

City of Columbia



Ten Year Financial Trend Manual FY 2008 - FY 2017

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Ten Year Trend Manual

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May 10, 2018

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

The City of Columbia Ten Year Trend manual has been prepared for the period FY 2008 to FY 2017. The purpose of this document is to enable the City to better understand the factors that affect the City's financial condition, and to present a clear picture of the City's financial strengths and weaknesses for review by Council, City management, credit rating agencies, and others.

Community Trend Indicators

- Positive trends are observed for: population growth (*average of 2.5% each year*), percent of the population age 17 or under or age 65 or older (*only increased 1.75%*), population density (*increased 18.84%*), and the overall unemployment rate (*4.2% for FY 2017*).
- Warning trends are observed for overall median household income in constant dollars (*increased 0.59%*), median household income by race in constant dollars (*there is still a gap of \$8,603 between Whites and Black or African Americans*), the overall poverty rate (*increased 2.61%*), poverty rates by race (*Columbia's poverty rates are still significantly above the state and national poverty rates*), and unemployment rates by race (*there is still a gap by race – Whites 3.4% versus Black or African Americans 8.0% for FY 2017*), and jobs in the community (*have decreased a total of 2,040 jobs in the past two years*).
- There are no negative trends observed for this section.

General Fund Revenue Indicators

- Positive trends are observed for uncollected property taxes as a percent of net current property (*well below 5% credit industry benchmark for the past ten years*), temporary revenues as a percent of operating revenues (*less than 5.90% for all years*), appropriated fund balance (*decreased from \$4.97 million in FY 2009 to \$0.50 million in FY 2017*), and revenue surpluses (shortfalls) estimated budget vs actual (*estimates well within a 5% tolerance of actual revenues*).
- Warning trends are observed for restricted revenues as a percent of operating revenues (*percent is above 15%*) and retail sales in constant dollars (*8.04% growth is below growth of inflation 13.85%*).
- Negative trends are observed for general fund revenues per capita in constant dollars (*down 25.90%*), general source revenues per capita in constant dollars (*down 17.15%*), total tax revenues per capita in constant dollars (*down 19.01%*), sales taxes per capita in constant dollars (*down 13.02%*), estimated loss in sales tax revenue due to online sales (*\$13.5 million over past ten years*), and transfers per capita in constant dollars (*down 15.90%*). For each of these negative indicators, the growth of online sales which do not collect local sales taxes is resulting in a decline in per capita constant dollars. The City's general fund revenue growth is not keeping pace with the growth of inflation or population. Sales taxes are considered a primary general funding source for the general fund (28% of total revenues) and public safety receives the largest portion of the general funding sources.

General Fund Expenditure Indicators

- Positive trends are observed for general fund expenditures by function (*public safety has increased from 48% to 51% of the total expenditures*), percentage of expenditures over budget (*no over budget amounts for the past ten years*), and the LAGERS pension unfunded accrued liability and pension funding ratio (*pension funding ratio is at 89.25% which is above the 80% GASB recommended level*).
- There are no warning trends.
- Negative trends are observed for total expenditures per capita in constant dollars (*down 20.02%*), fringe benefits as a percentage of salaries and wages (*48.66% for FY 2017 vs. 37.40% Bureau of Labor Statistics average fringe benefit percent for state and local governments*) and general fund employees per thousand population (*down 9.17% while the population increased 24.21%*). The negative trends in expenditures per capita and employees per thousand population are a direct result of the lower growth in general fund revenues. Because the growth of the revenues have not kept pace with increases in inflation or population and because the City keeps expenditure growth in line with revenue growth, the City has not been able to add positions or other resources to the budgets to keep up with inflation or population growth. The high fringe benefit percent is due to increases in pension and health insurance costs. New pension plans effective in FY 2013 are helping to lower this percentage each year.

Public Safety Indicators

- Some of the positive trends observed in public safety include: citizen satisfaction results in Fire for overall quality of local fire department services (*85% in FY 2017*) and how quickly fire department responds to emergencies (*85% in FY 2017*).
- Some of the warning trends observed in public safety include: police fleet replacement and addition levels; fleet maintenance costs; and citizen satisfaction survey results in Police for overall quality of local police services (*51% in FY 2017*) and overall feeling of safety in the City (*51% in FY 2017*).
- Some of the negative trends observed in public safety include: expenditures per capita in Police (*down 15.29%*), Fire (*down 5.81%*), and Municipal Court (*down 3.11%*); employees per thousand population in Police (*down 10.22%*) and Fire (*down 15.40%*); Police and Fire pension funding ratios and unfunded accrued pension liabilities (*police funding ratio is 55.38% and fire is 54.73% compared to 80% recommended level*); citizen satisfaction survey results in Police for how quickly police department responds to emergencies (*47% in FY 2017*); satisfaction with police efforts to prevent crime (*47% in FY 2017*) and other benchmark information in Police for priority 1 call response time (*9.30 minutes in 2016 when benchmark cities have an average response time of 5.15 minutes*).

Transportation Indicators

- Some of the positive trends observed in transportation include: expenses per capita in Transit (*up 22.28%*), Airport (*up 17.98%*), and Parking (*up 91.97%*); and Parking Fund indicators for bond debt coverage ratio and unassigned cash reserves.
- Some of the warning trends observed in transportation departments include: Street and Engineering expenses per capita in constant dollars (*down 1.19%*); ending cash and other resources in transit; and citizen satisfaction survey results in Streets and Sidewalks for snow removal on major city streets (*65% in FY 2017*).
- Some of the negative trends observed in transportation departments include: expenses per capita in constant dollars in Parking Enforcement and Traffic Control (*down 10.10%*); employees per thousand population in Streets and Sidewalks (*down 17.24%*), Parking and Traffic Enforcement (*down 12.44%*), Airport (*down 13.52%*); estimated loss in sales tax revenue due to online sales growth in the past ten years in capital improvement sales tax (*nearly \$3.4 million*), transportation sales tax (*\$6.7 million*), and public improvement fund for 4.1% of the 1% general sales tax (*over \$576,972*); debt service as a percent of net operating revenues in

Parking; and citizen satisfaction survey results in Streets and Sidewalks for overall condition of city streets (*31% in FY 2017*), overall condition of city sidewalks (*48% in FY 2017*), and maintenance and repair services for major city streets (*46%*).

Utility Indicators

- Some of the positive trends observed in utility departments include: expenses per customer in constant dollars for water and electric (*up 8.81%*); expenses per capita in constant dollars for sewer (*up 28.04%*); maintenance effort per circuit mile and per customer for water and electric; total debt service as a percent of net operating revenues for water and electric; liquidity ratio for water and electric, sewer, solid waste, and storm water; and total bond debt coverage ratio for water and electric, sewer, and solid waste.
- Some of the warning trends observed in utility departments include: employees per thousand customers for water and electric; employees per thousand population for sewer and solid waste; and unassigned cash reserves for water and electric, solid waste, and storm water.
- Some of the negative trends observed in the utility departments include: expenses per capita in constant dollars for storm water (*down 19.14%*); employees per thousand population in storm water (*down 49.53%*); and total debt service as a percent of net operating revenues in sewer.

Conclusion





















The general fund department budgets have been negatively impacted by low revenue growth over the past ten years and have not kept pace with the growth of inflation and population. The growth in online sales which do not collect local sales taxes has negatively impacted the general fund departments, parks and recreation, capital projects, transit, and airport. Citizen satisfaction with the City is high in our utilities and fire but low in streets, sidewalks, and police. Management has kept the general fund expenditure growth in line with revenue growth. The utility departments continue to have a strong financial position with the exception of storm water where the revenues are not sufficient to handle the backlog of capital projects. It is hopeful that the financial information contained in this manual will provide a more efficient and better tool in analyzing the current financial and economic trends within the city organization.

Respectively Submitted

Michele Nix, CPA
Director of Finance

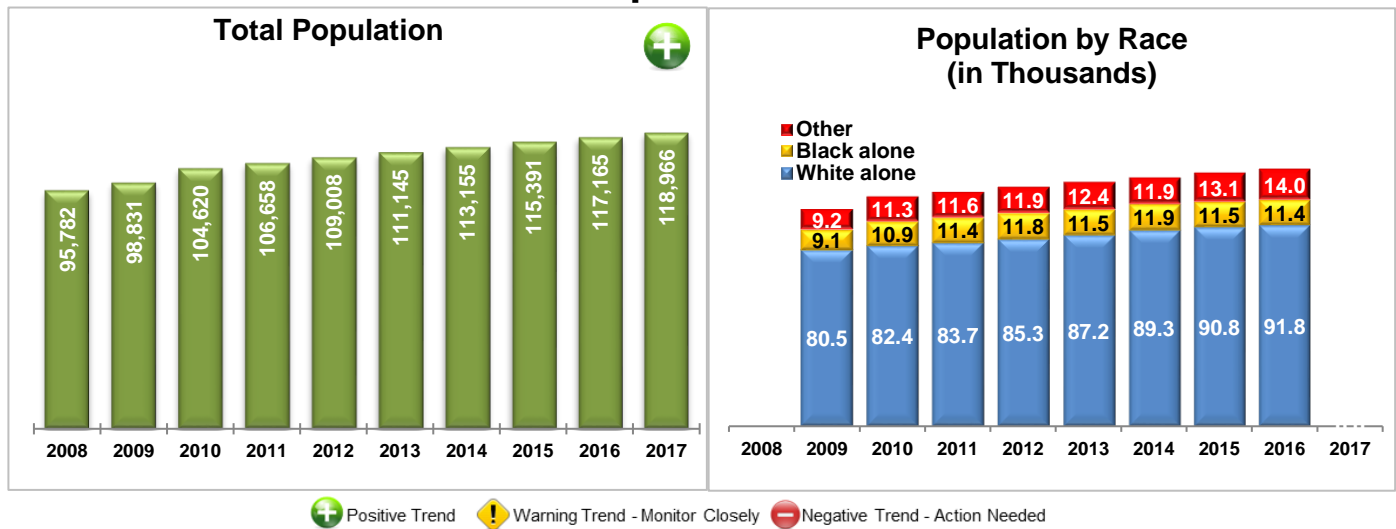
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Community Trends

Indicator	2016	2017	Comments
Population			A decreasing rate of growth or a sudden increase in population are viewed as warning trends. The City's population has increased 24.21% over the past ten years with an average growth rate of 2.51% each year. The FY 2017 estimated population is 118,966. There is no warning trend observed.
Percent of Population Age 17 or Under or Age 65 or Older			An increasing percent of the population who falls in the age groups of 17 or under or 65 or older can indicate an increasing level of needs, both current and future. For the period of 2009 to 2016, this age group percent of the total population increased from 27.07% to 27.85% so there are no warning trends observed.
Population Density			A decreasing population density (fewer people per square mile) is considered to be a warning trend because it indicates an increase in cost for services per household. The city's population density has increased 18.84% over the past ten years to 1,809 people per square mile. As the density increases, the cost for services (police, fire, street maintenance) per household decrease. There is no warning trend observed.
Median Household Income in Constant Dollars			A declining median household income in constant dollars is considered to be a warning trend because it indicates median household income has not kept pace with inflation and can mean a greater dependency on governmental services. From 2008 to 2016, median household income in constant dollars increased only 0.59% so a warning trend is observed.
Median Household Income by Race in Constant Dollars			A significant gap between the median household income by race is considered to be a warning trend because it indicates some members of the community are less able than others to pay taxes which support our community and may have a higher dependency on governmental services. Over the past eight years, the gap between median household income in constant dollars by race has decreased from \$11,028 to \$8,603; however, the existence of the gap still indicates a warning trend.
Overall Poverty Rate			An increasing poverty rate is considered a warning trend because it can signal a future increase in the level and cost for services since low-income households have relatively higher needs and relatively lower personal wealth. The overall poverty rate for the City increased 2.61% from 2008 to 2016 and this indicates a warning trend which needs to be monitored. The 2015 overall poverty rate of 23.60% for Columbia is significantly higher than the State poverty rate of 15.30% and the National poverty rate of 15.10%.
Poverty Rate by Race			From 2009 to 2016, the poverty rate for Black or African Americans decreased 22.52%. The 2016 City poverty rate for Black or African Americans of 31.30% remains above the State rate of 28.30% and the National poverty rate of 26.20%. From 2009 to 2016, the poverty rate for Whites increased 13.68%. The 2016 City poverty rate of 21.60% for Whites remains significantly above the State poverty rate of 12.90% and the National poverty rate of 12.40%.
Unemployment Rate			An increasing unemployment rate is considered to be a warning trend as it can be an early warning sign that overall economic activity will decline and governmental revenues may decline. The local unemployment rate was 6.2% in FY 2009 and fell to 4.2% in 2016. Columbia's unemployment rate of 4.2% is significantly lower than the State unemployment rate of 6.6% and the National unemployment rate of 7.4%.
Unemployment By Race			While the unemployment rates for both White and Black or African Americans decreased from 2009 to 2016, there still exists a significant difference between the rates by race. For this reason, a warning trend is observed. In 2016, the unemployment rate for Whites is 3.4% and the unemployment rate for Black or African Americans is 8.0%. It is important to note that there has been a significant decrease in the unemployment rate of Black or African Americans over the past four years (from 14.10% to 8.0%) and this corresponds to a significant decrease in the poverty rate for Black or African Americans (from 40.40% to 31.30%) during this same timeframe.
Jobs in the Community			While there has been an overall increase in the number of jobs in the community (12.52% increase) over the past ten years, the number of jobs has decreased a total of 2,040 over the past two years and is now lower than it was in FY 2014.

 Positive Trend  Warning Trend - Monitor Closely  Negative Trend - Action Needed

Population



A Warning Trend Is Observed When:	Population by Race					
	Year	Estimated Population *	Growth Rate	White Alone **	Black Alone **	Other **
There is a decreasing rate of growth or a sudden increase in population	2008	95,782	3.06%	N/A	N/A	N/A
	2009	98,831	3.18%	80,549	9,127	9,155
	2010	104,620	5.86%	82,437	10,915	11,268
	2011	106,658	1.95%	83,674	11,394	11,590
	2012	109,008	2.20%	85,292	11,768	11,948
	2013	111,145	1.96%	87,193	11,533	12,419
	2014	113,155	1.81%	89,322	11,897	11,936
	2015	115,391	1.98%	90,781	11,530	13,080
	2016	117,165	1.54%	91,759	11,388	14,018
	2017	118,966	1.54%	N/A	N/A	N/A
		10 Yr % Chg	24.21%			

* Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

** Self identified

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

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

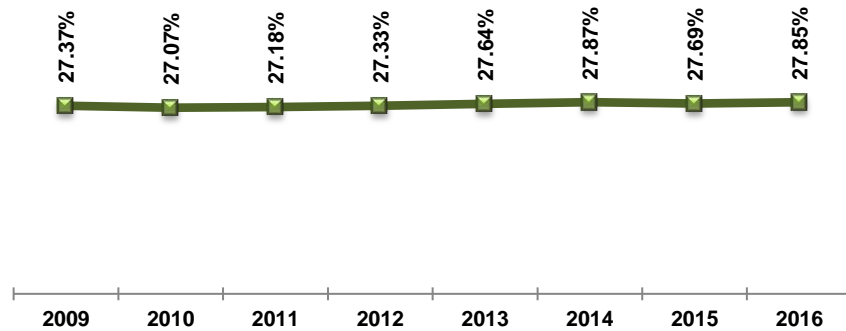
Second, if the out migration is composed of middle and upper income households, then the City is left with a more expensive type of population to service, the poor and the aged, who characteristically rely most heavily on government services. Finally, because of the interrelationship between population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

Analysis: The City of Columbia has experienced positive, manageable population growth over the ten year period listed with an average growth of 2.51% each year. There are no warning trends associated with this indicator.

Source:

- Population Estimates: U.S. Census Bureau - American Community Survey estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Percent of Population Age 17 and Under or Age 65 and Over



Positive Trend



Warning Trend - Monitor Closely



Negative Trend - Action Needed

A Warning Trend Is Observed When:

The percentage of population age 17 or under or age 65 and older is increasing more than 5% over the period shown

Formulation:

Population Age 17 and under or 65 and older
Total Population

Year	Percent of Population Age 17 and Under *	Percent of Population Age 65 and Older *	Total Percent of Population Age 17 and Under or Age 65 and Older
2008	N/A	N/A	N/A
2009	18.69%	8.68%	27.37%
2010	18.57%	8.50%	27.07%
2011	18.58%	8.60%	27.18%
2012	18.63%	8.70%	27.33%
2013	18.94%	8.70%	27.64%
2014	18.97%	8.90%	27.87%
2015	18.79%	8.90%	27.69%
2016	18.45%	9.40%	27.85%
2017	N/A	N/A	N/A
% Chg	(1.28%)	8.29%	1.75%

* There is no ACS (American Community Survey) data available for 2008 or 2017. The other years represent ACS (American Community Survey) five year estimates.

Description: The percentage of individuals living in the community who are age 17 or under or who are age 65 or older is a measure of the community's needs. The indicator helps to assess the level of needs, both current and future. These population groups tend to need more services than the average individual and do not have the income to pay for those services.

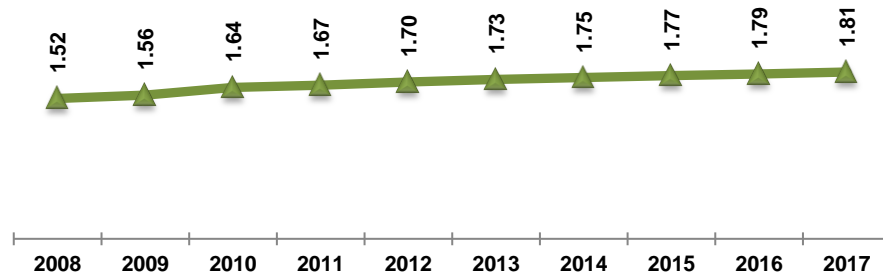
Analysis: During the period shown, there has been an overall increase in the percentage of the population who is age 17 or under or who are age 65 or older by only 0.48%, which is a percentage change/ increase of 1.75%; therefore, there are no warning trends associated with this indicator.

Source:

- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Population Density (in Thousands)

↑ 18.84%



Positive Trend



Warning Trend - Monitor Closely



Negative Trend - Action Needed

A Warning Trend Is Observed When:

Population Density is decreasing 5% or more over the period shown

Formulation:

Population
Jurisdiction area in square miles

Year	Estimated Population *	Square Miles	Population Density
2008	95,782	62.94	1,522
2009	98,831	63.43	1,558
2010	104,620	63.71	1,642
2011	106,658	63.99	1,667
2012	109,008	64.10	1,700
2013	111,145	64.27	1,729
2014	113,155	64.76	1,747
2015	115,391	65.20	1,770
2016	117,165	65.51	1,789
2017	118,966	65.78	1,809
10 Yr % Chg	24.21%	4.51%	18.84%

* Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

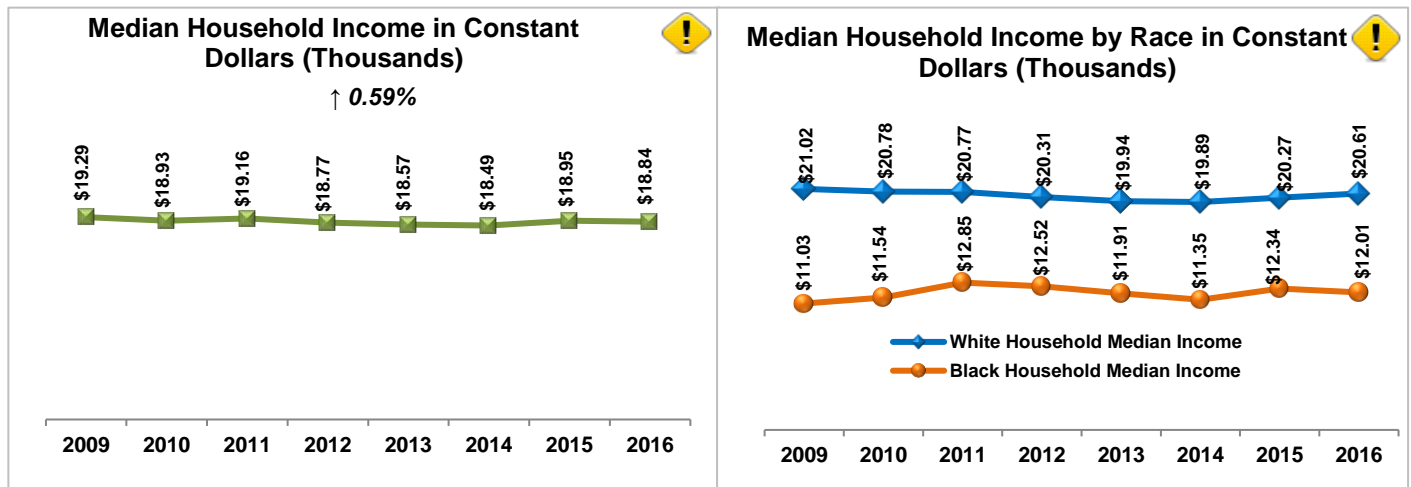
Description: One of the local conditions that affect the production of public goods and services is the population density within the community. This indicator measures the cost of providing services by a municipality or government. Some communities have compact areas with a higher population base. This makes the cost for services such as police, fire, street maintenance, etc. less costly per household.

Analysis: Population density trend is keeping pace with population and has increased by 18.84%. The city is keeping pace with the fundamental services it provides. There are no warning trends observed with this indicator.

Sources:

- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml
- Square miles: GIS Department, City of Columbia
https://www.como.gov/CMS/app_directory/description.php?id=102 (click on the table link to view information back to 1826)

Median Household Income



Positive Trend
 Warning Trend - Monitor Closely
 Negative Trend - Action Needed

A Warning Trend Is Observed When:	Fiscal Year	Median Household Income *	Consumer Price Index	Median Household Income in Constant Dollars	Columbia's Median Household Income in Constant Dollars by Race		
					White *	Black *	Gap
Median household income in constant dollars is declining	2008	\$40,326	215.30	\$18,730	N/A	N/A	N/A
	2009	\$41,381	214.54	\$19,289	21,024	11,028	11,028
	2010	\$41,287	218.06	\$18,934	20,782	11,542	\$9,240
	2011	\$43,102	224.94	\$19,162	20,766	12,852	\$7,913
	2012	\$43,084	229.59	\$18,766	20,314	12,516	\$7,797
	2013	\$43,262	232.96	\$18,571	19,941	11,912	\$8,029
	2014	\$43,776	236.74	\$18,491	19,885	11,346	\$8,539
	2015	\$44,907	237.02	\$18,947	20,269	12,343	\$7,926
Formulation: Median household income Consumer Price Index	2016	\$45,221	240.01	\$18,841	20,614	12,010	\$8,603
	2017	N/A		N/A	N/A	N/A	N/A
	% Chg	12.14%	11.48%	0.59%	(1.95%)	8.90%	(21.99%)

*ACS (American Community Survey) five year estimates. Race is self-identified

Description: 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.

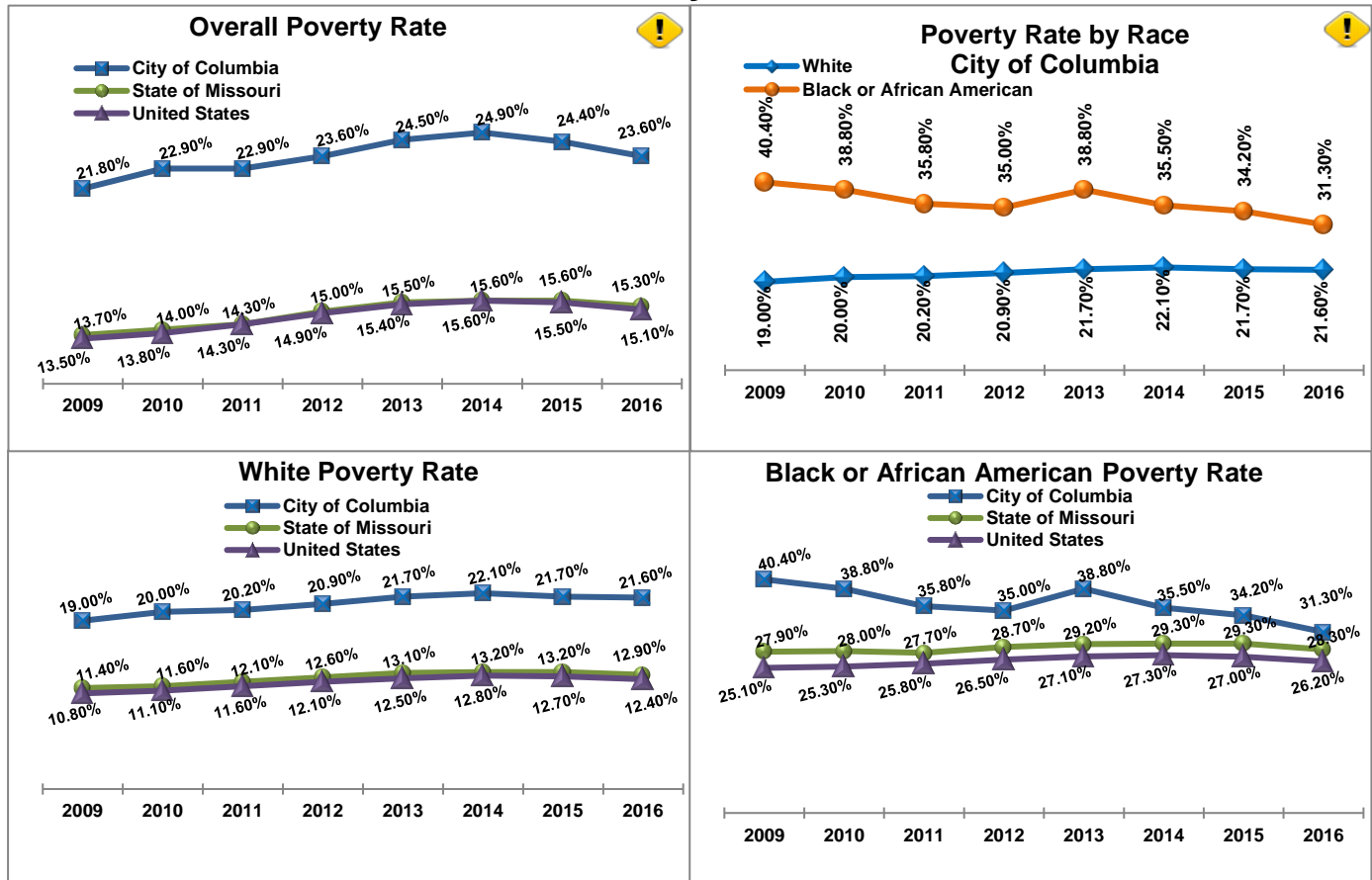
Analysis: Overall median household income increased by 12.14% for the period shown, median household income in constant dollars increased by 0.59% and the inflation rate increased 11.48%.

- 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.

Source:

- US Census Bureau - Five Year American Community Survey (ACS) Estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml
- Consumer Price Index: <http://www.stats.bls.gov>

Poverty Rate



Positive Trend



Warning Trend - Monitor Closely



Negative Trend - Action Needed

A Warning Trend is Observed When:

Poverty Rate is Increasing

Fiscal Year	Columbia Poverty Rate by Race *			State of Missouri Poverty Rate by Race *			United States Poverty Rate by Race *		
	Overall Rate	White Alone **	Black Alone **	Overall Rate	White Alone **	Black Alone **	Overall Rate	White Alone **	Black Alone **
2008	23.00%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2009	21.80%	19.00%	40.40%	13.70%	11.40%	27.90%	13.50%	10.80%	25.10%
2010	22.90%	20.00%	38.80%	14.00%	11.60%	28.00%	13.80%	11.10%	25.30%
2011	22.90%	20.20%	35.80%	14.30%	12.10%	27.70%	14.30%	11.60%	25.80%
2012	23.60%	20.90%	35.00%	15.00%	12.60%	28.70%	14.90%	12.10%	26.50%
2013	24.50%	21.70%	38.80%	15.50%	13.10%	29.20%	15.40%	12.50%	27.10%
2014	24.90%	22.10%	35.50%	15.60%	13.20%	29.30%	15.60%	12.80%	27.30%
2015	24.40%	21.70%	34.20%	15.60%	13.20%	29.30%	15.50%	12.70%	27.00%
2016	23.60%	21.60%	31.30%	15.30%	12.90%	28.30%	15.10%	12.40%	26.20%
2017	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
% Chg	2.61%	13.68%	(22.52%)	11.68%	13.16%	1.43%	11.85%	14.81%	4.38%

*ACS (American Community Survey) five year estimates

** Self identified

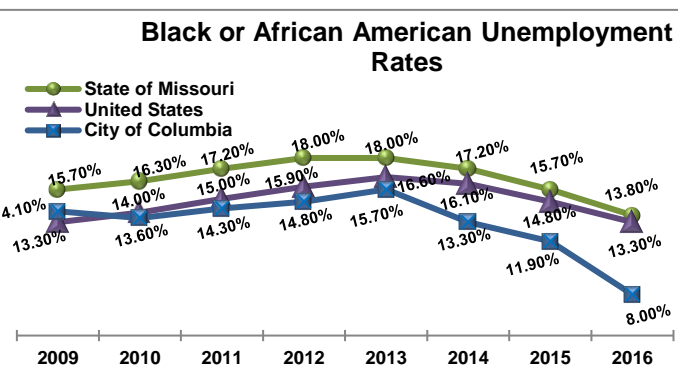
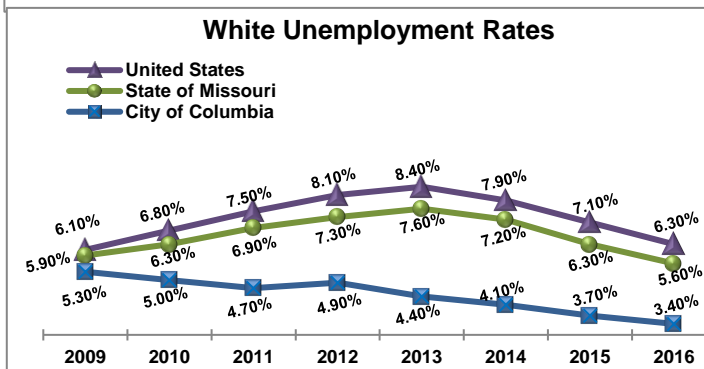
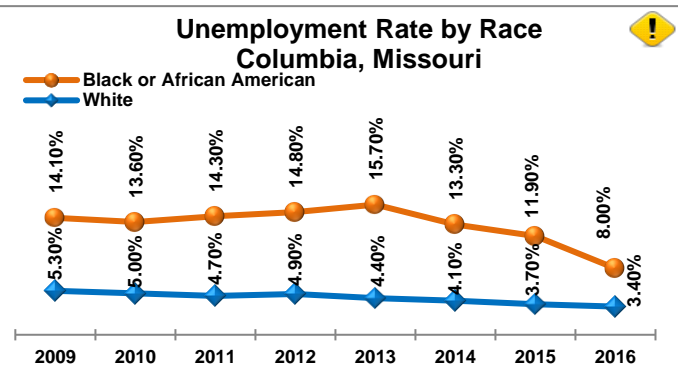
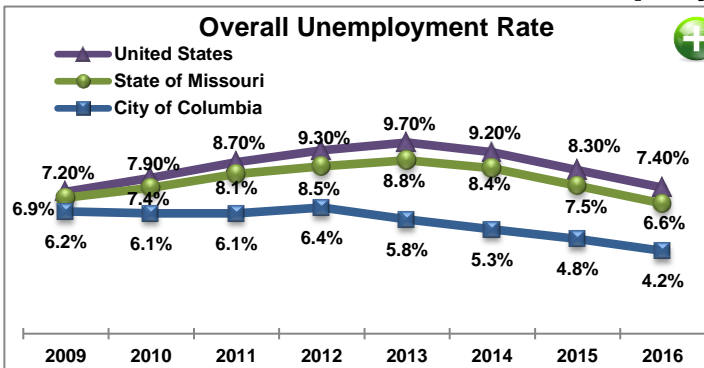
Description: An additional indicator to monitor changes in personal income is the increase in the poverty rate. Statistics for poverty are taken from the American Community Survey. These figures are calculated using five years of data. This indicator can signal a future increase in the level and cost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

Analysis: 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%.

Source:

- US Census Bureau - One Year and Five Year American Community Survey Estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Unemployment Rate



Positive Trend



Warning Trend - Monitor Closely



Negative Trend - Action Needed

A Warning Trend is Observed When:

Unemployment rate is Increasing or there is a significant gap of unemployment by race

	City of Columbia Unemployment Rate by Race *			State of Missouri Unemployment Rate by Race *			United States Unemployment Rate by Race *		
	Overall Rate	White Alone **	Black Alone **	Overall Rate	White Alone **	Black Alone **	Overall Rate	White Alone **	Black Alone **
2008	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2009	6.20%	5.30%	14.10%	6.90%	5.90%	15.70%	7.20%	6.10%	13.30%
2010	6.10%	5.00%	13.60%	7.40%	6.30%	16.30%	7.90%	6.80%	14.00%
2011	6.10%	4.70%	14.30%	8.10%	6.90%	17.20%	8.70%	7.50%	15.00%
2012	6.40%	4.90%	14.80%	8.50%	7.30%	18.00%	9.30%	8.10%	15.90%
2013	5.80%	4.40%	15.70%	8.80%	7.60%	18.00%	9.70%	8.40%	16.60%
2014	5.30%	4.10%	13.30%	8.40%	7.20%	17.20%	9.20%	7.90%	16.10%
2015	4.80%	3.70%	11.90%	7.50%	6.30%	15.70%	8.30%	7.10%	14.80%
2016	4.20%	3.40%	8.00%	6.60%	5.60%	13.80%	7.40%	6.30%	13.30%
2017	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

*ACS (American Community Survey) five year estimates

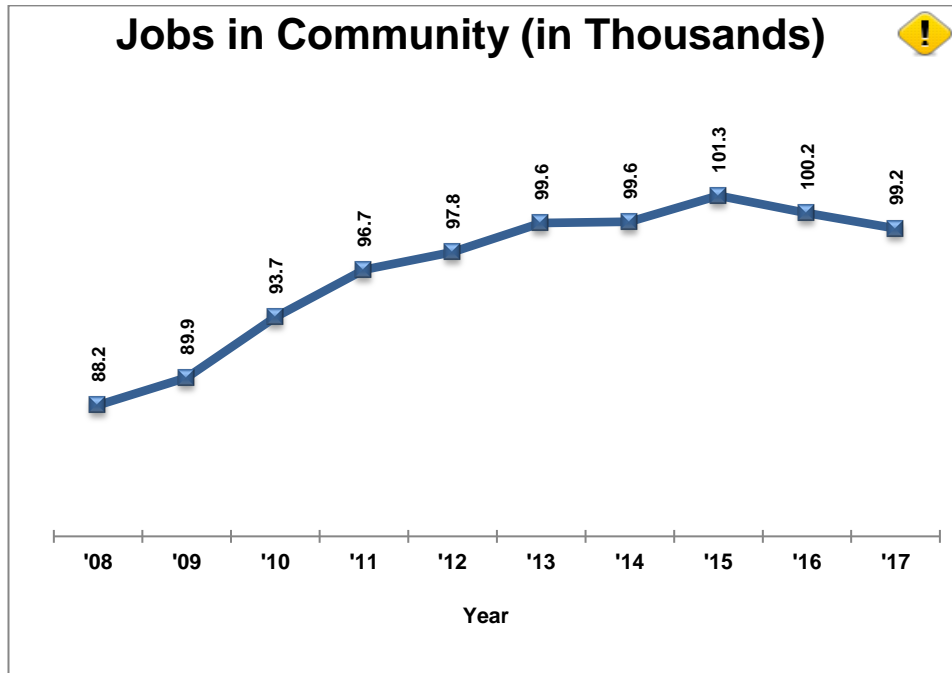
** Self identified

Description: 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.

Analysis: 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 the previous page.

Source: US Census Bureau - Five Year American Community Survey Estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Jobs in Community (in Thousands)



Positive Trend



Warning Trend - Monitor Closely



Negative Trend - Action Needed

A Warning Trend Is Observed When:	Jobs In Community - Civilian Labor Force	
	Fiscal Year	
Number of jobs is Decreasing	2008	88,199
	2009	89,921
	2010	93,707
	2011	96,652
	2012	97,754
	2013	99,580
	2014	99,647
	2015	101,284
	2016	100,198
	2017	99,244
	10 Yr % Chg	12.52%

Description: Jobs in the community are referred to as the "employment base." Employment base is important because it is directly related to the levels of the business activity and personal income. Changes in the number of jobs provided by the community are a measure of and an influence on business activity.

























If the employment base is growing, if it is sufficiently diverse to provide against short-run economic fluctuation, or downturn in one sector, and if it provides sufficient income to support the local business community, then it will have a positive influence on the city's financial condition. A decline in employment base as measured by the number of jobs, or the lack of employment, can be an early warning sign that overall economic activity will decline and thus, that governmental revenues may decline (or at least not increase at the expected rate), particularly sales tax revenues.

Analysis: The employment base has been sufficiently diverse to cushion against temporary economic downfalls in any particular sector, and most employment fluctuations have been associated with national manufacturing firms located in Columbia. Such jobs comprise less than 10% of the City's total work force and have been effected by the current economic factors on a national level. The City of Columbia's largest workforce sector is the education, health and social services area. The number of civilian jobs have increased 12.52% during this period; however the number of jobs have dropped by a total of 2,040 over the past two years and are slightly below the FY 2014 numbers. In addition, the high poverty rates shown on the previous indicator need to be monitored closely moving forward to determine if the jobs in the community are paying a living wage.

Source:

- Bureau of Labor Statistics Website
http://www.bls.gov/eag/eag.mo_columbia_msa.htm - Obtained for the month of November

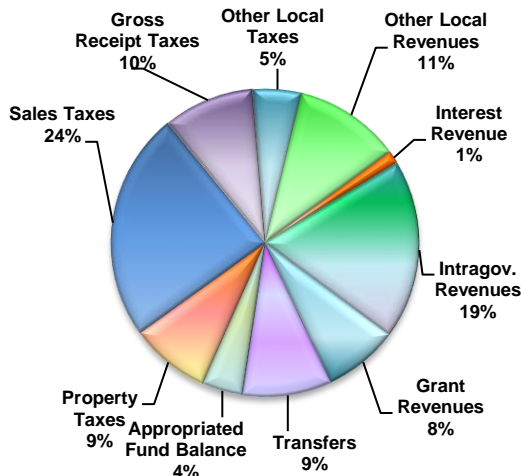
General Fund Revenue Trends

Indicator	2016	2017	Comments
General Fund Revenues Per Capita (Constant Dollars)			Revenues per capita in constant dollars decreased 25.90% over the past ten years due to the economic downturn in FY 2009 and growth in online sales which do not collect local sales taxes. It is estimated that the City lost nearly \$13.5 million in general fund sales tax revenues during this timeframe. Budgets were cut over several years to reflect the lower revenue growth. The growth of online sales is projected to increase each year in the future and will continue to negatively impact the growth in general fund revenues.
General Source Revenues Per Capita (Constant Dollars)			General source revenues in constant dollars per capita decreased 18.06% over the past ten years. Public safety and transportation receive over 70% of the general source funding and this source has not kept pace with inflation and population growth.
Total Tax Revenues Per Capita (Constant Dollars)			Total tax revenues per capita in constant dollars decreased 19.01% over the past ten years. Sales tax is the largest portion of tax revenues and the increase in online sales which do not collect local sales tax has lowered the growth in this revenue and will continue to lower the growth in future years.
Sales Taxes Per Capita (Constant Dollars)			General Fund sales tax revenues per capita in constant dollars decreased 13.02% due to an economic downturn in FY 2009 and growth of online sales which do not collect local sales taxes. It is estimated that the City has lost nearly \$13.5 million in general fund revenues over the past ten years with the FY 2017 loss estimated at over \$2.26 million. Sales taxes are the largest general fund source (28%) and are used to fund critical services such as police, fire, and streets.
Estimated Loss in Sales Tax Revenue Due to Online Sales			The estimated percent of sales that are conducted online has grown from 3.6% to 8.9% over the past ten years. Since online sales do not collect local sales tax, it has been estimated the City lost nearly \$13.5 million in the general fund over the past ten years. The FY 2017 estimated loss is over \$2.26 million. Public safety receives about 68% of the total general source funding, so this loss to public safety for FY 2017 is estimated to be \$1.54 million which could have been used to support at least ten more public safety positions.
Uncollected Property Taxes as a Percent of Net Current Property Tax Levy			The City's uncollected property taxes as a percent of net current property tax has been below 0.6% for the past ten years. Credit rating firms consider a city will normally be unable to collect 2% to 3% of its property taxes each year. If uncollected property taxes fall in the 5% to 8% range, it is considered a negative factor.
Restricted Revenues as a Percent of Operating Revenues			Restricted revenues as a percent of operating revenues decreased 8.94% over the past ten years but the restricted revenue percentage is still above 15% so a warning trend is observed. Restricted revenues include gasoline tax, grant revenues, general and administrative fees, and transfers from transportation sales tax and parks sales tax. As the percent increases, it may cause the City to lose flexibility in allocating sources where the citizens request if the restricted revenues must be used in other areas.
Temporary Revenues as a Percent of Operating Revenues			Temporary revenues as a percent of operating revenues have ranged from 2.21% to 5.90% over the past ten years. A warning trend would occur if the temporary revenue percent were to increase to 15% or more of total revenues. Since the percent is so low, there is no warning trend observed.
Retail Sales in Constant Dollars			Retail sales in constant dollars increased 8.04% which is below the 13.85% growth of inflation. The growth in online sales are negatively impacting this indicator.
Transfers Per Capita (Constant Dollars)			Transfers per capita in constant dollars decreased 15.90% while inflation increased 13.85% and population increased 24.21%. Since the largest transfers are used to support streets and parks and recreation operations, budgeted expenditures in these departments have not kept pace with inflation and population growth. Online sales are negatively impacting the amount available to support these operations.
Appropriated Fund Balance			The use of excess fund balance to support ongoing operations has decreased significantly over the past ten years and the City is only using excess fund balance to pay for pension plan changes from the pension solution developed in FY 2013 and one-time uses of excess cash reserves.
Revenue Surpluses (Shortfalls) Estimated Budget vs. Actual			Revenue estimates have been well within a 5% tolerance range of actual revenues for the General Fund for all of the past ten years. This illustrates that the current forecasting techniques are producing revenue projections that are substantially better than 95% of actual revenues. In FY 2017 actual revenues were 1.38% lower than estimated revenues.

