22,665            | 8.7%               |
| Supplies and Materials             | \$28,541           | \$40,687               | \$38,937             | \$33,736           | (\$6,951)           | (17.1%)            |
| Travel and Training                | \$1,027            | \$5,648                | \$2,645              | \$5,648            | \$0                 | 0.0%               |
| Intragovernmental Charges          | \$192,353          | \$192,166              | \$192,166            | \$222,347          | \$30,181            | 15.7%              |
| Utilities, Services, & Misc.       | \$97,805           | \$62,010               | \$64,949             | \$62,361           | \$351               | 0.6%               |
| Capital                            | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                              | \$118,681          | \$108,514              | \$111,603            | \$117,198          | \$8,684             | 8.0%               |
| <b>Total</b>                       | <b>\$492,948</b>   | <b>\$668,362</b>       | <b>\$617,369</b>     | <b>\$723,292</b>   | <b>\$54,930</b>     | <b>8.2%</b>        |
| <b>Field Operations</b>            |                    |                        |                      |                    |                     |                    |
| Personnel Services                 | \$397,517          | \$388,517              | \$348,159            | \$401,950          | \$13,433            | 3.5%               |
| Supplies and Materials             | \$108,019          | \$199,580              | \$194,156            | \$240,745          | \$41,165            | 20.6%              |
| Travel and Training                | \$0                | \$750                  | \$750                | \$750              | \$0                 | 0.0%               |
| Intragovernmental Charges          | \$62,521           | \$62,260               | \$62,260             | \$64,464           | \$2,204             | 3.5%               |
| Utilities, Services, & Misc.       | \$22,312           | \$199,767              | \$183,345            | \$231,401          | \$31,634            | 15.8%              |
| Capital                            | \$254,598          | \$292,500              | \$291,501            | \$178,000          | (\$114,500)         | (39.1%)            |
| Other                              | \$533,408          | \$504,978              | \$504,978            | \$504,978          | \$0                 | 0.0%               |
| <b>Total</b>                       | <b>\$1,378,375</b> | <b>\$1,648,352</b>     | <b>\$1,585,149</b>   | <b>\$1,622,288</b> | <b>(\$26,064)</b>   | <b>(1.6%)</b>      |
| <b>Capital Projects</b>            |                    |                        |                      |                    |                     |                    |
| Personnel Services                 | \$17,834           | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Supplies and Materials             | \$4,506            | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Travel and Training                | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Intragovernmental Charges          | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Utilities, Services, & Misc.       | \$1,139,138        | \$1,004,940            | \$1,004,940          | \$975,000          | (\$29,940)          | (3.0%)             |
| Capital                            | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| Other                              | \$0                | \$0                    | \$0                  | \$0                | \$0                 |                    |
| <b>Total</b>                       | <b>\$1,161,478</b> | <b>\$1,004,940</b>     | <b>\$1,004,940</b>   | <b>\$975,000</b>   | <b>(\$29,940)</b>   | <b>(3.0%)</b>      |
| <b>Department Totals</b>           |                    |                        |                      |                    |                     |                    |
| Personnel Services                 | \$469,892          | \$647,854              | \$555,228            | \$683,952          | \$36,098            | 5.6%               |
| Supplies and Materials             | \$141,066          | \$240,267              | \$233,093            | \$274,481          | \$34,214            | 14.2%              |
| Travel and Training                | \$1,027            | \$6,398                | \$3,395              | \$6,398            | \$0                 | 0.0%               |
| Intragovernmental Charges          | \$254,874          | \$254,426              | \$254,426            | \$286,811          | \$32,385            | 12.7%              |
| Utilities, Services, & Misc.       | \$1,259,255        | \$1,266,717            | \$1,253,234          | \$1,268,762        | \$2,045             | 0.2%               |
| Capital                            | \$254,598          | \$292,500              | \$291,501            | \$178,000          | (\$114,500)         | (39.1%)            |
| Other                              | \$652,089          | \$613,492              | \$616,581            | \$622,176          | \$8,684             | 1.4%               |
| <b>Total</b>                       | <b>\$3,032,801</b> | <b>\$3,321,654</b>     | <b>\$3,207,458</b>   | <b>\$3,320,580</b> | <b>(\$1,074)</b>    | <b>(0.0%)</b>      |

## Authorized Personnel By Division

|   | Actual<br>FY 2017 | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 | Position<br>Changes |
|---|-------------------|------------------------|----------------------|--------------------|---------------------|
| <b>Admin/Education/Engineering</b>        |                   |                        |                      |                    |                     |
| 9905 - Deputy City Manager                | 0.06              | 0.06                   | 0.06                 | 0.06               |                     |
| 5109 - Engineering Supervisor             | 0.20              | 0.20                   | 0.20                 | 0.20               |                     |
| 5107 - Engin & Operations Manager         | 0.20              | 0.20                   | 0.20                 | 0.20               |                     |
| 5098/5113 - Eng Spec/Engineer ^           | 0.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 4501 - Rate Analyst *                     | 0.00              | 0.00                   | 0.00                 | 0.10               | 0.10                |
| 4996 - Sr. Project Compliance Inspector + | 0.00              | 0.00                   | 0.00                 | 0.20               | 0.20                |
| 2990 - Director, Columbia Utilities       | 0.05              | 0.05                   | 0.05                 | 0.05               |                     |
| 2980 - Asst Dir, Columbia Utilities       | 0.00              | 0.10                   | 0.10                 | 0.10               |                     |
| 2582 - Storm Water MS4 Technician ^       | 0.00              | 1.00                   | 1.00                 | 1.00               |                     |
| 1006 - Senior Admin Support Asst.         | 0.10              | 0.10                   | 0.10                 | 0.10               |                     |
| <b>Total Personnel</b>                    | <b>0.61</b>       | <b>2.71</b>            | <b>2.71</b>          | <b>3.01</b>        | <b>0.30</b>         |
| Permanent Full-Time                       | 0.61              | 2.71                   | 2.71                 | 3.01               | 0.30                |
| Permanent Part-Time                       | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                    | <b>0.61</b>       | <b>2.71</b>            | <b>2.71</b>          | <b>3.01</b>        | <b>0.30</b>         |
| <b>Field Operations</b>                   |                   |                        |                      |                    |                     |
| 2980 - Asst Director, City Utilities      | 0.10              | 0.00                   | 0.00                 | 0.00               |                     |
| 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                   | 0.10              | 0.10                   | 0.10                 | 0.10               |                     |
| 2303 - Equipment Operator III-773 #       | 1.00              | 1.00                   | 1.00                 | 0.00               | (1.00)              |
| 2303 - Senior Equipment Operator-773 #    | 0.00              | 0.00                   | 0.00                 | 4.00               | 4.00                |
| 2300 - Equipment Operator-773 #           | 0.00              | 0.00                   | 0.00                 | 1.00               | 1.00                |
| 2300 - Equipment Operator II-773 #        | 4.00              | 4.00                   | 4.00                 | 0.00               | (4.00)              |
| <b>Total Personnel</b>                    | <b>7.20</b>       | <b>7.10</b>            | <b>7.10</b>          | <b>7.10</b>        |                     |
| Permanent Full-Time                       | 7.20              | 7.10                   | 7.10                 | 7.10               |                     |
| Permanent Part-Time                       | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                    | <b>7.20</b>       | <b>7.10</b>            | <b>7.10</b>          | <b>7.10</b>        |                     |
| <b>Department Totals</b>                  |                   |                        |                      |                    |                     |
| Permanent Full-Time                       | 7.81              | 9.81                   | 9.81                 | 10.11              | 0.30                |
| Permanent Part-Time                       | 0.00              | 0.00                   | 0.00                 | 0.00               |                     |
| <b>Total Permanent</b>                    | <b>7.81</b>       | <b>9.81</b>            | <b>9.81</b>          | <b>10.11</b>       | <b>0.30</b>         |

^ 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.