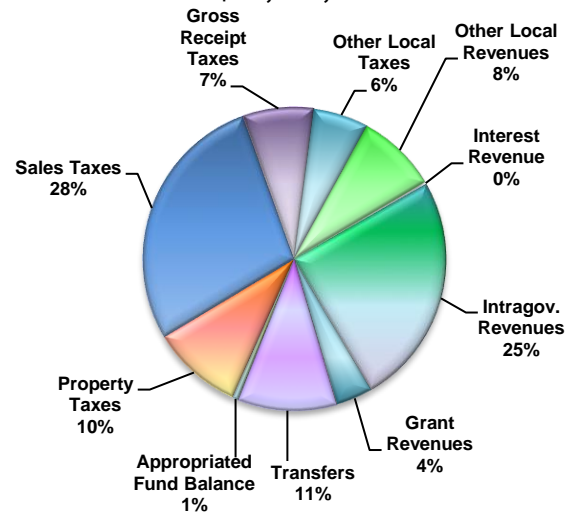
 Positive Trend  Warning Trend - Monitor Closely  Negative Trend - Action Needed

Total General Fund Revenues

FY 2008 Actual Revenues
\$78,898,068



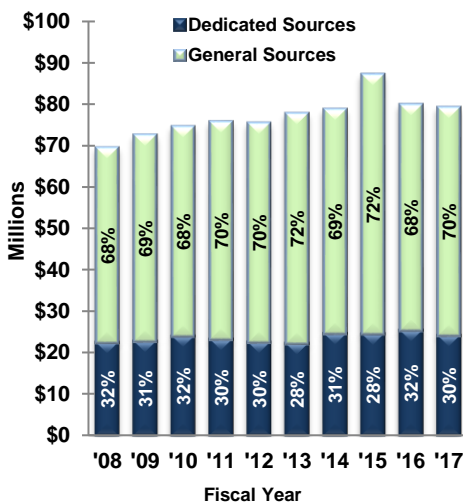
FY 2017 Actual Revenues
\$82,669,606



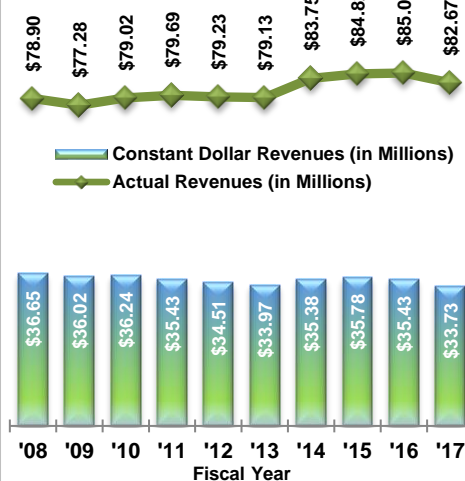
Over the past ten years, actual general fund revenues increased \$3.8 million or 4.78%. Most of the revenue sources are at the same percent of the total general fund revenues as they were in FY 2008 with just a few exceptions.

- Interest revenues decreased from 1% to 0%.
- Intragovernmental revenues increased from 19% to 25% due to increases in water and electric rates which are reflected in the PILOT (payment-in-lieu-of-taxes) amount.
- Grant revenues decreased from 8% to 4% due to lower amounts of federal and state grants being available and due to the movement of most of the public safety joint communications operation costs (the payment of costs was reflected in county grants) to the County after passage of the 911 tax.
- Appropriated fund balance decreased from 4% to 1% as the City began a program to reduce expenses to match the revenues available instead of relying on the use of appropriated fund balance for ongoing operational costs. In FY 2016 the only use of fund balance was to cover increases in the pension plans until the pension rates are reduced as a result of placing new employees (hired in FY 2013 or later) in a different pension plan.

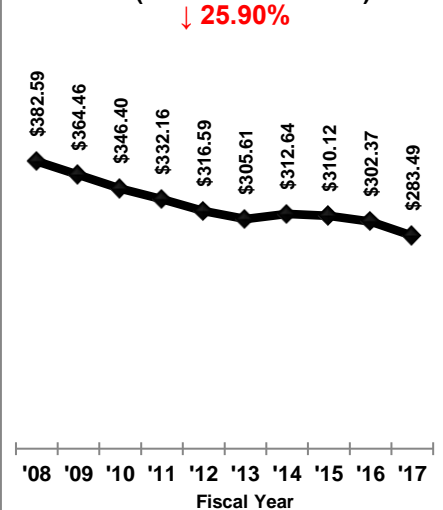
Funding Sources



Total Revenues (In Millions)

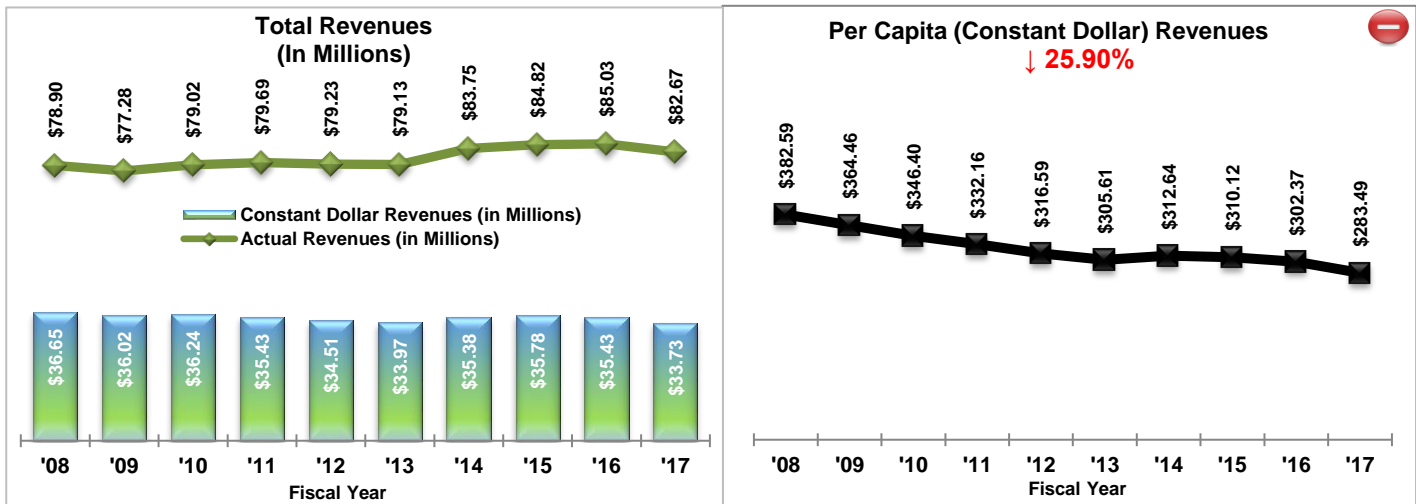


Total Revenues Per Capita (in Constant Dollars)



- Dedicated funding sources have remained relatively stable at approximately 30% of total revenues for the past 10 years. The large increase in FY 2015 for general sources was due to a \$5 million one-time use of excess fund balance to help fund police and fire pension liabilities.
- Total General Fund Revenues have increased over \$3.8 million over the past ten years; however revenues per capita in constant dollars decreased 25.90%. The primary reasons for the decrease are due to increases of online sales which do not collect local sales taxes and a downturn in the economy in FY 2009 which took several years for revenues to recover.

Total General Fund Revenues



Trend Key: 10 Year % Change in Revenues Per Capita
 Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

	Year	Total Revenues*	Consumer Price Index	Total Revenues (Constant Dollars)	Estimated Population**	Total Revenues Per Capita in Constant Dollars
Formulation: Total Revenues (Constant Dollars) Population	2008	\$78,898,068	215.30	\$36,645,132	95,782	\$382.59
	2009	\$77,275,976	214.54	\$36,019,883	98,831	\$364.46
	2010	\$79,023,392	218.06	\$36,239,953	104,620	\$346.40
	2011	\$79,689,324	224.94	\$35,427,082	106,658	\$332.16
	2012	\$79,233,087	229.59	\$34,510,687	109,008	\$316.59
	2013	\$79,129,393	232.96	\$33,966,944	111,145	\$305.61
	2014	\$83,750,410	236.74	\$35,376,535	113,155	\$312.64
	2015	\$84,816,620	237.02	\$35,784,584	115,391	\$310.12
	2016	\$85,029,452	240.01	\$35,427,462	117,165	\$302.37
	2017	\$82,669,606	245.12	\$33,726,177	118,966	\$283.49
	10 Yr % Chg	4.78%	13.85%	(7.97%)	24.21%	↓ 25.90%

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

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

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

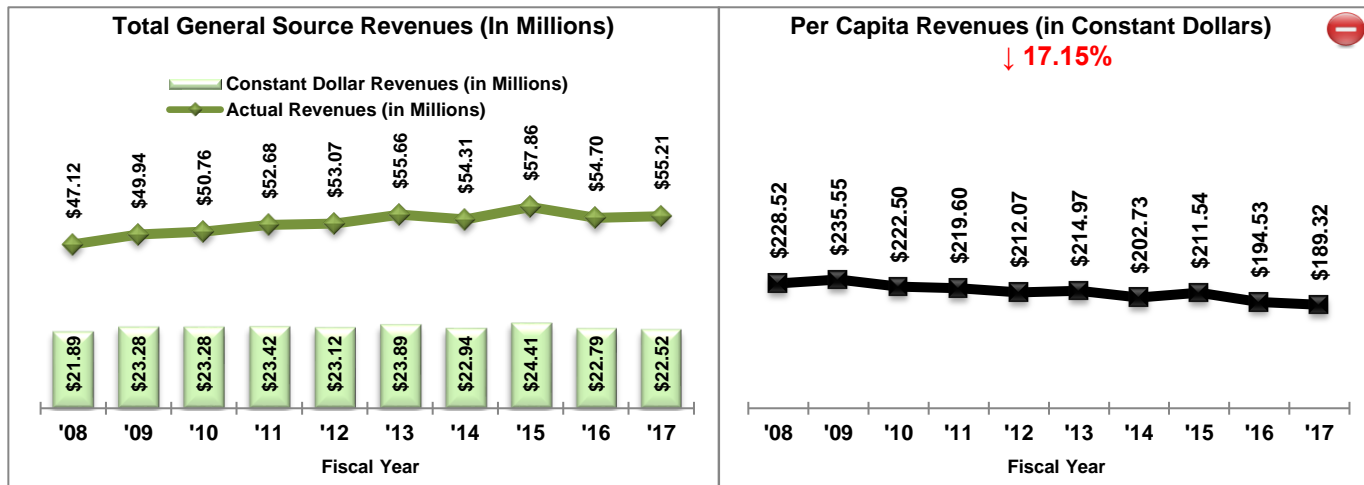
Analysis: Total general fund revenues increased 4.78%, constant dollar revenues decreased 7.97%, and revenues per capita in constant dollars decreased 25.90% over the past ten years.

- Revenues per capita in constant dollars decreased each year from FY 2008 - FY 2013 as a result of an economic downturn that began in FY 2009.
- In FY 2014, revenues per capita in constant dollars increased due to additional revenues received in sales tax, other local taxes, Payment-In-Lieu-Of-Taxes (P.I.L.O.T), revenues from other governmental units and interest.
- In FY 2015 - FY 2016, although overall operating revenues increased slightly from FY 2014, the small increase in inflation reduced the operating revenues per capita.
- In FY 2017, total revenue, total revenue in constant dollars, and total revenues per capita in constant dollars all decreased in comparison to the previous three years. The primary reasons for the decrease in total revenue are less revenues received from telephone gross receipt taxes and grant revenues.
- There is a warning trend associated with this indicator. Management has responded to this decline by reducing expenditures in an effort to get expenditures more in line with revenues. In future budgets, close monitoring of revenues will continue, expenditures will be reduced, and fees and service charges will be increased as needed.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule
<http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <https://www.bls.gov/cpi/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

General Source Revenues



Year	Total General Sources *	Consumer Price Index	Total General Sources (Constant Dollars)	Estimated Population **	Total General Sources Per Capita in Constant Dollars
2008	\$47,124,844	215.30	\$21,887,686	95,782	\$228.52
2009	\$49,943,207	214.54	\$23,279,531	98,831	\$235.55
2010	\$50,759,340	218.06	\$23,278,121	104,620	\$222.50
2011	\$52,684,482	224.94	\$23,421,675	106,658	\$219.60
2012	\$53,074,339	229.59	\$23,117,008	109,008	\$212.07
2013	\$55,659,473	232.96	\$23,892,288	111,145	\$214.97
2014	\$54,307,857	236.74	\$22,939,874	113,155	\$202.73
2015	\$57,856,348	237.02	\$24,409,901	115,391	\$211.54
2016	\$54,704,622	240.01	\$22,792,643	117,165	\$194.53
2017	\$55,208,210	245.12	\$22,522,932	118,966	\$189.32
10 Yr % Chg	17.15%	13.85%	2.90%	24.21%	↓ 17.15%

* Total General Sources = General Fund revenues that are not dedicated to any particular purpose. Does not include the one-time use of excess fund balance.

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: General source revenues are those revenues that can be allocated to any general fund department and thus offer the City Council and management the ability to allocate these sources to areas that are deemed most important to the citizens. Examination of per capita revenue shows how revenues are changing relative to changes in the population level and rate of inflation. As population increases, it might be expected that the needs for services would increase proportionately, and therefore the level of per capita revenues should remain at least constant in real terms. If per capita revenues are decreasing, it could be that the City will be unable to maintain existing service levels unless it were to find new revenue sources or ways to save money. This reasoning assumes that the cost of services is directly related to population level.

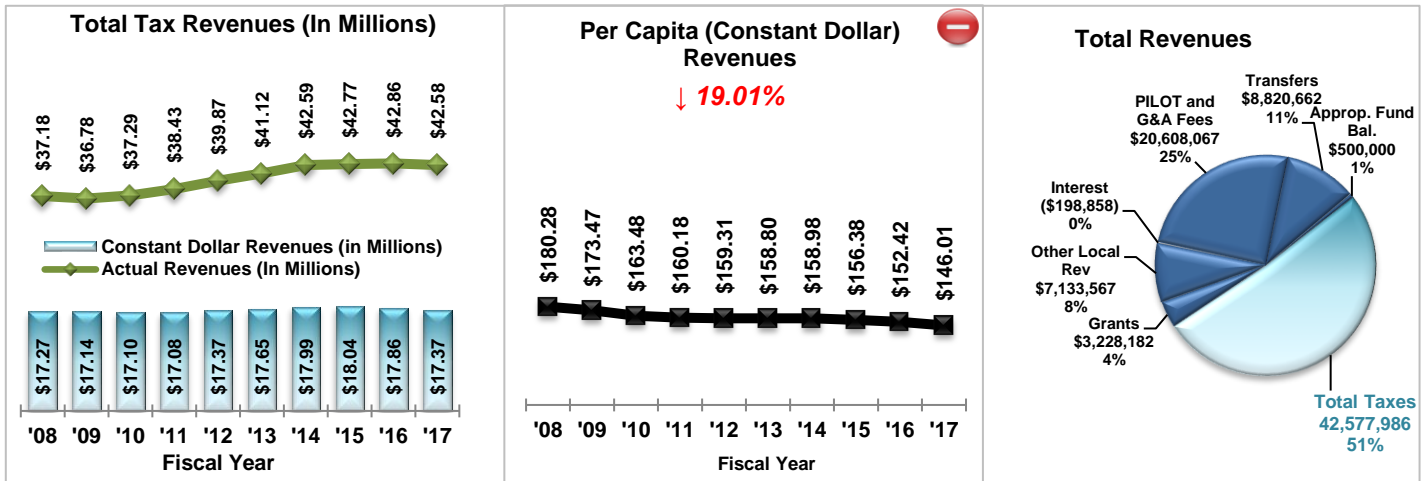
Analysis: General source revenues increased by \$7.6 million or 16.07%, constant dollar general source revenues increased 1.95%, and general source revenues per capita decreased 17.92% over the period shown.

- Over 70% of general source revenues are used to fund public safety and transportation needs which our community indicates are their two top priorities on annual citizen surveys.
- The growth of these general source revenues have not kept pace with inflation or population growth and have hindered the city's ability to adequately fund public safety and transportation.
- The growth in online sales which do not collect local sales taxes has had a negative impact on general source revenues.
- Departments went through several years of budget cuts from FY 2011 - FY 2014 in order to get expenditures in line with revenues.
- The City needs to identify additional sources to be able to fund the 20 general fund departments in the future.

Sources:

- City of Columbia Ten Year Trend Manual
<http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <https://www.bls.gov/cpi/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Total Tax Revenues



Trend Key: 10 Year % Change in Revenues Per Capita

Positive Trend (>0% change)

Warning Trend (0% to -5% change)

Negative Trend (>-5% change)

Formulation: Tax Revenues (Constant Dollars) Population	Fiscal Year	Property Taxes	Sales Taxes	Gross Receipt Taxes	Other Local Taxes	Total Tax Revenues	Tax Revenues in Constant Dollars	Tax Revenues Per Capita in Constant Dollars
	2008	\$6,644,677	\$18,947,469	\$7,558,607	\$4,027,044	\$37,177,797	\$17,267,663	\$180.28
	2009	\$6,812,948	\$18,427,197	\$7,737,824	\$3,803,358	\$36,781,327	\$17,144,514	\$173.47
	2010	\$6,893,193	\$18,794,534	\$7,776,443	\$3,829,765	\$37,293,935	\$17,102,916	\$163.48
	2011	\$6,876,040	\$19,891,980	\$7,813,556	\$3,848,379	\$38,429,955	\$17,084,612	\$160.18
	2012	\$7,097,767	\$20,840,696	\$7,529,041	\$4,402,126	\$39,869,630	\$17,365,578	\$159.31
	2013	\$7,228,203	\$21,627,785	\$7,761,494	\$4,500,831	\$41,118,313	\$17,650,375	\$158.80
	2014	\$7,319,211	\$22,463,031	\$8,141,910	\$4,662,966	\$42,587,118	\$17,988,983	\$158.98
	2015	\$7,572,050	\$22,832,373	\$7,529,923	\$4,834,730	\$42,769,076	\$18,044,501	\$156.38
	2016	\$7,898,843	\$23,321,470	\$6,813,187	\$4,828,492	\$42,861,992	\$17,858,419	\$152.42
	2017	\$8,124,534	\$23,306,189	\$6,280,858	\$4,866,405	\$42,577,986	\$17,370,262	\$146.01
	10 Yr % Chg	22.27%	23.00%	16.90%	20.84%	14.53%	0.59%	↓ 19.01%

Formulation:
Tax Revenues
(Constant Dollars)
Population

Description: Tax revenue accounts for 51% of the total general fund revenue sources. Total tax revenues include sales tax, property taxes, gross receipt taxes and other local taxes. Gross receipt taxes are collected from telephone, natural gas, electric, and cable television. Other local taxes include gasoline, cigarette, and motor vehicle taxes. A decrease in per capita tax revenue in constant dollars may indicate:

1. Decline in City's property value from age or neglect, decline in City's economic well being, or decreasing population
2. Inability of taxpayers to pay taxes or inefficient collection procedures
3. Appraisal practices which do not reassess property on a frequent enough basis to keep pace with the rate of inflation
4. A sales tax rate so high that consumers shop in other communities
5. Retail outlets relocating outside the community
6. Improper collection of sales tax by retailers
7. A rise in online sales to retailers who do not collect sales tax

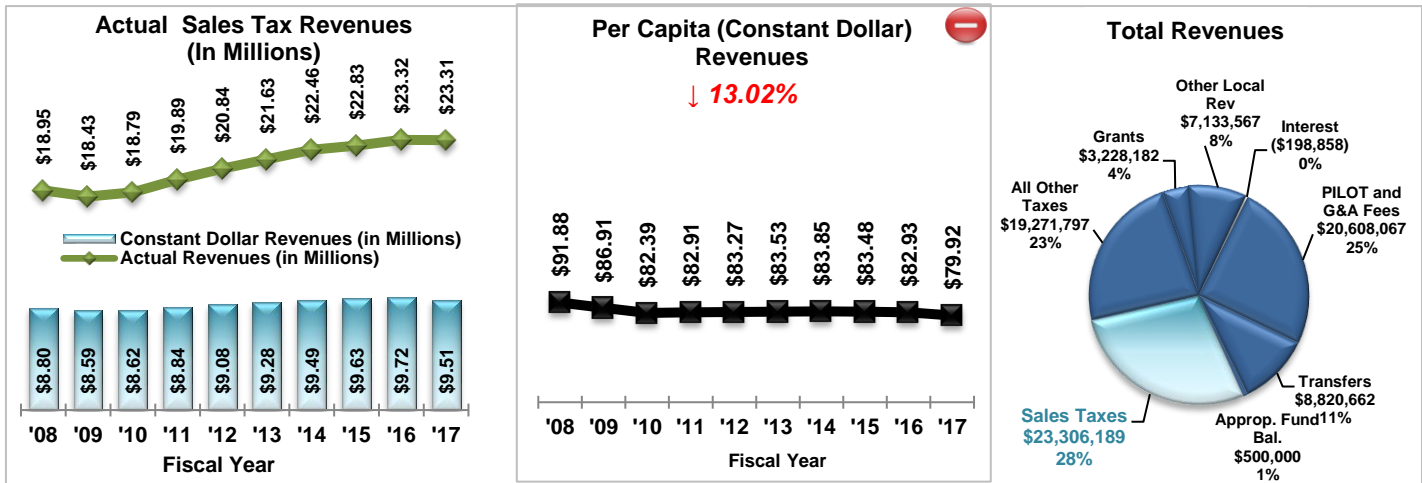
Analysis: For the ten year period, total tax revenues increased over \$5.4 million or 14.53% while total tax revenue per capita in constant dollars decreased 19.01%. This is a significant concern since tax revenues comprise 51% of the total general fund revenue sources.

- Of the various types of taxes collected, sales taxes are the largest source. During the past ten years, sales taxes per capita decreased 13.02% due to two primary reasons. First, the economic downturn in FY 2009 caused sales tax revenues to decrease and it took several years for those revenues to return to the pre-recession amounts. Second, there has been significant growth in online sales taxes which do not collect local sales taxes. It is estimated the general fund has lost nearly \$13.5 million over the past ten years in sales tax revenues due to online sales.
- When tax revenues do not keep up with the growth in inflation and population, it hinders the City's ability to add needed staffing to critical areas such as public safety or to adequately fund street maintenance to ensure the quality of the streets is up to the level citizens expect. Public safety and streets receive about two thirds of the general sources in the general fund.
- The City will need to monitor this trend and may need to identify another source of revenue to fund these critical city services.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule
<http://www.columbia.mo.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Sales Tax Revenues



Trend Key: 10 Year % Change in Revenues Per Capita
 Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Actual Sales Tax Revenue - General Fund	Consumer Price Index	Sales Taxes (Constant Dollars)	Estimated Population **	Sales Taxes per Per Capita (Constant Dollars)	Per Capita Percent Change Over Previous Year
2008	\$18,947,469	215.30	\$8,800,374	95,782	\$91.88	(6.58%)
2009	\$18,427,197	214.54	\$8,589,286	98,831	\$86.91	(5.41%)
2010	\$18,794,534	218.06	\$8,619,132	104,620	\$82.39	(5.20%)
2011	\$19,891,980	224.94	\$8,843,278	106,658	\$82.91	0.63%
2012	\$20,840,696	229.59	\$9,077,354	109,008	\$83.27	0.43%
2013	\$21,627,785	232.96	\$9,283,905	111,145	\$83.53	0.31%
2014	\$22,463,031	236.74	\$9,488,481	113,155	\$83.85	0.38%
2015	\$22,832,373	237.02	\$9,633,100	115,391	\$83.48	(0.44%)
2016	\$23,321,470	240.01	\$9,716,874	117,165	\$82.93	(0.66%)
2017	\$23,306,189	245.12	\$9,508,073	118,966	\$79.92	(3.63%)
10 yr % Chg	23.00%	13.85%	8.04%	24.21%	↓ 13.02%	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: A general sales tax is levied on all persons selling tangible personal property or rendering taxable services on a retail basis within the City limits. The City's entire portion of the tax amounts to a total of 2% gross retail receipts, of which 1% is for City General Revenues, 1/2% is a Transportation Sales Tax, 1/4% is Parks Sales Tax and 1/4% is for Capital Improvement Sales Tax. A portion of the 1% general sales tax is allocated to the General Fund and the rest (4.1% of the 1%) is allocated to capital projects and recorded in the Capital Projects Fund. The table above shows the amount that is allocated to the General Fund.

Analysis: Sales tax revenues in actual dollars increased 23.00%, constant dollar sales taxes increased 8.04% and per capita sales taxes decreased 13.02%.

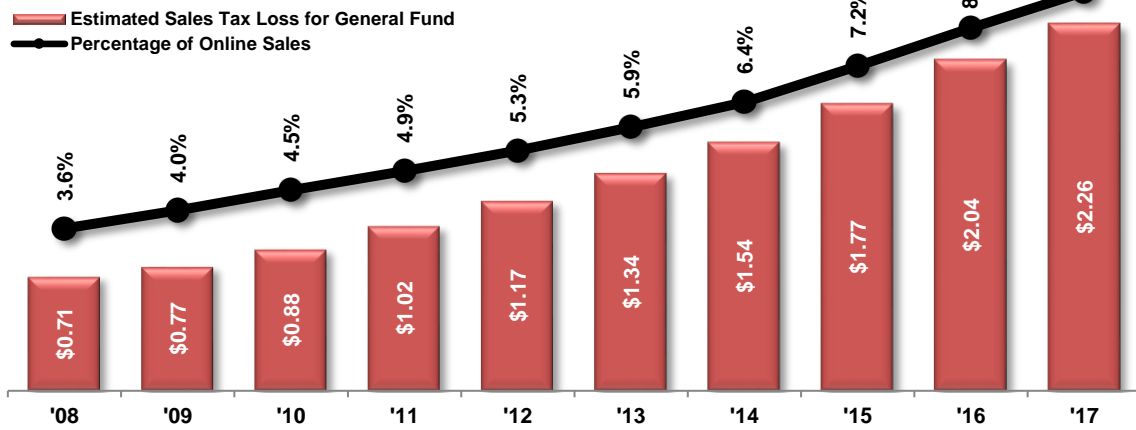
- Decreases in actual sales tax dollars are reflected in FY 2008 - FY 2010 as a result of the economic downturn as well as increases in inflation and population.
- From FY 2010 to FY 2016 constant dollar sales taxes increased but per capita dollar growth has remained relatively flat. The growth has not kept up with increases in pension and health care costs and has hindered the City's ability to increase staffing in public safety to keep up with population growth.
- Also, the increasing growth in online sales, which are not subject to local sales taxes, have resulted in lower growth in sales tax revenues over the past ten years. It is estimated that online sales accounted for 3.6% of all retail sales in FY 2008 and grew to 8.9% of all retail sales in FY 2017. This equates to an estimated ten-year loss of nearly \$13.5 million in the general fund, with an estimated loss of sales tax revenue in the general fund for FY 2017 at over \$2.26 million.
- FY 2017 sales taxes are lower than FY 2016 which has not occurred since FY 2009 during the economic downturn.
- Sales taxes account for 28% of the general fund revenues which makes this a major revenue source and close monitoring is merited.

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

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule <http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index - Bureau of Labor Statistics: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Estimated Loss in Sales Taxes Due to Online Sales



A Warning Trend Is Observed When:

Online sales as a percent of total sales increase

Formulation:

Estimated Dollar Amount of Online Sales multiplied by General Sales Tax Rate

Fiscal Year	Actual Sales Tax Revenue - General Fund	Online Sales as a Percent of Total Retail Sales	Estimated Loss of Sales Tax Revenue: General Fund
2008	\$18,947,469	3.6%	\$707,582
2009	\$18,427,197	4.0%	\$767,800
2010	\$18,794,534	4.5%	\$875,308
2011	\$19,891,980	4.9%	\$1,019,431
2012	\$20,840,696	5.3%	\$1,172,186
2013	\$21,627,785	5.9%	\$1,343,840
2014	\$22,463,031	6.4%	\$1,535,934
2015	\$22,832,373	7.2%	\$1,771,477
2016	\$23,321,470	8.1%	\$2,041,738
2017	\$23,306,189	8.9%	\$2,262,861
10 Year Total			\$13,498,157
10 Yr % Chg		23.00%	219.80%

Description: The level of online sales can adversely impact a City. Currently, online sales are not subject to local sales taxes, so the City receives a lower amount of sales tax revenue because users choose to shop online instead of at brick and mortar stores. There is also a loss of property taxes as there are fewer brick and mortar stores operating and potentially a loss of jobs in the community. In addition, items ordered online are delivered by trucks that use and cause wear and tear on the streets. All of these factors can cause a significant negative factor for a city who relies on sales tax as a major revenue source.

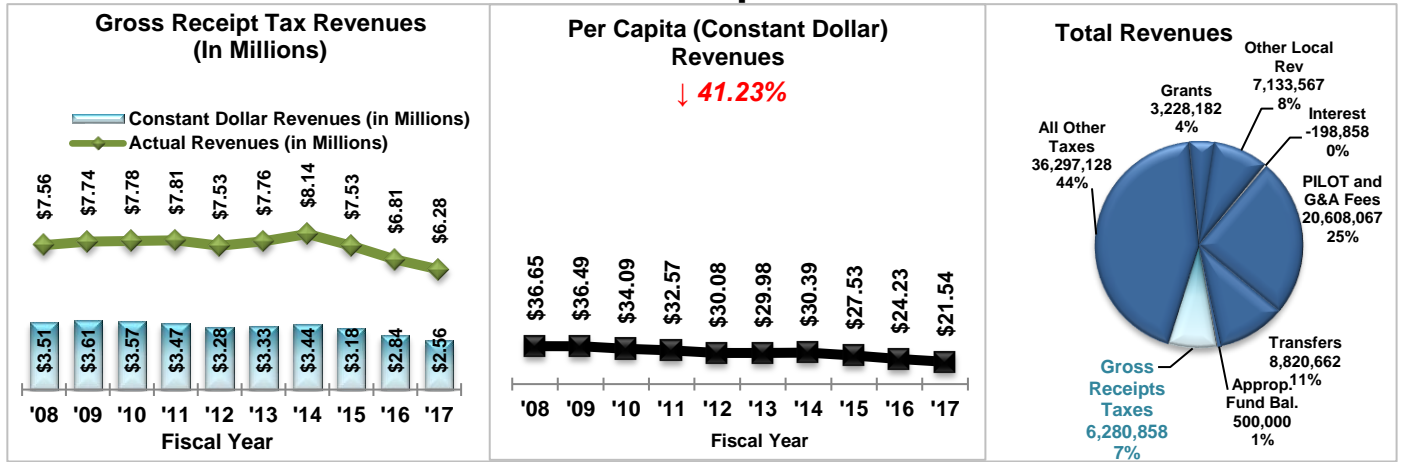
Analysis: Sales taxes are considered to be a major revenue source (28%) for the general fund operations which include major departments such as police, fire, health, and parks and recreation.

- It is estimated that nationally the percent of online sales increased from 3.6% to 8.9% (a percentage change/ increase of 145.83%) over the past ten years. Given the number of college students in the City, Columbia's growth in online sales may have been much higher than the national average.
- It is estimated that the City has lost nearly \$13.5 million in sales tax revenue in the general fund over the past ten years. The FY 2017 general fund loss is estimated at over \$2.26 million.
- Sales taxes are the primary funding source for public safety departments so this loss has kept the City from being able to add more positions each year to these critical departments or increase the amount of funding available for street maintenance. These two areas continue to be the top two areas that citizens want to see funding added according to annual citizen surveys.
- The prediction for the future is that the percentage of online sales will continue to increase, so the City will need to monitor this indicator closely. The City may need to explore other funding source options in the future to ensure adequate funding of general fund departments. The situation would improve with passage of a marketplace fairness act.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule <http://www.como.gov/finance/accounting/financial-reports/>
- Online sales: <http://www.census.gov/retail/#ecommerce>

Gross Receipt Taxes



Fiscal Year	Telephone GRT	Natural Gas GRT	Boone Electric GRT	Cable TV GRT	Total Actual Gross Receipt Taxes	Gross Receipt Tax Revenues (Constant Dollars)	Gross Receipt Taxes Per Capita (Constant Dollars) **	Per Capita Percent Change Over Previous Year
2008	\$3,455,201	\$3,101,588	\$727,768	\$274,050	\$7,558,607	\$3,510,684	\$36.65	47.43%
2009	\$3,488,366	\$3,240,771	\$825,255	\$183,432	\$7,737,824	\$3,606,755	\$36.49	(0.44%)
2010	\$3,710,320	\$2,872,683	\$917,470	\$275,970	\$7,776,443	\$3,566,260	\$34.09	(6.58%)
2011	\$3,758,097	\$2,808,579	\$964,031	\$282,849	\$7,813,556	\$3,473,633	\$32.57	(4.46%)
2012	\$3,760,160	\$2,400,690	\$1,085,419	\$282,772	\$7,529,041	\$3,279,342	\$30.08	(7.65%)
2013	\$3,753,165	\$2,689,605	\$1,042,614	\$276,110	\$7,761,494	\$3,331,685	\$29.98	(0.33%)
2014	\$3,678,731	\$3,064,837	\$1,102,041	\$296,301	\$8,141,910	\$3,439,178	\$30.39	1.37%
2015	\$3,339,520	\$2,797,750	\$1,093,448	\$299,205	\$7,529,923	\$3,176,915	\$27.53	(9.41%)
2016	\$3,250,767	\$2,158,176	\$1,118,284	\$285,960	\$6,813,187	\$2,838,710	\$24.23	(11.99%)
2017	\$2,695,049	\$2,153,297	\$1,178,927	\$253,585	\$6,280,858	\$2,562,360	\$21.54	(11.10%)
10 yr % Chg	(22.00%)	(30.57%)	61.99%	(7.47%)	(16.90%)	(27.01%)	↓ 41.23%	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Gross receipts taxes are collected from telephone, natural gas, electric, and cable television and are considered to be general funding sources for the general fund. The amounts can be allocated to any general fund budget. The gross receipts tax rate is 7% for persons engaged in the business of supplying telephone service, natural gas service, or electric service. Video service providers are imposed a 5% gross receipts tax. All of the telephone, natural gas, and electric gross receipts tax support General Fund operations while approximately 30% of the video service providers gross receipts tax goes to the General Fund and the remainder is allocated to the Community Relations Fund. Telephone and video service provider gross receipts tax growth are best predicted by population growth and the year-to-year relative cost of the service, natural gas and electric gross receipts taxes are more closely correlated to the weather, population growth, and the year-to-year relative cost of service.

Analysis: Gross receipt taxes decreased 16.9% over the past ten years and gross receipt taxes per capita in constant dollars decreased 41.23%.

- In 2008 the City received a settlement agreement with major mobile phone carriers which required them to pay a business license tax on wireless communications as they do for land line services.
- The decrease shown in FY 2012 was due to a decrease in gross receipts from natural gas.
- The decrease shown in FY 2015 was due to a decrease in gross receipts from telephone and natural gas.
- The decrease shown in FY 2016 is due solely to the decrease in natural gas.
- The decrease shown in FY 2017 is due to the decrease in telephone GRT and the reduction in the number of land lines.
- Gross receipts taxes account for 7% of general fund revenue sources.
- This is a general funding source which can be allocated to any general fund department. Public safety departments receive the largest percentage of general source funding.

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

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

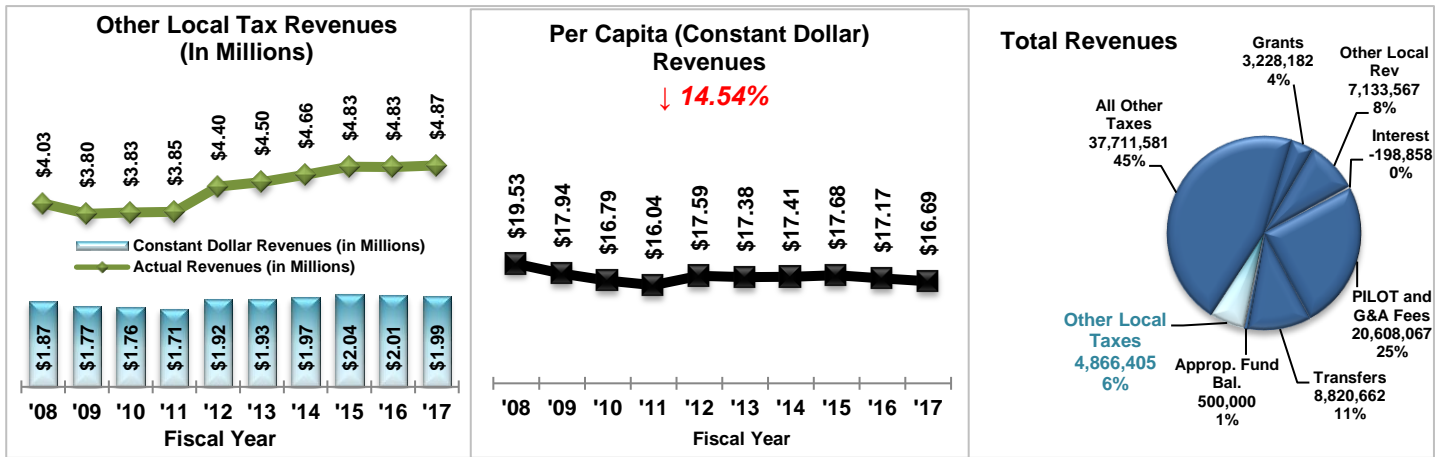
Electric: City Code of Ordinances Chapter 26, Article V, Division 4

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

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule <http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Other Local Taxes



Fiscal Year	Gasoline Taxes	Cigarette Taxes	Motor Vehicle Taxes	Total Actual Other Local Taxes	Other Local Tax Revenues (Constant Dollars)	Other Local Taxes per Capita (Constant Dollars) **	Per Capita Percent Change Over Previous Year
2008	\$2,412,509	\$731,629	\$882,906	\$4,027,044	\$1,870,408	\$19.53	(12.42%)
2009	\$2,343,747	\$652,968	\$806,643	\$3,803,358	\$1,772,821	\$17.94	(8.14%)
2010	\$2,377,582	\$619,780	\$832,403	\$3,829,765	\$1,756,322	\$16.79	(6.41%)
2011	\$2,338,524	\$627,666	\$882,189	\$3,848,379	\$1,710,854	\$16.04	(4.47%)
2012	\$2,717,154	\$602,577	\$1,082,395	\$4,402,126	\$1,917,386	\$17.59	9.66%
2013	\$2,737,913	\$610,294	\$1,152,624	\$4,500,831	\$1,932,019	\$17.38	(1.19%)
2014	\$2,799,621	\$580,375	\$1,282,970	\$4,662,966	\$1,969,657	\$17.41	0.17%
2015	\$2,896,360	\$564,849	\$1,373,521	\$4,834,730	\$2,039,798	\$17.68	1.55%
2016	\$2,884,004	\$544,198	\$1,400,290	\$4,828,492	\$2,011,788	\$17.17	(2.88%)
2017	\$2,932,516	\$515,363	\$1,418,526	\$4,866,405	\$1,985,315	\$16.69	(2.80%)
10 yr % Chg	21.55%	(29.56%)	60.67%	20.84%	6.14%	↓ 14.54%	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

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

Analysis: There has been an overall increase in other local taxes in actual dollars of 20.84%, an increase in constant dollars of 6.14% and a decrease in per capita constant revenues of 14.54% for the period shown.