\* In FY 2019, 0.10 FTE Rate Analyst was reallocated from Sewer and Solid Waste to Storm Water.

+ In FY 2019, 0.20 FTE Senior Project Compliance Inspector was added due to increased workload, contract management and regulatory compliance activities.

# In FY 2019, Equipment Operator III-773 positions were reassigned as Senior Equipment Operator-773. Also in FY 2019, (3) 1.00 FTE Equipment Operator II-773 were reassigned to Senior Equipment Operator-773 and (1) 1.00 FTE Equipment Operator II-773 was reassigned to an Equipment Operator-773.

## Major Projects

- Storm water system improvements at 9th and Elm Street and Hitt and Elm Street funded by the Storm Water Utility were completed in FY 2018 with the Flat Branch Relief Sewer project. Improvements addressed failing infrastructure in the downtown area.
- Construction of the Manor Drive storm water improvements were completed in FY 2018.
- Construction of the Sinclair Road at Mill Creek culvert replacement was completed in FY 2018. This project replaced failing infrastructure and improved the culvert to reduce the incidence of street flooding.
- Design of the Quail Drive storm water improvement project is anticipated for FY 2019. This project will address flooding and failing infrastructure issues.
- Construction of the Garth at Oak Tower Infrastructure Improvements is expected to begin in FY 2019.
- Support of the Collaborative Adaptive Management process through the funding of CAM projects as recommended by the Stakeholders and approved by Council. The El Chaparral Riparian Restoration project was recommended by the Stakeholders and approved by Council in early FY 2018. Construction of the project will be completed in FY 2018.
- Construction of Hirth Avenue Storm Water improvement project is expected to be completed in FY 2019. It will reduce incidence of structure flooding.

## Fiscal Impact

FY 2019 reflects a 25% storm water monthly rate increase approved by voters in April 2015. This rate increase will fund construction of these projects.

# Storm Water

# Annual and 5 Year Capital Projects

| Funding Source   | Adopted<br>FY 2019 | FY 2020          | FY 2021          | FY 2022          | FY 2023          | Future<br>Cost   | D           | C           |
|--|--------------------|------------------|------------------|------------------|------------------|------------------|-------------|-------------|
| <b>Storm Water</b>   |                    |                  |                  |                  |                  |                  |             |             |
| <b>1 Annual CAM Projects - SS114 [ID: 1611]</b>            |                    |                  |                  |                  |                  |                  |             |             |
| Ent Rev  |                    |                  | \$30,000         | \$30,000         | \$30,000         | \$150,000        |             |             |
| Ent Rev - 2015 Ballot                                      | \$20,000           | \$30,000         |                  |                  |                  |                  |             |             |
| <b>Total</b>   | <b>\$20,000</b>    | <b>\$30,000</b>  | <b>\$30,000</b>  | <b>\$30,000</b>  | <b>\$30,000</b>  | <b>\$150,000</b> |             |             |
| <b>2 Annual Downtown Tree Planters - SS115 [ID: 1621]</b>  |                    |                  |                  |                  |                  |                  |             |             |
| Ent Rev  |                    |                  | \$25,000         | \$25,000         | \$25,000         | \$125,000        |             |             |
| Ent Rev - 2015 Ballot                                      |                    | \$25,000         |                  |                  |                  |                  |             |             |
| <b>Total</b>   |                    | <b>\$25,000</b>  | <b>\$25,000</b>  | <b>\$25,000</b>  | <b>\$25,000</b>  | <b>\$125,000</b> |             |             |
| <b>3 Annual Floodplain Mapping - SS116 [ID: 1614]</b>      |                    |                  |                  |                  |                  |                  |             |             |
| Ent Rev  |                    |                  | \$50,000         | \$50,000         | \$50,000         | \$250,000        |             |             |
| Ent Rev - 2015 Ballot                                      |                    | \$50,000         |                  |                  |                  |                  |             |             |
| <b>Total</b>   |                    | <b>\$50,000</b>  | <b>\$50,000</b>  | <b>\$50,000</b>  | <b>\$50,000</b>  | <b>\$250,000</b> |             |             |
| <b>4 Annual Mitigation Bank Program - SS133 [ID: 1866]</b> |                    |                  |                  |                  |                  |                  |             |             |
| Ent Rev  |                    |                  | \$30,000         | \$30,000         | \$30,000         | \$150,000        |             |             |
| Ent Rev - 2015 Ballot                                      | \$20,000           | \$30,000         |                  |                  |                  |                  |             |             |
| <b>Total</b>   | <b>\$20,000</b>    | <b>\$30,000</b>  | <b>\$30,000</b>  | <b>\$30,000</b>  | <b>\$30,000</b>  | <b>\$150,000</b> |             |             |
| <b>5 Annual Projects - SS017 [ID: 839]</b>                 |                    |                  |                  |                  |                  |                  |             |             |
| Ent Rev  |                    |                  | \$125,000        | \$125,000        | \$125,000        | \$625,000        |             |             |
| Ent Rev - 2015 Ballot                                      | \$125,000          | \$125,000        |                  |                  |                  |                  |             |             |
| <b>Total</b>   | <b>\$125,000</b>   | <b>\$125,000</b> | <b>\$125,000</b> | <b>\$125,000</b> | <b>\$125,000</b> | <b>\$625,000</b> |             |             |
| <b>6 Annual Property Acquisition - SS118 [ID: 1726]</b>    |                    |                  |                  |                  |                  |                  |             |             |
| Ent Rev  | \$25,000           | \$50,000         | \$50,000         | \$50,000         | \$50,000         | \$250,000        |             |             |
| <b>Total</b>   | <b>\$25,000</b>    | <b>\$50,000</b>  | <b>\$50,000</b>  | <b>\$50,000</b>  | <b>\$50,000</b>  | <b>\$250,000</b> |             |             |
| <b>7 Garth @ Oak Tower SS110 [ID: 819]</b>                 |                    |                  |                  |                  |                  |                  | <b>2017</b> | <b>2019</b> |
| Ent Rev - 2015 Ballot                                      | \$635,000          |                  |                  |                  |                  |                  |             |             |
| <b>Total</b>   | <b>\$635,000</b>   |                  |                  |                  |                  |                  |             |             |
| <b>8 Greenwood South - SS140 [ID: 1631]</b>                |                    |                  |                  |                  |                  |                  | <b>2018</b> | <b>2020</b> |
| Ent Rev - 2015 Ballot                                      |                    | \$100,000        |                  |                  |                  |                  |             |             |
| <b>Total</b>   |                    | <b>\$100,000</b> |                  |                  |                  |                  |             |             |
| <b>9 Hickman &amp; 6th &amp; 7th - SS134 [ID: 1618]</b>    |                    |                  |                  |                  |                  |                  | <b>2020</b> | <b>2021</b> |
| Ent Rev - 2015 Ballot                                      |                    | \$130,000        | \$670,000        |                  |                  |                  |             |             |
| <b>Total</b>   |                    | <b>\$130,000</b> | <b>\$670,000</b> |                  |                  |                  |             |             |
| <b>10 Hirth Ave - SS142 [ID: 2070]</b>                     |                    |                  |                  |                  |                  |                  | <b>2017</b> | <b>2019</b> |
| Ent Rev  | \$50,000           |                  |                  |                  |                  |                  |             |             |
| <b>Total</b>   | <b>\$50,000</b>    |                  |                  |                  |                  |                  |             |             |
| <b>11 Quail Drive - SS067 [ID: 821]</b>                    |                    |                  |                  |                  |                  |                  | <b>2019</b> | <b>2020</b> |
| Ent Rev - 2015 Ballot                                      | \$100,000          | \$470,000        |                  |                  |                  |                  |             |             |
| <b>Total</b>   | <b>\$100,000</b>   | <b>\$470,000</b> |                  |                  |                  |                  |             |             |
| <b>12 Rockhill Rd [ID: 873]</b>                            |                    |                  |                  |                  |                  |                  | <b>2020</b> | <b>2021</b> |
| Ent Rev  |                    |                  | \$600,000        |                  |                  |                  |             |             |
| Ent Rev - 2015 Ballot                                      |                    | \$124,000        |                  |                  |                  |                  |             |             |
| <b>Total</b>   |                    | <b>\$124,000</b> | <b>\$600,000</b> |                  |                  |                  |             |             |