- Gasoline taxes reflect a decrease in FY 2009 due to the economic downturn and it took until FY 2012 for receipts to be at the level they were before the downturn. Gasoline taxes are primarily a dedicated source for streets.
- Cigarette taxes reflected a decrease in FY 2009 and the receipts have never recovered to the level they were before the economic downturn. In addition, the City Council increased the legal age to purchase cigarettes from 18 to 21. Cigarette taxes are a general source that can be allocated to any department.
- Motor vehicle taxes experienced a large decrease in FY 2008 and it took until FY 2012 for the receipts to be at the level they were before the economic downturn. The license portion of motor vehicle taxes is a dedicated source for street engineering and the sales portion is a general source that can be allocated to any department.
- There is a warning trend for this indicator since the other local taxes per capita in constant dollars reflects a significant decrease over the past ten years.

Legal Authorizations: Gasoline: Missouri Constitution, 1945; RSMo 142.009 & 142.803

Cigarette: City Code of Ordinances Chapter 26, Article III pursuant to RSMo 94.110;

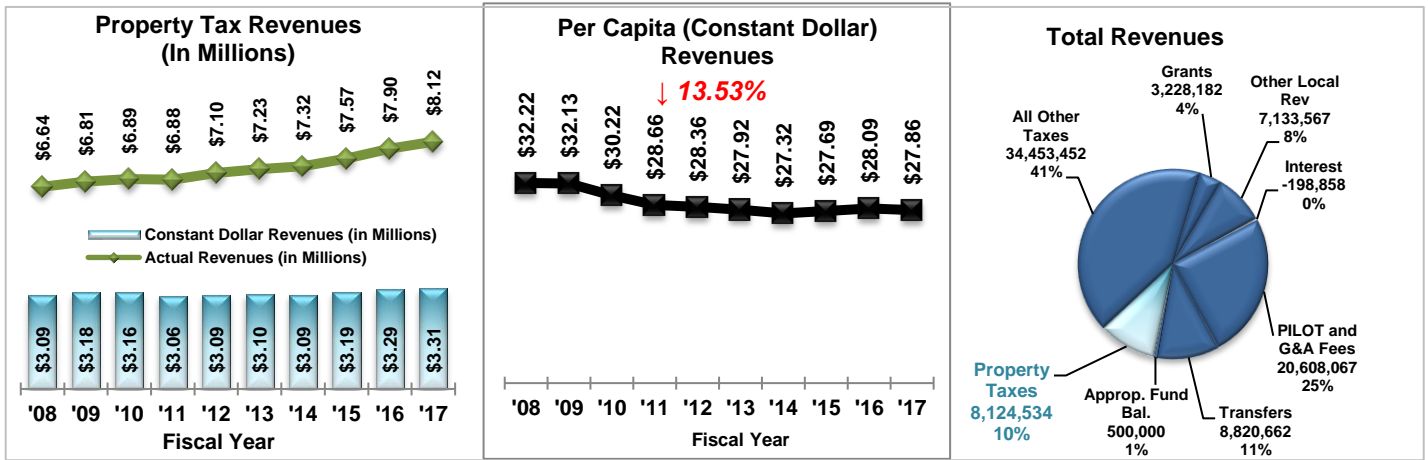
Current rate Ordinance 6135 State 149.192 RSMo

Motor Vehicle: Missouri Constitution Article IV Section 30(a)

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule <http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Property Taxes



Fiscal Year	Actual Property Taxes	Consumer Price Index	Property Taxes (Constant Dollars)	Estimated Population **	Property Taxes per Capita (Constant Dollars)	Per Capita Percent Change Over Previous Year
2008	\$6,644,677	215.30	\$3,086,198	95,782	\$32.22	0.62%
2009	\$6,812,948	214.54	\$3,175,652	98,831	\$32.13	(0.28%)
2010	\$6,893,193	218.06	\$3,161,203	104,620	\$30.22	(5.94%)
2011	\$6,876,040	224.94	\$3,056,847	106,658	\$28.66	(5.16%)
2012	\$7,097,767	229.59	\$3,091,497	109,008	\$28.36	(1.05%)
2013	\$7,228,203	232.96	\$3,102,766	111,145	\$27.92	(1.55%)
2014	\$7,319,211	236.74	\$3,091,666	113,155	\$27.32	(2.15%)
2015	\$7,572,050	237.02	\$3,194,688	115,391	\$27.69	1.35%
2016	\$7,898,843	240.01	\$3,291,047	117,165	\$28.09	1.44%
2017	\$8,124,534	245.12	\$3,314,513	118,966	\$27.86	(0.82%)
10 yr % Chg	22.27%	13.85%	7.40%	24.21%	↓ 13.53%	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

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

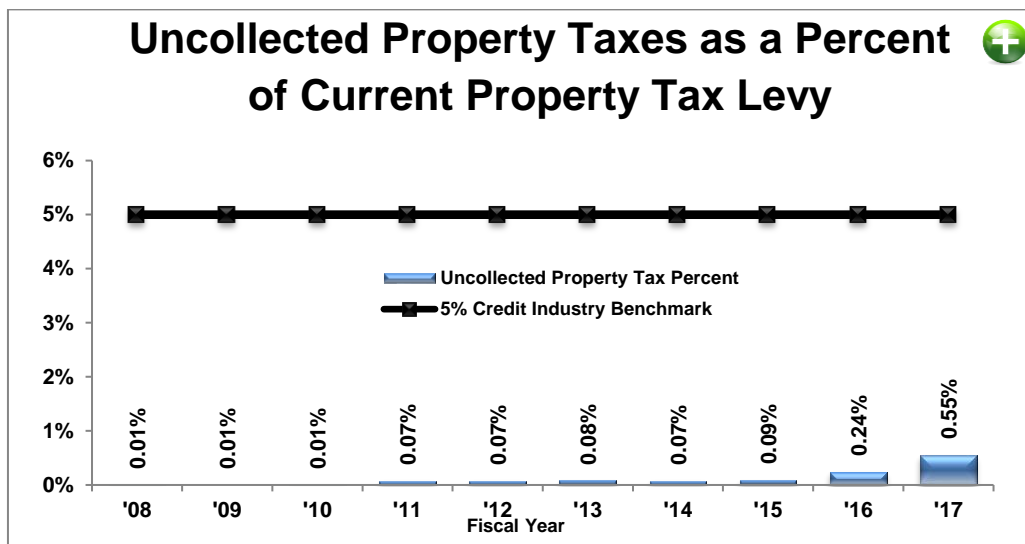
Analysis: Revenues from property taxes increased 22.27%, constant dollar property taxes increased 7.40%, and property taxes per capita decreased 13.53% for the period shown.

- Property taxes are a general funding source that can be allocated to any department budget.
- The general property tax rate has remained constant at \$0.41 per \$100 assessed valuation since FY 2002, and there has been no general obligation property tax levy.
- Property taxes are approximately 10% of the total General Fund revenue sources.
- There is a warning trend because there has been an overall decrease of 13.53% in the property taxes per capita in constant dollars over the past ten years indicating the revenues received have not kept pace with the growth of inflation or the growth in the population.

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

Sources:

- City of Columbia Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule
<http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml



Trend Key: Uncollected Property Taxes as a Percent of Levy

Positive Trend (3 Most Recent Years <2%)

Warning Trend (3 Most Recent Years 2%-5%)

Negative Trend (3 Most Recent Years >5%)

Formulation:

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

Fiscal Year	Net Current Property Tax Levy *	Allowance for Uncollected Property Taxes	Uncollected Property Taxes as a Percent of Levy
2008	\$6,644,677	\$574	0.01%
2009	\$6,812,948	\$370	0.01%
2010	\$6,893,193	\$565	0.01%
2011	\$6,876,040	\$5,115	0.07%
2012	\$7,097,767	\$5,017	0.07%
2013	\$7,228,203	\$5,888	0.08%
2014	\$7,319,211	\$5,208	0.07%
2015	\$7,572,050	\$6,482	0.09%
2016	\$7,898,843	\$18,933	0.24%
2017	\$8,124,534	\$44,760	0.55%
10 Yr % Chg	22.27%	7697.91%	6277.55%

*Net Current Property Tax Levy = Total General Property Taxes (Real, Individual, Railroad, Financial and Penalties and Interest)

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

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

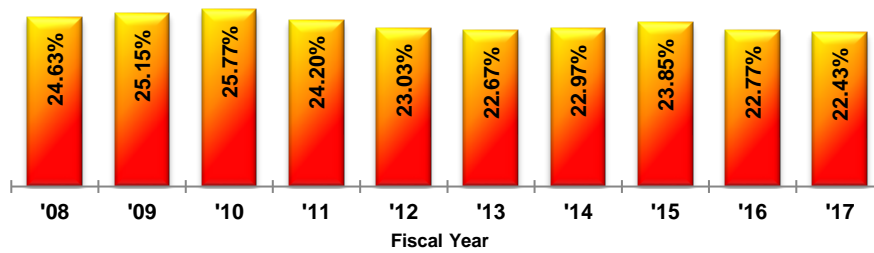
Analysis: While the percent of uncollected property taxes have varied for the past ten years, it has always been significantly below the 2-3% rate deemed acceptable by the credit rating industry. There is no warning trend observed for this indicator.

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

Source:

- City of Columbia Accounting System

Restricted Revenues as a Percent of Operating Revenues



Trend Key: Annual Restricted Revenue as a Percent of Total Revenues

Positive Trend (Restricted Rev <15% Oper Rev) Warning Trend (Restricted Rev 15%-25% Oper Rev) Negative Trend (Restricted Rev >25% Oper Rev)

Formulation:

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

Fiscal Year	Operating Revenues *	Restricted Operating Revenues**	Restricted Revenue as a Percent of Total
2008	\$78,898,068	\$19,436,404	24.63%
2009	\$77,275,976	\$19,431,287	25.15%
2010	\$79,023,392	\$20,365,477	25.77%
2011	\$79,689,324	\$19,281,962	24.20%
2012	\$79,233,087	\$18,245,650	23.03%
2013	\$79,129,393	\$17,934,678	22.67%
2014	\$83,750,410	\$19,234,229	22.97%
2015	\$84,816,620	\$20,230,662	23.85%
2016	\$85,029,452	\$19,362,060	22.77%
2017	\$82,669,606	\$18,544,845	22.43%
10 Yr % Chg	4.78%	(4.59%)	(8.94%)

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

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

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

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

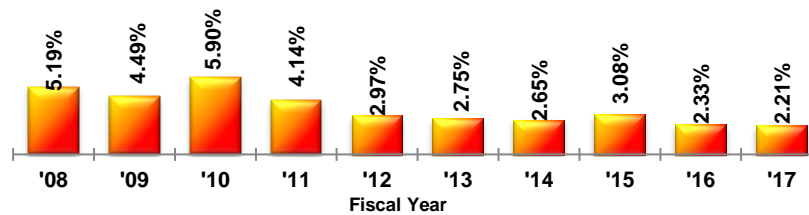
Analysis: For the period examined, restricted operating revenues as a percent of total operating revenues has remained relatively stable, varying between 22.43% and 25.77%.

- Since the FY 2017 restricted revenue percent falls in the range of 15% to 25%, this indicator has a warning trend observed. Once revenues get above 25%, they are considered to be major revenue sources in the general fund.
- For the most part, none of the city's restricted revenue sources can be used for public safety (other than an occasional grant), which is the largest portion of the general fund budget (over 50%) and highest rated need identified on citizen surveys.
- A concern with grants funding is that as grants end, the City must either delete the expenses that were paid for by the grant or take over the funding of the grant with general sources. For example, when the City receives grants to add police and fire positions, the City must agree to fund those positions with general sources once the grant ends. During this time period, there was a federal fire grant for five additional positions that the city must now fund as the grant has ended. This reduces the city's flexibility to allocate general sources to other areas as these grants end.

Source:

- City of Columbia Accounting System

Temporary Revenues as a Percent of Operating Revenues



Trend Key: Annual Temporary Revenue as a Percent of Total Revenues

Positive Trend (Temp Rev <15% Oper Rev) Warning Trend (Temp Rev 15%-25% Oper Rev) Negative Trend (Temp Rev >25% Oper Rev)

Formulation:

Temporary Revenues
Operating Revenues

Fiscal Year	Temporary Revenues*	Operating Revenues **	Temporary Revenues as a Percent of Operating Revenues
2008	\$4,093,818	\$78,898,068	5.19%
2009	\$3,469,203	\$77,275,976	4.49%
2010	\$4,659,208	\$79,023,392	5.90%
2011	\$3,303,121	\$79,689,324	4.14%
2012	\$2,350,639	\$79,233,087	2.97%
2013	\$2,172,618	\$79,129,393	2.75%
2014	\$2,222,291	\$83,750,410	2.65%
2015	\$2,615,748	\$84,816,620	3.08%
2016	\$1,979,644	\$85,029,452	2.33%
2017	\$1,825,812	\$82,669,606	2.21%
10 Yr % Chg	(55.40%)	4.78%	(57.44%)

* Temporary Revenues = Federal and State Grants

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

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

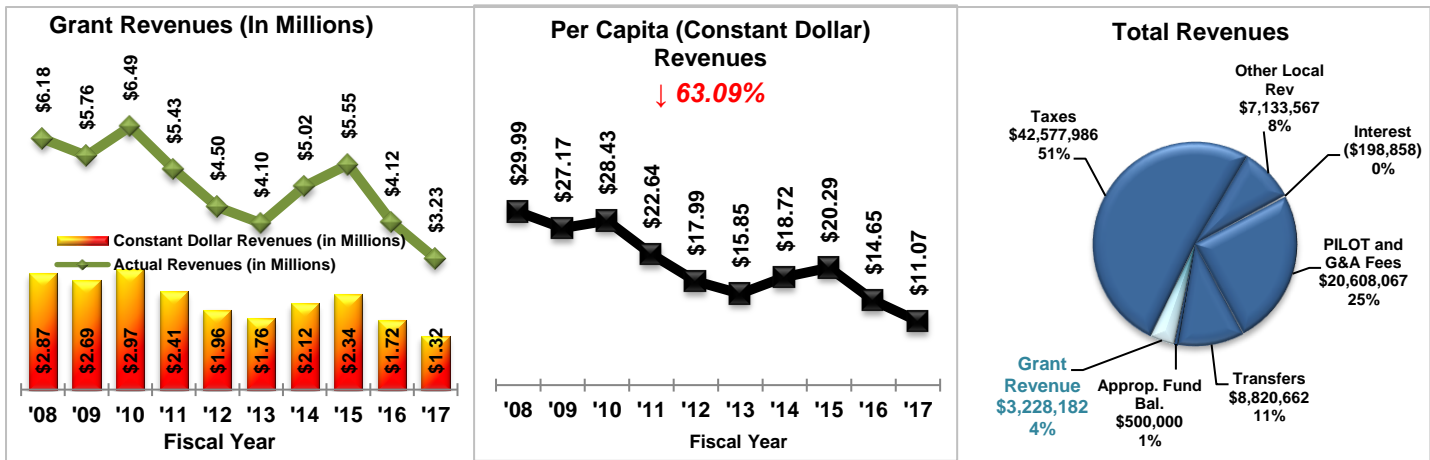
Analysis: A warning trend would occur when temporary revenues as a percent of operating revenues are increasing over total operating revenues. The ten year period listed shows slight increases or decreases primarily due to changes in grants received for the Health Department and Police Department.

- Much of the temporary revenue in the Health Department has been for specific activities that can be discontinued when the revenue source ends. The City makes every effort to identify those programs when grants are received.
- In FY 2008 through FY 2011, the city received a large non-motorized grant from the federal government for projects that accommodate motorists, bicyclists and pedestrians.
- The City relies very little on temporary revenues and since they are such a small percentage of operating revenues, there is no warning trend observed for this indicator.

Source:

- City of Columbia Accounting System

Grant Revenues



Fiscal Year	Actual Grant Revenues	Consumer Price Index	Grant Revenue (Constant Dollars)	Estimated Population**	Grant Revenues Per Capita (Constant Dollars)	Per Capita Percent Change Over Previous Year
2008	\$6,184,221	215.30	\$2,872,334	95,782	\$29.99	27.78%
2009	\$5,761,569	214.54	\$2,685,583	98,831	\$27.17	(9.40%)
2010	\$6,486,581	218.06	\$2,974,732	104,620	\$28.43	4.64%
2011	\$5,431,036	224.94	\$2,414,448	106,658	\$22.64	(20.37%)
2012	\$4,503,591	229.59	\$1,961,580	109,008	\$17.99	(20.54%)
2013	\$4,103,531	232.96	\$1,761,475	111,145	\$15.85	(11.90%)
2014	\$5,015,621	236.74	\$2,118,620	113,155	\$18.72	18.11%
2015	\$5,550,225	237.02	\$2,341,669	115,391	\$20.29	8.39%
2016	\$4,119,790	240.01	\$1,716,508	117,165	\$14.65	(27.80%)
2017	\$3,228,182	245.12	\$1,316,980	118,966	\$11.07	(24.44%)
10 yr % Chg	(47.80%)	13.85%	(54.15%)	24.21%	63.09%	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

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

Analysis: For the period shown, grant revenues decreased 47.80% in actual dollars, 54.15% in constant dollars and 63.09% in per capita constant dollars. Grant revenues account for 4% of total general fund sources and are considered to be dedicated funding sources.

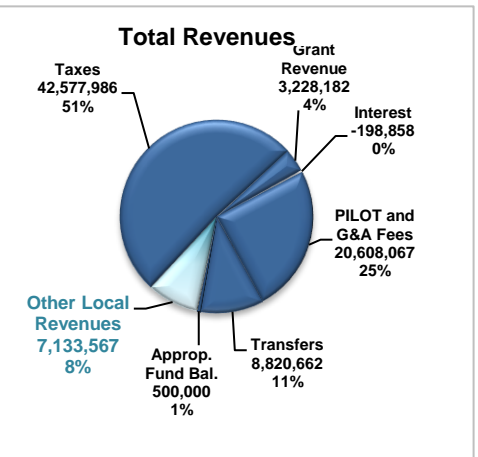
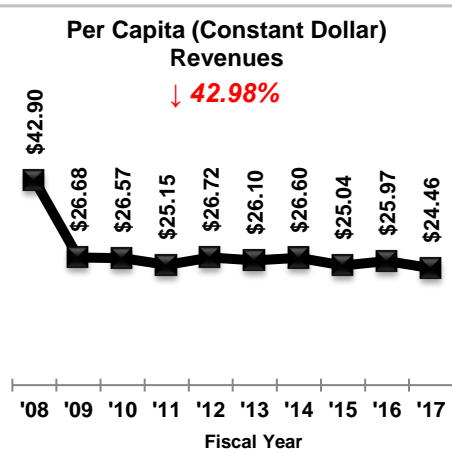
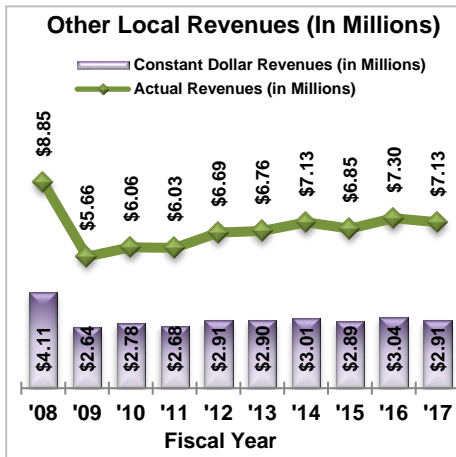
- The fluctuations in FY 2008 - FY 2012 are primarily due to the City receiving a federal non-motorized grant which allowed the City to build a number of sidewalks, pedways, and trails with the goal to increase non-motorized activity within the community.
- In FY 2010 there was also an increase in WIC caseloads, immunizations, a large DWI enforcement grant, stimulus money for the prevention of homelessness, and a re-housing grant.
- In FY 2014 there was a change in funding for the joint communications operation. With the passage of a 9-1-1 tax in April, 2013, the County began paying the City for 100% of the expenses beginning January 1, 2014. Over the next few years, the County will build a new 9-1-1 operations center and the operation will move completely out of the City's budget. There was also a federal grant to fund three additional firefighters.
- In FY 2015 federal grant revenues doubled from FY 2014 due to a grant to purchase self contained breathing apparatus for the fire department.
- In FY 2016, grants ended for the purchase self contained breathing apparatus and funding for the three fire fighters. General sources will be used to continue to fund the three firefighters.
- In FY 2017, the decrease in grant revenues was primarily due to a lower funding from the County for the PSJC operation as most of the costs for this operation have transitioned over to the County and decrease of grant funds from the State and County governments for the Health Department.

Legal Authorizations: Federal UMTA Act of 1964, Section 9; City Ordinance 11221

Source:

- City of Columbia Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund <http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>

Other Local Revenues



Fiscal Year	Fines	Licenses and Permits	Fees	Misc. Revenue	Total Other Local Revenues	Other Local Tax Revenues (Constant Dollars)	Other Local Revenues Per Capita (Constant Dollars) **	Per Capita Percent Change Over Previous Year
2008	\$1,367,376	\$815,851	\$1,612,585	\$5,050,549	\$8,846,361	\$4,108,796	\$42.90	42.76%
2009	\$1,457,963	\$823,184	\$1,778,078	\$1,598,130	\$5,657,355	\$2,637,007	\$26.68	(37.81%)
2010	\$1,900,869	\$818,100	\$1,665,294	\$1,677,407	\$6,061,670	\$2,779,868	\$26.57	(0.41%)
2011	\$2,049,392	\$845,158	\$1,905,918	\$1,234,220	\$6,034,688	\$2,682,811	\$25.15	(5.34%)
2012	\$2,184,075	\$882,974	\$1,973,292	\$1,647,146	\$6,687,487	\$2,912,795	\$26.72	6.24%
2013	\$1,970,138	\$921,132	\$2,658,150	\$1,208,861	\$6,758,281	\$2,901,048	\$26.10	(2.32%)
2014	\$1,883,631	\$965,309	\$2,961,020	\$1,316,818	\$7,126,778	\$3,010,382	\$26.60	1.92%
2015	\$2,081,131	\$1,012,346	\$2,511,353	\$1,244,959	\$6,849,789	\$2,889,962	\$25.04	(5.86%)
2016	\$1,805,859	\$1,031,218	\$3,251,931	\$1,215,312	\$7,304,320	\$3,043,340	\$25.97	3.71%
2017	\$1,564,041	\$1,064,292	\$2,915,857	\$1,589,377	\$7,133,567	\$2,910,235	\$24.46	(5.81%)
10 yr % Chg	14.38%	30.45%	80.82%	(68.53%)	(19.36%)	(29.17%)	↓ 42.98%	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

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

Analysis: Over the past ten years other local revenues in actual dollars decreased 19.36%, constant dollar revenues decreased 29.17%, and per capita revenues decreased 42.98%.

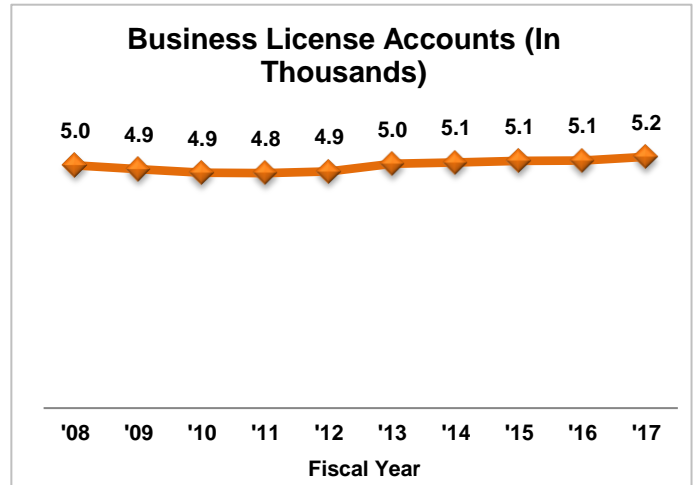
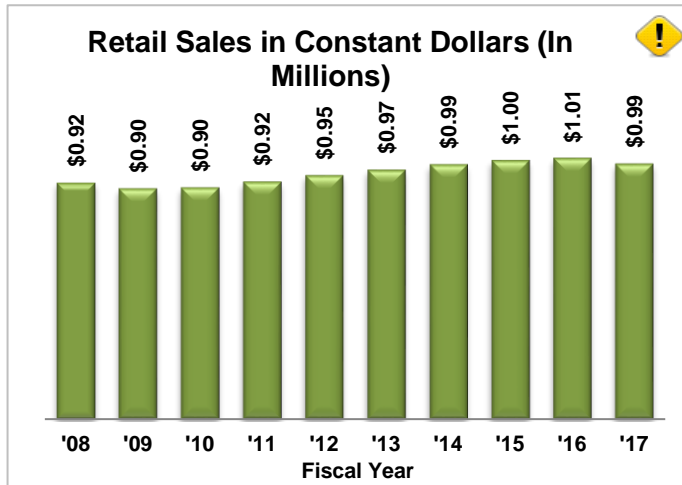
- FY 2008 miscellaneous revenues were significantly higher based on a one-time settlement agreement that was reached with major mobile phone carriers which now requires them to pay a "business license tax" on wireless communications. This is the reason for the large decreases in other local revenues; if this year is removed from comparison then the decreases are not as large.
- In FY 2011 fines increased due to a \$5 increase in parking fines which occurred during FY 2011 and red light camera fines.
- FY 2012 fines reflect a full year of the parking fine increase that began during FY 2011.
- In FY 2013 fees increased due to an increase Building and Site permit fees and a methodology change.
- FY 2015 reflects a full year of municipal court fines which were effective July 1, 2014 and reflects a \$5 parking meter fine increase
- There were significant reductions in municipal court fines for FY 2015 and FY 2016 due to Senate Bill 5 enacted during FY 2015 which capped fines and costs for minor traffic offenses, required consideration of a person's ability to pay, prohibited jail sentences for failing to pay, and the court is no longer able to suspend a driver's license for failure to appear or failure to pay a fine for a minor traffic violation.
- FY 2015 fees are lower due to fewer building permits issued for construction.
- FY 2016 fees reflect an increase in building and site fees due to more permits being issued for construction.
- FY 2017 fees are lower due to fewer building permits issued and lower municipal court fines.
- Other local revenues account for 8% of the general fund revenue sources.

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

Source:

- City of Columbia Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund
<http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>

Retail Sales and Business License Accounts



Trend Key: Ten Year Change in Retail Sales in Constant Dollars:

Positive Trend (10 Yr Growth >= Growth in CPI)

Warning Trend (0% to Below Growth in CPI)

Negative Trend (Negative change in 10 Yrs)

A Warning Trend Is Observed When:	Fiscal Year	Estimated Retail Sales	Retail Sales Growth	Consumer Price Index (CPI)	Retail Sales In Constant Dollars	Business License Accounts
Decline in business activity as measured by retail sales (Constant Dollars) or a reduction in the number of business licenses	2008	\$1,975,752,800	0.00%	215.30	\$917,661,528	5,008
	2009	\$1,921,501,200	(2.75%)	214.54	\$895,650,261	4,933
	2010	\$1,959,805,400	1.99%	218.06	\$898,762,428	4,859
	2011	\$2,074,241,900	5.84%	224.94	\$922,135,290	4,849
	2012	\$2,173,169,500	4.77%	229.59	\$946,543,621	4,886
	2013	\$2,255,243,500	3.78%	232.96	\$968,081,860	5,040
	2014	\$2,342,346,600	3.86%	236.74	\$989,417,335	5,071
Formulation: Retail Sales (Constant Dollars)	2015	\$2,380,852,200	1.64%	237.02	\$1,004,494,220	5,104
	2016	\$2,431,779,000	2.14%	240.01	\$1,013,199,033	5,110
	2017	\$2,430,204,800	(0.06%)	245.12	\$991,434,726	5,185
	10 Yr % Chg	23.00%		13.85%	8.04%	3.53%

Description: The level of retail sales can affect the City's financial condition in two ways. First, it directly affects revenue yields to the extent that they are reliant on sales tax receipts. And second, the effect is indirect to the extent that changes in retail sales affect other demographic and economic areas such as employment base, personal income, etc. This in turn can create further declines in such business activity.

The number of business license accounts can affect the City's financial condition in two ways. First, it can assist in prediction of sales tax revenue yields and, second, it is an indication of business activity that could affect other demographic and economic areas, including the employment base, personal income levels and property values. Changes in business license activity tend to be cumulative.

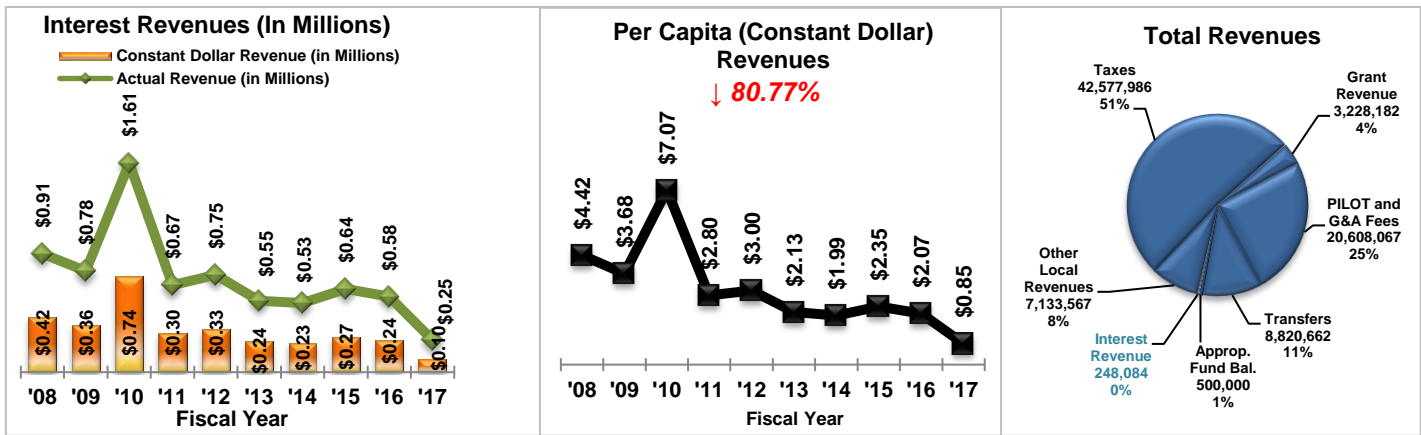
Analysis: Estimated retail sales increased 23.00% and retail sales in constant dollars increased 8.04% over the ten year period while inflation increased 13.85%. The growth of retail sales in constant dollars have not kept pace with the growth in inflation. Sales tax figures continue to be closely monitored on a monthly basis. Retail sales growth has been slowing since 2011, while internet sales growth has been increasing. The increase in online sales has had a negative impact on the sales taxes collected as these sales are currently not subject to local sales taxes collection. Lower sales taxes collected have a negative impact on general fund departments that are primarily funded through sales taxes such as police and fire.

The number of business license accounts has increased by only 3.53% for the period shown.

Sources:

- City of Columbia Accounting System
- Business License Division in the City of Columbia
- Consumer Price Index: <http://www.stats.bls.gov>

Interest Revenue



Fiscal Year	Interest Revenue in Annual Financial Statement	Less: GASB 31 Pooled Cash Adj (Mark to Market)	Actual Interest Revenue Earned	Consumer Price Index	Interest Revenue (Constant Dollars)	Estimated Population*	Interest Revenues Per Capita (Constant Dollars)	Per Capita Percent Change Over Previous Year
2008	\$1,049,409	\$137,177	\$912,232	215.30	\$423,697	95,782	\$4.42	(20.07%)
2009	\$1,139,560	\$359,613	\$779,947	214.54	\$363,549	98,831	\$3.68	(16.74%)
2010	\$1,035,128	(\$576,894)	\$1,612,022	218.06	\$739,270	104,620	\$7.07	92.12%
2011	\$661,033	(\$10,996)	\$672,029	224.94	\$298,761	106,658	\$2.80	(60.40%)
2012	\$417,452	(\$333,748)	\$751,200	229.59	\$327,192	109,008	\$3.00	7.14%
2013	(\$397,290)	(\$948,082)	\$550,792	232.96	\$236,432	111,145	\$2.13	(29.00%)
2014	\$567,866	\$33,978	\$533,888	236.74	\$225,517	113,155	\$1.99	(6.57%)
2015	\$954,208	\$311,800	\$642,408	237.02	\$271,035	115,391	\$2.35	18.09%
2016	\$699,133	\$117,395	\$581,738	240.01	\$242,381	117,165	\$2.07	(11.91%)
2017	(\$198,858)	(\$446,942)	\$248,084	245.12	\$101,209	118,966	\$0.85	(58.94%)
10 yr % Chg			(72.80%)	13.85%	(76.11%)	24.21%	80.77%	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Investment revenues on external investments are allocated to the various participating funds based on each fund's ending cash balance each month.

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

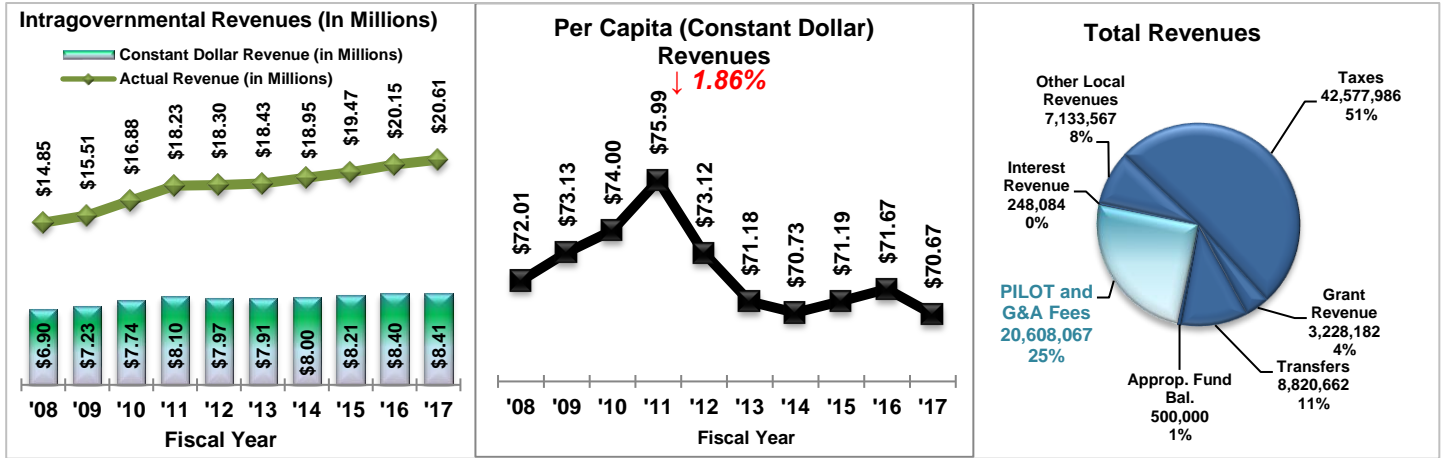
Analysis: Decreases in investment revenues are due to lower rate of return on investments and decreases in market value. Increases are due to increases in rates of return on investments and an increase in market values. For FY 2017, interest revenue made up 0.003% of the total revenue in the general fund.

Legal Authorizations: Policy Resolution Council Bill #PR84-83 Section 4

Sources:

- City of Columbia Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund
<http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Intragovernmental Revenues (PILOT and G&A Charges)



Fiscal Year	PILOT Revenues from Water and Electric Utility	General and Administrative Charges	Total Intragovernmental Revenues	Intra-governmental Revenue (Constant Dollars)	Intragovernmental Revenues Per Capita (Constant Dollars) *	Per Capita Percent Change Over Previous Year
2008	\$11,215,634	\$3,634,049	\$14,849,683	\$6,897,109	\$72.01	1.54%
2009	\$11,481,441	\$4,025,046	\$15,506,487	\$7,227,885	\$73.13	1.56%
2010	\$12,680,470	\$4,200,389	\$16,880,859	\$7,741,525	\$74.00	1.19%
2011	\$14,091,375	\$4,139,602	\$18,230,977	\$8,104,854	\$75.99	2.69%
2012	\$14,170,229	\$4,130,138	\$18,300,367	\$7,970,890	\$73.12	(3.78%)
2013	\$14,497,510	\$3,931,555	\$18,429,065	\$7,910,828	\$71.18	(2.65%)
2014	\$15,002,555	\$3,944,617	\$18,947,172	\$8,003,367	\$70.73	(0.63%)
2015	\$15,223,336	\$4,247,354	\$19,470,690	\$8,214,788	\$71.19	0.65%
2016	\$15,746,363	\$4,407,469	\$20,153,832	\$8,397,080	\$71.67	0.67%
2017	\$15,859,317	\$4,748,750	\$20,608,067	\$8,407,338	\$70.67	(1.40%)
10 yr % Chg	41.40%	30.67%	38.78%	21.90%	↓ 1.86%	

* Per Capita calculations are based on estimated population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and the 2017 estimated is based on the growth between 2015 and 2016.

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

Analysis: Intragovernmental revenues increased in actual dollars by 38.78%, increased in constant dollars by 21.90%, and decreased in per capita dollars by 1.86% over the past ten years.

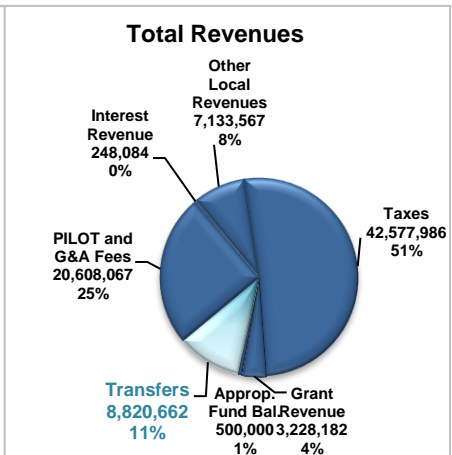
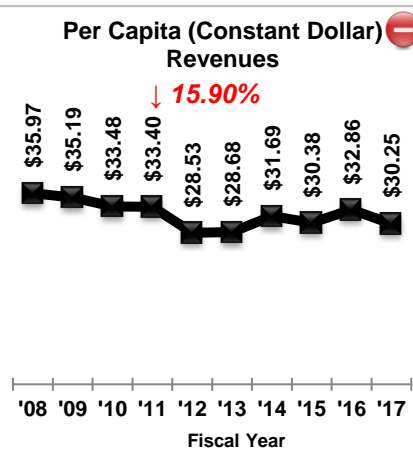
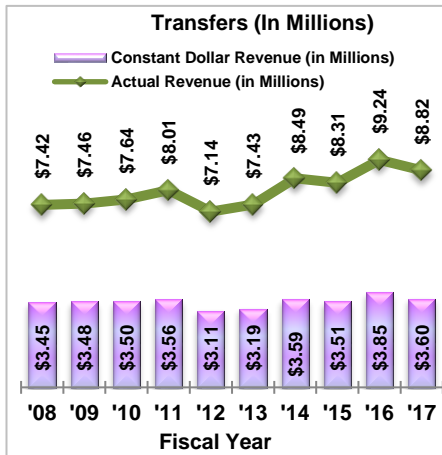
- P.I.L.O.T. is the primary source of intragovernmental revenues (77%), and increases are generally due to major capital projects or expansions in the water and electric utilities which can increase the value of the funds' fixed assets and thus impact the property tax component of the P.I.L.O.T. payment. Also, when rates for water and electric increase there are corresponding increases in the P.I.L.O.T. payment as well.
- There have been small increases in general and administrative charges over the years due to increases in the cost to provide the services to the other departments. Intragovernmental revenues account for 25% of general fund revenue sources and are considered to be a major revenue source. This revenue source has experienced an overall positive trend for the past ten years.

Legal Authorizations: City Charter- Chapter 99 Article XII Section 102 ; Current Tax Rate- Ordinance 6559

Sources:

- City of Columbia Accounting System
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Transfers



Trend Key: 10 Yr % Chg in Rev Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Transfers (Not including PILOT)	Consumer Price Index (CPI)	Transfers (Constant Dollars)	Transfers Per Capita (Constant Dollars)	Per Capita Percent Change Over Previous Year
2008	\$7,417,392	215.30	\$3,445,095	\$35.97	(9.76%)
2009	\$7,460,498	214.54	\$3,477,488	\$35.19	(2.17%)
2010	\$7,637,245	218.06	\$3,502,424	\$33.48	(4.86%)
2011	\$8,013,579	224.94	\$3,562,557	\$33.40	(0.24%)
2012	\$7,141,169	229.59	\$3,110,401	\$28.53	(14.58%)
2013	\$7,425,769	232.96	\$3,187,573	\$28.68	0.53%
2014	\$8,487,955	236.74	\$3,585,349	\$31.69	10.50%
2015	\$8,307,969	237.02	\$3,505,176	\$30.38	(4.13%)
2016	\$9,241,136	240.01	\$3,850,313	\$32.86	8.16%
2017	\$8,820,662	245.12	\$3,598,508	\$30.25	(7.94%)
10 yr % Chg	18.92%	13.85%	4.45%	15.90%	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

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

Analysis: Transfers increased in actual dollars by 18.92%, in constant dollars by 4.45%, and per capita dollars decreased by 15.90% for the period shown. Since the biggest of these transfers support street and parks operations, this is considered to be a negative trend.

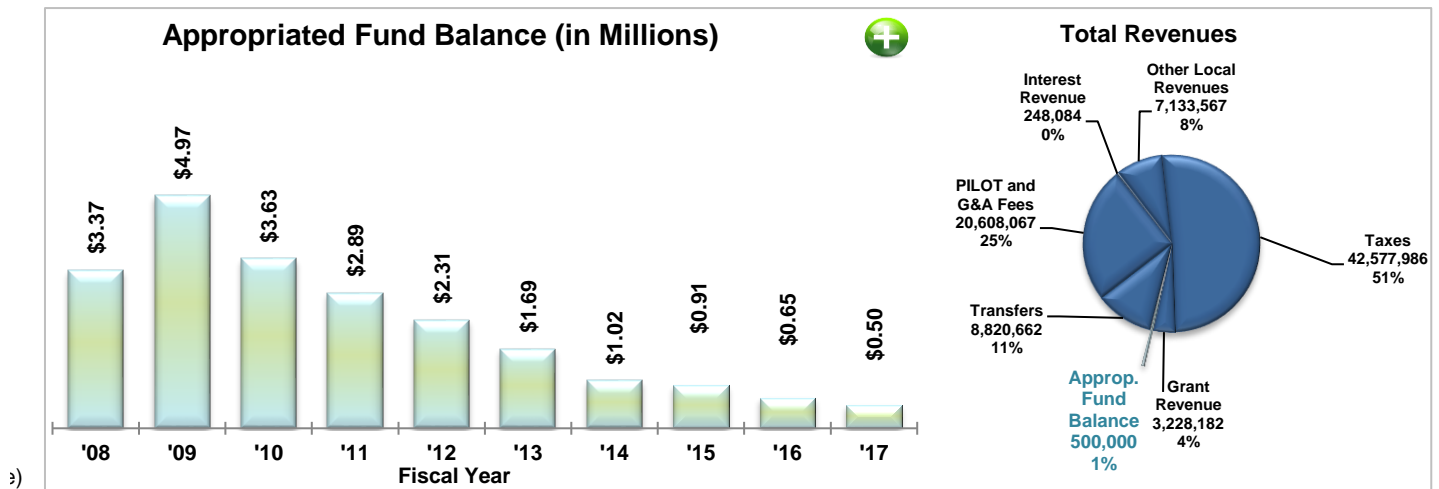
- Transfers in FY 2015 decreased due to a one time transfer to close out the Sustainability fund and move it to the General Fund.
- Transfers in FY 2016 increased for capital projects related to the Records Management System (RMS) in Police, COFERS financial project, to cover parks election costs, and the refinancing of the City Hall debt payment.
- Transfers in FY 2017 decreased \$420,474 due to several one-time transfers in FY 2016 not occurring in FY 2017 (Records Management System, COFERS financial project, parks election costs, and refinancing of City Hall debt payment).
- The transfer from parks sales tax to support the general fund parks operation has increased by \$636,820 over the past ten years. As sales tax growth slowed, the City reduced general fund support and increased parks sales tax funding to make up the reduction and pay for any additional positions. While the permanent parks sales tax amount was sufficient to handle these increases over the past ten years, nearly all of the permanent parks sales tax has been allocated so there won't be much available in the future to cover increases in park operational costs and cuts to the parks operation may be required. There is also competition for these funds between parks operations and recreation services.
- The transfer from transportation sales to fund streets and engineering (without including street lighting costs) has increased \$1.1 million over the past ten years. The City was able to reallocate some general source funding from the PILOT payment made for the Columbia Energy Center to streets to increase street maintenance efforts; however that funding had to be reduced in FY 2017 to allow for increased funding in public safety. Since the transportation sales tax funding can be used to support either operations or capital for streets, transit, and airport, there is concern that low sales tax growth in the future as well as competing needs for the source may hinder the City's ability to increase this transfer to support and increase support in streets maintenance.
- In FY 2017 the transfer from parks sales tax decreased \$120,906 as FY 2016 included one-time funding of ballot costs for the extension of the temporary parks sales tax. The transfer from the 2006 B.S.O. Bonds also decreased due to the refinancing of these bonds to a lower interest rate.
- Transfers make up 11% of general fund revenue sources.

Legal Authorizations: Annual Budget; Ordinance 016160 for FY 2000

Sources:

- City of Columbia Accounting System
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

General Fund Revenue Trends



Trend Key: Appropriated Fund Balance as a Percent of Total General Fund Revenues

Positive Trend (0% to <2% Total General Fd Rev)
 Warning Trend (2% to <5% Total General Fd Rev)
 Negative Trend (>5% Total General Fd Rev)

Fiscal Year	Appropriated Fund Balance Budgeted	Total General Fund Revenues	Appropriated Fund Balance as a Percent of Total General Fund Revenues
2008	\$3,373,205	\$78,898,068	4.28%
2009	\$4,969,180	\$77,275,976	6.43%
2010	\$3,627,974	\$79,023,392	4.59%
2011	\$2,888,056	\$79,689,324	3.62%
2012	\$2,313,391	\$79,233,087	2.92%
2013	\$1,691,724	\$79,129,393	2.14%
2014	\$1,017,900	\$83,750,410	1.22%
2015	\$914,663	\$84,816,620	1.08%
2016	\$649,249	\$85,029,452	0.76%
2017	\$500,000	\$82,669,606	0.60%
10 yr % Chg	(85.18%)		

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

Analysis: The City has a policy of maintaining a reserve of at least 20% of general fund expenditures as an emergency fund. Amounts in excess of that level can be appropriated into the next year's budget. These excess funds are like a savings or rainy day account for the City and they can be used to fund one-time expenditures or ongoing operational costs when revenues are lower than expenses. The City must be cautious in using these funds for ongoing operations as these funds can be depleted over time.

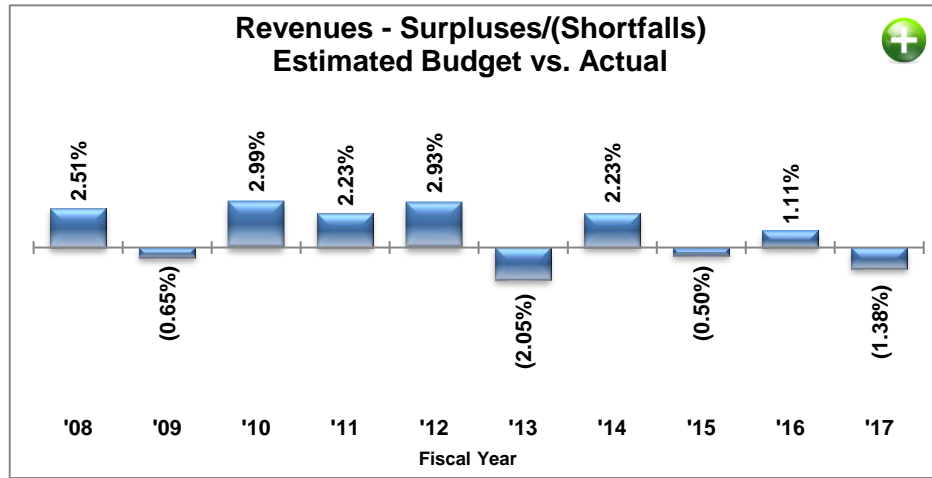
- The economic downturn in FY 2009 resulted in the largest budgeted amount of appropriated fund balance.
- For the period of FY 2010 to FY 2012, management implemented a plan to reduce reliance on appropriated fund balance as a general fund revenue source primarily through expenditure reductions. The plan involved reducing expenditures to get them in line with the revenues available. Moving forward, the only budgeted use of appropriated fund balance would be to fund the City's pension solution which moved employees hired on or after October 1, 2012, to new pension plans and chartered a course to increase the funding ratio of our four pension plans and reduce the unfunded accrued liabilities over time. In the early years of this solution, it was anticipated pension rates the City would have to pay would increase and then slowly decrease over time. It was decided that appropriated fund balance would be used to fund those increases so additional budget cuts were not required.
- In FY 2013, fund balance was used primarily due to the significant decrease in interest revenues.
- Management eliminated the use of appropriated fund balance as a revenue source in the FY 2014 budget other than to fund the City's pension solution and one time uses of excess cash reserves.
- In FY 2017 there was a \$500,000 one-time use of excess cash reserves approved by the City Council for the Boys and Girls Club gym expansion project.
- Generally a reduction in a revenue source is a warning trend, but in this case it is a positive trend. The City is no longer utilizing excess fund balance to fund on-going operational expenses.
- Appropriated Fund Balance makes up 1% of general fund revenue sources.

Legal Authorizations: Annual Budget

Sources:

- City of Columbia Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund
<http://www.como.gov/finance/accounting/financial-reports/>

General Fund Revenue Trends



Trend Key: Revenue Deficits:

Positive Trend (Rev Deficits < 3% of Est)

Warning Trend (Rev Deficits 3% to 5% of Est)

Negative Trend (Rev Deficits >5% of Est)

	Fiscal Year	Total Revenues *	Estimated Budgeted Revenues**	Revenue Surplus or (Deficit)	Surpluses (Deficits) as a Percent of Budgeted Revenues
Formulation: Revenue Surplus/(Deficit) Estimated Budgeted Revenues	2008	\$78,898,068	\$76,965,823	\$1,932,245	2.51%
	2009	\$77,275,976	\$77,784,171	(\$508,195)	(0.65%)
	2010	\$79,023,392	\$76,732,601	\$2,290,791	2.99%
	2011	\$79,689,324	\$77,952,213	\$1,737,111	2.23%
	2012	\$79,233,087	\$76,979,571	\$2,253,516	2.93%
	2013	\$79,129,393	\$80,785,200	(\$1,655,807)	(2.05%)
	2014	\$83,750,410	\$81,927,186	\$1,823,224	2.23%
	2015	\$84,816,620	\$85,240,423	(\$423,803)	(0.50%)
	2016	\$85,029,452	\$84,100,002	\$929,450	1.11%
	2017	\$82,669,606	\$83,824,090	(\$1,154,484)	(1.38%)
	10 Yr % Chg	4.78%	8.91%	(159.75%)	

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

** Estimated Budgeted Revenues reflect mid-year revisions based on appropriations and current revenue trends

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

Analysis: Revenue estimates have been well within a 5% tolerance range of actual revenues for the General Fund for all of the years shown. This illustrates that the current forecasting techniques are producing revenue projections that are substantially better than 95% of actual revenues.













- FY 2017 actual revenues were \$1,154,484 or 1.38% below the estimated budgeted revenues. The largest differences between estimates and actuals were: telephone gross receipt revenues came in \$454,951 below estimated revenues and sales tax came in \$423,407 below estimated revenues. Grant revenues came in \$234,304 below estimates and this is primarily due to the timing of submitting draw down requests and the receipt of the grant funds.

Sources:

- City of Columbia Accounting System
- City of Columbia Adopted Budget
- <http://www.como.gov/finance/accounting/financial-reports/>

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General Fund Expenditure Trends

Indicator	2016	2017	Comments
Total Expenditures Per Capita (in Constant Dollars)			For the past ten years, expenditures per capita (constant dollars) decreased 20.02% while inflation increased 13.85% and population increased 24.21%. A warning trend is observed because the City has not been able to add positions and other funding to critical areas such as public safety and transportation to keep up with growing population and service demands. A negative trend exists when operating expenditures (constant dollars) per capita are decreasing due to low revenue growth because inflation, population, and demand for services increase but the City does not have enough funding to increase expenditures such as additional staff to meet the growing service demands.
General Fund Expenditures By Function			Over the past ten years, public safety increased from 48% to 51% while administrative and transportation (including streets) decreased. Health and Environment and Parks and Recreation have remained the same. Since public safety has increased and administrative and transportation decreased by the same amount, there is no warning trend observed. A warning trend would exist if expenditures for one function as a percentage of all expenditures increased more than other functions.
Expenditures: Percentage (Over)/Under Budget			For the past ten years, actual expenditures have been below budgeted expenditures for all years. Departments do an excellent job of keeping expenditures in line with revenues. There is no warning trend observed. A warning trend would exist if there were consecutive years of actual expenditures over budgeted expenditures.
Fringe Benefits as a Percentage of Salaries and Wages			A warning trend would exist if the City's fringe benefit percent increased and/or is above the Bureau of Labor Statistics (BLS) fringe benefit percent for local and state government workers because higher fringe benefit costs hinder the City's ability to add new positions to handle population growth and service demand increases. For the past ten years the City's fringe benefit percent increased 8.66% and has been above the BLS fringe benefit percent for all years which indicates a negative trend. The City made changes in their pension plan in FY 2013 to help address the increasing fringe benefit percent. The FY 2017 fringe benefit percent is 48.66%.
LAGERS Pension Unfunded Accrued Liability and Pension Funding Ratio			A warning trend exists if the LAGERS pension unfunded accrued liability is increasing or if the pension funding ratio is below 80%. For FY 2017 the unfunded accrued liability decreased and the pension funding ratio increased to 89.25% which is above the 80% GASB recommended funding ratio.
General Fund Employees Per Thousand Population			For the past ten years, employees per thousand population decreased 9.17% while population increased 24.21%. Due to low revenue growth, the City has not been able to add positions to keep up with the growth in the population. This represents a negative trend that needs to be addressed.



Positive Trend

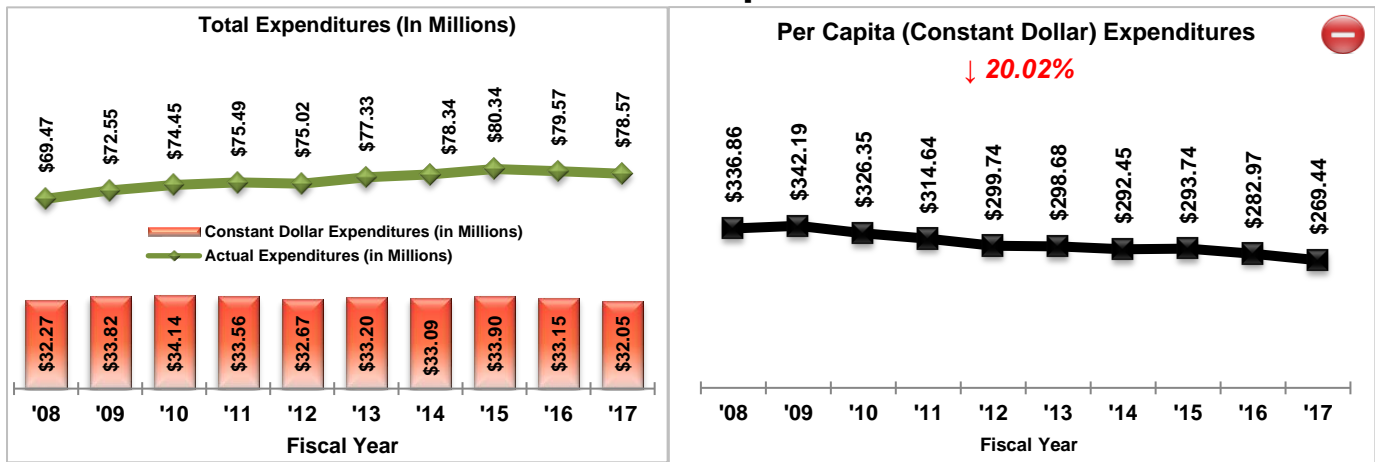


Warning Trend - Monitor Closely



Negative Trend - Action Needed

General Fund Expenditures



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

	Fiscal Year	Total Expenditures *	Consumer Price Index	Constant Dollar Expenditures	Estimated Population**	Per Capita Expenditures In Constant Dollars
	2008	\$69,468,759	215.30	\$32,265,579	95,782	\$336.86
	2009	\$72,554,174	214.54	\$33,818,956	98,831	\$342.19
	2010	\$74,450,327	218.06	\$34,142,756	104,620	\$326.35
	2011	\$75,487,905	224.94	\$33,559,278	106,658	\$314.64
	2012	\$75,016,214	229.59	\$32,673,990	109,008	\$299.74
	2013	\$77,334,659	232.96	\$33,196,540	111,145	\$298.68
	2014	\$78,342,206	236.74	\$33,092,087	113,155	\$292.45
	2015	\$80,338,221	237.02	\$33,895,123	115,391	\$293.74
	2016	\$79,573,745	240.01	\$33,154,346	117,165	\$282.97
	2017	\$78,570,507	245.12	\$32,053,895	118,966	\$269.44
	10 Yr % Chg	13.10%	13.85%	(0.66%)	24.21%	(20.02%)

* Total Expenditures = Total General Fund expenses including Operating Transfers to Other Funds less any one-time use of appropriated fund balance or general fund savings allocated to departments or by Council to specific projects.

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Expenditures per capita in constant dollars reflect changes in expenditures relative to changes in inflation and population. Increasing per capita expenditures above the growth of inflation and population can indicate that the cost of providing services is increasing at a pace beyond the community's ability to pay. In addition, if increases are occurring which cannot be explained by the addition of other services, it may indicate declining productivity--spending more to deliver the same level of services. Significant decreases in per capita expenditures may indicate the City's revenue sources are not keeping pace with increases in inflation and population.

Analysis: For the period shown, total expenditures in actual dollars increased 13.10%, constant dollars decreased 0.66%, and per capita expenditures in constant dollars decreased 20.02%. During this same time period, inflation increased 13.85% and population increased 24.21%. There are several reasons for this decline.

- In FY 2009, there was an economic downturn which impacted sales taxes, building permit receipts, and grants. It took several years for these sources to build back up to the pre-downturn amounts. This resulted in a lower growth of expenditures during this time.
- There has been a significant reduction in sales tax growth over the past ten years due to increases in online sales which do not collect local sales taxes. Within the general fund, sales tax receipts account for 28% of all revenue sources, so lower sales tax growth has caused a slower growth in expenditures.
- From FY 2011 through FY 2013, the City began to reduce its reliance on appropriated fund balance (excess fund balance) as a funding source. This resulted in several years of budget cuts in order to get expenditures more in line with the revenues that were available.
- FY 2017 expenditures were \$1 million lower due to \$0.5 million in Police as a result of vacancies during the year and \$0.5 million lower in PSJC due more of the expenses being transitioned over to the County in FY 2016.
- The City's general fund expenditure growth over the past ten years has not kept pace with the growth of inflation or population. This has resulted in fewer new positions being added in the general fund .

Sources:

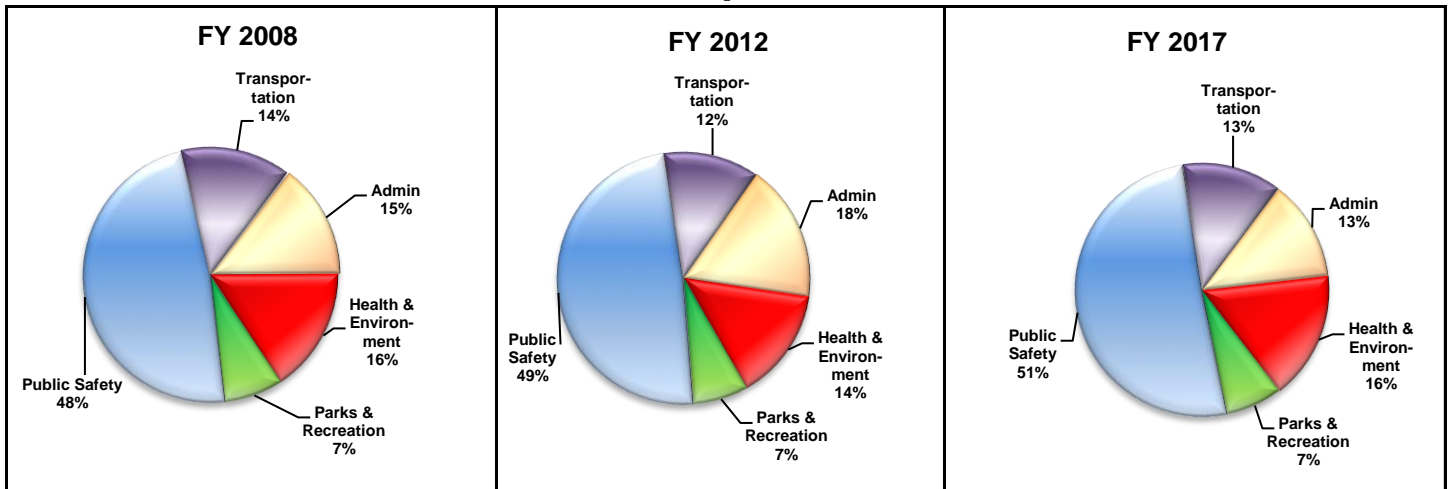
- City of Columbia Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund
<http://www.cmo.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

General Fund Expenditures - By Department

	Total Expenditures			Per Capita Exp in Constant			Trend	Comments
	FY 2008	FY 2017	% Change	FY 2008	FY 2017	% Change		
City Council	\$195,878	\$201,187	2.71%	\$0.95	\$0.69	(27.37%)	—	
City Clerk	\$179,983	\$282,274	56.83%	\$0.87	\$0.97	11.49%	+	Higher election costs
City Manager	\$926,151	\$1,860,739	100.91%	\$4.49	\$6.38	42.09%	+	FY 2017 includes \$500,000 excess cash reserves for Boys and Girls Club gym expansion.
Finance	\$3,153,636	\$4,215,420	33.67%	\$15.29	\$14.46	(5.43%)	—	
Human Resources	\$874,576	\$1,109,305	26.84%	\$4.24	\$3.80	(10.38%)	—	
Law	\$975,087	\$1,687,564	73.07%	\$4.73	\$5.79	22.41%	+	Added: Police Review Board, Human Rights, ADA Coordinator, increased focus on community dev, land use, planning and zoning matters
Public Works Administration	\$470,427	\$201,208	(57.23%)	\$2.28	\$0.69	(69.74%)	—	
City General	\$5,366,807	\$2,488,512	(53.63%)	\$26.02	\$8.53	(67.22%)	—	
Total Admin.	\$12,142,545	\$12,046,209	(0.79%)	\$58.88	\$41.31	(29.84%)	—	
Health & Human Services	\$7,074,434	\$7,226,819	2.15%	\$34.31	\$24.78	(27.78%)	—	
Economic Development	\$348,184	\$479,848	37.81%	\$1.69	\$1.65	(2.37%)	+	Additional dedicated funding from Convention and Visitors Bureau
Cultural Affairs	\$403,868	\$480,431	18.96%	\$1.96	\$1.65	(15.82%)	—	
Office of Sustainability	\$0	\$372,720		\$0.00	\$1.28		—	
Community Development	\$2,228,983	\$4,352,880	95.29%	\$10.81	\$14.93	38.11%	+	Positions moved from Public Works to create Building and Site development
Total Health & Environment	\$10,055,469	\$12,912,698	28.41%	\$48.76	\$44.28	(9.19%)	—	
Parks and Recreation	\$4,797,693	\$5,592,186	16.56%	\$23.26	\$19.18	(17.54%)	—	
Police	\$17,371,190	\$20,809,690	19.79%	\$34.31	\$24.78	(\$0.28)	—	
Fire	\$12,913,984	\$17,199,241	33.18%	\$62.62	\$58.98	(\$0.06)	—	
Municipal Court	\$664,327	\$911,039	37.14%	\$3.22	\$3.12	(\$0.03)	—	
Public Safety	\$30,949,501	\$38,919,970	25.75%	\$150.08	\$133.47	(11.07%)	—	
PSJC	\$2,367,443	\$22,250	(99.06%)	\$11.48	\$0.08	(99.30%)	—	Transitioning over to the County
Emergency Management	\$262,867	\$0	0.00%	\$1.27	\$0.00	(100.00%)	—	Transitioned over to the County
Total Public Safety	\$33,579,811	\$38,942,220	15.97%	\$162.83	\$133.54	(17.99%)	—	
Streets and Engineering	\$6,227,829	\$8,700,961	39.71%	\$30.20	\$29.84	(1.19%)	—	
Parking Enforcement and Traffic	\$837,186	\$1,065,367	0.00%	\$0.00	\$0.00	#DIV/0!	—	
Non-Motorized Grant (GF)	\$1,828,226	\$0	0.00%	\$8.87	\$0.00	(100.00%)	—	When first grant ended, second grant was put in separate fund
Total Transportation	\$8,893,241	\$9,766,328	9.82%	\$43.12	\$33.49	(22.34%)	—	
Total General Fund Exp **	\$69,468,759	\$79,259,641	14.09%	\$336.86	\$271.80	(19.31%)	—	

** Total Exp on this page include use of GF Savings by departments; previous page totals do not.

General Fund Expenditure Trends



A Warning Trend Is Observed When:

Operating expenditures for one function as a percentage of total net operating expenditures increase

Formulation:

General Fund Operating Expenditures By Function
Net Operating Expenditures

Function	FY 2008	FY 2012	FY 2017
Administrative	\$9,345,357	\$12,177,490	\$9,904,770
Health & Environment	\$10,055,469	\$9,901,107	\$12,539,978
Parks & Recreation	\$4,797,693	\$4,868,669	\$5,592,186
Public Safety *	\$30,686,634	\$33,665,513	\$38,919,970
Transportation	\$8,893,241	\$8,396,737	\$9,766,328
Total Net Operating Expenditures	\$63,778,394	\$69,009,516	\$76,723,232

Net Operating Expenditures = Total operating expenditures less operating transfers

* Public safety amounts do not include public safety joint communications and emergency management amounts.

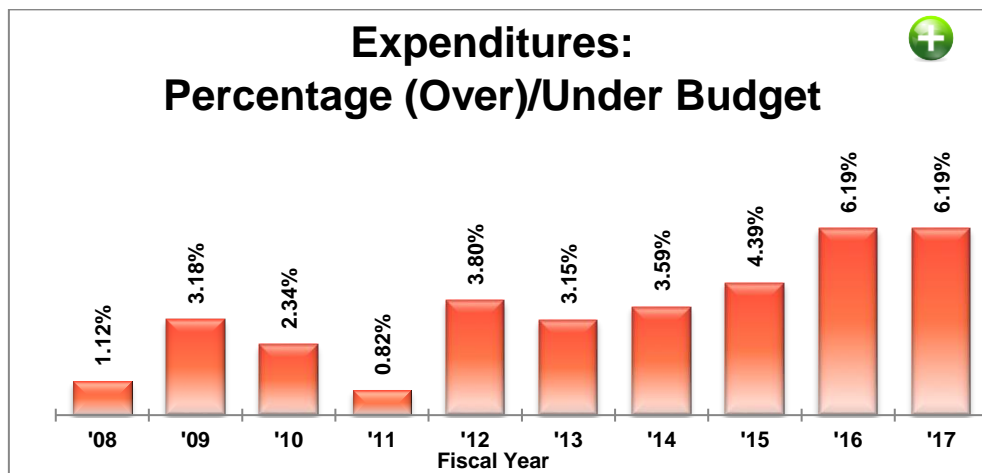
Description: General Fund expenditures by function shows a more detailed breakdown of local government's general fund expenditures and can provide additional analysis of the cause of increase in spending over time. There should not be substantial increases over time in any one particular functional group.

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

The expenditures for all areas in the functional groups have been very stable over the 10 year span. There has been an overall increase in the percentage of expenses in the public safety and transportation areas. Management has allocated more funding to these areas as they are the top two areas identified in citizen surveys as the areas our citizens want us to fund. The County shares the cost of health expenditures by offsetting 33% of the cost. There is no warning trend observed for this indicator.

Sources:

- City of Columbia Accounting System
- City of Columbia Adopted Budget
- <http://www.como.gov/finance/accounting/financial-reports/>



Trend Key: Consecutive Years of Actual Expenditures over Budgeted Expenditures
 Positive (0-1 years) Warning Trend (2-3 years) Negative Trend (>3 years)

Fiscal Year	Total General Fund			Percent (Over) / Under Budget
	Expenditures *	Adopted Budget for Expenditures **	Amount (Over) / Under Budget	
2008	\$69,468,759	\$70,258,112	\$789,353	1.12%
2009	\$72,554,174	\$74,933,880	\$2,379,706	3.18%
2010	\$74,450,327	\$76,232,748	\$1,782,421	2.34%
2011	\$75,487,905	\$76,114,775	\$626,870	0.82%
2012	\$75,016,214	\$77,979,472	\$2,963,258	3.80%
2013	\$77,334,659	\$79,852,405	\$2,517,746	3.15%
2014	\$78,342,206	\$81,262,646	\$2,920,440	3.59%
2015	\$80,338,221	\$84,026,289	\$3,688,068	4.39%
2016	\$79,573,745	\$84,825,464	\$5,251,719	6.19%
2017	\$78,570,507	\$83,751,484	\$5,180,977	6.19%

Formulation:

Amount (Over) /
Under Budget
Budgeted Expenditures

* Total Expenditures = Total General Fund expenses including Operating Transfers to Other Funds less any one-time use of appropriated fund balance or general fund savings allocated to departments or by Council to specific projects.

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

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

Analysis: The City has analyzed this indicator since FY 1977 and has consistently maintained actual expenditures under budget. This illustrates an ongoing effort to produce a reliable and consistent forecast of expenditures.

- In FY 2015, the Council made a decision to utilize \$5 million of excess General Fund reserves to reduce the unfunded accrued liability in the Police and Fire Pension Fund.
- In FY 2016 expenses were lower than budget by \$5.3 million due to departments being asked to come in under budget as it was projected that revenues would come in under budget. There were lower fuel costs and many of the general fund departments were required to hold vacant positions for 45 days before advertising to fill them in order to lower their costs.
- In FY 2017 expenses were lower than budget by \$5.2 million due to departments being asked to come in under budget as it was projected that revenues would come in under budgeted estimates. Many of the general fund departments were required to hold vacant positions for 45 days before advertising to fill them in order to lower their costs.
- There are no warning trends observed with this indicator.

Sources:

- City of Accounting System
- City of Columbia Adopted Budget
- <http://www.como.gov/finance/accounting/financial-reports/>

General Fund Fringe Benefits as a Percentage of Salaries and Wages

Trend Key:

City Benefit Percent

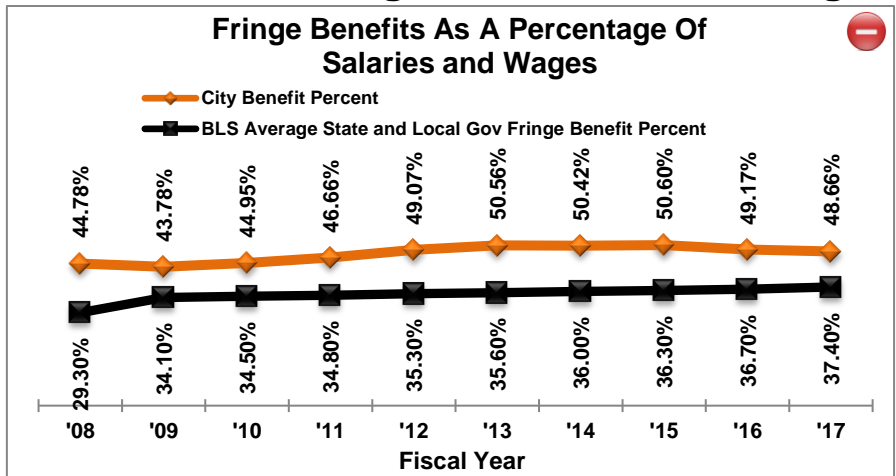
Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years

Formulation:

Fringe Benefit Expenditures
Salaries and Wages



Fiscal Year	Cost of Fringe Benefits *	Salaries And Wages	Benefits as a Percent of Salaries & Wages	Police Pension Pre FY 2013 Employee Contribution Rate	Police Pension Post FY 2013 Employee Contribution Rate	Fire Pension Pre FY 2013 Employee Contribution Rate	Fire Pension Post FY 2013 Employee Contribution Rate	LAGERS-General Contribution Rate
2008	\$13,541,730	\$30,238,708	44.78%	31.06%	N/A	41.50%	N/A	14.10%
2009	\$14,005,015	\$31,990,571	43.78%	29.61%	N/A	41.15%	N/A	13.90%
2010	\$14,549,596	\$32,365,554	44.95%	31.75%	N/A	44.70%	N/A	14.90%
2011	\$15,290,111	\$32,767,168	46.66%	34.48%	N/A	48.91%	N/A	15.10%
2012	\$16,137,998	\$32,884,365	49.07%	36.76%	N/A	54.26%	N/A	16.10%
2013	\$16,574,735	\$32,780,615	50.56%	39.73%	30.43%	58.68%	51.85%	17.10%
2014	\$16,766,410	\$33,251,258	50.42%	40.35%	31.35%	60.71%	53.88%	17.50%
2015	\$17,092,275	\$33,779,750	50.60%	40.85%	40.85%	58.82%	58.82%	16.60%
2016	\$17,298,116	\$35,177,017	49.17%	41.58%	41.58%	58.91%	58.91%	15.10%
2017	\$16,949,517	\$34,833,206	48.66%	39.19%	39.19%	56.46%	56.46%	13.80%
10 Yr % Chg	25.17%	15.19%	8.66%	26.18%		36.05%		(2.13%)

* Benefits: Pension Contributions, Life and Health Insurance, Social Security, Disability Insurance, Sick Leave Buyback Incentive, Deferred Compensation, Service Awards, and retirement sick leave payments

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

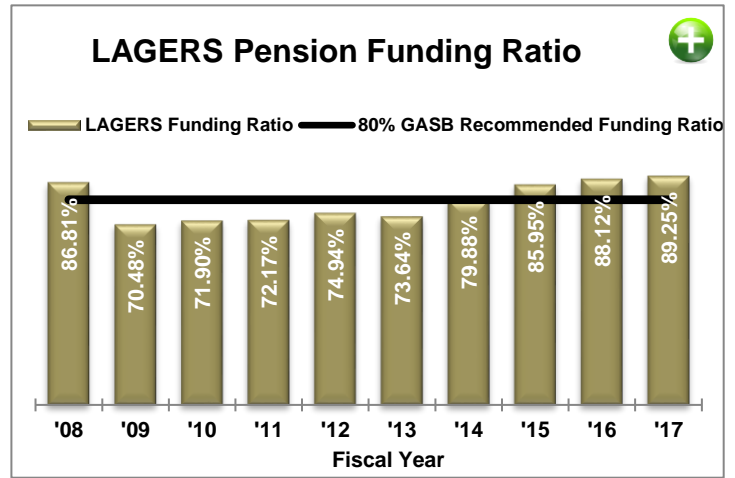
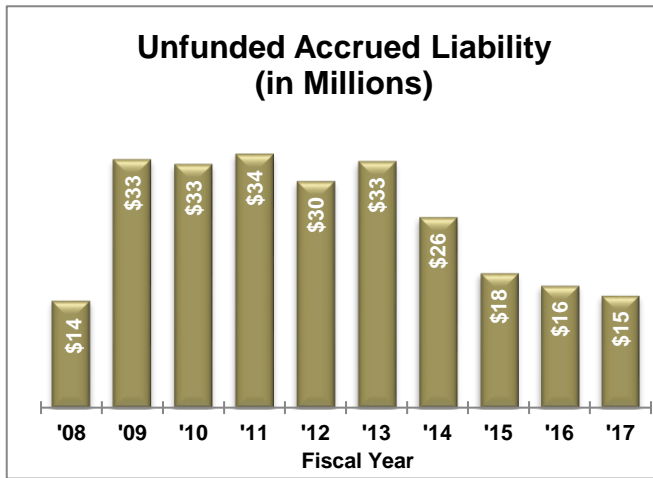
Analysis: For the period shown, fringe benefits as a percent of salaries and wages increased until FY 2013 and then began decreasing.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. From FY 2015 to FY 2017 pension rates decreased with the FY 2017 rate at 13.80%.
- Police and Fire pension rates also increased significantly during this timeframe and employees hired after October 1, 2012 were put into different pension plans. Unlike the LAGERS pension plan, the police and fire pension rates continued to increase until FY 2017. The police and fire pension plans have a significant amount of unfunded actuarial accrued liability and a lower funding ratio than the LAGERS pension plan (see next page for more information). In FY 2015 the City Council utilized \$5 million of excess general fund balance to reduce some of the unfunded accrued liabilities in the police and fire pension plans. It will take a number of years to see a significant decrease in these rates.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City modified plan deductibles, offered a high deductible HSA (Health Savings Account) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The City's fringe benefit percent have been significantly above the Bureau of Labor Statistics (BLS) state and local government fringe benefit rates for all ten years. The large increases in police and fire pension rates have hindered the city's ability to add positions in these critical areas to keep up with the growth of the population.
- This is a warning trend that the City will need to monitor closely.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group <https://www.bls.gov/news.release>

LAGERS Pension Plan



Trend Key: Positive Trend (Funding Ratio >= 80%) Warning Trend: (Funding Ratio 75%-79%) Negative Trend (Funding Ratio <75%)

		Entry age	Less:	Equals:	Employer's		
		Actuarial value	Actuarial value	Unfunded	Funding	Contribution	
Fiscal Year		of Liability	of assets	Accrued Liability *	Ratio **	as a percent of ARC ***	
		2008	\$109,130,457	\$94,738,017	\$14,392,440	86.81%	100%
		2009	\$112,714,076	\$79,437,495	\$33,276,581	70.48%	100%
		2010	\$116,078,778	\$83,456,094	\$32,622,684	71.90%	100%
		2011	\$122,049,477	\$88,083,222	\$33,966,255	72.17%	100%
		2012	\$120,989,156	\$90,666,624	\$30,322,532	74.94%	100%
		2013	\$125,141,589	\$92,150,072	\$32,991,517	73.64%	100%
		2014	\$126,873,925	\$101,350,479	\$25,523,446	79.88%	100%
		2015	\$128,723,961	\$110,635,335	\$18,088,626	85.95%	100%
		2016	\$138,338,738	\$121,905,923	\$16,432,815	88.12%	100%
		2017	\$140,589,430	\$125,481,429	\$15,108,001	89.25%	100%
10 Yr % Chg		28.83%	32.45%	4.97%	2.81%	0.00%	

Formulation:

Entry Age Actuarial Accrued Liability
- Actuarial Value of Assets

Actuarial Value of Assets

Entry Age Actuarial Accrued

Liability

* Pension obligation: Unfunded actuarial accrued liability

** Funding ratio is the actuarial value of pension plan assets as a percentage of actuarial accrued liability

*** ARC: Annual required contribution: includes both the cost of pension benefits earned by employees during the current period and an additional amount designed to amortize the unfunded actuarial accrued liability over a period not to exceed 30 years.

Description: Pension plans represent a significant expenditure obligation for local governments. Generally Accepted Accounting Principles (GAAP) require that the cost of defined benefit pension plans be accrued as an expense by employers, regardless of whether the employer funds the full obligation. The present value of the projected cost of pension benefits earned by employees is referred to as the "actuarial accrued liability." The difference between the projected cost and the value of the resources of the pension is the "unfunded actuarial accrued liability." The Annual Required Contribution (ARC) is an actuarially determined cost that includes both the cost of pension benefits earned by employees during the current period and an additional amount designed to amortize the unfunded actuarial accrued liability over time. The funding ratio expresses the actuarial value of pension plan resources as a percentage of the actuarial accrued liability. The Governmental Accounting Standards Board (GASB) recommends a funding ratio of 80%.