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<br>FY 2019 | FY 2020         | FY 2021 | FY 2022          | FY 2023          | Future<br>Cost   | D           | C           |
|---|--------------------|-----------------|---------|------------------|------------------|------------------|-------------|-------------|
| <b>Storm Water</b>                                  |                    |                 |         |                  |                  |                  |             |             |
| <b>13 Alan Lane [ID: 870]</b>                       |                    |                 |         |                  |                  |                  | <b>2022</b> | <b>2022</b> |
| Ent Rev - 2015 Ballot                               |                    | \$66,000        |         | \$275,000        |                  |                  |             |             |
| <b>Total</b>  |                    | <b>\$66,000</b> |         | <b>\$275,000</b> |                  |                  |             |             |
| <b>14 Capri Estates Drainage [ID: 828]</b>          |                    |                 |         |                  |                  |                  | <b>2020</b> | <b>2022</b> |
| Ent Rev - 2015 Ballot                               |                    | \$50,000        |         | \$200,000        |                  |                  |             |             |
| <b>Total</b>  |                    | <b>\$50,000</b> |         | <b>\$200,000</b> |                  |                  |             |             |
| <b>15 Nebraska Avenue [ID: 1616]</b>                |                    |                 |         |                  |                  |                  | <b>2022</b> | <b>2023</b> |
| Ent Rev - 2015 Ballot                               |                    |                 |         | \$120,000        | \$500,000        |                  |             |             |
| <b>Total</b>  |                    |                 |         | <b>\$120,000</b> | <b>\$500,000</b> |                  |             |             |
| <b>16 Vandiver/Sylvan Storm Drainage [ID: 826]</b>  |                    |                 |         |                  |                  |                  | <b>2022</b> | <b>2023</b> |
| Ent Rev - 2015 Ballot                               |                    |                 |         | \$600,000        | \$500,000        |                  |             |             |
| <b>Total</b>  |                    |                 |         | <b>\$600,000</b> | <b>\$500,000</b> |                  |             |             |
| <b>17 Worley Again East Phase I [ID: 1629]</b>      |                    |                 |         |                  |                  |                  | <b>2022</b> | <b>2023</b> |
| Ent Rev - 2015 Ballot                               |                    |                 |         | \$60,000         | \$240,000        |                  |             |             |
| <b>Total</b>  |                    |                 |         | <b>\$60,000</b>  | <b>\$240,000</b> |                  |             |             |
| <b>18 Braemore Drainage [ID: 817]</b>               |                    |                 |         |                  |                  |                  | <b>2022</b> | <b>2024</b> |
| Ent Rev   |                    |                 |         | \$30,000         |                  | \$270,000        |             |             |
| <b>Total</b>  |                    |                 |         | <b>\$30,000</b>  |                  | <b>\$270,000</b> |             |             |
| <b>19 Calvert Drive - SS117 [ID: 1612]</b>          |                    |                 |         |                  |                  |                  | <b>2023</b> | <b>2025</b> |
| Ent Rev   |                    |                 |         |                  | \$100,000        | \$600,000        |             |             |
| <b>Total</b>  |                    |                 |         |                  | <b>\$100,000</b> | <b>\$600,000</b> |             |             |
| <b>20 Royal Lytham - Fallwood - SS090 [ID: 815]</b> |                    |                 |         |                  |                  |                  | <b>2023</b> | <b>2024</b> |
| Ent Rev   |                    |                 |         |                  | \$50,000         | \$350,000        |             |             |
| <b>Total</b>  |                    |                 |         |                  | <b>\$50,000</b>  | <b>\$350,000</b> |             |             |
| <b>21 Seventh and Locust [ID: 1374]</b>             |                    |                 |         |                  |                  |                  | <b>2023</b> | <b>2024</b> |
| Ent Rev - 2015 Ballot                               |                    |                 |         |                  | \$50,000         | \$270,000        |             |             |
| <b>Total</b>  |                    |                 |         |                  | <b>\$50,000</b>  | <b>\$270,000</b> |             |             |
| <b>22 Sexton Road at Jackson [ID: 824]</b>          |                    |                 |         |                  |                  |                  | <b>2023</b> | <b>2024</b> |
| Ent Rev   |                    |                 |         |                  | \$30,000         | \$315,000        |             |             |
| <b>Total</b>  |                    |                 |         |                  | <b>\$30,000</b>  | <b>\$315,000</b> |             |             |
| <b>23 Sexton/McBaine Drainage [ID: 825]</b>         |                    |                 |         |                  |                  |                  | <b>2024</b> | <b>2024</b> |
| Ent Rev   |                    |                 |         |                  |                  | \$280,000        |             |             |
| <b>Total</b>  |                    |                 |         |                  |                  | <b>\$280,000</b> |             |             |

## Storm Water

## Annual and 5 Year Capital Projects

| Funding Source                            | FY 2019          | FY 2020            | FY 2021            | FY 2022            | FY 2023            | Future Cost        | D | C |
|---|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---|---|
| <b>Storm Water Funding Source Summary</b> |                  |                    |                    |                    |                    |                    |   |   |
| Ent Rev                                   | \$75,000         | \$50,000           | \$910,000          | \$340,000          | \$490,000          | \$3,085,000        |   |   |
| Ent Rev - 2015 Ballot                     | \$900,000        | \$1,200,000        | \$670,000          | \$1,255,000        | \$1,290,000        | \$270,000          |   |   |
| <b>New Funding</b>                        | <b>\$975,000</b> | <b>\$1,250,000</b> | <b>\$1,580,000</b> | <b>\$1,595,000</b> | <b>\$1,780,000</b> | <b>\$3,355,000</b> |   |   |
| <b>Total</b>                              | <b>\$975,000</b> | <b>\$1,250,000</b> | <b>\$1,580,000</b> | <b>\$1,595,000</b> | <b>\$1,780,000</b> | <b>\$3,355,000</b> |   |   |

### Storm Water Current Capital Projects

|    |  |      |      |
|----|--|------|------|
| 1  | Again Street 1105 Property Acquisition - SS135 [ID: 2003]    | 2016 | 2017 |
| 2  | Aldeah & Ash Storm Pipe Rehab - SS123 [ID: 1868]             | 2018 | 2019 |
| 3  | CAM - Forum Nature Area - SS113 [ID: 1811]                   | 2013 | 2014 |
| 4  | Downtown Tree Planter 2015 - SS127 [ID: 1970]                | 2015 | 2016 |
| 5  | E Nifong Culvert Rehab - SS124 [ID: 1869]                    | 2016 | 2016 |
| 6  | El Chaparral Riparian Restoration [ID: 2074]                 | 2017 | 2017 |
| 7  | Hinkson Bacteria Assessment - SS126 [ID: 1947]               | 2015 | 2015 |
| 8  | Hitt and Elm SS099 [ID: 1373]                                | 2011 | 2015 |
| 9  | Kelly Detention Retrofit - SS108 [ID: 1420]                  | 2023 | 2023 |
| 10 | Lynn Street Cottages Storm Water Management SS141 [ID: 2053] | 2017 | 2018 |
| 11 | Manor Drive - SS129 [ID: 1915]                               | 2016 | 2017 |
| 12 | Mill Creek - 307 W Alhambra - SS136 [ID: 2008]               | 2017 | 2018 |
| 13 | Nifong & Bethel Drainage Project - SS105 [ID: 1475]          | 2013 | 2017 |
| 14 | Ninth and Elm Storm Drain Replacement - SS121 [ID: 1889]     | 2015 | 2016 |
| 15 | Rollins Rd at Rock Creek - SS130 [ID: 1364]                  | 2016 | 2016 |
| 16 | Sinclair Culvert at Mill Creek - SS131 [ID: 1914]            | 2016 | 2018 |
| 17 | Worley Street 1104 - SS137 [ID: 2010]                        | 2016 | 2017 |

### Storm Water Impact of Capital Projects

|  |
|--|
| <b>2302 Business 70 East [ID: 1372]</b>  |
| Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets.  |
| <b>Alan Lane [ID: 870]</b>   |
| Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets.  |
| <b>Aldeah &amp; Ash Storm Pipe Rehab - SS123 [ID: 1868]</b>  |
| none   |
| <b>Bourn Avenue [ID: 1623]</b>   |
| Reduction in traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.                                  |
| <b>Braemore Drainage [ID: 817]</b>   |
| Reduce street flooding frequency and traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.          |
| <b>Bray/Longwell Drainage [ID: 818]</b>  |
| Reduce maintenance calls and flooding issues.  |
| <b>Calvert Drive - SS117 [ID: 1612]</b>  |
| Increase in regular landscape or cleaning maintenance for water quality improvements installations.  |
| <b>Capri Estates Drainage [ID: 828]</b>  |
| Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed. |
| <b>Crestridge Drive Culvert Replacement [ID: 2047]</b>   |
| Reduce street flooding and maintenance calls.  |
| <b>East Downtown [ID: 1613]</b>  |
| Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed. |

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# Storm Water

# Annual and 5 Year Capital Projects

| Funding Source   | Adopted<br>FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Future<br>Cost | D | C |
|--|--------------------|---------|---------|---------|---------|----------------|---|---|
| <b>Storm Water Impact of Capital Projects</b>  |                    |         |         |         |         |                |   |   |
| <b>Storm Water</b>   |                    |         |         |         |         |                |   |   |
| El Chaparral Riparian Restoration [ID: 2074]   |                    |         |         |         |         |                |   |   |
| Some maintenance while trees establish, periodic cleaning of drainage pipe inlet and outlet.   |                    |         |         |         |         |                |   |   |
| Flat Branch System Inventory Model [ID: 1609]  |                    |         |         |         |         |                |   |   |
| Provide planning information.  |                    |         |         |         |         |                |   |   |
| Garth @ Oak Tower SS110 [ID: 819]  |                    |         |         |         |         |                |   |   |
| None   |                    |         |         |         |         |                |   |   |
| Garth-Jewell [ID: 1617]  |                    |         |         |         |         |                |   |   |
| Upgrade failing infrastructure.  |                    |         |         |         |         |                |   |   |
| Gillespie Bridge Road [ID: 1628]   |                    |         |         |         |         |                |   |   |
| Reduce flooding and regular maintenance issues for cleaning debris.  |                    |         |         |         |         |                |   |   |
| Grasslands-Brandon Drainage [ID: 830]  |                    |         |         |         |         |                |   |   |
| Reduce street flooding issue. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.   |                    |         |         |         |         |                |   |   |
| Greenwood South - SS140 [ID: 1631]   |                    |         |         |         |         |                |   |   |
| Reduce flooding issues and regular maintenance issues concerning sinkholes, erosion, failing pipes and inlets.   |                    |         |         |         |         |                |   |   |
| Greenwood Stewart Phase 2 SS093 [ID: 1615]   |                    |         |         |         |         |                |   |   |
| Reduction in traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.                                  |                    |         |         |         |         |                |   |   |
| Hickman & 6th & 7th - SS134 [ID: 1618]   |                    |         |         |         |         |                |   |   |
| Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed. |                    |         |         |         |         |                |   |   |
| Hinkson Avenue [ID: 1206]  |                    |         |         |         |         |                |   |   |
| Reduction in traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.                                  |                    |         |         |         |         |                |   |   |
| Hinkson Bacteria Assessment - SS126 [ID: 1947]   |                    |         |         |         |         |                |   |   |
| none   |                    |         |         |         |         |                |   |   |
| Hirth Ave - SS142 [ID: 2070]   |                    |         |         |         |         |                |   |   |
| None to minimal  |                    |         |         |         |         |                |   |   |
| Hitt and Elm SS099 [ID: 1373]  |                    |         |         |         |         |                |   |   |
| Less maintenance. Will avert emergency repair.   |                    |         |         |         |         |                |   |   |
| Kelly Detention Retrofit - SS108 [ID: 1420]  |                    |         |         |         |         |                |   |   |
| Increased maintenance to remove captured pollutants.   |                    |         |         |         |         |                |   |   |
| Lakshire Estates Lake Modification [ID: 1622]  |                    |         |         |         |         |                |   |   |
| Will need to negotiate maintenance requirements with homeowners.   |                    |         |         |         |         |                |   |   |
| Leawood Subdivision [ID: 1627]   |                    |         |         |         |         |                |   |   |
| Improved system requires less regular cleaning, but there will be more to maintain. Maintenance activity for water quality improvements are unknown.                                 |                    |         |         |         |         |                |   |   |
| Manor Drive - SS129 [ID: 1915]   |                    |         |         |         |         |                |   |   |
| Replacing existing system, maintenance will be similar or less.  |                    |         |         |         |         |                |   |   |
| Martinshire Drive [ID: 820]  |                    |         |         |         |         |                |   |   |
| Reduce flooding issues. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.   |                    |         |         |         |         |                |   |   |
| Mary Jane Jamesdale [ID: 1619]   |                    |         |         |         |         |                |   |   |
| Reduction in street flooding and traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.              |                    |         |         |         |         |                |   |   |
| Mill Creek Detention Retrofits [ID: 1625]  |                    |         |         |         |         |                |   |   |
| Will require maintenance agreement with homeowners association so they will maintain.  |                    |         |         |         |         |                |   |   |
| Mill Creek Phase 3 - SS111 [ID: 1620]  |                    |         |         |         |         |                |   |   |
| Reduction in street flooding issues. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.  |                    |         |         |         |         |                |   |   |
| Nebraska Avenue [ID: 1616]   |                    |         |         |         |         |                |   |   |
| Reduce street flooding issues. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.  |                    |         |         |         |         |                |   |   |
| Nifong & Bethel Drainage Project - SS105 [ID: 1475]  |                    |         |         |         |         |                |   |   |
| Reduce flooding issues. Increase in landscape maintenance during establishment.  |                    |         |         |         |         |                |   |   |