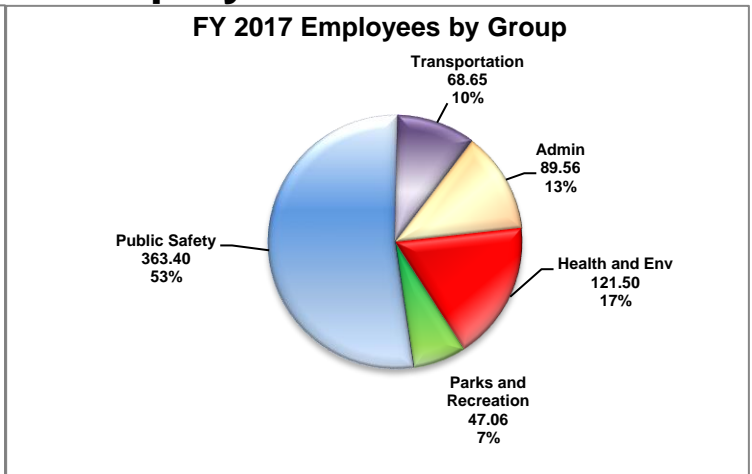
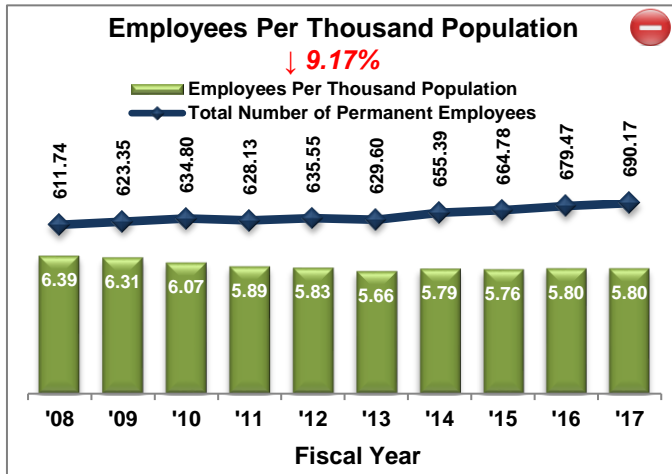
Analysis: In FY 2009 the value of the assets dropped substantially causing a large increase to the unfunded accrued liability amount. Pension costs have been and will continued to be closely monitored by City management. A decision was made to place all personnel hired on or after October 1, 2012 into a plan that requires increased years of service in order to collect full retirement benefits. The city experienced a 41% decrease in the unfunded accrued liability from FY 2014 to FY 2017 due to the pension changes in FY 2013.

The funding ratio dropped below the GASB recommended level from FY 2009 to FY 2014. Due to the changes described above, the ratio has been above the recommended level for FY 2015 to FY 2017. The City has fully funded the annual required contribution (ARC) for all years shown.

Sources:

- LAGERS Pension Actuarial Report

General Fund Employees



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population) Negative Trend ($<0\%$)

Formulation:

Number of General Fund Employees
Population (Divided by 1,000)

	General Fund Employees	Less: PSJC Employees Transitioned Over to the County	Equals: Net General Fund Employees	Estimated Population *	Employees Per Thousand Population
Fiscal Year					
2008	644.49	32.75	611.74	95,782	6.387
2009	656.10	32.75	623.35	98,831	6.307
2010	668.55	33.75	634.80	104,620	6.068
2011	662.48	34.35	628.13	106,658	5.889
2012	669.40	33.85	635.55	109,008	5.830
2013	664.35	34.75	629.60	111,145	5.665
2014	683.14	27.75	655.39	113,155	5.792
2015	664.78	0.00	664.78	115,391	5.761
2016	679.47	0.00	679.47	117,165	5.799
2017	690.17	0.00	690.17	118,966	5.801
10 Yr % Chg			12.82%	24.21%	(9.17%)

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description:

Employee per thousand population increases may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. Employees per thousand population decreases may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis:

For the ten year period shown, the total number of general fund employees (without included PSJC employees that were transitioned over to the county during this timeframe) increased 78.43 FTE or 12.827%. Employees per thousand population decreased 9.17% while population increased 24.21%. The City has not had sufficient funding to add employees to keep up with population growth and increasing workloads. Below are some of the reasons for lower amounts of funding available to add employees.

- There has been low sales tax growth during the past ten years due to increases in online sales which do not collect local sales taxes.
- There have been significant pension cost increases, particularly in police and fire over the past ten years.
- In FY 2009 there was an economic downturn which greatly reduced some of the general fund revenues.
- From FY 2011 through FY 2014, the City reduced its reliance on excess fund balance to fund ongoing expenses in the budget so a series of budget cuts were done over several years to get expenditures in line with revenues.
- There is a negative trend with this indicator. The City needs to explore other funding sources to be able to add positions to keep up with population and service demand increases in the future.

Sources:

- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml
- City of Columbia Adopted Budget
<http://www.como.gov/finance/accounting/financial-reports/>







General Fund Employees - By Department

	Total Number of Employees			Employees Per Thousand Pop.				Comments
	FY 2008	FY 2017	FTE Change	FY 2008	FY 2017	% Change	Trend	
City Council	0.00	0.00	0.00	0.000	0.000	0.00%		No permanent positions
City Clerk	2.00	3.00	1.00	0.021	0.025	20.77%	!	Added one Deputy City Clerk position
City Manager	8.00	8.60	0.60	0.084	0.072	(13.45%)	-	Sustainability moved out of this budget to a separate budget in FY 2017
Finance	37.25	52.10	14.85	0.389	0.438	12.61%	!	Increasing workloads, implementation of the COFERS software, and pension administration
Human Resources	9.00	9.16	0.16	0.094	0.077	(18.06%)	-	
Law	10.00	15.75	5.75	0.104	0.132	26.81%	+	Added: Police Review Board, Human Rights, ADA Coordinator, increased focus on community dev, land use, centralized litigation efforts, planning and zoning matters
Public Works Administration	6.15	0.95	(5.20)	0.064	0.008	(87.56%)	-	Allocated positions out to divisions supervised
City General	0.00	0.00						No permanent positions
Total Admin.	72.40	89.56	17.16	0.756	0.753	(0.41%)	!	
Health & Human Services	61.10	68.00	6.90	0.638	0.572	(10.40%)	-	
Economic Development	4.00	3.50	(0.50)	0.042	0.029	(29.55%)	-	Reallocated 0.50 FTE of Director to Airport due to reorganization
Cultural Affairs	2.75	2.75	0.00	0.029	0.023	(19.49%)	-	
Office of Sustainability	0.00	5.00	5.00	0.000	0.042	0.00%		In FY 2017, the Office of Sustainability was moved out of the City Manager's budget into a separate budget.
Community Development	26.90	42.25	15.35	0.281	0.355	26.45%	+	Positions moved from Public Works to create Building and Site development
Total Health & Environment	94.75	121.50	26.75	0.989	1.021	3.24%	!	
Parks and Recreation	43.50	47.06	3.56	0.454	0.396	(12.90%)	-	
Police	186.00	207.40	21.40	1.942	1.743	(10.22%)	-	(18) sworn positions and (3) civilian positions that allow officers to focus on sworn officer duties
Fire	138.00	145.00	7.00	1.441	1.219	(15.40%)	-	
Municipal Court	9.00	11.00	2.00	0.094	0.092	(1.60%)	-	
Public Safety	333.00	363.40	30.40	3.477	3.055	(12.14%)	-	
PSJC								Not included in totals - Transitioned over to the County during this timeframe
Emergency Management								Not included in totals - Transitioned over to the County during this timeframe
Total Public Safety	333.00	363.40	30.40	3.477	3.055	(12.14%)	-	
Streets and Engineering	54.09	55.60	1.51	0.565	0.467	(17.24%)	-	Moved 6.25 FTE positions to Community Development for centralizing Building and Site Development
Parking Enforcement and Traffic	12.00	13.05	1.05	0.000	0.000	0.00%	-	
Non-Motorized Grant (GF)	2.00	0.00	(2.00)	0.021	0.000			
Total Transportation	68.09	68.65	0.56	0.711	0.577	(18.83%)	-	
Total General Fund	611.74	690.17	78.43	6.387	5.801	(9.17%)	-	

Note: Population growth over the past ten years = 26.61%

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Other General Fund Trends

Indicator	2016	2017	Comments
Liquidity Ratio			The City's general fund liquidity ratio has been significantly above the 1.0 credit industry benchmark for all years shown. There is no warning trend observed for this indicator. The FY 2017 liquidity ratio is 9.29.
General Fund Percent of Revenues Over Expenditures			Over the past ten years, there have only been two years (FY 2009 and FY 2013) when revenues were below expenditures. For the past four years revenues have been above expenditures. There is no warning trend observed. The FY 2017 operating surplus was 3.95%.
General Fund Ending Unassigned Cash Reserve			Ending unassigned cash reserves have been above the cash reserve target for all years shown. There is no warning trend observed. The FY 2017 ending unassigned cash reserve is \$13,322,835 above the cash reserve target.



Positive Trend

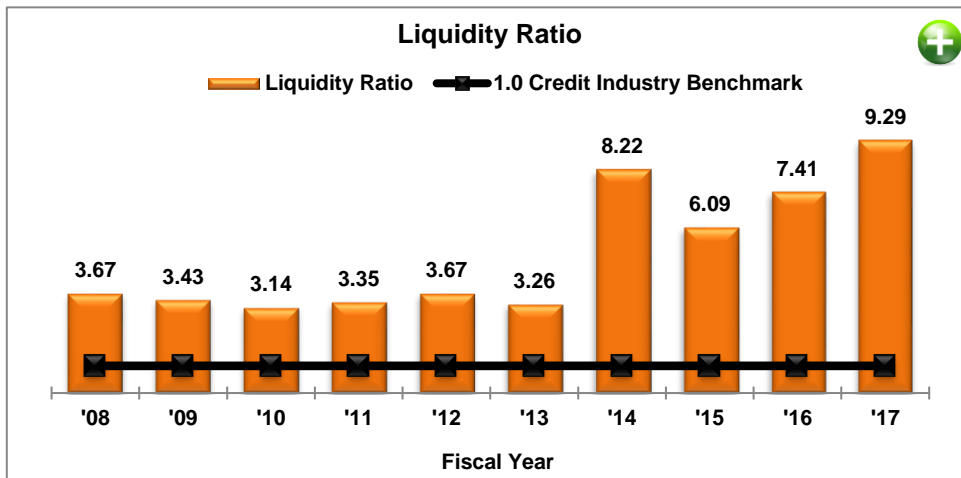


Warning Trend - Monitor Closely



Negative Trend - Action Needed

Other General Fund Trends



Trend Key: Liquidity Ratio

Positive Trend (> 1.0 for 3 most current years) Warning Trend (>1 for 2 most current years) Negative Trend (<= 1 for most current year)

Formulation:				Liquidity Coverage Ratio
	Fiscal Year	Net Assets *	Current Liabilities	
	2008	34,012,469	\$9,263,472	3.67
	2009	36,174,972	\$10,554,364	3.43
	2010	38,237,673	\$12,183,238	3.14
	2011	39,210,912	\$11,713,883	3.35
	2012	40,423,805	\$11,014,946	3.67
	2013	42,095,614	\$12,894,596	3.26
	2014	47,266,022	\$5,746,651	8.22
	2015	45,577,035	\$7,480,190	6.09
	2016	48,994,214	\$6,616,335	7.41
	2017	51,420,098	\$5,532,320	9.29
	10 Yr % Chg	51.18%	(40.28%)	153.14%

* Total Assets less Prepaid Items and Inventory

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

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

Credit Industry Benchmarks:

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

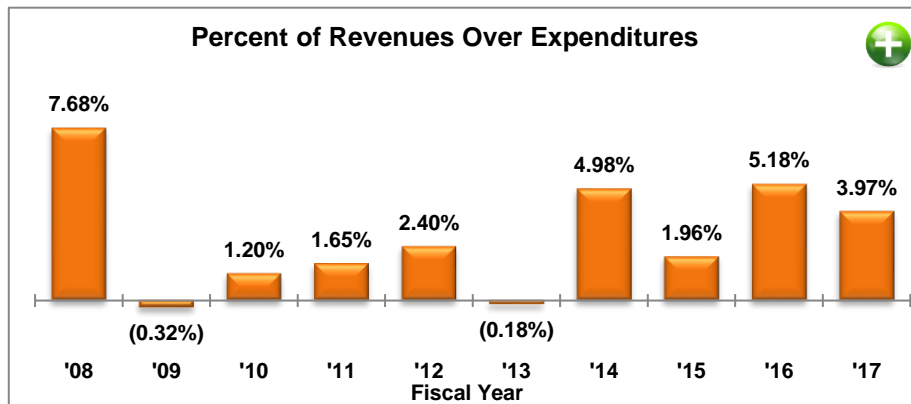
Analysis:

The General Fund liquidity ratio has been well over the 1.00 benchmark for the past ten years indicating that the City has maintained an adequate level of cash to pay its bills in a timely manner. There is no warning trend for this indicator.

Sources:

- City of Columbia Comprehensive Annual Financial Report (CAFR) - Basic Financial Statements - Balance Sheet - Governmental Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Other General Fund Trends



Trend Key: Consecutive Years of Deficit: Expenditures Over Revenues
 Positive (0-1 years) Warning Trend (2-3 years) Negative Trend (>3 years)

Warning Trend:

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

Formulation:

General Fund Operating
(Deficits)/Surpluses

Fiscal Year	General Fund Operating Surplus / (Deficit)*	One-Time Use of Excess General Fund Revenues	Net General Fund Operating Surplus / (Deficit)	Operating Revenues **	General Fund Operating Surplus / (Deficit) As a Percentage of Operating Revenues
2008	\$6,056,104		\$6,056,104	\$78,898,068	7.68%
2009	(\$247,378)		(\$247,378)	\$77,275,976	(0.32%)
2010	\$945,091		\$945,091	\$79,023,392	1.20%
2011	\$1,313,361		\$1,313,361	\$79,689,324	1.65%
2012	\$1,903,482		\$1,903,482	\$79,233,087	2.40%
2013	(\$143,533)		(\$143,533)	\$79,129,393	(0.18%)
2014	\$4,166,988		\$4,166,988	\$83,750,410	4.98%
2015	(\$3,341,050)	\$5,000,000	\$1,658,950	\$84,816,620	1.96%
2016	\$4,407,894		\$4,407,894	\$85,029,452	5.18%
2017	\$3,279,665		\$3,279,665	\$82,669,606	3.97%
10 Yr % Chg	(45.85%)		(45.85%)	4.78%	(48.32%)

* Not including encumbrances or appropriated fund balance

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

Description:

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

Credit Industry Benchmarks:

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

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

Analysis:

For the period shown, there have been two years (FY 2009 and FY 2013) where there was a deficit between current year expenditures and revenues. In both of these years, the City used excess reserves from previous years to balance the budget. In FY 2008 the City was awarded a large non-motorized federal grant which caused a significant inflow of revenues. In FY 2014, the general fund operating surplus was significant primarily due to vacant positions not being filled throughout the city, departments being fiscally responsible with their budgets, and revenues coming in higher than budgeted. In FY 2015 the city used \$5 million of General Fund reserves to pay down police and fire pension fund liabilities. In FY 2012, the City adopted an incentive based budgeting policy which rewards departments for not spending all of their budget by allocating one-half of the savings back to departments to utilize for one-time expenses and allocating the other half to the Council for one-time expenses that they identify.

Source:

- City of Columbia Accounting System

General Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Revenues:					
Property Taxes	\$6,644,677	\$6,812,948	\$6,893,193	\$6,876,040	\$7,097,767
Sales Taxes	\$18,947,469	\$18,427,197	\$18,794,534	\$19,891,980	\$20,840,696
Gross Receipts & Other Local Taxes*	\$11,585,651	\$11,541,182	\$11,606,208	\$11,661,935	\$11,931,167
Other Local Revenue	\$3,795,812	\$3,830,008	\$4,384,263	\$4,800,467	\$5,040,341
Intragovernmental Revenue	\$3,634,049	\$4,025,046	\$4,200,389	\$4,139,602	\$4,130,138
Grant Revenue	\$6,184,221	\$5,761,569	\$6,486,581	\$5,431,035	\$4,503,591
Interest and Investment Revenue	\$1,049,409	\$1,139,560	\$1,035,128	\$661,033	\$417,452
Miscellaneous Revenue	\$5,050,549	\$1,827,347	\$1,677,407	\$1,234,220	\$1,412,146
Total Revenues	\$56,891,837	\$53,364,857	\$55,077,703	\$54,696,312	\$55,373,298
Expenditures:					
Personnel Services	\$45,363,891	\$47,438,856	\$48,525,900	\$49,614,551	\$50,506,341
Supplies & Materials	\$5,251,208	\$4,629,929	\$4,912,204	\$5,356,504	\$4,960,400
Travel & Training	\$290,196	\$309,802	\$337,876	\$276,651	\$322,479
Intragovernmental Charges	\$4,375,337	\$4,759,221	\$5,393,277	\$5,653,684	\$5,680,622
Utilities, Services & Other Misc.	\$9,987,350	\$10,681,103	\$10,903,885	\$9,314,009	\$9,503,332
Capital Additions	\$1,401,074	\$1,825,028	\$1,473,496	\$2,261,349	\$765,509
Interest & Lease Payment	\$2,515	\$1,551	\$553	\$0	\$80,507
Total Expenditures	\$66,671,571	\$69,645,490	\$71,547,191	\$72,476,748	\$71,819,190
Excess (Deficiency) of Revenues Over Expenditures	(\$9,779,734)	(\$16,280,633)	(\$16,469,488)	(\$17,780,436)	(\$16,445,892)
Other Financing Sources (Uses):					
Transfers In - PILOT from Water and Electric +	\$11,215,634	\$11,481,441	\$12,680,470	\$14,091,375	\$14,170,229
Transfers In - Other	\$7,417,392	\$7,460,498	\$7,637,245	\$8,013,579	\$7,141,169
Total Transfers In	\$18,633,026	\$18,941,939	\$20,317,715	\$22,104,954	\$21,311,398
Lease/Bond Proceeds	\$0	\$0	\$0	\$0	\$235,000
Transfers Out	(\$2,797,188)	(\$2,908,684)	(\$2,903,136)	(\$3,011,157)	(\$3,197,024)
Total Other Financing Sources/(Uses)	\$15,835,838	\$16,033,255	\$17,414,579	\$19,093,797	\$18,349,374
Net Change in Fund Balance	\$6,056,104	(\$247,378)	\$945,091	\$1,313,361	\$1,903,482
Fund Balance - Beginning ^	\$18,692,893	\$25,907,205	\$25,659,827	\$26,604,918	\$27,918,279
Fund Balance - Ending	\$24,748,997	\$25,659,827	\$26,604,918	\$27,918,279	\$29,821,761

The fund balance was restated in FY 2009

^ Beginning Fund Balance was restated in FY 2009.

* Gross receipts taxes are collected from telephone, natural gas, electric, and cable television. Other local taxes include gasoline, cigarette, and motor vehicle taxes.

Source:

•City of Columbia Annual Financial Report - Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Revenues, Expenditures and Changes in Fund Balance

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$7,228,203	\$7,319,211	\$7,572,050	\$7,898,843	\$8,124,534
\$21,627,785	\$22,463,031	\$22,832,373	\$23,321,470	\$23,306,189
\$12,262,325	\$12,804,876	\$12,364,653	\$11,641,679	\$11,147,263
\$5,549,420	\$5,809,960	\$5,604,830	\$6,089,008	\$5,544,190
\$3,931,555	\$3,944,617	\$4,247,354	\$4,407,469	\$4,748,750
\$4,103,531	\$5,015,621	\$5,550,225	\$4,119,790	\$3,228,182
(\$397,290)	\$567,866	\$954,208	\$699,133	(\$198,858)
\$1,208,861	\$1,316,818	\$1,244,959	\$1,215,312	\$1,589,377
\$55,514,390	\$59,242,000	\$60,370,652	\$59,392,704	\$57,489,627
\$50,932,904	\$51,530,856	\$52,400,649	\$53,766,134	\$53,256,899
\$5,933,258	\$6,194,859	\$7,258,676	\$5,332,465	\$5,576,751
\$362,881	\$486,167	\$483,572	\$483,319	\$415,650
\$5,924,592	\$6,162,141	\$6,567,225	\$7,586,654	\$8,363,868
\$9,337,383	\$8,966,476	\$14,548,386	\$8,777,064	\$8,676,452
\$1,482,056	\$1,644,068	\$1,611,530	\$1,744,541	\$828,582
\$80,508	\$80,507	\$0	\$0	\$0
\$74,053,582	\$75,065,074	\$82,870,038	\$77,690,177	\$77,118,202
(\$18,539,192)	(\$15,823,074)	(\$22,499,386)	(\$18,297,473)	(\$19,628,575)
\$14,497,510	\$15,002,555	\$15,223,336	\$15,746,363	\$15,859,317
\$7,425,739	\$8,487,955	\$8,307,969	\$9,241,136	\$8,820,662
\$21,923,249	\$23,490,510	\$23,531,305	\$24,987,499	\$24,679,979
\$0	\$0	\$0	\$0	\$0
(\$3,527,590)	(\$3,500,448)	(\$4,372,969)	(\$2,282,132)	(\$2,141,439)
\$18,395,659	\$19,990,062	\$19,158,336	\$22,705,367	\$22,538,540
(\$143,533)	\$4,166,988	(\$3,341,050)	\$4,407,894	\$2,909,965
\$29,821,761	\$29,678,228	\$33,845,216	\$30,504,166	\$34,912,060
\$29,678,228	\$33,845,216	\$30,504,166	\$34,912,060	\$37,822,025

General Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Property Taxes	\$6,644,677	\$6,812,948	\$6,893,193	\$6,876,040	\$7,097,767
Sales Taxes	\$18,947,469	\$18,427,197	\$18,794,534	\$19,891,980	\$20,840,696
Gross Receipts & Other Local Taxes *	\$11,585,651	\$11,541,182	\$11,606,208	\$11,661,935	\$11,931,167
Intragovernmental Revenues **	\$3,634,049	\$4,025,046	\$4,200,389	\$4,139,602	\$4,130,138
Grants	\$6,184,221	\$5,761,569	\$6,486,581	\$5,431,035	\$4,503,591
Interest	\$1,049,409	\$1,139,560	\$1,035,128	\$661,033	\$417,452
Less: GASB 31 Interest Adjustment	(\$137,177)	(\$359,613)	\$576,894	\$10,996	\$333,748
Fees and Service Charges	\$0	\$0	\$0	\$0	\$0
Other Local Revenues ++	\$8,846,361	\$5,657,355	\$6,061,670	\$6,034,687	\$6,452,487
Total Financial Sources Before Transfers In	\$56,754,660	\$53,005,244	\$55,654,597	\$54,707,308	\$55,707,046
Transfers In ^	\$18,633,026	\$18,941,939	\$20,317,715	\$22,104,954	\$21,546,398
Total Financial Sources	\$75,387,686	\$71,947,183	\$75,972,312	\$76,812,262	\$77,253,444

Financial Uses					
Personnel Services	\$45,363,891	\$47,438,856	\$48,525,900	\$49,614,551	\$50,506,341
Supplies & Materials	\$5,251,208	\$4,629,929	\$4,912,204	\$5,356,504	\$4,960,400
Travel & Training	\$290,196	\$309,802	\$337,876	\$276,651	\$322,479
Intragovernmental Charges	\$4,375,337	\$4,759,221	\$5,393,277	\$5,653,684	\$5,680,622
Utilities, Services & Other Misc.	\$9,987,350	\$10,681,103	\$10,903,885	\$9,314,009	\$9,503,332
Interest & Lease Payment	\$2,515	\$1,551	\$553	\$0	\$80,507
Bank & Paying Agent Fees					
Transfers Out	\$2,797,188	\$2,908,684	\$2,903,136	\$3,011,157	\$3,197,024
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$1,401,074	\$1,825,028	\$1,473,496	\$2,261,349	\$765,509
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$69,468,759	\$72,554,174	\$74,450,327	\$75,487,905	\$75,016,214

Financial Sources Over (Under) Uses	\$5,918,927	(\$606,991)	\$1,521,985	\$1,324,357	\$2,237,230
Unassigned Fund Balance	\$14,938,785	\$17,154,195	\$19,029,812	\$23,660,321	\$25,955,804
Less: GASB 31 Pooled Cash Adjustment	(\$182,692)	(\$442,748)	(\$61,072)	(\$63,042)	\$225,739
Less: IBB* Amount to be Appropriated	\$0	\$0	\$0	\$0	(\$1,903,482)
Less: Prior year IBB* not yet spent	\$0	\$0	\$0	\$0	\$0
Unassigned Cash Reserve	\$14,756,093	\$16,711,447	\$18,968,740	\$23,597,279	\$24,278,061
Total Budgeted Financial Uses	\$70,258,112	\$74,933,880	\$76,232,748	\$76,114,775	\$77,980,072
	x 16%	x 16%	x 16%	x 16%	x 20%
Budgeted Cash Reserve Target	\$11,241,298	\$11,989,421	\$12,197,240	\$12,178,364	\$15,596,014
<i>(16% for FY 2007 - FY 2011; 20% for FY 2012 - FY 2016)</i>					
Above/(Below) Cash Reserve Target	\$3,514,795	\$4,722,026	\$6,771,500	\$11,418,915	\$8,682,047

* IBB = Incentive Based Budgeting

* 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.

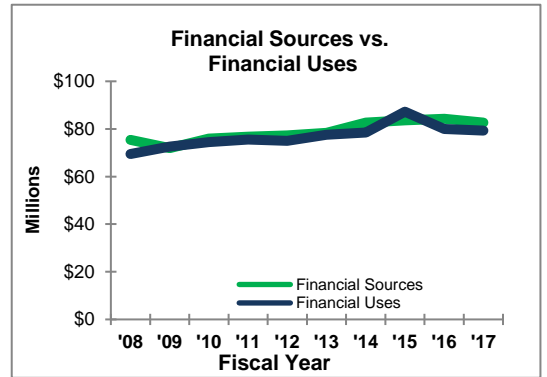
** Intragovernmental Revenues include General and Administrative Charges which are charged to the funds outside of the General Fund for the centralized services that the Administrative Departments provide to those funds (such as payroll, accounts payable, etc.).

^ 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.

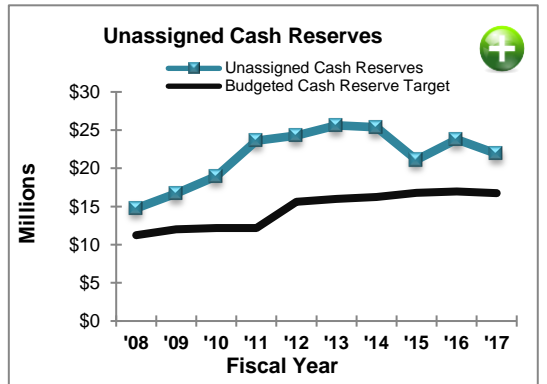
Financial Sources and Uses

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$7,228,203	\$7,319,211	\$7,572,050	\$7,898,843	\$8,124,534
\$21,627,785	\$22,463,031	\$22,832,373	\$23,321,470	\$23,306,189
\$12,262,325	\$12,804,876	\$12,364,653	\$11,641,679	\$11,147,263
\$3,931,555	\$3,944,617	\$4,247,354	\$4,407,469	\$4,748,750
\$4,103,531	\$5,015,621	\$5,550,225	\$4,119,790	\$3,228,182
(\$397,290)	\$567,866	\$954,208	\$699,133	(\$198,858)
\$948,082	(\$33,978)	(\$311,800)	(\$117,395)	\$446,942
\$0	\$0	\$0	\$0	\$0
\$6,758,281	\$7,126,778	\$6,849,789	\$7,304,320	\$7,133,567
\$56,462,472	\$59,208,022	\$60,058,852	\$59,275,309	\$57,936,569
\$21,923,249	\$23,490,510	\$23,531,305	\$24,987,499	\$24,679,979
\$78,385,721	\$82,698,532	\$83,590,157	\$84,262,808	\$82,616,548



Total financial sources have been above total 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.

\$50,932,904	\$51,530,856	\$52,400,649	\$53,766,134	\$53,256,899
\$5,933,258	\$6,194,859	\$7,258,676	\$5,332,465	\$5,576,751
\$362,881	\$486,167	\$483,572	\$483,319	\$415,650
\$5,924,592	\$6,162,141	\$6,567,225	\$7,586,654	\$8,363,868
\$9,337,383	\$8,966,476	\$14,548,386	\$8,777,064	\$8,676,452
\$80,508	\$80,507	\$0	\$0	\$0
\$3,527,590	\$3,500,448	\$4,372,969	\$2,282,132	\$2,141,439
\$0	\$0	\$0	\$0	\$0
\$1,482,056	\$1,644,068	\$1,611,530	\$1,744,541	\$828,582
\$0	\$0	\$0	\$0	\$0
\$77,581,172	\$78,565,522	\$87,243,007	\$79,972,309	\$79,259,641



Ending unassigned cash reserves have been above the budgeted cash reserve target for all years. Council increased the 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.

\$804,549	\$4,133,010	(\$3,652,850)	\$4,290,499	\$3,356,907
\$26,350,897	\$28,889,505	\$24,159,186	\$29,245,964	\$28,805,065
\$1,071,473	\$1,011,458	\$691,543	\$645,023	\$926,809
\$0	(\$4,166,988)	\$0	(\$4,407,894)	(\$2,590,983)
(\$1,801,639)	(\$373,234)	(\$3,734,810)	(\$1,681,226)	(\$5,261,670)
\$25,620,731	\$25,360,741	\$21,115,919	\$23,801,867	\$21,879,221
\$79,852,405	\$81,262,646	\$84,026,289	\$84,825,464	\$83,751,484
x 20%	x 20%	x 20%	x 20%	x 20%
\$15,970,481	\$16,252,529	\$16,805,258	\$16,965,093	\$16,750,297
\$9,650,250	\$9,108,212	\$4,310,661	\$6,836,774	\$5,128,924

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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, 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.

City Manager

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

Finance Department

Finance is responsible for the administration, direction, and coordination of all financial services of the City involving financial planning, budgeting, treasury management, investments, purchasing, accounting, payroll, business licensing, risk management, and utility customer services. With the exception of Utility Customer Services and Self Insurance, which are budgeted in other funds, all Finance Divisions are budgeted and accounted for in the General Fund.

Human Resources

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

Law Department

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

City General

City General accounts for non-departmental expenditures. These include various subsidies and transfers as well as other items which are not related to a specific department. Street Lighting was accounted for in this department until FY 2014. After that it was moved to the Street budget.

Public Works Administration

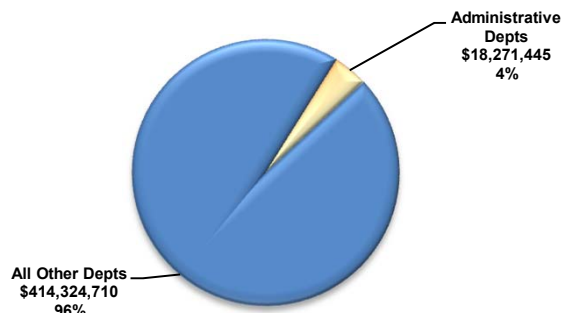
The Administration section provides management of all divisions and functions of the Department including Transit, Airport, Parking, Sewer, Custodial and Maintenance Services, Fleet Operations, Public Improvements, and Right-of-Way acquisition. Prior to FY 2017 Sewer, Solid Waste, Storm Water, and GIS were also divisions.

Other General Capital Projects

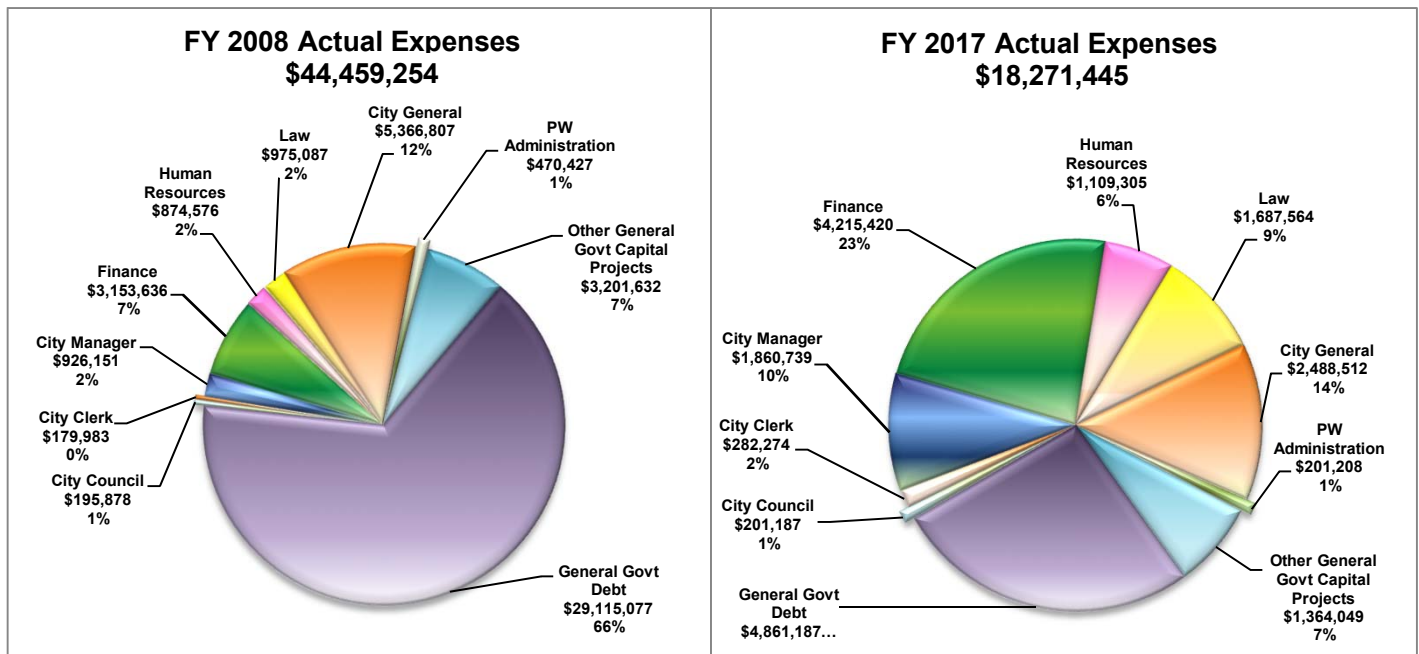
General government projects that are not associated with Streets and Sidewalks, Parks and Recreation, or Public Safety, are included in Other General Government Projects.

General Government Debt

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

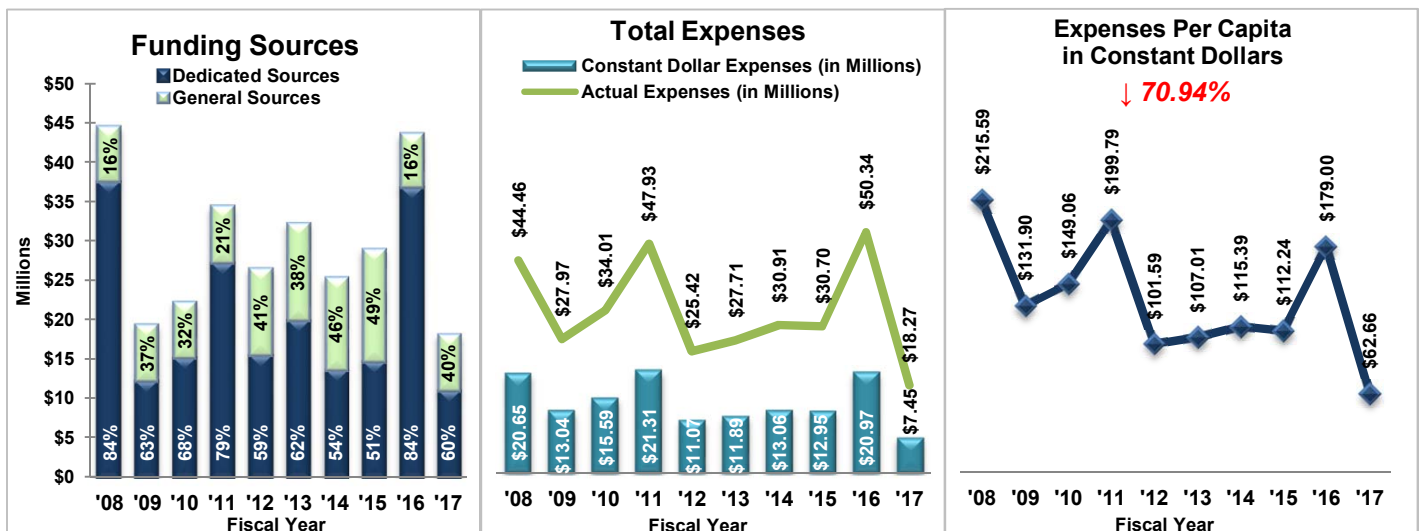


Administrative Departments - Summary



FY 2017 actual expenses are \$26,187,809 below the FY 2008 expenses.



- City Council budget is only 2.71% higher in the ten years due to budget cuts to get expenses in line with low revenue growth.
- City Clerk increased due to the addition of a Deputy City Clerk position in FY 2010.
- City Manager increased due to the Trust Officer and Journey to Excellence expenses moving into this department from other budgets. In FY 2017, City Council voted to use General Fund Reserves to provide a one-time contribution of \$500,000 to the Boys and Girls Club gym project.
- Finance increased due to several position increases to handle increased workload and implement the city's COFERS software project, and significant increases in intragovernmental charges.
- Law increased due to several organizational changes including providing support to the Citizens' Police Review Board, Board of Adjustment, Planning and Zoning Commission, focus on community development, land use, and planning and zoning matters, centralization of the litigation function, movement of the Human Rights function from Health, and Human Services and movement of the ADA coordinator function from the City Manager's office.
- City General decreased due to movement of street lighting expenses to the Streets and Engineering budget in FY 2015, Journey to Excellence expenses to the City Manager's budget, and lower subsidy amount to Recreation Services.
- Other general capital project expenses can vary significantly from year to year based on the funding required for expenses.
- General government debt is significantly lower in FY 2017 due to the refinancing of the 2008 S.O. Bonds in FY 2016.



Years with larger dedicated sources indicate higher capital project and debt service funding. Expenses per capita in constant dollars decreased 70.94% over the past ten years. This is primarily due to refinancing of debt to lower interest payments. All other expenses per capita in this area decreased primarily due to lower revenue growth which required budget cuts.

City Council Trends

General Fund Department

Indicator	2016	2017	Comments
Expenses Per Capita in Constant Dollars			Expenses per capita decreased 27.37% over the past ten years while inflation increased 13.85% and population increased 24.21%. There was a downturn in the economy in FY 2009 which resulted in budget cuts for several years to balance the general fund budget and low general source growth (such as sales taxes).



Positive Trend

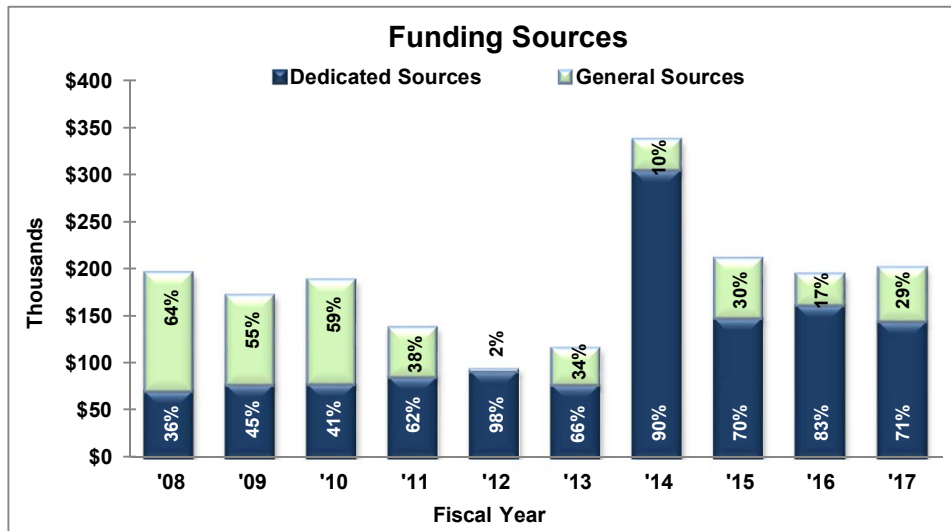


Warning Trend - Monitor Closely



Negative Trend - Action Needed

City Council



Dedicated Sources

Fiscal Year	General and Administrative Charges	Grant Revenues	Other Local Revenues	Transfers In	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$67,230	\$3,411	\$0	\$0	\$70,641	\$125,237	\$195,878
2009	\$74,463	\$2,589	\$0	\$0	\$77,052	\$94,891	\$171,943
2010	\$77,707	\$0	\$0	\$0	\$77,707	\$110,641	\$188,348
2011	\$76,583	\$3,660	\$4,797	\$0	\$85,040	\$52,906	\$137,946
2012	\$76,408	\$12,000	\$3,028	\$0	\$91,436	\$1,757	\$93,193
2013	\$72,734	\$0	\$4,279	\$0	\$77,013	\$39,043	\$116,056
2014	\$99,010	\$0	\$3,964	\$200,000	\$302,974	\$33,153	\$336,127
2015	\$137,190	\$7,320	\$3,108	\$0	\$147,618	\$62,896	\$210,514
2016	\$156,906	\$0	\$4,062	\$0	\$160,968	\$33,222	\$194,190
2017	\$129,166	\$12,000	\$1,828	\$664	\$143,658	\$57,529	\$201,187
10 Yr % Chg	92.13%	251.80%			103.36%	(54.06%)	2.71%

Description: The City Council is a general fund department which is funded by both general and dedicated sources. Dedicated sources cannot be used to support other departments. General sources can be reallocated to other departments. The dedicated sources include General and Administrative Charges, Federal and State Grants, Transfers, and other local revenues which include Advertising Fees (for Board of Adjustment cases) and miscellaneous revenue. General and Administrative Charges are amounts charged to departments outside of the General Fund for services performed by General Fund departments.