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## Storm Water

## Annual and 5 Year Capital Projects

| Funding Source   | Adopted<br>FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Future<br>Cost | D | C |
|--|--------------------|---------|---------|---------|---------|----------------|---|---|
| <b>Storm Water Impact of Capital Projects</b>  |                    |         |         |         |         |                |   |   |
| <b>Storm Water</b>   |                    |         |         |         |         |                |   |   |
| Ninth and Elm Storm Drain Replacement - SS121 [ID: 1889]   |                    |         |         |         |         |                |   |   |
| Replace failed drainage system   |                    |         |         |         |         |                |   |   |
| Old Plank Storm Drainage - South Side [ID: 833]  |                    |         |         |         |         |                |   |   |
| Reduction in flooding issues.  |                    |         |         |         |         |                |   |   |
| Parkade Blvd and Plaza [ID: 1630]  |                    |         |         |         |         |                |   |   |
| Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.                     |                    |         |         |         |         |                |   |   |
| Pear Tree Circle Storm Drainage [ID: 834]  |                    |         |         |         |         |                |   |   |
| Reduce flooding issues. Increase to numbers of structures and pipes to be maintained.  |                    |         |         |         |         |                |   |   |
| Proctor Drive [ID: 871]  |                    |         |         |         |         |                |   |   |
| Reduction in street flooding issues.   |                    |         |         |         |         |                |   |   |
| Quail Drive - SS067 [ID: 821]  |                    |         |         |         |         |                |   |   |
| Reduce flooding issues and regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed. |                    |         |         |         |         |                |   |   |
| Rangeline Street Smith Street [ID: 1478]   |                    |         |         |         |         |                |   |   |
| Reduction in maintenance. Less labor, materials and equipment costs to repair previously inadequate facilities.  |                    |         |         |         |         |                |   |   |
| Rockhill Rd [ID: 873]  |                    |         |         |         |         |                |   |   |
| Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Water quality improvements will require maintenance.   |                    |         |         |         |         |                |   |   |
| Rockingham - E. Briarwood [ID: 1626]   |                    |         |         |         |         |                |   |   |
| Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.                     |                    |         |         |         |         |                |   |   |
| Rollins Rd at Rock Creek - SS130 [ID: 1364]  |                    |         |         |         |         |                |   |   |
| Less maintenance. Will avert emergency repair  |                    |         |         |         |         |                |   |   |
| Rollins/Cowan/Ridge Drainage [ID: 872]   |                    |         |         |         |         |                |   |   |
| Reduction in flooding issues and traditional structural maintenance.   |                    |         |         |         |         |                |   |   |
| Royal Lytham - Fallwood - SS090 [ID: 815]  |                    |         |         |         |         |                |   |   |
| Reduction in flooding issues and maintenance calls. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.   |                    |         |         |         |         |                |   |   |
| Sappington Drainage [ID: 823]  |                    |         |         |         |         |                |   |   |
| Reduce flooding issues regular maintenance issues concerning sinkholes, failing pipes and inlets.  |                    |         |         |         |         |                |   |   |
| Seventh and Locust [ID: 1374]  |                    |         |         |         |         |                |   |   |
| Reduction in street flooding issues and street maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.   |                    |         |         |         |         |                |   |   |
| Sexton Road at Jackson [ID: 824]   |                    |         |         |         |         |                |   |   |
| Reduction street flooding issues and traditional structural maintenance.   |                    |         |         |         |         |                |   |   |
| Sexton/McBaine Drainage [ID: 825]  |                    |         |         |         |         |                |   |   |
| Reduction in street flooding issues.   |                    |         |         |         |         |                |   |   |
| Sinclair Culvert at Mill Creek - SS131 [ID: 1914]  |                    |         |         |         |         |                |   |   |
| Upgraded box will require less maintenance due to clogging.  |                    |         |         |         |         |                |   |   |
| Sixth & Elm Storm Drain Replacement - SS109 [ID: 1532]   |                    |         |         |         |         |                |   |   |
| Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets.  |                    |         |         |         |         |                |   |   |
| Stewart Park Drainage [ID: 835]  |                    |         |         |         |         |                |   |   |
| Reduce flooding and erosion issues. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.   |                    |         |         |         |         |                |   |   |
| Vandiver/Sylvan Storm Drainage [ID: 826]   |                    |         |         |         |         |                |   |   |
| Reduction in traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.  |                    |         |         |         |         |                |   |   |
| Wayne Road [ID: 837]   |                    |         |         |         |         |                |   |   |
| Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets.  |                    |         |         |         |         |                |   |   |
| West Worley Storm System Replacement - SS119 [ID: 1882]  |                    |         |         |         |         |                |   |   |
| Reduce potential for pavement failure.   |                    |         |         |         |         |                |   |   |
| Wilson Ross - SS112 [ID: 1608]   |                    |         |         |         |         |                |   |   |
| Reduce maintenance calls and street flooding.  |                    |         |         |         |         |                |   |   |

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Storm Water

Annual and 5 Year Capital Projects

| Funding Source | Adopted<br>FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Future<br>Cost | D | C |
|----------------|--------------------|---------|---------|---------|---------|----------------|---|---|
|----------------|--------------------|---------|---------|---------|---------|----------------|---|---|

Storm Water Impact of Capital Projects

|   |  |  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|--|
| Storm Water   |  |  |  |  |  |  |  |  |
| Woodland-Northridge Drainage [ID: 838]  |  |  |  |  |  |  |  |  |
| Reduce flooding and regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed. |  |  |  |  |  |  |  |  |
| Worley Again East Phase I [ID: 1629]  |  |  |  |  |  |  |  |  |
| Increase in regular landscape or cleaning maintenance if water quality improvements are installed.  |  |  |  |  |  |  |  |  |

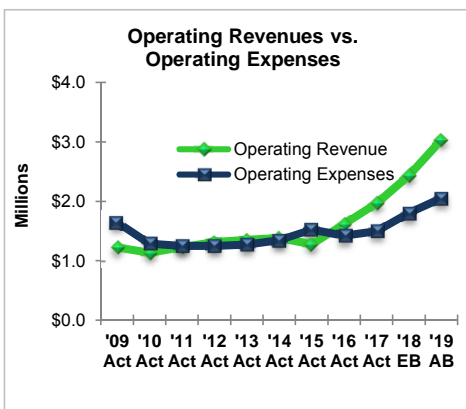
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# Revenues, Expenses, and Changes in Fund Net Position