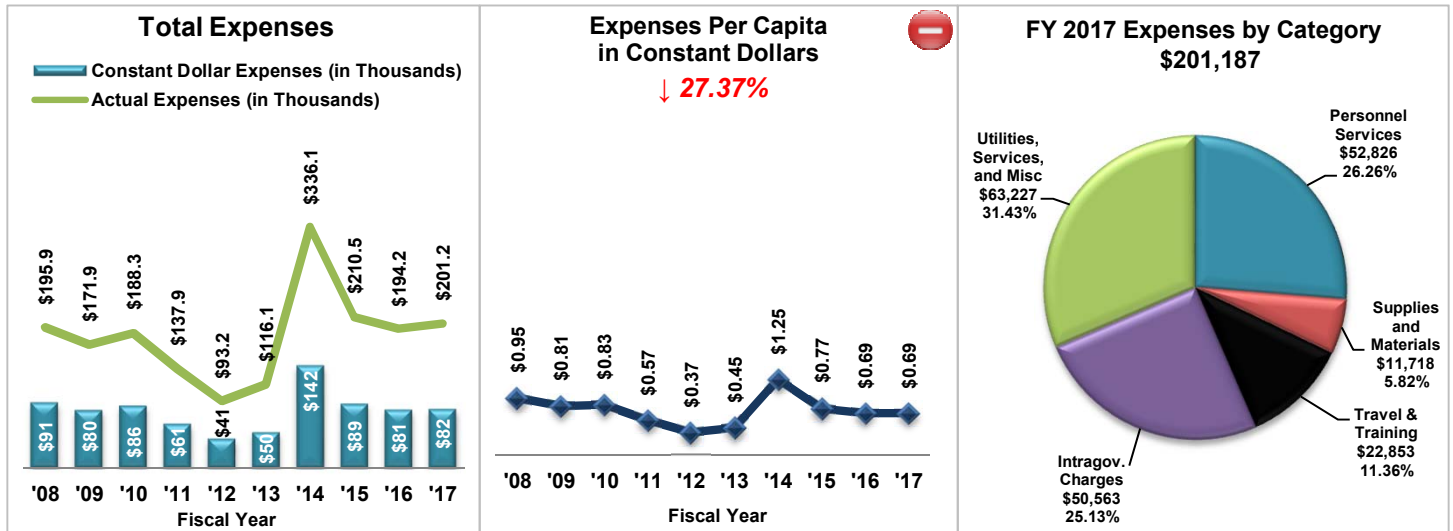
Analysis: Total revenues increased over the ten year period by 2.71%.

- Total funding sources for the City Council budget decreased from FY 2008 to FY 2012 due to the downturn in the economy which resulted in lower funding sources available to be allocated and budget cuts resulted.
- In FY 2014 there was an increase due to a one-time \$200,000 transfer of general fund savings which was allocated by the Council to provide support for Columbia Access Television.
- FY 2015 general sources include funding for a full year of Council stipends which began in April, 2014.
- In FY 2017 a historic preservation grant was received to fund an architectural survey of the North Central Columbia Neighborhood.

Source:

- City of Columbia Accounting System

City Council



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change over Previous Year
2008	\$195,878	215.30	\$90,978	95,782	\$0.95	(15.93%)
2009	\$171,943	214.54	\$80,146	98,831	\$0.81	(14.74%)
2010	\$188,348	218.06	\$86,376	104,620	\$0.83	2.47%
2011	\$137,946	224.94	\$61,326	106,658	\$0.57	(31.33%)
2012	\$93,193	229.59	\$40,591	109,008	\$0.37	(35.09%)
2013	\$116,056	232.96	\$49,818	111,145	\$0.45	21.62%
2014	\$336,127	236.74	\$141,981	113,155	\$1.25	177.78%
2015	\$210,514	237.02	\$88,817	115,391	\$0.77	(38.40%)
2016	\$194,190	240.01	\$80,909	117,165	\$0.69	(10.39%)
2017	\$201,187	245.12	\$82,077	118,966	\$0.69	0.00%
10 Yr % Chg	2.71%	13.85%	(9.78%)	24.21%	(27.37%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The City Council budget includes expenses related to the City Council as well as various Boards and Commissions. Not all boards and commissions expenses are included in this budget. There are no permanent full-time positions allocated. Beginning in FY 2014, the Mayor and City Council members began receiving a stipend. Prior to that time, they did not receive any compensation from the City. It is important to examine the trend for actual expenses, constant dollar expenses, and expenses per thousand population. The constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per thousand population take into account both inflation and the growth in the population. The City Council also has an amount allocated each year with is called Council Reserve and that amount is reflected in the City General budget as it takes a vote of Council to allocate this funding either during the budget process or the following fiscal year.

Analysis: Total expenses increased 2.71%, while constant dollar expenses decreased 9.78%, and expenses per capita decreased 27.37% over the past ten years.

- There was an overall decrease in expenses from FY 2008 to FY 2013 due to several cost-cutting decisions such as the move to electronic agenda information which greatly reduced printing costs and a reduction of travel and training expenses by one half.
- In FY 2014 there was a significant increase of \$200,000 to support Columbia Access television (from one-time 2014 general fund savings) and the Council and Mayor began to receive voter approved stipends.
- In FY 2015 there was a decrease due to the Columbia Access television costs being moved to the Cultural Affairs budget.
- In FY 2017 expenses include \$12,000 for an architectural survey of the North Central Columbia Neighborhood which was funded by a state grant.







Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund (<http://www.como.gov/finance/accounting/financial-reports/>)
- City of Columbia Accounting System
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates

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City Clerk Trends

General Fund Department

Indicator	2016	2017	Comments
Expenses per Capita in Constant Dollars			Expenses per capita in constant dollars increased 11.49% over the past ten years primarily due to the addition of a Deputy City Clerk position in FY 2010.
Fringe Benefits as a Percentage of Salaries and Benefits			Due to changes in the pension plan for employees hired after October 1, 2012, the fringe benefit percent has been below the Bureau of Labor Statistics (BLS) average fringe benefit percent for local and state government employees since FY 2014.
Employees Per Thousand Population			The total number of employees increased by 1.00 FTE (due to additional duties added to the department) and the employees per thousand population increased by 20.77% over the past ten years. Population increased 24.21% during this same time period.



Positive Trend

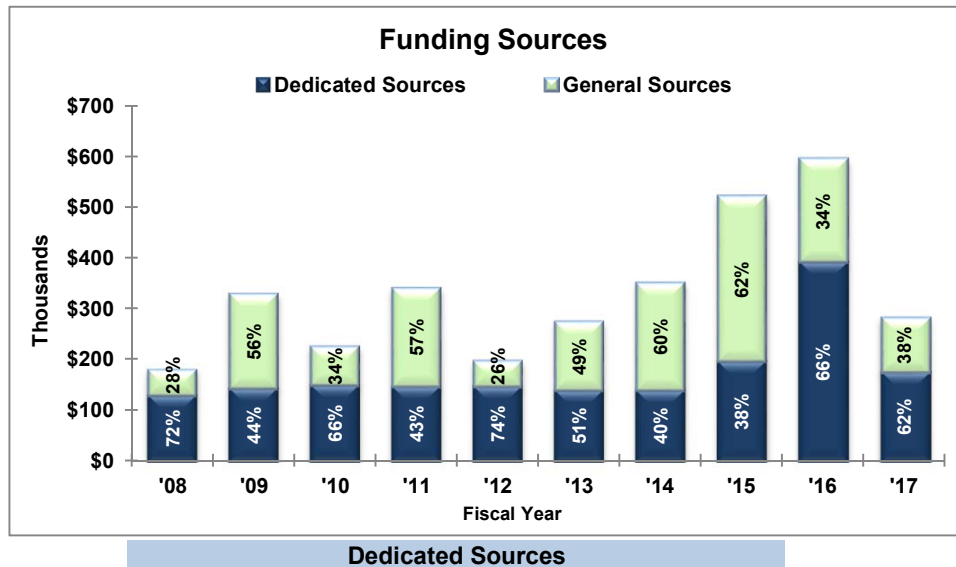


Warning Trend - Monitor Closely



Negative Trend - Action Needed

City Clerk



Fiscal Year	G&A Charges	Other Local Revenues	Transfers In	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$129,009	\$346	\$0	\$129,355	\$50,628	\$179,983
2009	\$142,889	\$249	\$0	\$143,138	\$185,251	\$328,389
2010	\$149,114	\$149	\$0	\$149,263	\$76,380	\$225,643
2011	\$146,956	\$131	\$0	\$147,087	\$193,705	\$340,792
2012	\$146,620	\$255	\$0	\$146,875	\$50,637	\$197,512
2013	\$139,570	\$92	\$0	\$139,662	\$134,240	\$273,902
2014	\$139,245	\$279	\$0	\$139,524	\$211,045	\$350,569
2015	\$196,228	\$302	\$0	\$196,530	\$324,050	\$520,580
2016	\$201,421	\$273	\$188,965	\$390,659	\$203,705	\$594,364
2017	\$174,754	\$30	\$0	\$174,784	\$107,490	\$282,274
10 Yr % Chg	35.46%	(91.33%)		35.12%	112.31%	56.83%

Description: The City Clerk is a general fund department that is funded with both dedicated and general sources. Dedicated sources cannot be used to support other departments. General sources can be reallocated to other departments. Dedicated funding for this department primarily come from general and administrative charges that are charged to funds outside of the general fund for the services this department provides to them. The revenue sources for this department cover expenses for both the City Clerk's office and election costs.

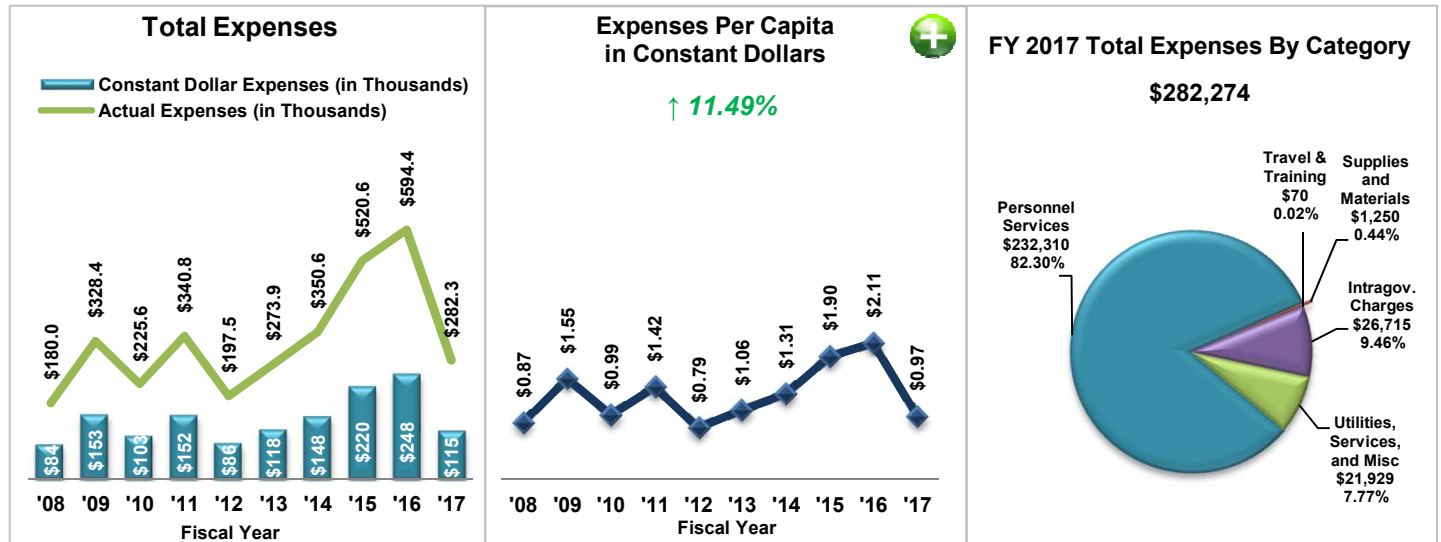
Analysis: For the period shown, the total revenue sources increased by \$102,291 or 56.83%.

- In years where there are higher revenues, this budget paid for election costs associated with certain kinds of elections (council members, capital improvement sales tax, and other elections that benefit the general fund). The cost of elections can vary significantly from year to year as it is based on the number of entities that have issues on the ballots. The costs are highest when the City is the only entity on the ballot or when the City has an issue on a ballot that will have a high voter turnout, such as higher office election years.
- In FY 2012 - FY 2014 there were lower sources required for the City Clerk's office due to most intragovernmental charges for general fund departments being reflected in the City General budget.
- FY 2015 and FY 2016 sources are higher due to a decision to reflect the City Clerk's intragovernmental charges (computer fees, custodial, maintenance, etc.) in this budget instead of in the City General budget to better reflect the actual cost of this department.
- In FY 2016 dedicated sources are higher due to transfers from Parks Sales Tax to pay for the November 2015 parks sales tax ballot, from Convention and Visitors Bureau to pay for part of the August 2016 ballot costs related to increasing the hotel/motel taxes by 1% temporarily for the airport terminal project, and Solid Waste related to roll carts.
- In FY 2017, dedicated sources are lower due to lower election costs than in FY 2016. In FY 2017 there was only an April election for City Council members.

Sources:

- City of Columbia Accounting System

City Clerk



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollars Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$179,983	215.30	\$83,595	95,782	\$0.87	(24.35%)
2009	\$328,389	214.54	\$153,069	98,831	\$1.55	78.16%
2010	\$225,643	218.06	\$103,479	104,620	\$0.99	(36.13%)
2011	\$340,792	224.94	\$151,504	106,658	\$1.42	43.43%
2012	\$197,512	229.59	\$86,028	109,008	\$0.79	(44.37%)
2013	\$273,902	232.96	\$117,575	111,145	\$1.06	34.18%
2014	\$350,569	236.74	\$148,082	113,155	\$1.31	23.58%
2015	\$520,580	237.02	\$219,635	115,391	\$1.90	45.04%
2016	\$594,364	240.01	\$247,641	117,165	\$2.11	11.05%
2017	\$282,274	245.12	\$115,157	118,966	\$0.97	(54.03%)
10 Yr % Chg	56.83%	13.85%	37.76%	24.21%	11.49%	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The City Clerk is a general fund department which includes expenses related to the City Clerk's office and the cost of City elections. It is important to examine the trend for actual expenses, constant dollar expenses, and expenses per thousand population. The constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per thousand population take into account both inflation and the growth in the population.

Analysis: Total expenses increased 56.83%, while constant dollar expenses increased 37.76%, and per capita expenses in constant dollars increased 11.49% for the period shown.

- The years that show significantly higher expenses are due to election costs. The cost of elections for a given year depends on the number of elections for City issues and the number of entities that have issues on those ballots. This is because election costs are divided among all of the entities with issues on the ballot. The costs are highest when the City is the only entity on the ballot, or when the City has an issue on a ballot that will have high voter turnout, such as higher office election years.
- In FY 2010, a Deputy City Clerk position was added.
- For the years FY 2012 - FY 2014, intragovernmental charges for the City Clerk's office were charged to the City General budget as was done in all of the general fund budgets during this timeframe.
- Beginning in FY 2015 intragovernmental charges were allocated back to departments instead of in the City General budget to better reflect the total cost of this department.
- In FY 2015, election costs include the council member election in April and the extension of capital improvement sales tax in August.
- In FY 2016 election costs include the parks sales tax ballot in November, the Solid Waste ballot in March, the council member election in April, the ballot in August to continue charging sales taxes on motor vehicles purchased outside of Missouri, and a temporary increase to the hotel/motel tax to help fund the airport terminal project.
- In FY 2017, election costs are lower than in FY 2016 as there was only one election in April for City Council members.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund
<http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Accounting System
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

City Clerk

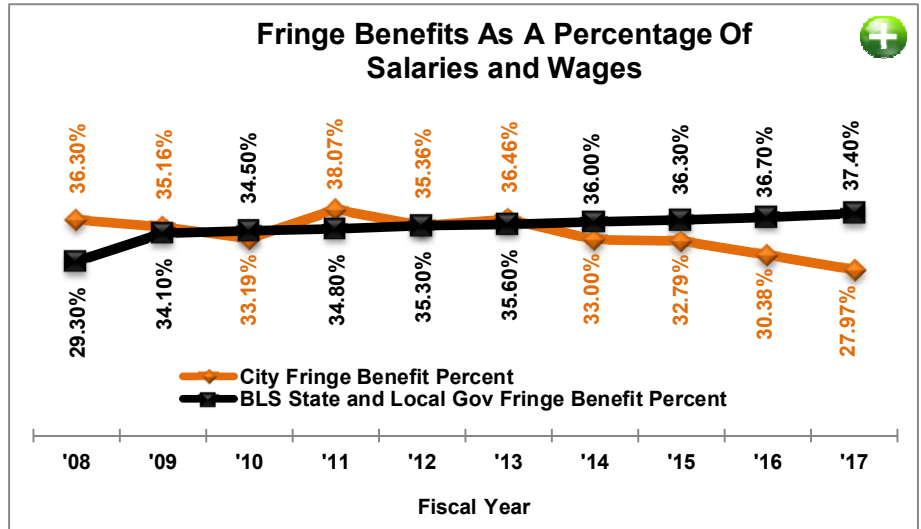
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS State and Local Gov Fringe Benefit Percent
2008	\$30,177	\$83,135	36.30%	14.10%	29.30%
2009	\$29,624	\$84,264	35.16%	13.90%	34.10%
2010	\$33,778	\$101,785	33.19%	14.90%	34.50%
2011	\$40,835	\$107,272	38.07%	15.10%	34.80%
2012	\$47,476	\$134,253	35.36%	16.10%	35.30%
2013	\$52,300	\$143,460	36.46%	17.10%	35.60%
2014	\$54,753	\$165,929	33.00%	17.50%	36.00%
2015	\$58,211	\$177,505	32.79%	16.60%	36.30%
2016	\$56,243	\$185,135	30.38%	15.10%	36.70%
2017	\$50,780	\$181,530	27.97%	13.80%	37.40%
10 Yr % Chg	68.27%	118.36%	(22.94%)	(2.13%)	

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

Analysis: The cost of fringe benefits rose from 36.30% in FY 2008 to 38.07% in FY 2011 before they began decreasing. The FY 2017 fringe benefit percent is 27.97%.

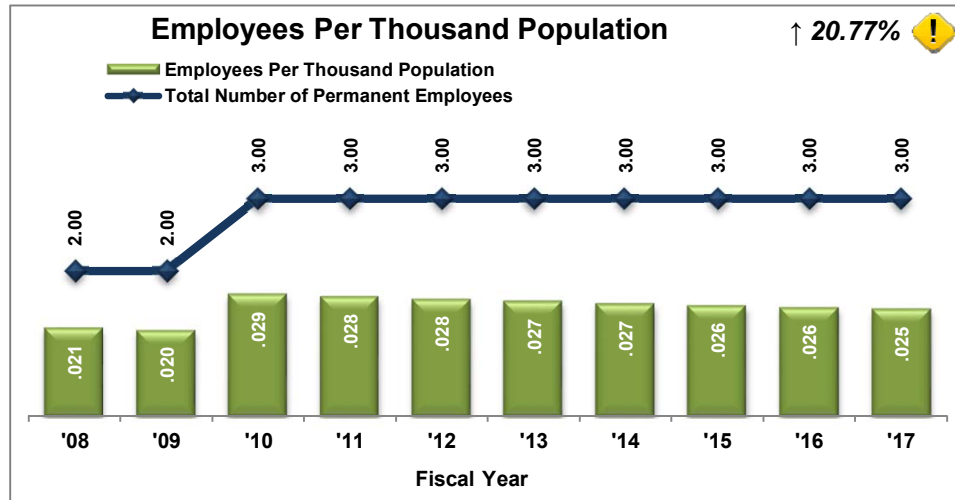
- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to reduce significant future increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. In FY 2015, FY 2016, and FY 2017 the pension rates decreased with the FY 2017 rate at 13.80%.
- Health Insurance is the second largest component of fringe benefits and has been increasing significantly over the past ten years. As a way to lower growth in these costs, the City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA), and increased the City's HSA contribution to provide incentive to switch to HSAs.
- The City Clerk's fringe benefit percent has fallen below the comparative BLS fringe benefit percent since FY 2014 primarily due to the pension plan change in October, 2012.

Management will need to continue monitoring this trend to ensure we are able to pay for the costs of current employees and have the funding to add employees to meet the needs of a growing community.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

City Clerk



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	2.00	95,782	0.021					
2009	2.00	98,831	0.020					
2010	3.00	104,620	0.029	1.00	1.00			ADDED: (1) Admin Support Assistant II to handle general citizen inquiries
2011	3.00	106,658	0.028					
2012	3.00	109,008	0.028					
2013	3.00	111,145	0.027					
2014	3.00	113,155	0.027					REASSIGNED: Sr. ASA to Deputy City Clerk
2015	3.00	115,391	0.026					
2016	3.00	117,165	0.026					
2017	3.00	118,966	0.025					
10 Yr Chg	50.00%	24.21%	20.77%	1.00	1.00	0.00	0.00	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Personnel costs are 88.12% of total expenses for this department (excluding election costs). If employees per thousand population is increasing significantly, it may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. If the number of employees per thousand population is declining significantly, it may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the ten year period shown, the total number of employees increased by 1.00 FTE and employees per thousand population increased 20.77% which is below the change in population of 24.21%. There have been no new positions added since FY 2010. The percent change in the total number of employees is large (50%) due to the fact that this department increased by one position and they only have three permanent positions.







Sources:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

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City Manager Trends

General Fund Department

Indicator	2016	2017	Comments
Expenses Per Capita in Constant Dollars			Expenses per capita in constant dollars increased 42.09% over the past ten years due to several organizational changes including the movement of the Trust Officer and Journey to Excellence costs into this budget from other budgets as well as a Council approved one-time use of excess general fund resources of \$500,000 in FY 2017 to support the Boys and Girls gym project. Without including the one-time funding, expenses per capita in constant dollars have increased 4.01% over the past ten years.
Fringe Benefits as a Percentage of Salaries and Benefits			The fringe benefit percent has been lower than the Bureau of Labor Statistics (BLS) average fringe benefit of all state and local governments for all years shown. The FY 2017 fringe benefit percent is 27.29%.
Employees Per Thousand Population			The total number of employees increased by 0.60 FTE. Employees per thousand population decreased 13.45% while population increased 24.21% during this same time period. In FY 2017, there was a decrease of 2.90 positions due to the Financial Project Officer position being deleted and the Office of Sustainability being moved to a separate budget under the purview of the Utilities Department.



Positive Trend

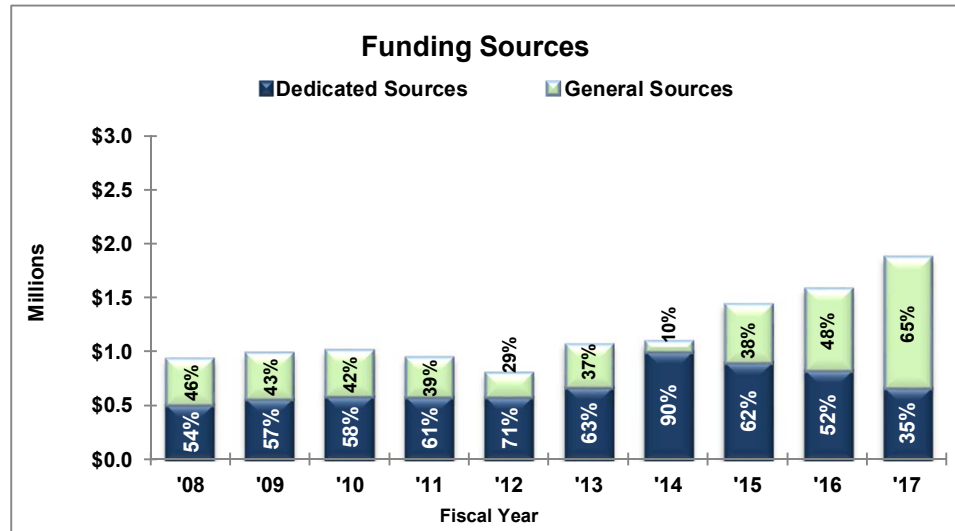


Warning Trend - Monitor Closely



Negative Trend - Action Needed

City Manager



Dedicated Sources

Fiscal Year	Transfers	G&A Charges	Other Local Revenues	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$0	\$501,499	\$0	\$501,499	\$424,652	\$926,151
2009	\$0	\$555,456	\$68	\$555,524	\$424,487	\$980,011
2010	\$0	\$579,654	\$46	\$579,700	\$423,283	\$1,002,983
2011	\$0	\$571,265	\$77	\$571,342	\$367,939	\$939,281
2012	\$0	\$569,959	\$116	\$570,075	\$227,316	\$797,391
2013	\$120,722	\$542,555	\$70	\$663,347	\$393,803	\$1,057,150
2014	\$370,273	\$602,737	\$13,113	\$986,123	\$104,953	\$1,091,076
2015	\$233,822	\$569,145	\$83,057	\$886,024	\$539,903	\$1,425,927
2016	\$232,071	\$520,522	\$62,554	\$815,147	\$756,353	\$1,571,500
2017	\$59,320	\$562,727	\$35,705	\$657,752	\$1,202,987	\$1,860,739
10 Yr % Chg		12.21%		31.16%	183.29%	100.91%

Description: The City Manager budget is a general fund budget that is funded with both dedicated and general sources. Dedicated sources cannot be used to support other departments. General sources can be reallocated to other departments. Dedicated sources for this department primarily come from General and Administrative (G&A) Charges which are charges to departments outside of the general fund for services the department provides to them. A second large source of dedicated funding comes from transfers from the capital projects fund to pay for a Project Manager position during the Columbia Financial Enterprise Resource Software (COFERS) software implementation project from FY 2013 to FY 2016, a transfer from the Convention and Visitors Bureau to fund an Event Specialist position, and transfers from other funds to support the Office of Sustainability from savings that have resulted in sustainability projects the office funded in prior years.

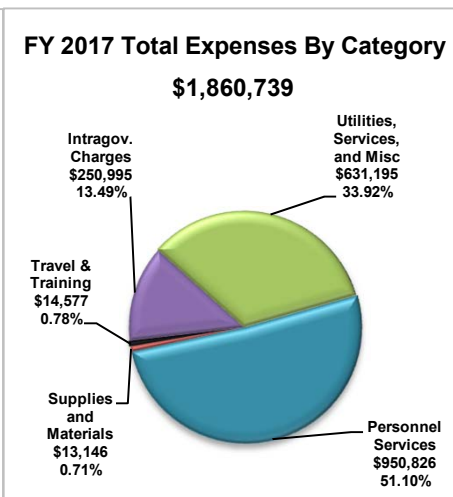
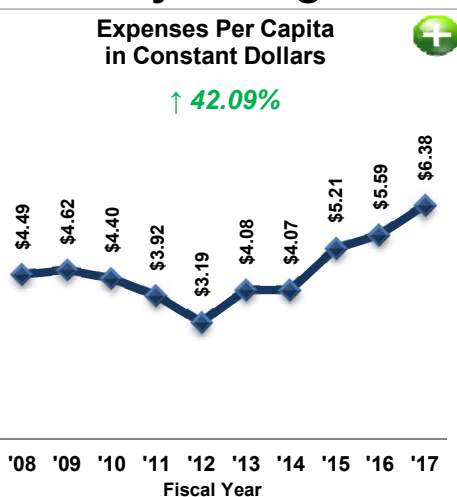
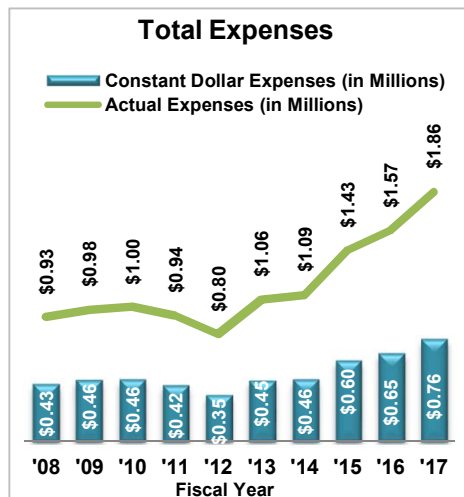
Analysis: For the period shown, total revenues increased 100.91% primarily due to some organizational changes within the department.

- Funding sources for the years FY 2008 through FY 2011 were higher because the GIS operation was included in the City Manager's budget. In FY 2012 it was moved into a separate fund and funding sources began coming from the other city departments that utilize the services of the department.
- The Office of Sustainability is reflected in the City Manager's budget from FY 2014 to FY 2016. Prior to that time, it was a separate fund because it was funded primarily through a federal grant. When the grant ended, the operation was moved into the City Manager's office along with some dedicated source transfers from other departments which reflect one half of the savings the departments experienced as a result of the sustainability projects that were funded by the grant.
- In FY 2013 - FY 2016 transfers increased to fund a project manager position when the City began the COFERS project to replace all of the city's financial software packages.
- In FY 2015, general sources increased as the Journey to Excellence budget was moved into the City Manager's budget from the City General budget since the Assistant City Manager provides oversight for this budget. Transfers began coming from the Convention and Visitor budget to fund an Event Specialist position.
- In FY 2017, transfers decreased due to the Office of Sustainability being moved out of this budget. General sources increased due to a Council decision to utilize excess general fund reserves to make a one-time \$500,000 contribution to the Boys and Girls Club gym project.

Source:

- City of Columbia Accounting System

City Manager



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$926,151	215.30	\$430,162	95,782	\$4.49	(12.13%)
2009	\$980,011	214.54	\$456,803	98,831	\$4.62	2.90%
2010	\$1,002,983	218.06	\$459,966	104,620	\$4.40	(4.76%)
2011	\$939,281	224.94	\$417,571	106,658	\$3.92	(10.91%)
2012	\$797,391	229.59	\$347,311	109,008	\$3.19	(18.62%)
2013	\$1,057,150	232.96	\$453,790	111,145	\$4.08	27.90%
2014	\$1,091,076	236.74	\$460,875	113,155	\$4.07	(0.25%)
2015	\$1,425,927	237.02	\$601,606	115,391	\$5.21	28.01%
2016	\$1,571,500	240.01	\$654,764	117,165	\$5.59	7.29%
2017	\$1,860,739	245.12	\$759,113	118,966	\$6.38	14.13%
10 Yr % Chg	100.91%	13.85%	76.47%	24.21%	42.09%	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The City Manager budget is a general fund department which includes expenses related to the City Manager's office, Office of Sustainability (FY 2014 - FY 2016), Trust Office (FY 2013 and beyond), COFERS project management (FY 2013 - FY 2016), and the Journey to Excellence budgets (FY 2015 and beyond). It is important to examine the trends for actual expenses, constant dollar expenses, and expenses per capita. Constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per capita take into account both inflation and the growth in the population.

Analysis: For the period shown, total expenses increased 100.91%, constant dollar expenses increased 76.47% and per capita expenses increased 42.09%. While these are significant increases, they are due to several organizational changes within the department.

- In FY 2012 the GIS operation moved from this budget into a separate fund. This resulted in a movement of 1 permanent position. In addition, there were budget cuts made to help close the gap between revenues and expenses in the General Fund and most of the intragovernmental charges were moved to the City General budget as was done in all of the general fund budgets during this timeframe.
- In FY 2013 the Trust Officer position was moved into the City Manager's budget from Community Development. In addition, the City began the COFERS software implementation project and a project manager (funded from the capital projects fund) was added to this budget.
- For FY 2014 to FY 2016 the Office of Sustainability is reflected in the City Manager's budget. It was moved here from a special revenue fund due to the ending of a federal grant. Part of the costs of the office are offset by transfers from other departments (outside the general fund) that experienced utility savings as a result of the sustainability projects that were funded by the grant. The department kept half of the savings and the Office of Sustainability utilizes the other half to help cover some of their expenses.
- In FY 2015, intragovernmental charges for the department of \$117,539 and the J2E (Journey to Excellence) budget were moved from City General to this department as well as the purchase of a new agenda management software.
- In FY 2016 a Deputy City Manager position (with most of the costs allocated to the utilities) was created and there were increases in self insurance fees related to an increase in claims.
- In FY 2017, City Council voted to use excess general fund reserves to provide a one-time contribution of \$500,000 to the Boys and Girls Club gym project.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund (<http://www.como.gov/finance/accounting/financial-reports/>)
- City of Columbia Accounting System
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

City Manager

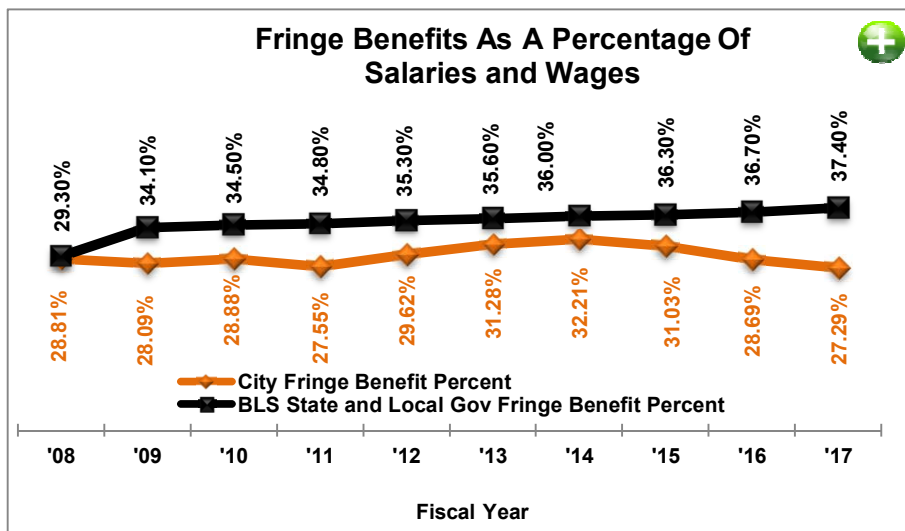
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS State and Local Gov Fringe Benefit Percent
2008	\$169,320	\$587,745	28.81%	14.10%	29.30%
2009	\$181,255	\$645,282	28.09%	13.90%	34.10%
2010	\$186,307	\$645,148	28.88%	14.90%	34.50%
2011	\$153,081	\$555,657	27.55%	15.10%	34.80%
2012	\$167,545	\$565,608	29.62%	16.10%	35.30%
2013	\$231,278	\$739,494	31.28%	17.10%	35.60%
2014	\$247,234	\$767,597	32.21%	17.50%	36.00%
2015	\$262,825	\$846,945	31.03%	16.60%	36.30%
2016	\$268,892	\$937,199	28.69%	15.10%	36.70%
2017	\$198,346	\$726,891	27.29%	13.80%	37.40%
10 Yr % Chg	17.14%	23.67%	(5.28%)	(2.13%)	27.65%

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

Analysis: The cost of fringe benefits rose from 28.81% in FY 2008 to 32.21% in FY 2014 before declining. Fringe benefits are 27.29% for FY 2017.

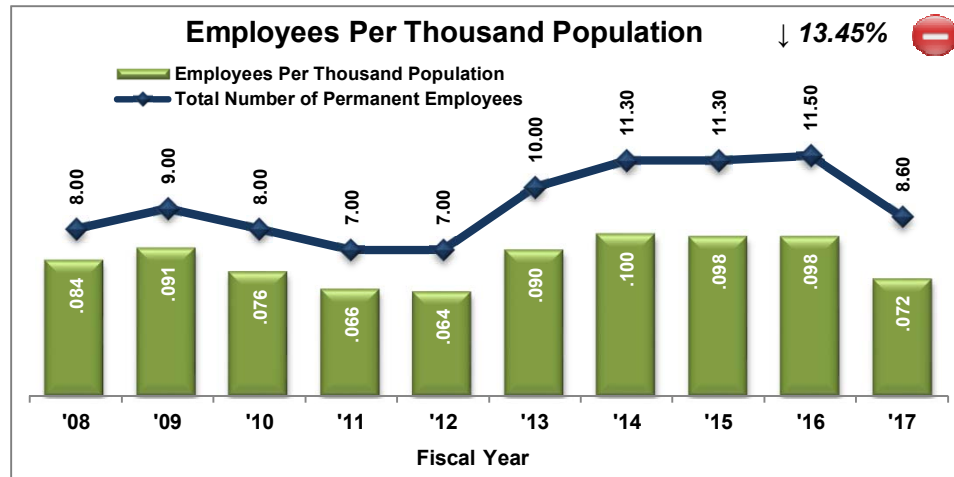
- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to reduce significant future increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. In FY 2015, FY 2016 and FY 2017 the pension rates decreased with the FY 2017 rate at 13.80%.
- Health Insurance is the second largest component of fringe benefits and has been increasing significantly over the past ten years. As a way to lower growth in these costs, the City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide incentive to switch to HSAs.
- The fringe benefit percent has been below the comparative BLS fringe benefit percent for all years shown.

Management will need to continue monitoring this trend to ensure we are able to pay for the costs of current employees and have the funding to add employees to meet the needs of a growing community.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group <https://www.bls.gov/news.release>

City Manager



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	8.00	95,782	0.084					
2009	9.00	98,831	0.091	1.00	1.00			ADDED: (1) Business Ombudsman
2010	8.00	104,620	0.076	(1.00)		(1.00)		DELETED: (1) Business Ombudsman
2011	7.00	106,658	0.066	(1.00)			(1.00)	MOVED: (1) Sr Planner (GIS Coord) to new GIS Fund
2012	7.00	109,008	0.064		1.00	(1.00)		ADDED: (1) City Management Fellow, DELETED: (1) Asst to City Manager
2013	10.00	111,145	0.090	3.00	2.00		1.00	ADDED: (1) City Management Fellow and (1) Financial Project Manager, MOVED: (1) Trust Officer moved from Community Development
2014	11.30	113,155	0.100	1.30			1.30	MOVED: (2) positions from Sustainability Fund to CMO, (0.70) reassignments of CMO positions to other departments to reflect supervision of those departments
2015	11.30	115,391	0.098		1.00	(1.00)		ADDED: (1) Event Services Specialist, DELETED: (1) Sr ASA
2016	11.50	117,165	0.098	0.20	0.20			ADDED: (1) Deputy City Manager with 0.80 charged to Utilities Dept.
2017	8.60	118,966	0.072	(2.90)		(1.00)	(1.90)	MOVED: (2) Sustainability positions to separate budget; DELETED: (1) Financial Project Officer; REASSIGNED .10 FTE Deputy City Manager
10 Yr Chg	7.50%	24.21%	(13.45%)	0.60	5.20	(4.00)	(0.60)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect

ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: It is important to monitor the number of employees as well as the employees per thousand population. If employees per thousand population is increasing significantly, it may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. If the number of employees per thousand population is declining significantly, it may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: The total number of positions increased by 0.60 FTE. Employees per thousand population decreased 13.45% compared to a population growth of 24.21%. There have been several organization changes over the past ten years. In FY 2013 the Trust Specialist position was moved from Community Development to this budget and a Financial Project Manager was added to lead the City in the conversion of our legacy financial software to a new window based software (COFERS project) with the project paying for the position. In FY 2014 the Office of Sustainability was moved into this budget when the federal grant ended that had been funding the office. In FY 2016 a city-wide reorganization resulted in a Deputy City Manager position being added to provide oversight to Community Development, City utilities, and Public Works. In FY 2017, the Office of Sustainability was moved to a separate budget under the purview of the Utilities Department.







Sources:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

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Finance Department Trends

General Fund Department

Indicator	2016	2017	Comments
Expenses Per Capita in Constant Dollars			Expenses per capita in constant dollars decreased 5.43% while inflation increased 13.85% and population increased 24.21% over the past ten years. This indicates expenses have not kept pace with the growth of inflation and population. This is primarily due to the downturn in the economy in FY 2009 which resulted in budget cuts for several years to balance the general fund budget and low general source growth (such as sales taxes).
Fringe Benefits as a Percentage of Salaries and Benefits			The fringe benefit percent has been lower than the Bureau of Labor Statistics (BLS) average fringe benefit of all state and local governments since FY 2015. The FY 2017 fringe benefit percent is 34.04% compared to the BLS average fringe benefit percent of 37.40%.
Employees Per Thousand Population			The total number of employees increased 14.85 FTE. Employees per thousand population increased 12.61% while population increased 24.21% during this same time. Due to a lack of funding available, the department has not been able to add employees to keep up with the growing workload of the department. All Finance employees are at least partially offset by General and Administrative Charges which are charged to departments outside of the general fund for services this department provides to them.