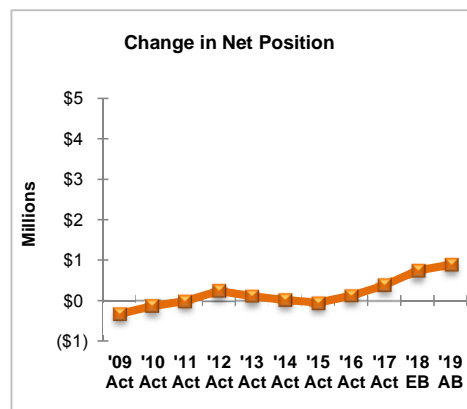
## Storm Water Utility Fund

|   | Actual<br>FY 2017   | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019  |
|---|---------------------|------------------------|----------------------|---------------------|
| <b>Operating Revenues:</b>                              |                     |                        |                      |                     |
| User Charges  | \$1,966,084         | \$2,398,887            | \$2,431,637          | \$3,032,046         |
| <b>Total Operating Revenues</b>                         | <b>\$1,966,084</b>  | <b>\$2,398,887</b>     | <b>\$2,431,637</b>   | <b>\$3,032,046</b>  |
| <b>Operating Expenses:</b>                              |                     |                        |                      |                     |
| Personnel Services                                      | \$452,058           | \$647,854              | \$555,228            | \$683,952           |
| Supplies & Materials                                    | \$136,560           | \$240,267              | \$233,093            | \$274,481           |
| Travel & Training                                       | \$1,027             | \$6,398                | \$3,395              | \$6,398             |
| Intragovernmental Charges                               | \$254,874           | \$254,426              | \$254,426            | \$286,811           |
| Utilities, Services & Other Misc.                       | \$120,117           | \$261,777              | \$248,294            | \$293,762           |
| Depreciation  | \$533,408           | \$504,978              | \$508,067            | \$504,978           |
| <b>Total Operating Expenses</b>                         | <b>\$1,498,044</b>  | <b>\$1,915,700</b>     | <b>\$1,802,503</b>   | <b>\$2,050,382</b>  |
| <b>Operating Income (Loss)</b>                          | <b>\$468,040</b>    | <b>\$483,187</b>       | <b>\$629,134</b>     | <b>\$981,664</b>    |
| <b>Non-Operating Revenues:</b>                          |                     |                        |                      |                     |
| Rev. from other governmental units                      | \$0                 | \$0                    | \$0                  | \$0                 |
| Investment Revenue                                      | (\$12,958)          | \$56,878               | \$18,994             | \$18,994            |
| Misc. Non-Operating Revenue                             | \$42,664            | \$1,000                | \$2,170              | \$3,000             |
| <b>Total Non-Operating Revenues</b>                     | <b>\$29,706</b>     | <b>\$57,878</b>        | <b>\$21,164</b>      | <b>\$21,994</b>     |
| <b>Non-Operating Expenses:</b>                          |                     |                        |                      |                     |
| Loss On Disposal Assets                                 | \$14,893            | \$0                    | \$0                  | \$0                 |
| <b>Total Non-Operating Expenses</b>                     | <b>\$14,893</b>     | <b>\$0</b>             | <b>\$0</b>           | <b>\$0</b>          |
| <b>Total Non-Operating Revenues (Expenses)</b>          | <b>\$14,813</b>     | <b>\$57,878</b>        | <b>\$21,164</b>      | <b>\$21,994</b>     |
| <b>Income (Loss) Before Contributions and Transfers</b> | <b>\$482,853</b>    | <b>\$541,065</b>       | <b>\$650,298</b>     | <b>\$1,003,658</b>  |
| Transfer In - CDBG for CIP                              | \$0                 | \$200,000              | \$200,000            | \$0                 |
| Transfers In - Other                                    | \$3,100             | \$0                    | \$0                  | \$0                 |
| Capital Contribution                                    | \$0                 | \$0                    | \$0                  | \$0                 |
| <b>Total Transfers and Contributions:</b>               | <b>\$3,100</b>      | <b>\$200,000</b>       | <b>\$200,000</b>     | <b>\$0</b>          |
| Transfers Out   | (\$103,788)         | (\$108,514)            | (\$108,514)          | (\$117,198)         |
| <b>Total Transfers and Contributions</b>                | <b>(\$100,688)</b>  | <b>\$91,486</b>        | <b>\$91,486</b>      | <b>(\$117,198)</b>  |
| <b>Changes in Net Position</b>                          | <b>\$382,165</b>    | <b>\$632,551</b>       | <b>\$741,784</b>     | <b>\$886,460</b>    |
| Net Position - Beginning                                | \$10,465,513        | \$10,847,678           | \$10,847,678         | \$11,589,462        |
| <b>Net Position - Ending</b>                            | <b>\$10,847,678</b> | <b>\$11,480,229</b>    | <b>\$11,589,462</b>  | <b>\$12,475,922</b> |



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 revenues, the fund has experienced a positive change in net position after FY 2015. The income is being used for capital additions and projects.



### Financial Sources and Uses Storm Water Utility Fund

|   | Actual<br>FY 2017  | Adj. Budget<br>FY 2018 | Estimated<br>FY 2018 | Adopted<br>FY 2019 |
|---|--------------------|------------------------|----------------------|--------------------|
| <b>Financial Sources</b>                        |                    |                        |                      |                    |
| User Charges                                    | \$1,966,084        | \$2,398,887            | \$2,431,637          | \$3,032,046        |
| Interest Revenue                                | (\$12,958)         | \$56,878               | \$18,994             | \$18,994           |
| Less: GASB 31 Interest Adjustment               | \$31,952           |                        |                      |                    |
| Other Local Revenues                            | \$42,664           | \$1,000                | \$2,170              | \$3,000            |
| <b>Total Financial Sources Before Transfers</b> | <b>\$2,027,742</b> | <b>\$2,456,765</b>     | <b>\$2,452,801</b>   | <b>\$3,054,040</b> |
| Transfers In - Other                            | \$3,100            | \$0                    | \$0                  | \$0                |
| <b>Total Financial Sources</b>                  | <b>\$2,030,842</b> | <b>\$2,456,765</b>     | <b>\$2,452,801</b>   | <b>\$3,054,040</b> |

|   |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|
| <b>Financial Uses</b>                         |                    |                    |                    |                    |
| Personnel Services                            | \$452,058          | \$647,854          | \$555,228          | \$683,952          |
| Less: GASB 16 Vacation Liability Adjustment   | \$8,066            |                    |                    |                    |
| Less: GASB 68 Pension Adjustment              | (\$37,064)         |                    |                    |                    |
| Supplies & Materials                          | \$136,560          | \$240,267          | \$233,093          | \$274,481          |
| Travel & Training                             | \$1,027            | \$6,398            | \$3,395            | \$6,398            |
| Intragovernmental Charges                     | \$254,874          | \$254,426          | \$254,426          | \$286,811          |
| Utilities, Services & Other Misc.             | \$120,117          | \$261,777          | \$248,294          | \$293,762          |
| Interest Expense                              | \$0                | \$0                | \$0                | \$0                |
| Bank & Paying Agent Fees                      | \$0                | \$0                | \$0                | \$0                |
| Transfers Out                                 | \$103,788          | \$108,514          | \$108,514          | \$117,198          |
| Principal Payments                            | \$0                | \$0                | \$0                | \$0                |
| Capital Additions                             | \$254,598          | \$292,500          | \$291,501          | \$178,000          |
| Enterprise Revenues used for Capital Projects | \$480,221          | \$804,940          | \$804,940          | \$975,000          |
| <b>Total Financial Uses</b>                   | <b>\$1,774,245</b> | <b>\$2,616,676</b> | <b>\$2,499,391</b> | <b>\$2,815,602</b> |

|  |                  |                    |                   |                  |
|--|------------------|--------------------|-------------------|------------------|
| <b>Financial Sources Over/(Under) Uses</b> | <b>\$256,597</b> | <b>(\$159,911)</b> | <b>(\$46,590)</b> | <b>\$238,438</b> |
|--|------------------|--------------------|-------------------|------------------|