Positive Trend

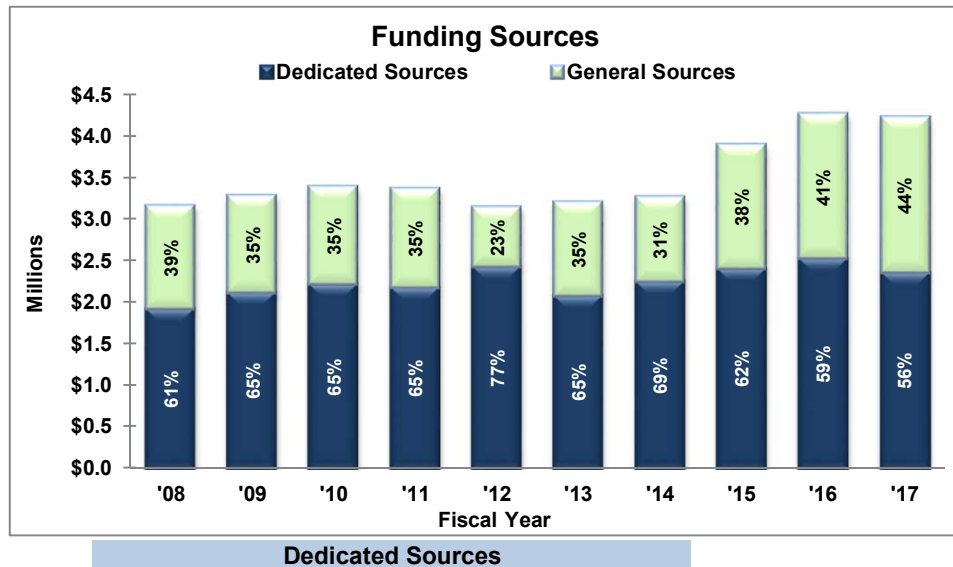


Warning Trend - Monitor Closely



Negative Trend - Action Needed

Finance Department



Fiscal Year	G&A Charges	Transfers In	Other Local Revenues	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$1,908,603	\$0	\$8,765	\$1,917,368	\$1,236,268	\$3,153,636
2009	\$2,113,954	\$0	(\$1,593)	\$2,112,361	\$1,162,541	\$3,274,902
2010	\$2,206,044	\$0	\$4,108	\$2,210,152	\$1,176,927	\$3,387,079
2011	\$2,174,119	\$0	(\$2,237)	\$2,171,882	\$1,194,336	\$3,366,218
2012	\$2,169,148	\$250,360	\$2,401	\$2,421,909	\$720,090	\$3,141,999
2013	\$2,064,853	\$0	\$9,390	\$2,074,243	\$1,126,412	\$3,200,655
2014	\$2,040,945	\$188,573	\$11,091	\$2,240,609	\$1,023,077	\$3,263,686
2015	\$2,159,780	\$232,960	\$8,396	\$2,401,136	\$1,486,431	\$3,887,567
2016	\$2,251,776	\$258,936	\$8,438	\$2,519,150	\$1,736,937	\$4,256,087
2017	\$2,343,033	\$0	\$7,473	\$2,350,506	\$1,864,914	\$4,215,420
10 Yr % Chg	22.76%		(14.74%)	22.59%	50.85%	33.67%

Description: The Finance Department is a general fund department which is funded by both general and dedicated sources. Dedicated sources cannot be used to support other departments. General sources can be reallocated to other departments. The dedicated sources include General and Administrative (G&A) charges, transfers, and other local revenues which include miscellaneous revenue received for sunshine requests and auction revenues. General and Administrative Charges are amounts charged to departments outside of the General Fund for services performed by this department.

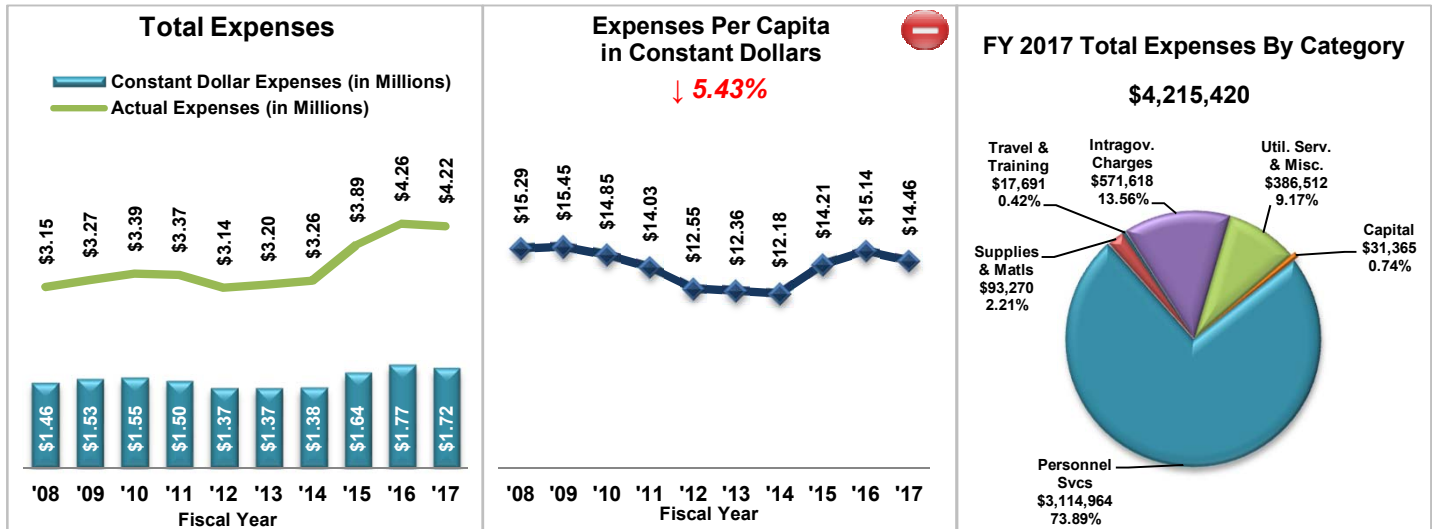
Analysis: For the past ten years, total revenues increased 33.67%.

- The department received a transfer amount from the COFERS software implementation capital project for FY 2014 - FY 2016 to pay for the cost of four positions necessary for implementation of the citywide software programs. As the project was completed, part of the future cost of these positions is being offset by G&A charges as these positions are needed to handle additional workload within the department.
- Lower funding was received for G&A charges from FY 2012 to FY 2014 because most of the department's intragovernmental charges were charged to the City General budget during that timeframe.
- Revenue from G&A charges increased in FY 2015 due to the allocation of intragovernmental charges back to this budget in an effort to better reflect the total cost of this operation.
- General sources increased in FY 2015 due to the portion of intragovernmental charges that were added back to the budget but not recovered from G&A charges, and rising health insurance and pension costs.
- General sources and G&A Charges increased in FY 2016 and FY 2017 due to the addition of several positions which were required due to increasing workload within the department.

Source:

- City of Columbia Accounting system

Finance Department



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollars Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$3,153,636	215.30	\$1,464,743	95,782	\$15.29	(4.32%)
2009	\$3,274,902	214.54	\$1,526,498	98,831	\$15.45	1.05%
2010	\$3,387,079	218.06	\$1,553,307	104,620	\$14.85	(3.88%)
2011	\$3,366,218	224.94	\$1,496,503	106,658	\$14.03	(5.52%)
2012	\$3,141,999	229.59	\$1,368,526	109,008	\$12.55	(10.55%)
2013	\$3,200,655	232.96	\$1,373,908	111,145	\$12.36	(1.51%)
2014	\$3,263,686	236.74	\$1,378,595	113,155	\$12.18	(1.46%)
2015	\$3,887,567	237.02	\$1,640,185	115,391	\$14.21	16.67%
2016	\$4,256,087	240.01	\$1,773,296	117,165	\$15.14	6.54%
2017	\$4,215,420	245.12	\$1,719,737	118,966	\$14.46	(4.49%)
10 Yr % Chg	33.67%	13.85%	17.41%	24.21%	(5.43%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Finance Department is a general fund department with areas of operation including administration and budgeting, accounting, purchasing, treasury management, and business license. It is important to examine the trends for actual expenses, constant dollar expenses, and expenses per capita. Constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per capita take into account both inflation and the growth in the population.

Analysis: Total expenses increased 33.67%, while expenses in constant dollars increased 17.41%, and per capita expenses in constant dollars decreased 5.43% for the period shown. Below are explanations of significant changes in expenses over this ten year period.

- FY 2012 reflects a significant decrease due to budget cuts necessary to help reduce the gap between general fund revenues and expenditures. Lower expenses for FY 2012 through FY 2014 are the result of many of the intragovernmental charges being charged to the City General budget as was done in all of the general fund departments during this timeframe.
- Positions were added during FY 2014 through FY 2016 in Budgeting and Accounting to handle increasing workloads and to assist with implementation of the new accounting software (COFERS project). The cost of these positions were covered by a transfer from the COFERS project during this timeframe and future costs are partially offset by G&A charges from other departments which reflect the work these positions perform for the departments outside of the general fund and will help the department better manage increases in workload.
- In FY 2015 there was a \$425,313 increase in expenses due to intragovernmental charges being allocated back to departments from the City General budget to better reflect the total costs for the department.
- In FY 2017 total expenses were lower due to turnover and vacancies in the department.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund <http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Accounting System
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Finance Department

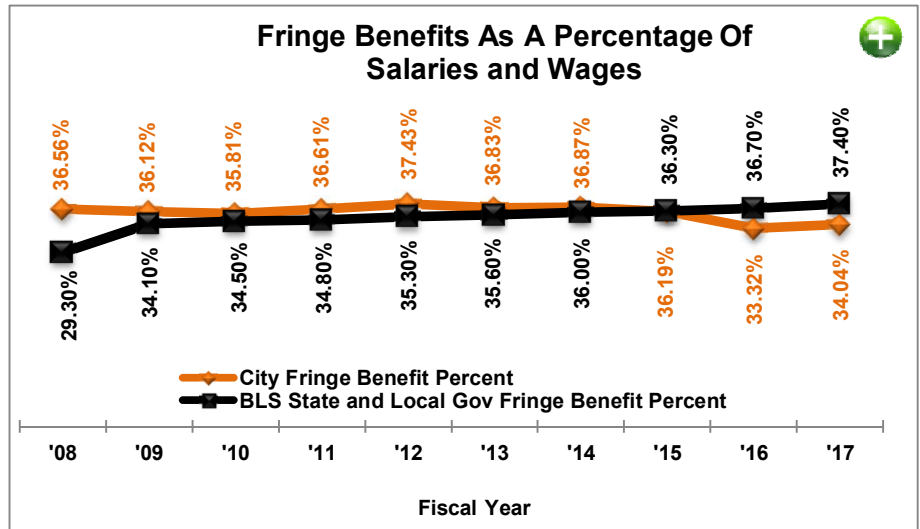
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS State and Local Gov Fringe Benefit Percent
2008	\$570,285	\$1,559,940	36.56%	14.10%	29.30%
2009	\$612,213	\$1,695,173	36.12%	13.90%	34.10%
2010	\$637,404	\$1,779,933	35.81%	14.90%	34.50%
2011	\$648,407	\$1,771,046	36.61%	15.10%	34.80%
2012	\$719,781	\$1,922,981	37.43%	16.10%	35.30%
2013	\$720,462	\$1,955,971	36.83%	17.10%	35.60%
2014	\$745,311	\$2,021,666	36.87%	17.50%	36.00%
2015	\$785,638	\$2,170,800	36.19%	16.60%	36.30%
2016	\$808,313	\$2,425,600	33.32%	15.10%	36.70%
2017	\$781,729	\$2,296,750	34.04%	13.80%	37.40%
10 Yr % Chg	37.08%	47.23%	(6.90%)	(2.13%)	

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average fringe benefit percent for all state and local governments which provides a benchmark to compare our fringe benefit percent.

Analysis: The cost of fringe benefits rose from 36.56% in FY 2008 to 37.43% in FY 2012 before it began to decline. The FY 2017 fringe benefit percent is 34.04%.

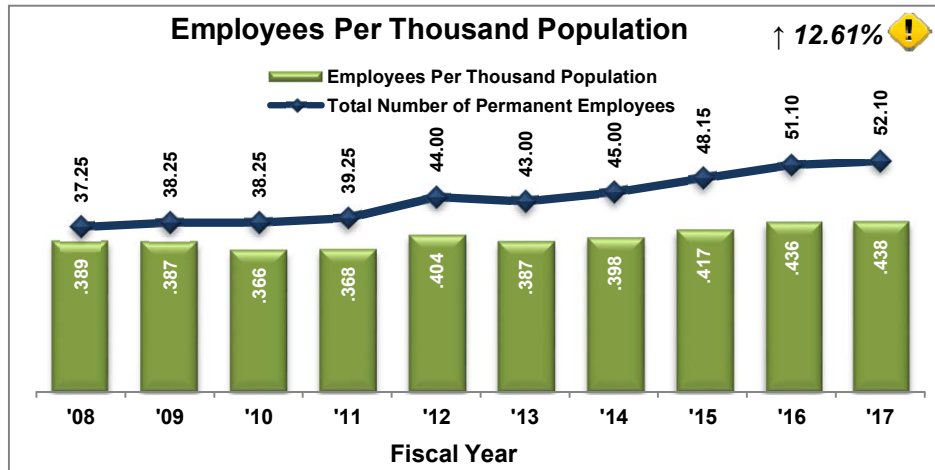
- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to reduce significant future increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. In FY 2015, FY 2016 and FY 2017 the pension rates decreased with the FY 2017 rate at 13.80%.
- Health Insurance is the second largest component of fringe benefits and has been increasing significantly over the past ten years. As a way to lower growth in these costs, the City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA), and increased the City's HSA contribution to provide incentive to switch to HSAs.
- The fringe benefit percent has been below the comparative BLS fringe benefit percent since FY 2015.

Management will continue to monitor this trend to ensure we are able to pay for the costs of current employees and have the funding to add employees to meet the needs of a growing community.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group <https://www.bls.gov/news.release>

Finance Department



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (>= % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend (<0%)

Fiscal Year	Total Number of Employees	Population**	Employees per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	37.25	95,782	0.389					ADDED: (1) Admin Asst partially offset by G&A Fees to provide administrative support to the Finance Director
2009	38.25	98,831	0.387	1.00	1.00			ADDED: (1) Procurement Officer - partially offset by G&A charges
2010	38.25	104,620	0.366					
2011	39.25	106,658	0.368	1.00	1.00			ADDED: (1) Assistant Finance Director - partially offset by G&A charges
2012	44.00	109,008	0.404	4.75	4.75			ADDED: (1) Financial Analyst partially offset by G&A charges, (1) Financial Project Manager paid from COFERS project, (1) Cashier from temp, (1) ASA III and (.75) ASA II
2013	43.00	111,145	0.387	(1.00)	1.00	(0.50)	(1.50)	ADDED: (1) Accountant, DELETED: (0.50) Accounting Assistant, MOVED: (1) Financial Project Manager to City Manager's office, (0.5) Assistant Finance Director to other budgets
2014	45.00	113,155	0.398	2.00	2.00			ADDED: (1) Budget Analyst and (1) Sr Accountant - paid from COFERS project and after project partially offset by G&A charges
2015	48.15	115,391	0.417	3.15	3.25		(0.10)	ADDED: (1) Sr Budget Analyst and (1) Budget Supv paid from COFERS/G&A charges, (1) Pension Admin partially offset by G&A charges, and (0.25) Sr ASA converted from Temp help
2016	51.10	117,165	0.436	2.95	2.75		0.20	ADDED: (2) Accountant I partially offset by G&A charges and (0.75) Cashier converted from temporary help
2017	52.10	118,966	0.438	1.00	1.00			ADDED: Assistant Controller
10 Yr Chg	39.87%	24.21%	12.61%	14.85	16.75	(0.50)	(1.40)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect

ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Analysis: The total number of positions increased 14.85 FTE and employees per thousand population increased 12.61% while population increased 24.21%. The Finance Department provides support to all of the other departments and, as those departments grow as well as the complexity of accounting rules and financial reporting needs increase, it causes increased workload for the department beyond what the existing staff can handle. In addition, conversion of all of the city's financial software, which occurred from FY 2013 through FY 2016, required additional personnel (which were paid for by the COFERS project) to successfully meet the implementation schedule. Cashiering added staff by converting temporary help to permanent positions as a result of growth in customers, longer drive thru hours and the addition of another drive thru lane. All Finance employees are at least partially offset by General and Administrative charges which are charged to departments outside of the general fund for services provided by the department.







Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

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Human Resources Trends

General Fund Department

Indicator	2016	2017	Comments
Expenses Per Capita in Constant Dollars			Expenses per capita in constant dollars decreased 10.38% over the past ten years while inflation increased 13.85% and population increased 24.21%. This indicates expenses have not kept pace with the growth of inflation or population. This is primarily due to the downturn in the economy in FY 2009 which resulted in budget cuts for several years to balance the general fund budget and low general source growth (such as sales taxes).
Fringe Benefits as a Percentage of Salaries and Benefits			The fringe benefit percent has been lower than the Bureau of Labor Statistics (BLS) average fringe benefit of all state and local governments since FY 2015. The FY 2017 fringe benefit percent is 32.78%.
Employees Per Thousand Population			The total number of employees increased by 0.16 FTE. Employees per thousand population decreased 18.06% while the population increased 24.21% during this same time. Due to a lack of funding available, the department has not been able to add employees to keep up with the increased number of positions citywide and the increasing turnover rate of employees. This has resulted in increased overtime required by the staff to keep up with service requests.



Positive Trend

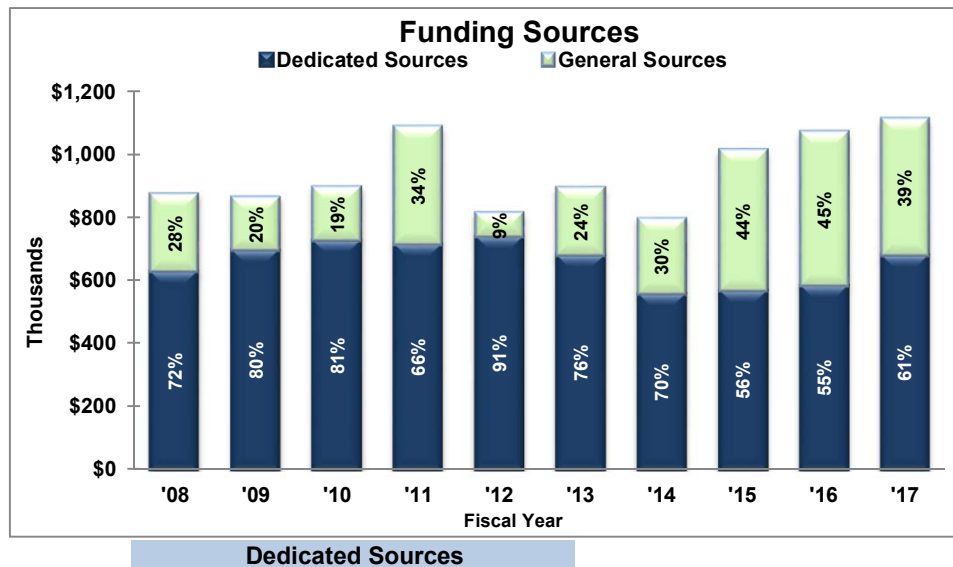


Warning Trend - Monitor Closely



Negative Trend - Action Needed

Human Resources



Fiscal Year	G&A Charges	Other Local Revenues	Transfers In	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$626,873	\$0	\$0	\$626,873	\$247,703	\$874,576
2009	\$694,320	\$16	\$0	\$694,336	\$168,801	\$863,137
2010	\$724,567	\$10	\$0	\$724,577	\$170,728	\$895,305
2011	\$714,081	\$8	\$0	\$714,089	\$371,092	\$1,085,181
2012	\$712,449	\$130	\$24,899	\$737,478	\$77,102	\$814,580
2013	\$678,193	\$28	\$0	\$678,221	\$216,281	\$894,502
2014	\$556,585	\$69	\$0	\$556,654	\$240,869	\$797,523
2015	\$567,022	\$6	\$0	\$567,028	\$444,866	\$1,011,894
2016	\$582,227	\$304	\$0	\$582,531	\$486,078	\$1,068,609
2017	\$677,647	(\$1)	\$0	\$677,646	\$431,659	\$1,109,305
10 Yr % Chg	8.10%			8.10%	74.26%	26.84%

Description: The Human Resources Department is a general fund department which is funded by both general and dedicated sources. Dedicated sources cannot be used to support other departments. General sources can be reallocated to other departments. The dedicated sources primarily include General and Administrative (G&A) Charges and other local revenues which include miscellaneous revenue. General and Administrative Charges are amounts charged to departments outside of the General Fund for services performed by this department.

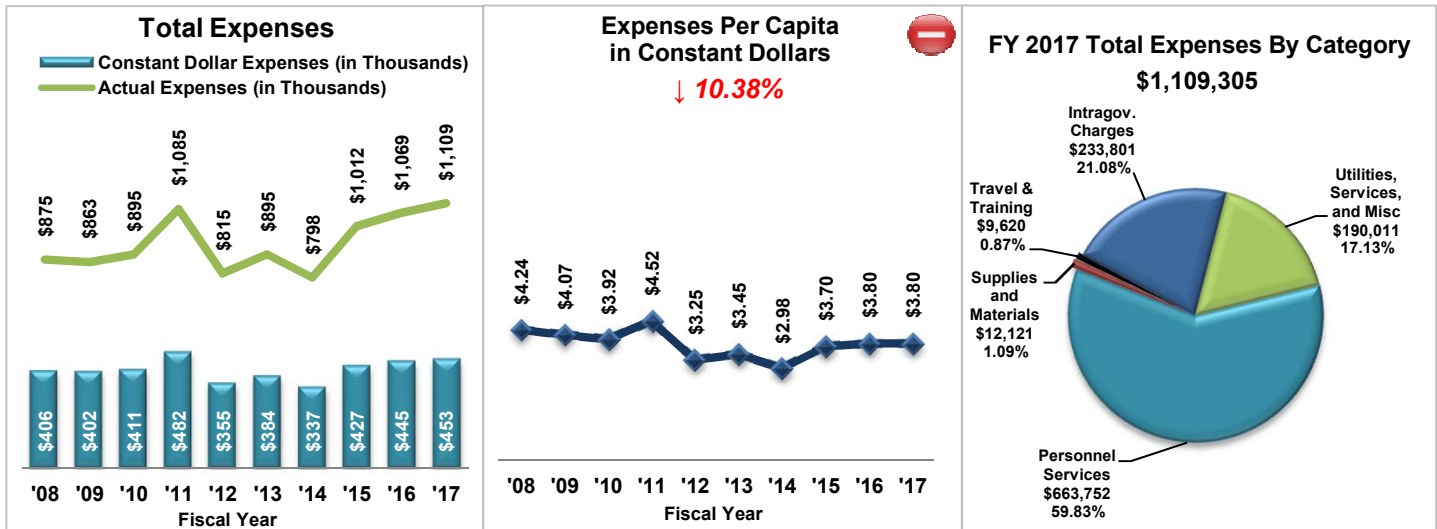
Analysis: Total revenues have increased 26.84% over the period shown.

- FY 2012 to FY 2014 reflect lower funding due to most of the department's intragovernmental charges were charged to the City General budget as was done in all general fund departments during that timeframe.
- In FY 2013 revenues were required to fund a city-wide classification and compensation study.
- In FY 2015, intragovernmental charges were moved back into the department's budget to better reflect the total cost of the department which required additional funding.
- In FY 2017, revenues increased to cover higher intragovernmental charges and advertising costs for vacant positions.

Source:

- City of Columbia Accounting system

Human Resources



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollars Expenses	Population**	Per Capita Expenses in	Per Capita Percent Change
					Constant Dollars	Over Previous Year
2008	\$874,576	215.30	\$406,207	95,782	\$4.24	5.74%
2009	\$863,137	214.54	\$402,325	98,831	\$4.07	(4.01%)
2010	\$895,305	218.06	\$410,585	104,620	\$3.92	(3.69%)
2011	\$1,085,181	224.94	\$482,433	106,658	\$4.52	15.31%
2012	\$814,580	229.59	\$354,798	109,008	\$3.25	(28.10%)
2013	\$894,502	232.96	\$383,972	111,145	\$3.45	6.15%
2014	\$797,523	236.74	\$336,877	113,155	\$2.98	(13.62%)
2015	\$1,011,894	237.02	\$426,923	115,391	\$3.70	24.16%
2016	\$1,068,609	240.01	\$445,235	117,165	\$3.80	2.70%
2017	\$1,109,305	245.12	\$452,556	118,966	\$3.80	0.00%
10 Yr % Chg	26.84%	13.85%	11.41%	24.21%	(10.38%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Human Resources is a general fund department which assists all departments with classification and compensation, compliance, employee performance, employee relations, labor relations, payroll support, recruitment and hiring. It is important to examine the trends for actual expenses, constant dollar expenses, and expenses per capita. Constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per capita take into account both inflation and the growth in the population.

Analysis: For the period shown, total expenses increased 26.84%, constant dollar expenses increased 11.41% and expenses per capita in constant dollars decreased 10.38%.

- In FY 2011 expenses increased due to the development and implementation of the Supervisor's Apprenticeship, Manager's Journey and Services with Principles Training. As part of the implementation, employees were certified as trainers and have taken over the role of providing ongoing training.
- For FY 2012 to FY 2014, total expenses were lower due to movement of most of the intragovernmental charges to the City General budget as was done in all general fund budgets during this timeframe.
- FY 2013 included funding for a city-wide classification and compensation study.
- FY 2015 - FY 2016 reflect intragovernmental charges being allocated back to the department to better reflect the total cost of the operation.
- In FY 2017, expenses were higher due to intragovernmental charges and advertising expenses for vacant positions.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund <http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Accounting System
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Human Resources

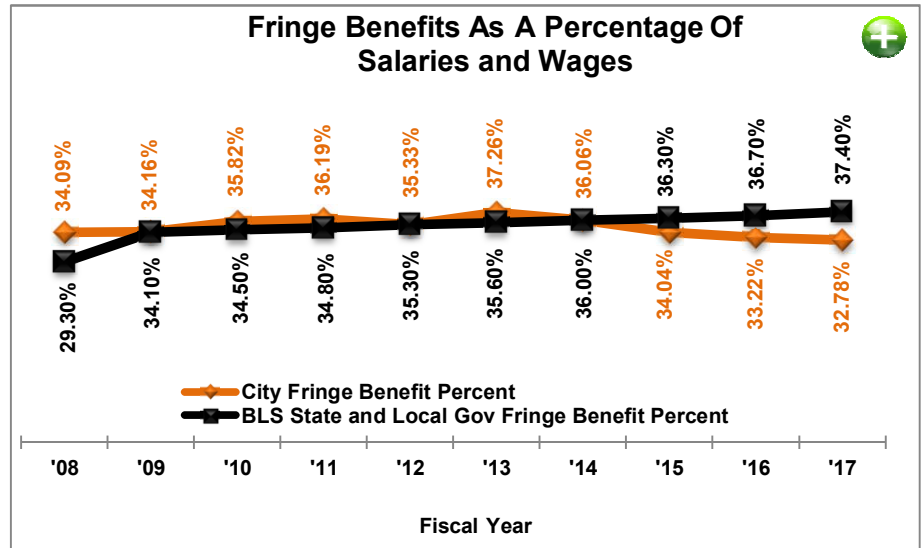
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS State and Local Gov Fringe Benefit Percent
2008	\$144,695	\$424,490	34.09%	14.10%	29.30%
2009	\$154,229	\$451,505	34.16%	13.90%	34.10%
2010	\$162,165	\$452,719	35.82%	14.90%	34.50%
2011	\$166,464	\$459,979	36.19%	15.10%	34.80%
2012	\$161,687	\$457,587	35.33%	16.10%	35.30%
2013	\$166,982	\$448,209	37.26%	17.10%	35.60%
2014	\$164,327	\$455,663	36.06%	17.50%	36.00%
2015	\$154,782	\$454,770	34.04%	16.60%	36.30%
2016	\$164,060	\$493,825	33.22%	15.10%	36.70%
2017	\$163,152	\$497,693	32.78%	13.80%	37.40%
10 Yr % Chg	12.76%	17.24%	(3.83%)	(2.13%)	

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

Analysis: The cost of fringe benefits rose from 34.09% in FY 2008 to 37.26% in FY 2013 before beginning to decline. The FY 2017 fringe benefit percent is 32.78%.

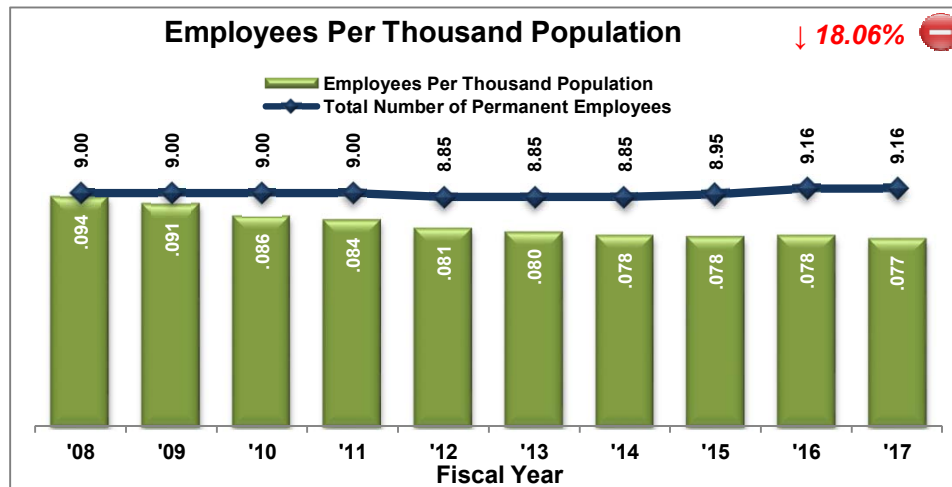
- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to reduce significant future increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. Pension rates have decreased each year since FY 2014 and the FY 2017 rate is 13.80%.
- Health Insurance is the second largest component of fringe benefits and has been increasing significantly over the past ten years. As a way to lower growth in these costs, the City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide incentive to switch to HSAs.
- The fringe benefit percent has been below the comparative BLS fringe benefit percent since FY 2015.

Management will need to continue monitoring this trend to ensure we are able to pay for the costs of current employees and have the funding to add employees to meet the needs of a growing community.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Human Resources



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	9.00	95,782	0.094					ADDED: (1) HR Specialist added to improve employee relation function
2009	9.00	98,831	0.091					
2010	9.00	104,620	0.086					
2011	9.00	106,658	0.084					
2012	8.85	109,008	0.081	(0.15)			(0.15)	REALLOCATION: Director to Employee Benefit Fund to reflect time spent
2013	8.85	111,145	0.080					
2014	8.85	113,155	0.078					
2015	8.95	115,391	0.078	0.10	1.00		(0.90)	ADDED: (1) HR Coordinator REALLOCATION: 0.90 (various positions) from HR to Employee Benefit Fund
2016	9.16	117,165	0.078	0.21			0.21	REALLOCATION: from Employee Benefit Fund to Human Resources
2017	9.16	118,966	0.077					
10 Yr Chg	1.78%	24.21%	(18.06%)	0.16	1.00	0.00	(0.84)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: It is important to monitor the number of employees as well as the employees per thousand population. If employees per thousand population is increasing significantly, it may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. If the number of employees per thousand population is declining significantly, it may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the past ten years, the number of positions increased by 0.16 FTE. Employees per thousand population decreased 18.06% while population increased 24.21%. Due to a lack of funding available, the department has not be able to add employees to keep up with the increased number of positions citywide and the increasing turnover of employees. This has resulted in increased overtime required by the staff to keep up with service requests.







Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

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Law Department Trends

General Fund Department

Indicator	2016	2017	Comments
Expenses Per Capita in Constant Dollars			Expenses per capita in constant dollars increased 22.41% over the past ten years due to several organizational changes which include a position added to work on legal issues associated with the Police Department, movement of the Human Rights function from Health and Human Services, movement of the ADA coordinator function from the City Manager's Office, additional staff to focus on community development, land use, and planning and zoning matters, staff to centralize litigation, and additional staff resources for the Board of Adjustment and Planning and Zoning Commission.
Fringe Benefits as a Percentage of Salaries and Benefits			The fringe benefit percent has been lower than the Bureau of Labor Statistics (BLS) average fringe benefit of all state and local governments since FY 2009. The FY 2017 fringe benefit percent is 30.04%.
Employees Per Thousand Population			The total number of employees increased by 5.75 FTE. Employees per thousand population increased 26.81% over the past ten years while population increased 24.21%. Several organizational changes occurred which resulted in additional staff needed: support for Citizen Police Review Board, fair housing activities previously handled by Health, case management for all City claims involving litigation which was previously handled by Risk Management, ADA coordinator function, and a position was added to focus on community development, land use, and planning and zoning matters.



Positive Trend

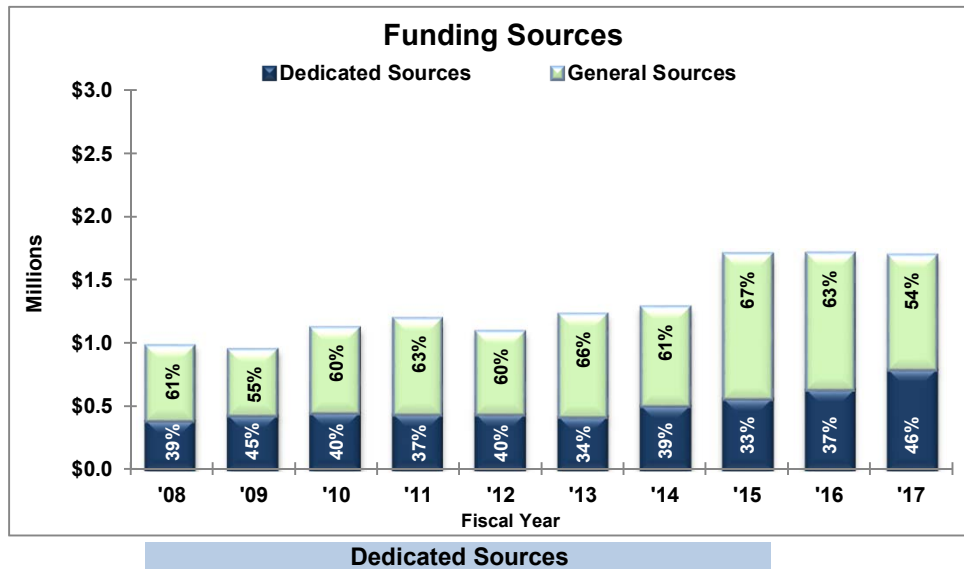


Warning Trend - Monitor Closely



Negative Trend - Action Needed

Law Department



Fiscal Year				Total		Total
	G&A Charges	Transfers In	Other Local Revenues	Dedicated Sources	General Sources	
2008	\$382,302	\$0	\$550	\$382,852	\$592,235	\$975,087
2009	\$423,435	\$0	\$152	\$423,587	\$523,884	\$947,471
2010	\$441,881	\$0	\$435	\$442,316	\$675,848	\$1,118,164
2011	\$435,486	\$0	\$353	\$435,839	\$752,562	\$1,188,401
2012	\$434,491	\$0	\$281	\$434,772	\$654,777	\$1,089,549
2013	\$413,600	\$0	\$204	\$413,804	\$812,495	\$1,226,299
2014	\$481,638	\$16,992	\$0	\$498,630	\$780,972	\$1,279,602
2015	\$544,936	\$13,219	\$6	\$558,161	\$1,139,653	\$1,697,814
2016	\$617,046	\$11,188	\$109	\$628,343	\$1,074,182	\$1,702,525
2017	\$770,247	\$11,903	\$0	\$782,150	\$905,414	\$1,687,564
10 Yr % Chg	101.48%		(100.00%)	104.30%	52.88%	73.07%

Description: The Law Department is a general fund department which is funded by both general and dedicated sources. Dedicated sources cannot be used to support other departments. General sources can be reallocated to other departments. The dedicated sources primarily include General and Administrative (G&A) Charges, transfers, and other local revenues (miscellaneous revenue). General and Administrative Charges are amounts charged to departments outside of the General Fund for services performed by this department. The Law Department also serves as the staff liaison for the Columbia Human Rights Commission and receives a transfer from the Community Development Block Grant Fund for housing activities conducted by the commission.

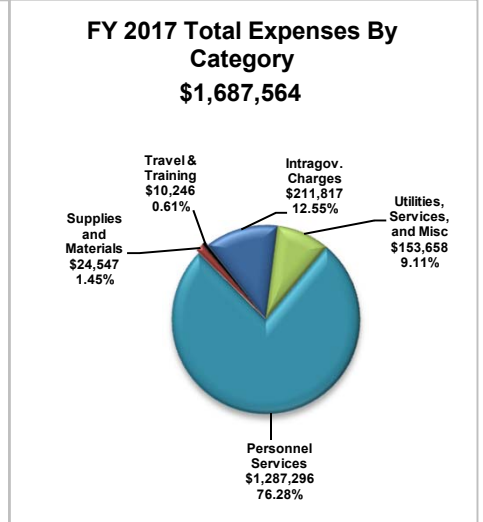
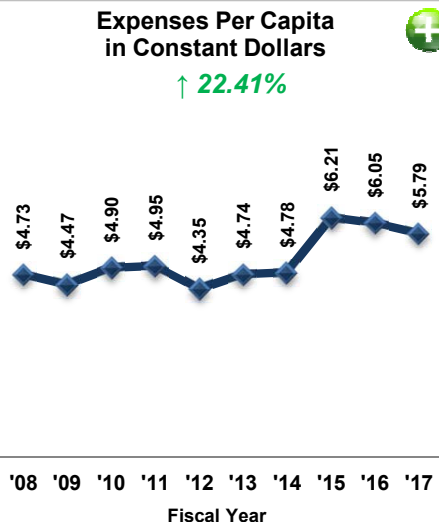
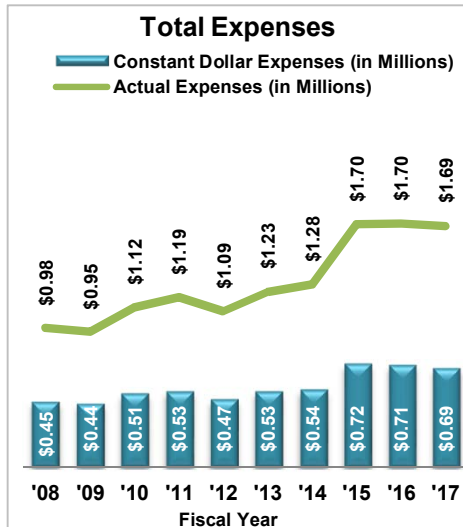
Analysis: For the period shown, total revenues increased 73.07%. Funding increased due to several significant organizational changes.

- In FY 2010 revenues increased to fund an additional 0.50 FTE Assistant City Counselor III to staff a Citizen Police Review Board.
- In FY 2011 lower funding was required due to the elimination of an Assistant City Counselor position. This was due to lower than anticipated number of red light camera citations.
- FY 2012 to FY 2014 reflect lower funding due to most of the department's intragovernmental charges being charged to the City General budget as was done in all of the general fund departments during that timeframe.
- In FY 2013 revenues increased due to a position being added to work primarily on legal issues associated with the Police Department and the movement of a 0.50 FTE Assistant City Counselor III position from Community Development Neighborhood Programs to the Law Department to focus on legal issues associated with the Police Department.
- In FY 2014 funding was moved from Public Health and Human Services to the Law Department to take over the Human Rights function and funding was moved from the City Manager's office to handle ADA coordination.
- In FY 2015 additional revenues were required to fund intragovernmental charges which were moved back into the department's budget to better reflect the total cost of the department.
- In FY 2016 additional revenues were required to cover 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.
- In FY 2017 revenues were lower due to vacancies in the department.

Source:

- City of Columbia Accounting system

Law Department



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollars Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$975,087	215.30	\$452,891	95,782	\$4.73	0.85%
2009	\$947,471	214.54	\$441,635	98,831	\$4.47	(5.50%)
2010	\$1,118,164	218.06	\$512,788	104,620	\$4.90	9.62%
2011	\$1,188,401	224.94	\$528,321	106,658	\$4.95	1.02%
2012	\$1,089,549	229.59	\$474,563	109,008	\$4.35	(12.12%)
2013	\$1,226,299	232.96	\$526,399	111,145	\$4.74	8.97%
2014	\$1,279,602	236.74	\$540,509	113,155	\$4.78	0.84%
2015	\$1,697,814	237.02	\$716,317	115,391	\$6.21	29.92%
2016	\$1,702,525	240.01	\$709,356	117,165	\$6.05	(2.58%)
2017	\$1,687,564	245.12	\$688,464	118,966	\$5.79	(4.30%)
10 Yr % Chg	73.07%	13.85%	52.02%	24.21%	22.41%	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Law Department is a general fund department which is charged with managing all litigation in which the City is an interested party, prosecuting municipal ordinance violations, drafting legislation, approving as to form all contracts, deeds, bonds and other documents signed in the name of the city, serving as the American with Disabilities Act (ADA) Coordinator and Human Rights Investigator, providing primary staff support for the Citizen Police Review Board, Disabilities Commission and Commission on Human Rights, and advising the City Council, City Boards and Commissions, City Manager, and department directors on legal matters. It is important to examine the trends for actual expenses, constant dollar expenses, and expenses per capita. Constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per capita take into account both inflation and the growth in the population.