**Unassigned Cash Reserves for Operations**

|  |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|
| Beginning Unassigned Cash Reserve            |                    | \$1,401,252        | \$1,401,252        | \$1,354,662        |
| Financial Sources Over/(Under) Uses          |                    | (\$159,911)        | (\$46,590)         | \$238,438          |
| Cash and cash equivalents                    | \$2,647,805        |                    |                    |                    |
| Less: Cash Restricted for Capital Projects * | (\$1,352,587)      |                    |                    |                    |
| Less: GASB 31 Pooled Cash Adjustment         | \$106,034          |                    |                    |                    |
| Plus: Inventory                              | \$0                |                    |                    |                    |
| <b>Ending Unassigned Cash Reserves</b>       | <b>\$1,401,252</b> | <b>\$1,241,341</b> | <b>\$1,354,662</b> | <b>\$1,593,100</b> |

|   |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|
| Budgeted Operating Expenses w/o Depr        | \$1,109,374        | \$1,410,728        | \$1,410,728        | \$1,545,404        |
| Add: Budgeted Interest Expense              | \$0                | \$0                | \$0                | \$0                |
| Add: Budgeted Bank and Paying Agent Fees    | \$0                | \$0                | \$0                | \$0                |
| Add: Budgeted Operating Transfers Out       | \$103,788          | \$108,514          | \$108,514          | \$117,198          |
| Add: Budgeted Principal Payments            | \$0                | \$0                | \$0                | \$0                |
| Add: Budgeted Capital Additions             | \$158,000          | \$292,500          | \$292,500          | \$178,000          |
| Add: Budgeted Ent Revenue for CIP           | \$334,021          | \$1,004,940        | \$1,004,940        | \$975,000          |
| <b>Total Budgeted Financial Uses</b>        | <b>\$1,705,183</b> | <b>\$2,816,682</b> | <b>\$2,816,682</b> | <b>\$2,815,602</b> |
| Less: Ent Rev Budgeted for current year CIP | (\$334,021)        | (\$1,004,940)      | (\$1,004,940)      | (\$975,000)        |
| <b>Operational Expenses</b>                 | <b>\$1,371,162</b> | <b>\$1,811,742</b> | <b>\$1,811,742</b> | <b>\$1,840,602</b> |
|   | x 20%              | x 20%              | x 20%              | x 20%              |
| Cash Reserve Target for Operations          | \$274,232          | \$362,348          | \$362,348          | \$368,120          |
| Add: Ent Rev Budgeted for Current year CIP  | \$334,021          | \$1,004,940        | \$1,004,940        | \$975,000          |
| <b>Budgeted Cash Reserve Target</b>         | <b>\$608,253</b>   | <b>\$1,367,288</b> | <b>\$1,367,288</b> | <b>\$1,343,120</b> |

|  |                  |                    |                   |                  |
|--|------------------|--------------------|-------------------|------------------|
| <b>Above/(Below) Cash Reserve Target</b> | <b>\$792,999</b> | <b>(\$125,947)</b> | <b>(\$12,626)</b> | <b>\$249,980</b> |
|--|------------------|--------------------|-------------------|------------------|

\* 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.

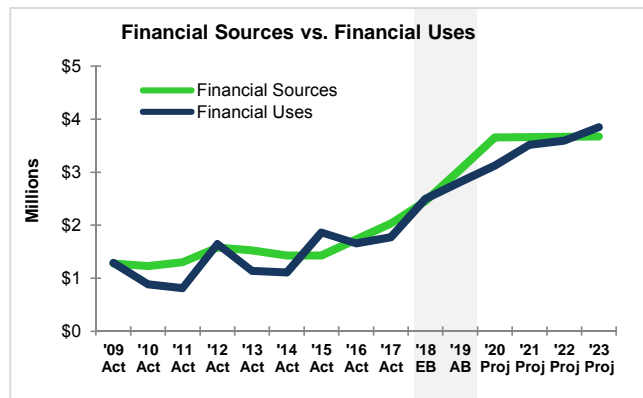
## Financial Sources and Uses Storm Water Utility Fund

| Projected<br>FY 2020 | Projected<br>FY 2021 | Projected<br>FY 2022 | Projected<br>FY 2023 |
|----------------------|----------------------|----------------------|----------------------|
| \$3,631,564          | \$3,638,687          | \$3,645,825          | \$3,652,976          |
| \$18,994             | \$18,994             | \$18,994             | \$18,994             |
| \$3,000              | \$3,000              | \$3,000              | \$3,000              |
| <b>\$3,653,558</b>   | <b>\$3,660,681</b>   | <b>\$3,667,819</b>   | <b>\$3,674,970</b>   |
| \$0                  | \$0                  | \$0                  | \$0                  |
| <b>\$3,653,558</b>   | <b>\$3,660,681</b>   | <b>\$3,667,819</b>   | <b>\$3,674,970</b>   |

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 budgeted 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.

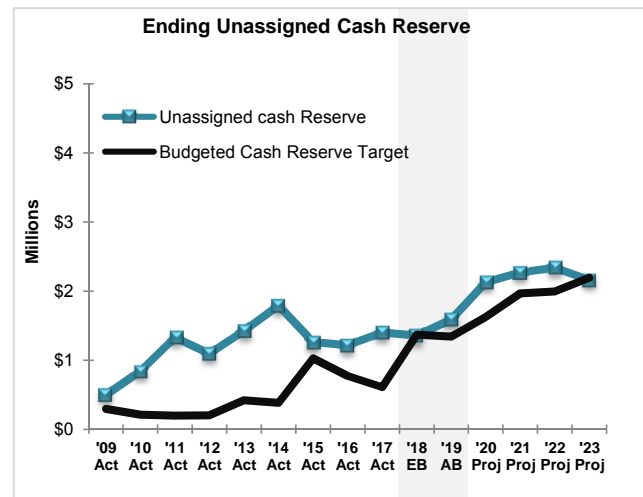
|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| \$711,310          | \$739,762          | \$769,353          | \$800,127          |
| \$281,343          | \$288,377          | \$295,586          | \$302,976          |
| \$6,398            | \$6,398            | \$6,398            | \$6,398            |
| \$300,747          | \$315,638          | \$331,559          | \$348,591          |
| \$302,591          | \$311,693          | \$321,078          | \$330,752          |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$117,198          | \$117,198          | \$117,198          | \$114,748          |
| \$0                | \$0                | \$0                | \$0                |
| \$152,928          | \$157,516          | \$162,242          | \$167,109          |
| \$1,250,000        | \$1,580,000        | \$1,595,000        | \$1,780,000        |
| <b>\$3,122,515</b> | <b>\$3,516,582</b> | <b>\$3,598,414</b> | <b>\$3,850,701</b> |



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 2019, financial sources include a 25% voter approved rate increase. The last voter approved increase of 20% will occur in FY 2020. Additional voter approved rate increases will be required to implement the Integrated Master Plan and these have not been included in this forecast.

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| <b>\$531,043</b>   | <b>\$144,099</b>   | <b>\$69,405</b>    | <b>(\$175,731)</b> |
| \$1,593,100        | \$2,124,143        | \$2,268,242        | \$2,337,647        |
| \$531,043          | \$144,099          | \$69,405           | (\$175,731)        |
| <b>\$2,124,143</b> | <b>\$2,268,242</b> | <b>\$2,337,647</b> | <b>\$2,161,916</b> |

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| \$1,602,389        | \$1,661,868        | \$1,723,974        | \$1,788,844        |
| \$0                | \$0                | \$0                | \$0                |
| \$0                | \$0                | \$0                | \$0                |
| \$117,198          | \$117,198          | \$117,198          | \$114,748          |
| \$0                | \$0                | \$0                | \$0                |
| \$152,928          | \$157,516          | \$162,242          | \$167,109          |
| \$1,250,000        | \$1,580,000        | \$1,595,000        | \$1,780,000        |
| <b>\$3,122,515</b> | <b>\$3,516,582</b> | <b>\$3,598,414</b> | <b>\$3,850,701</b> |
| (\$1,250,000)      | (\$1,580,000)      | (\$1,595,000)      | (\$1,780,000)      |
| <b>\$1,872,515</b> | <b>\$1,936,582</b> | <b>\$2,003,414</b> | <b>\$2,070,701</b> |
| x 20%              | x 20%              | x 20%              | x 20%              |
| \$374,503          | \$387,316          | \$400,683          | \$414,140          |
| \$1,250,000        | \$1,580,000        | \$1,595,000        | \$1,780,000        |
| <b>\$1,624,503</b> | <b>\$1,967,316</b> | <b>\$1,995,683</b> | <b>\$2,194,140</b> |
| <b>\$499,640</b>   | <b>\$300,926</b>   | <b>\$341,964</b>   | <b>(\$32,224)</b>  |



Ending cash reserves may vary as the fund needs to build up funds for future capital projects. Ending cash is projected to be above the budgeted cash reserve target for FY 2019 through FY 2023. Over the next five years, cash reserves will be used down to fund capital projects. The projects and required rate increases to fund the integrated management plan are not yet included in future years.

# Storm Water Utility Fund

|  |                     |                      | FY 2018  | FY 2019  |                   |
|--|---------------------|----------------------|--|--|-------------------|
|  | Chapter/<br>Section | Date Last<br>Changed | Fee  | Fee  | Effective<br>Date |
| <b>Storm Water Development charge</b><br>Storm water development charge for issuance of building permit for new construction<br><br>Category:<br>- Single-family residences; duplexes<br><br>- Multiple-family buildings; offices; schools; churches....<br><br>- Commercial; industrial; use categories not listed above...   | 26-170              |                      |  |  |                   |
|  |                     | 02-15-1993           | \$0.09 per sq. ft. of total floor area of new construction               | \$0.09 per sq. ft. of total floor area of new construction               |                   |
|  |                     | 02-15-1993           | \$0.16 per sq. ft. of total floor area of new construction               | \$0.16 per sq. ft. of total floor area of new construction               |                   |
|  |                     | 02-15-1993           | \$0.195 per sq. ft. of total floor area of new construction              | \$0.195 per sq. ft. of total floor area of new construction              |                   |
| <b>Storm water utility charge</b><br>Multiple-family buildings having more than four units; single-family residences having a main floor area less than 750 sq. ft.<br><br>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.<br><br>Single-family residences having a main floor area of from 1,251 sq. ft. to 2,000 sq. ft.<br><br>Single-family residence having a main floor area more than 2,000 sq. ft.<br><br>All non-residential uses of developed land                   | 12A-148             | 10-01-17             | \$1.27 per unit  | \$1.59 per unit  | 10-01-18          |
|  | 12A-148             | 10-01-17             | \$1.66 per unit  | \$2.08 per unit  | 10-01-18          |
|  | 12A-148             | 10-01-17             | \$2.25 per unit  | \$2.81 per unit  | 10-01-18          |
|  | 12A-148             | 10-01-17             | \$2.64 per unit  | \$3.30 per unit  | 10-01-18          |
|  | 12A-148             | 10-01-17             | \$7.81 or \$0.078 per 100 sq. feet impervious area, whichever is greater | \$9.77 or \$0.098 per 100 sq. feet impervious area, whichever is greater | 10-01-18          |
|  |                     |                      |  |  |                   |
| <b>Billing practices</b><br>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.

**Balanced Budget** - a budget in which revenues are equal to expenditures. Thus neither a budget deficit nor a budget surplus exists.

**Bond** - a debt security, under which the issuer owes the holders a debt and is obliged to pay them interest or to repay the principal at a later date, termed the maturity date.

**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 Expenditure** - Amounts spent for tangible assets that will be used for more than one year and have a cost of \$5,000 or more. These amounts generally include the amount to acquire or improve a fixed asset. Some capital expenditures, such as fleet replacements are generally included in the department's operating budget rather than in the capital improvement program (CIP). Capital expenditures for major road, bridge, facilities, sidewalks, public utilities, drainage projects, recreational facilities buildings and equipment that require more than one year to construct or which are funded with federal grant funds that are obtained over more than one city fiscal year are included in the capital improvement program.

**Capital Improvement Program (CIP)**- Is a multi-year plan for capital investments in the city's infrastructure, facilities, and equipment and includes items such as roads, bridges, sidewalks, public utilities, drainage projects, recreational facilities, buildings, and equipment. In general, fleet replacements are not included in the CIP. Fleet items that are custom built and take more than one fiscal year to receive or are funded by federal grants that are received over several of the city's fiscal years are included in the CIP.

**Capital Projects Fund** - This fund is used to account for the acquisition and 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 and Electric Utility, Sanitary Sewer Utility, Regional Airport, Transit, Solid Waste Collection, Parking Facilities, Recreation Services, Railroad, Transload, 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.

**Fixed Asset** - An asset item with a value of \$5,000 or more and is expected to have an estimated life of greater than one year.

**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 Principles

**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, Cultural Affairs, Economic Development, Finance, Fire, Police, Health, Community Services, Divisions of Public Works (Administration, Streets and Engineering, and Parking Enforcement and Traffic Control), 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 Employee Benefit Fund, Self Insurance Reserve Fund, Custodial and Maintenance Services Fund, Fleet Operations Fund, Information Technology Fund, Community Relations Fund, and Utility Customer Services 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.

**Major Fund** - funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

**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, Contributions Fund, Transportation Sales Tax Fund, Community Development Block Grant Fund, Mid Mo Solid Waste Management District Fund, Parks Sales Tax, Capital Impr. 1/4 Cent Tax, Stadium TDD's Fund, Non Motorized Grant 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.

**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.

**ACA** - Affordable Care Act

**CAFR** - Comprehensive Annual Financial Report

**GIS** - Geospatial Information Systems

**PIOs** - Public Information Specialists