Analysis: Total expenses increased 73.07%, while constant dollar expenses increased 52.02%, and per capita expenses in constant dollars increased 22.41% for the period shown. There were several organizational changes that caused this significant increase.

- For FY 2012 - FY 2014, most intragovernmental charges for the department were reflected in the City General budget.
- In FY 2013 an additional position was added to work primarily on legal issues associated with the Police Department and a 0.50 FTE was moved from Community Development to this department.
- In FY 2014, the Human Rights function was moved from Health and Human Services and the ADA Coordinator function was moved from the City Manager's Office which required an additional 1.50 FTE to handle the workload. An Assistant City Counselor position was added to focus on community development, land use, planning and zoning matters and serve as an additional staff resource to the Board of Adjustment and the Planning and Zoning Commission.
- In FY 2015 intragovernmental charges were moved from the City General budget back to this budget to more accurately reflect the total cost of the department and there was an increase for litigation costs.
- FY 2016 includes additional litigation costs, costs to transition CodeMaster to Municode Ord Bank to create a permanent online collection of previous ordinances, and 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.
- FY 2017 expenses are lower due to vacancies within the department

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund (<http://www.como.gov/finance/accounting/financial-reports/>)
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates

Law Department

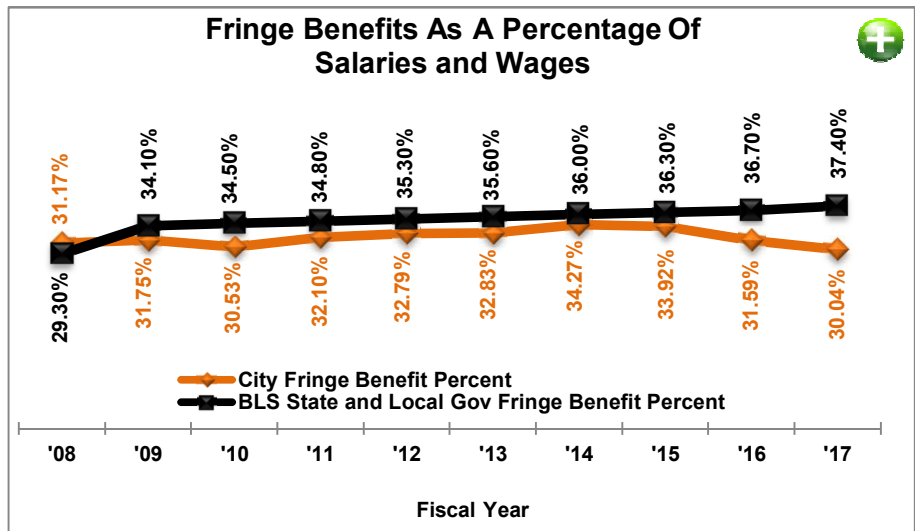
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS State and Local Gov Fringe Benefit Percent
2008	\$181,243	\$581,422	31.17%	14.10%	29.30%
2009	\$175,273	\$552,096	31.75%	13.90%	34.10%
2010	\$200,712	\$657,464	30.53%	14.90%	34.50%
2011	\$228,678	\$712,454	32.10%	15.10%	34.80%
2012	\$238,462	\$727,179	32.79%	16.10%	35.30%
2013	\$276,296	\$841,532	32.83%	17.10%	35.60%
2014	\$285,817	\$834,009	34.27%	17.50%	36.00%
2015	\$315,076	\$928,786	33.92%	16.60%	36.30%
2016	\$308,994	\$978,029	31.59%	15.10%	36.70%
2017	\$293,043	\$975,421	30.04%	13.80%	37.40%
10 Yr % Chg	61.69%	67.76%	(3.62%)	(2.13%)	27.65%

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent

Analysis: The cost of fringe benefits rose from 31.17% in FY 2008 to 34.27% in FY 2014 before beginning to decline. The FY 2017 fringe benefit percent is 30.04%.

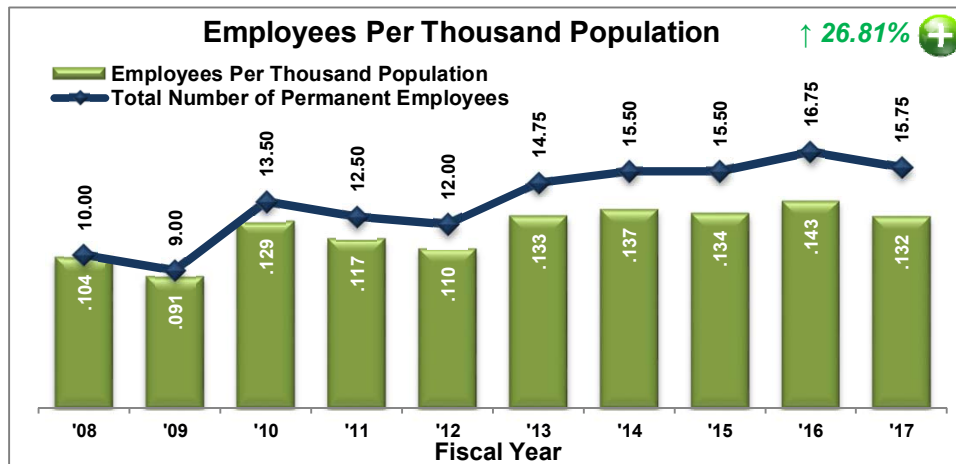
- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to reduce significant future increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. Pension rates decreased from FY 2015 to FY 2017 with the FY 2017 rate equal to 13.80%.
- Health Insurance is the second largest component of fringe benefits and has been increasing significantly over the past ten years. As a way to lower growth in these costs, the City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide incentive to switch to HSAs.
- The fringe benefit percent has been below the comparative BLS fringe benefit percent since FY 2009.

Management will need to continue monitoring this trend to ensure we are able to pay for the costs of current employees and have the funding to add employees to meet the needs of a growing community.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Law Department



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	10.00	95,782	0.104					ADDED: (1) Assistant City Counselor III to provide overlap before long-term employee retires
2009	9.00	98,831	0.091	(1.00)		(1.00)		DELETED: (1) Assistant City Counselor III after long-term employee retired
2010	13.50	104,620	0.129	4.50	4.50			ADDED: (.5) Asst City Counselor III to staff Citizen Police Review Board, (2) Asst City Counselor II and (2) ASA for increased workload from Red Light cameras
2011	12.50	106,658	0.117	(1.00)		(1.00)		DELETED: (1) Assistant City Counselor II due to lower than anticipated number of red light camera citations
2012	12.00	109,008	0.110	(0.50)			(0.50)	DELETED: (.50) ASA III to fund reassignment of (1) Assistant City Counselor III to a Deputy City Counselor
2013	14.75	111,145	0.133	2.75	2.25		0.50	ADDED: (1) Assistant City Counselor II and (.25) Sr. ASA to take over fair housing activities previously performed by the Health Department, (1) Asst City Counselor III; MOVED: (.5) Assistant City Counselor from Community Development
2014	15.50	113,155	0.137	0.75	0.75			ADDED: (.75) Assistant City Counselor
2015	15.50	115,391	0.134					
2016	16.75	117,165	0.143	1.25	1.25			ADDED: (1) Paralegal and (.25) Sr ASA to handle case management for all City claims involving litigation (except workers' compensation)
2017	15.75	118,966	0.132	(1.00)		(1.00)		DELETED: (1) Vacant Assistant City Counselor
10 Yr Chg	57.50%	24.21%	26.81%	5.75	8.75	(3.00)	0.00	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect

ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Analysis: Personnel increased by 5.75 FTE over the last ten years and employees per thousand population increased 26.81%. While this is a significant increase, it is primarily due to several organizational changes. In FY 2010, Law began providing support to the Citizen Police Review Board, and staff were added to handle the anticipated workload from implementing Red Light cameras. In FY 2013 Law took over the fair housing activities previously handled by Health. In FY 2016 Law took over case management for all City claims involving litigation (except workers' compensation) which was previously handled by Risk Management.



Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

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City General Trends

General Fund Department

Indicator	2016	2017	Comments
General Fund Support for Parks At or Above 2001 Level Promised to Voters			When the Parks Sales Tax was passed by the voters in 2001, the City promised not to decrease general fund support for parks. The City has kept that promise (in actual dollars allocated) for each year since the ballot was passed.



Positive Trend

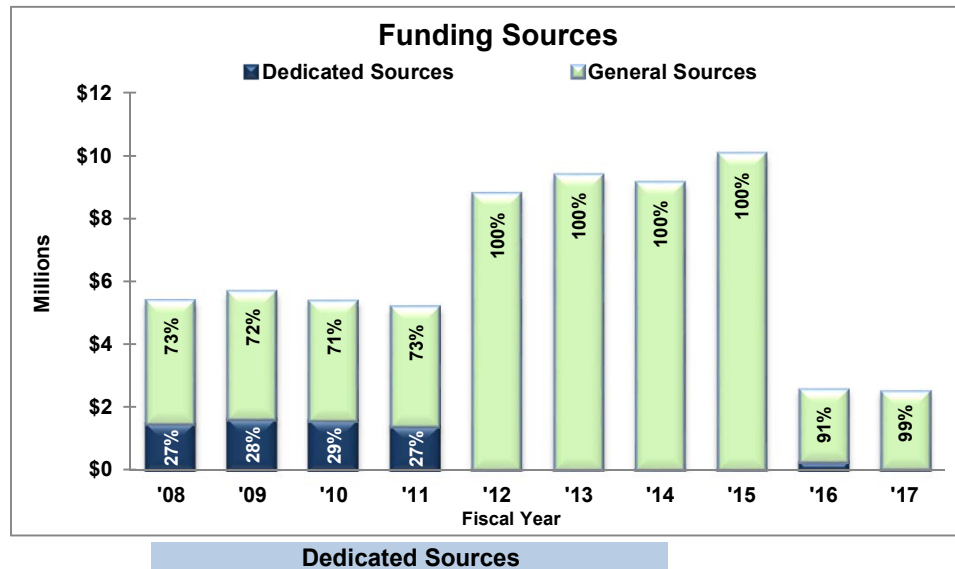


Warning Trend - Monitor Closely



Negative Trend - Action Needed

City General



Fiscal Year	Transfers In	Other Local Revenues	Total		Total Revenues
			Dedicated Sources	Total General Sources	
2008	\$1,423,969	\$24,023	\$1,447,992	\$3,918,815	\$5,366,807
2009	\$1,508,578	\$88,185	\$1,596,763	\$4,059,301	\$5,656,064
2010	\$1,525,731	\$35,113	\$1,560,844	\$3,789,794	\$5,350,638
2011	\$1,339,925	\$30,205	\$1,370,130	\$3,796,895	\$5,167,025
2012	\$0	\$2,760	\$2,760	\$8,750,036	\$8,752,796
2013	\$0	(\$4,793)	(\$4,793)	\$9,345,382	\$9,340,589
2014	\$0	\$4,110	\$4,110	\$9,096,757	\$9,100,867
2015	\$0	\$5,916	\$5,916	\$10,009,300	\$10,015,216
2016	\$237,160	\$4,772	\$241,932	\$2,312,856	\$2,554,788
2017	\$0	\$17,086	\$17,086	\$2,471,426	\$2,488,512
10 Yr % Chg		(28.88%)	(98.82%)	(36.93%)	(53.63%)

Description: City General is a general fund department. Dedicated sources of funding transfers (from the transportation sales tax to pay for street lighting from FY 2007 to FY 2014) and other local revenues (TIF application fees and CID fees). Street lighting costs were moved to Streets and Engineering in FY 2015.

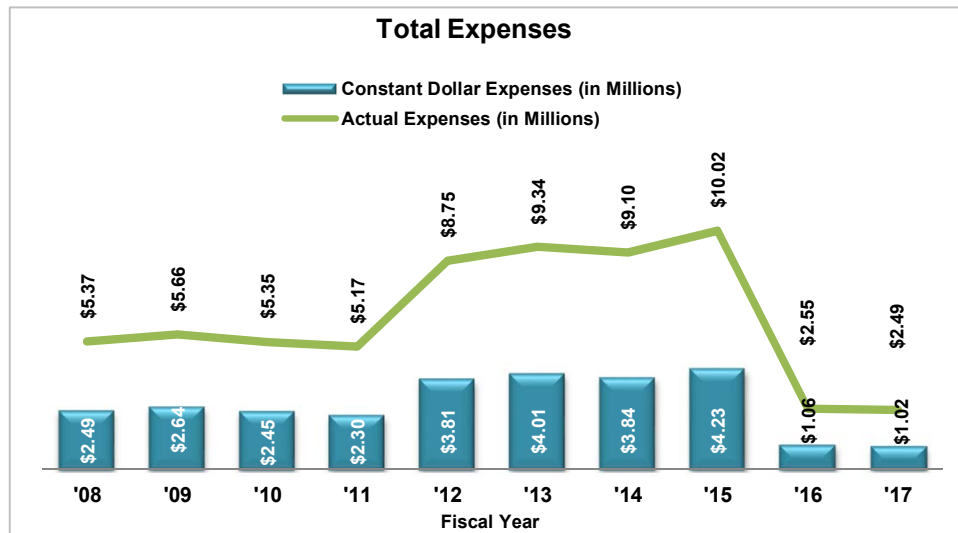
Analysis: Total revenues decreased 53.63% over the past ten years.

- Dedicated sources were reduced dramatically when the street lighting costs were no longer being offset by the transfer from transportation sales tax in FY 2012. Since that date, this fund has primarily been funded with general sources. The significant funding increase in FY 2012 through FY 2014 was due to the movement of intragovernmental charges from the other general fund departments into this budget.
- FY 2015 revenues increased due to a decision by the City Council to utilize \$5 million of excess General Fund balances to contribute to the Police and Fire pension funds to reduce the city's unfunded pension liability.
- In FY 2015 most of the general fund department intragovernmental charges were moved back to the individual budgets to better reflect the total cost of each department.

Source:

- City of Columbia Accounting system

City General



Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollars Expenses	Population**	Per Capita Expenses in Constant Dollars
2008	\$5,366,807	215.30	\$2,492,676	95,782	\$26.02
2009	\$5,656,064	214.54	\$2,636,405	98,831	\$26.68
2010	\$5,350,638	218.06	\$2,453,791	104,620	\$23.45
2011	\$5,167,025	224.94	\$2,297,078	106,658	\$21.54
2012	\$8,752,796	229.59	\$3,812,359	109,008	\$34.97
2013	\$9,340,589	232.96	\$4,009,525	111,145	\$36.07
2014	\$9,100,867	236.74	\$3,844,246	113,155	\$33.97
2015	\$10,015,216	237.02	\$4,225,473	115,391	\$36.62
2016	\$2,554,788	240.01	\$1,064,451	117,165	\$9.09
2017	\$2,488,512	245.12	\$1,015,222	118,966	\$8.53
10 Yr % Chg	(53.63%)	13.85%	(59.27%)	24.21%	(67.22%)

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: City General is a general fund department. This budget includes non-departmental expenses such as subsidies and transfers, street lighting (FY 2007 - FY 2014), TIFF fees, Council Reserve, contingency, and other miscellaneous non-programmed expenses.

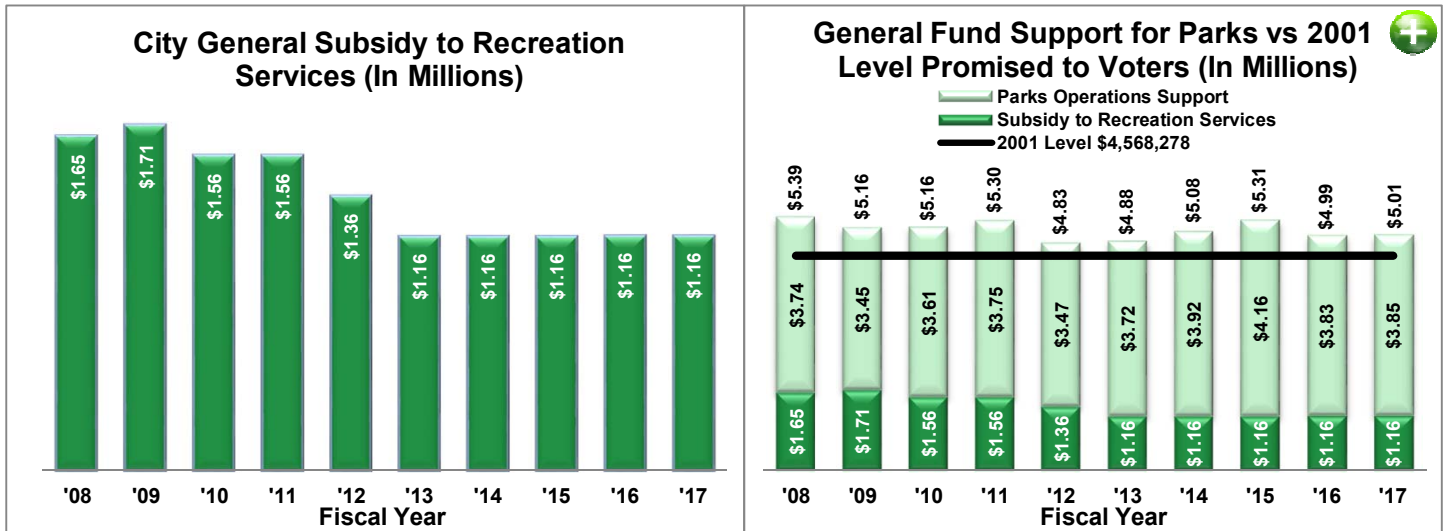
Analysis: Total expenses decreased 53.63%, while constant dollar expenses decreased 59.27%. There were several significant changes in this budget over the past ten years.

- Street lighting expenses were budgeted in City General until FY 2014. In FY 2015 these expenses were moved to Streets and Engineering.
- FY 2012 through FY 2014 reflect significant increases due to a management decision to reflect most of the intragovernmental charges for general fund departments in City General rather than in the individual budgets.
- In FY 2012 through FY 2015 there were payment-in-lieu-of-taxes (PILOT) payments made to the public school, library, and Boone County Family Resource. When the City purchased the Columbia Energy Center (CEC) in 2012, these entities began losing the property tax from this property. The City made decreasing PILOT payments to these entities for four years to give them time to adjust their budgets from this loss. The amount of the reduction in the PILOT each year was reallocated to Streets and Engineering to increase the streets maintenance budget.
- In FY 2015 expenses were reduced \$3.5 million due to intragovernmental charges being charged back to the individual departments in the general fund and to more accurately reflect the total costs for these departments.
- In FY 2015 expenses were increased \$5 million due to a Council decision to use excess general fund balance to make a one-time lump sum payment to the Police and Fire pension to help reduce the city's unfunded pension liability.
- In FY 2016 expenses are lower due to no further PILOT payment needed for the CEC and no transfer of general fund balance to the Police and Fire pension fund.
- In FY 2017 expenses are lower due to the refinancing of the 2008B special obligation bonds for the construction, expansion, and renovation of the downtown government center.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund
<http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Accounting System

City General



Fiscal Year	Subsidy to Recreation Services	GF Parks Operations Support	Actual Dollar Total GF Support for Parks	Consumer Price Index	Constant Dollar GF Support for Parks
2008	\$1,652,510	\$3,736,291	\$5,388,801	215.30	\$2,502,892
2009	\$1,705,910	\$3,451,500	\$5,157,410	214.54	\$2,403,972
2010	\$1,556,910	\$3,607,037	\$5,163,947	218.06	\$2,368,175
2011	\$1,556,910	\$3,746,589	\$5,303,499	224.94	\$2,357,750
2012	\$1,356,910	\$3,474,994	\$4,831,904	229.59	\$2,104,579
2013	\$1,156,910	\$3,718,684	\$4,875,594	232.96	\$2,092,889
2014	\$1,156,910	\$3,919,242	\$5,076,152	236.74	\$2,144,189
2015	\$1,156,988	\$4,156,068	\$5,313,056	237.02	\$2,241,607
2016	\$1,161,910	\$3,826,647	\$4,988,557	240.01	\$2,078,479
2017	\$1,161,910	\$3,846,753	\$5,008,663	245.12	\$2,043,351
10 Yr % Chg	(29.69%)	2.96%	(7.05%)	13.85%	(18.36%)

Description: Recreation Services is an enterprise fund which recovers part of their costs through fees and user charges, and receives a subsidy from both the General Fund and the Parks Sales Tax Fund to cover costs that are not covered by the fees and service charges. The amount in the City General Department represents the amount of General Fund Subsidy to Recreation Services. The General Fund also provides general source funding to the Parks and Recreation budget, which is reflected in the Parks and Recreation section of this document.

When the Parks Sales Tax ballot was approved in FY 2001, voters were promised that the General Fund Support for Parks (which includes the subsidy to Recreation Services and the general sources to the Parks and Recreation budget) would not decrease below the 2001 level. Since then, the support given to the Parks and Recreation department has been maintained above the promised level in actual dollars.

Analysis: Over the past ten years, the general fund subsidy to Recreation Services decreased from \$1,652,510 to \$1,161,910. This was done to free up more general sources in the general fund to be allocated to public safety and other departments.

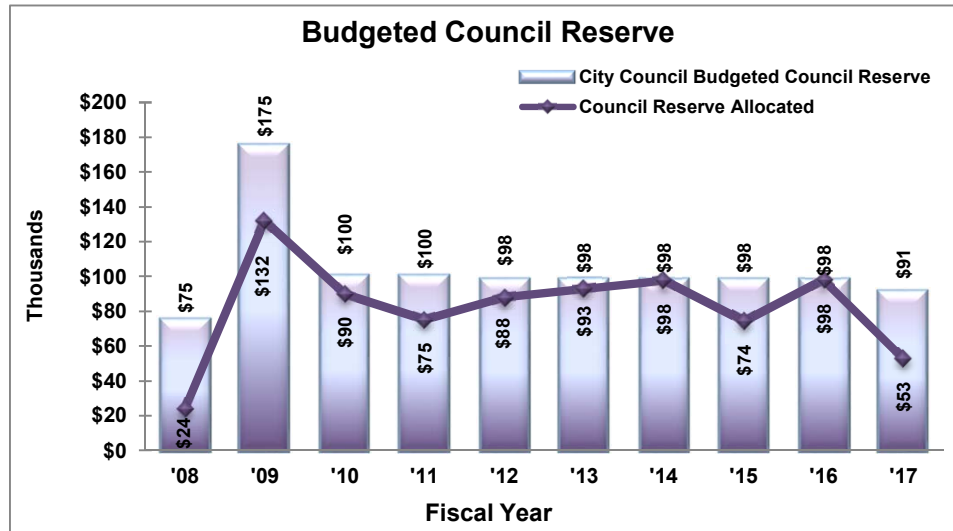
- In FY 2013, the decision was made to reduce the transfer by \$200,000 and replace the funds with an increased subsidy from Parks Sales Tax.
- In FY 2016, the subsidy was increased slightly to offset the costs related to eliminating chemicals that harm bees.

The graph at the right shows that the City has maintained or exceeded its 2001 level for Parks and Recreation for the period shown.

Sources:

- City of Columbia Annual Budget
<http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>

City General



Fiscal Year	Budgeted Council Reserve	Council Reserve Allocated	Explanation of Amounts Allocated by Council either during the budget process or during the Fiscal Year
2008	\$75,000	\$24,000	Interpreting services for study circles, etc. (\$4,000); Increase options care program (\$10,000); Roots N Blues Festival seed money (\$10,000)
2009	\$175,000	\$132,100	Move funds to reallocation fund (\$125,000); Put reallocation funds not spent back into reserve (\$3,400); Increase Municipal Judge from 0.90 to 1.00 FTE (\$3,400)
2010	\$100,000	\$90,000	Increase CARE Program (\$25,000); Increase Social Service funding (\$25,000); Urban Empowerment Request (\$10,000); Blind Boone Highsteppers (\$10,000); Humane Society (\$20,000)
2011	\$100,000	\$75,000	9-20-10 During budget review, Council decreased Council reserve by \$75,000 as well as other changes to department budgets in order to fund (4) firefighters for station 2, an additional police officer, add (2) Communications Operators in PSJC and temporary help. None of the \$25,000 remaining Council reserve was allocated during the year.
2012	\$98,000	\$88,000	Transfer to transit instead of doing paratransit fee increase (\$28,666); Airport terminal design (\$29,334); ECOMPI for consultation services for City zoning ordinance & subdivision regulations (\$30,000)
2013	\$98,000	\$93,000	Salute to Veterans sponsorship (\$5,000); Neighborhood Watch Program (\$3,000); Provide security at homeless shelters (\$10,000); Jobpoint (\$75,000)
2014	\$98,000	\$97,700	Bus shelters (\$15,230); Neighborhood Watch Program (\$6,000); Citizens Police Review Board to attend NACOLE Conf in KC, MO (\$3,320); Reservation at ARC for Youth Summit (\$150); Cable Access Television (\$72,000); Mayor's Task Force on Community Violence (\$1,000)
2015	\$98,000	\$74,100	Cable Access Television (\$50,000); Room at the Inn (\$3,600); Review of the Business Loop CID petition (\$20,000)
2016	\$98,000	\$98,000	Cable Access Television (\$50,000); (2) Youth Advisory Council attend National League of Cities Conference (\$1,500); Room at the Inn (\$3,500); to procure Land Trust Consult Services (\$19,000); Jobpoint (\$24,000)
2017	\$91,000	\$52,880	Cable Access Television (\$35,000); Naloxone for Police and Fire (\$11,880); 2016 Columbia/Boone County Homelessness Summit (\$3,000); Room at the Inn (\$3,000)
10 Yr % Chg	21.33%	120.33%	

Description: City Council is given a budgeted amount each year they can use at their discretion for items not previously budgeted within another department or program. This allows the Council to make some changes to the budget without having to reduce another department's budgeted amount. Council can choose to either use up their reserve during budget work sessions in August and September prior to the adoption of the next year's budget, or the reserves can be allocated through a council meeting during the fiscal year. The Council's Reserve is budgeted in City General and amounts are transferred to other departmental budgets as they are approved by council. The graph above represents the amount of Council Reserve funds that were available in each fiscal year.







Analysis: This reserve has fluctuated from year to year dependent on fund availability and the amount of funds available from prior leftover reserves.

- FY 2009 reflects an increase due to Council requesting departments reduce budgets and funds freed up were put into a reallocation fund. Council allocated much of these funds through the August and September work sessions prior to the adoption of the FY 2009 budget.
- In FY 2012 as general fund budgets made 2% cuts to their budgets to reduce the gap between revenues and expenses in the general fund, the Council agreed to reduce their Council reserve amount by 2% as well.
- Any council reserve amounts left over at the end of the fiscal year that have not been encumbered go back to the general fund balance.
- In FY 2017, general fund budgets were asked to cut up to 3% of their budgets to balance the general fund. Council agreed to cut their budget as well, resulting in \$7,000 less available for Council Reserve.

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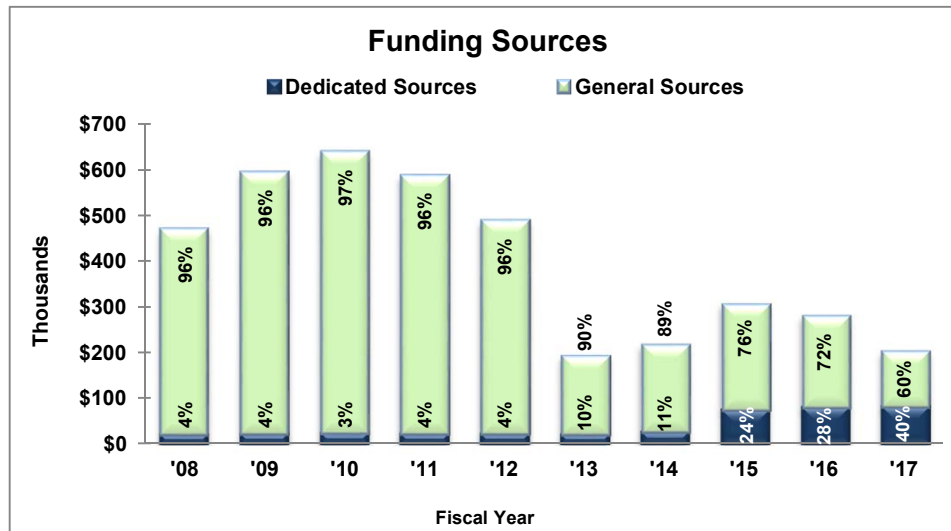
Public Works Administration Trends

General Fund Department

Indicator	2016	2017	Comments
Expenses Per Capita in Constant Dollars			Expenses per capita in constant dollars decreased 69.74% over the past ten years while inflation increased 13.85% and population increased 24.21%. This indicates the expenses have not kept pace with the growth of inflation or population. There were several organizational changes that resulted in expenses and positions being reallocated to other budgets.
Fringe Benefits as a Percentage of Salaries and Benefits			The fringe benefit percent has been lower than the Bureau of Labor Statistics (BLS) average fringe benefit of all state and local governments since FY 2014. The FY 2017 fringe benefit percent is 31.46%.
Employees Per Thousand Population			The total number of employees decreased by 5.20 FTE. Employees per thousand population decreased 87.56% while the population increased 24.21% during this same time. Due to low general fund sources, Public Works began allocating some of their administration staff directly to the various public work divisions they provide oversight.

 Positive Trend
  Warning Trend - Monitor Closely
  Negative Trend - Action Needed

Public Works Administration



Dedicated Sources

Fiscal Year	G&A Charges	Other Local Revenues	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$18,533	\$330	\$18,863	\$451,564	\$470,427
2009	\$20,529	\$634	\$21,163	\$572,403	\$593,566
2010	\$21,422	\$822	\$22,244	\$616,071	\$638,315
2011	\$21,112	\$350	\$21,462	\$564,903	\$586,365
2012	\$21,063	\$121	\$21,184	\$466,310	\$487,494
2013	\$20,050	(\$35)	\$20,015	\$171,640	\$191,655
2014	\$24,457	\$124	\$24,581	\$191,053	\$215,634
2015	\$73,053	\$118	\$73,171	\$231,390	\$304,561
2016	\$77,571	\$1,122	\$78,693	\$199,984	\$278,677
2017	\$69,332	\$10,369	\$79,701	\$121,507	\$201,208
10 Yr % Chg	274.10%	3042.12%	322.53%	(73.09%)	(57.23%)

Description: Public Works Administration is a general fund department which is funded by both general and dedicated sources. Dedicated sources cannot be allocated to support other departments. General sources can be reallocated to other departments. Dedicated funding comes from general and administrative fees which are charged to departments outside the General Fund, other local revenues for copying charges, and auction revenues.

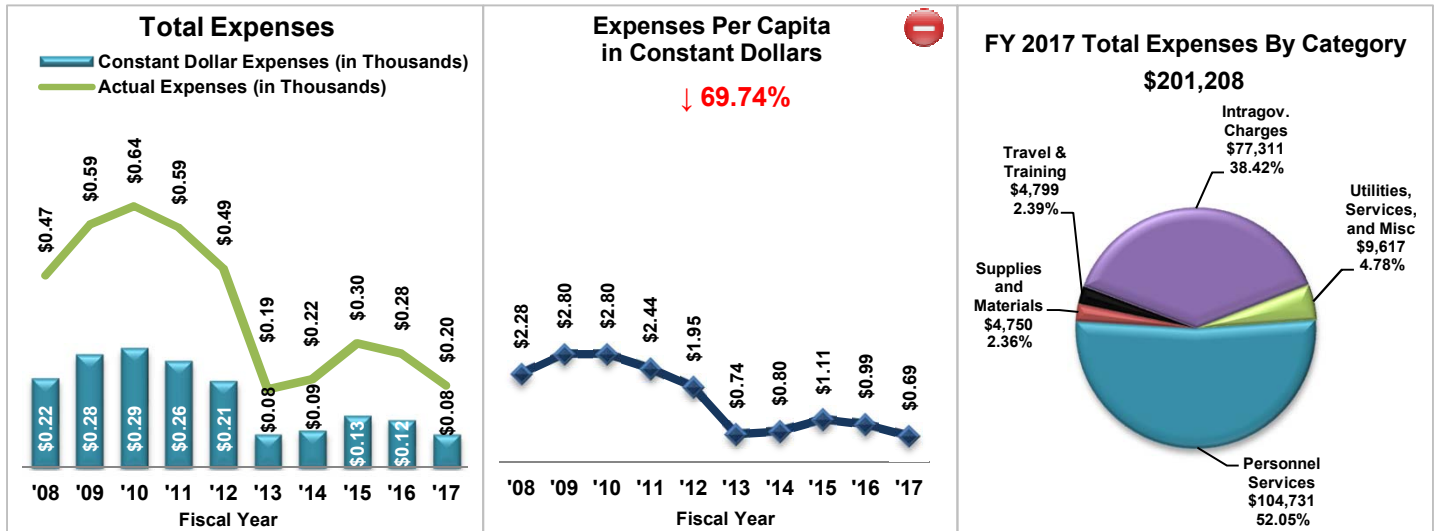
Analysis: For the past ten years, total revenues decreased 57.23% due to several organizational changes.

- FY 2013 sources were lower due to the allocation of administration personnel directly to the other Public Works division that are provided oversight.
- For FY 2015 additional general sources were required due to the movement of intragovernmental charges back to this budget to more accurately reflect the total cost of this budget.
- For FY 2016 funding sources were lower due to a reorganization which moved Sewer, Solid Waste and Storm Water from the Public Works Department to the Utilities Department, and another reorganization which moved a Public Information Specialist position to the Community Relations Department in an effort to improve citywide communication efforts.
- In FY 2017, funding sources were lower due to the reallocation of 0.35 FTE positions to the Parking Fund as result of a reorganization which moved Airport from the Public Works Department to under the purview of the Economic Development Department. Miscellaneous Revenue increased due to a Boone County Electric Coop dividend.

Source:

- City of Columbia Accounting system

Public Works Administration



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollars Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$470,427	215.30	\$218,495	95,782	\$2.28	(17.99%)
2009	\$593,566	214.54	\$276,673	98,831	\$2.80	22.81%
2010	\$638,315	218.06	\$292,730	104,620	\$2.80	0.00%
2011	\$586,365	224.94	\$260,677	106,658	\$2.44	(12.86%)
2012	\$487,494	229.59	\$212,332	109,008	\$1.95	(20.08%)
2013	\$191,655	232.96	\$82,269	111,145	\$0.74	(62.05%)
2014	\$215,634	236.74	\$91,085	113,155	\$0.80	8.11%
2015	\$304,561	237.02	\$128,496	115,391	\$1.11	38.75%
2016	\$278,677	240.01	\$116,111	117,165	\$0.99	(10.81%)
2017	\$201,208	245.12	\$82,086	118,966	\$0.69	(30.30%)
10 Yr % Chg	(57.23%)	13.85%	(62.43%)	24.21%	(69.74%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Public Works Administration is a general fund department. This budget provides the management for all of the divisions and functions of the Public Works Department including Transit, Airport, Sewer, Parking Solid Waste, Storm Water, Custodial and Maintenance Services, Fleet Operations, Public Improvements, and right-of-way acquisition. Sewer, Solid Waste, and Storm Water were moved from Public Works to the Utility Department in FY 2016.

Analysis: Total expenses decreased 57.23%, constant dollar expenses decreased 62.43%, and per capita expenses in constant dollars decreased 69.74% for the period shown. These decreases are due to several organizational changes.

- For FY 2012 through FY 2014, most of the intragovernmental charges were reflected in the City General budget.
- In FY 2013, administration personnel time was directly allocated to the various divisions of Public Works.
- In FY 2015 intragovernmental charges were moved back into the budget to better reflect the total cost of the operation.
- In FY 2016 some personnel were moved to the Utilities Department due to a reorganization that moved Sewer, Solid Waste and Storm Water from Public Works to the Utility Department. There was also one position that was moved to Community Relations to centralize the city's communication efforts.
- In FY 2017, 0.35 FTE positions were reallocated as part of the reorganization moving Airport to Economic Development. Most general fund budgets were also asked to cut by up to 3% of their budgets.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund <http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Accounting System
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Public Works Administration

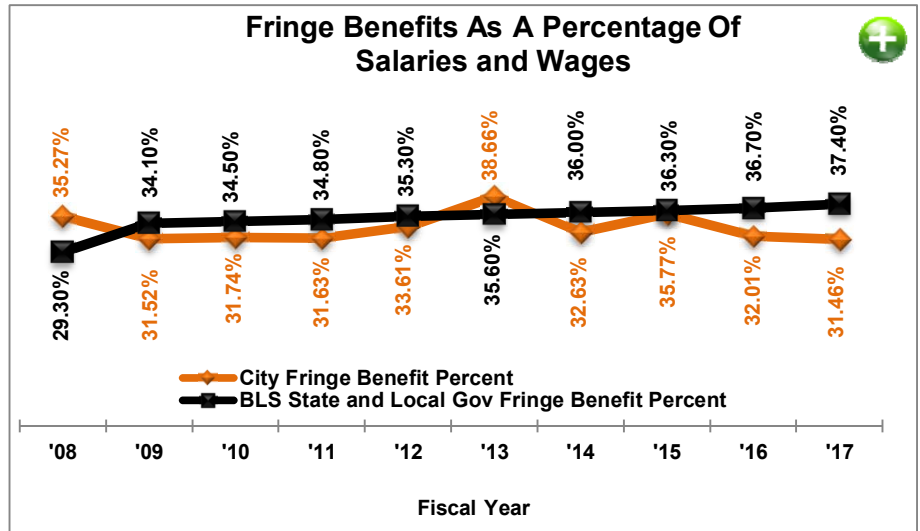
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS State and Local Gov Fringe Benefit Percent
2008	\$85,956	\$243,693	35.27%	14.10%	29.30%
2009	\$110,140	\$349,464	31.52%	13.90%	34.10%
2010	\$112,881	\$355,688	31.74%	14.90%	34.50%
2011	\$106,261	\$335,900	31.63%	15.10%	34.80%
2012	\$111,299	\$331,101	33.61%	16.10%	35.30%
2013	\$41,554	\$107,496	38.66%	17.10%	35.60%
2014	\$36,304	\$111,249	32.63%	17.50%	36.00%
2015	\$32,459	\$90,743	35.77%	16.60%	36.30%
2016	\$22,899	\$71,542	32.01%	15.10%	36.70%
2017	\$18,152	\$57,697	31.46%	13.80%	37.40%
10 Yr % Chg	(78.88%)	(76.32%)	(10.81%)	(2.13%)	

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

Analysis: The fringe benefit percent rose from 35.27% in FY 2008 to 38.66% in FY 2013 before they began to decline. The FY 2017 decreased to 31.46%.

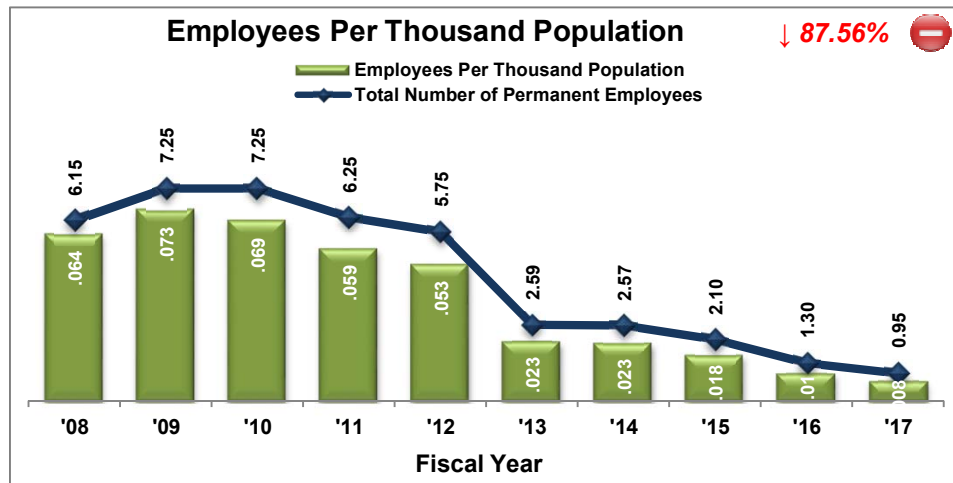
- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to reduce significant future increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. Pension rates have decreased each year since FY 2014 and the FY 2017 rate at 13.80%.
- Health Insurance is the second largest component of fringe benefits and has been increasing significantly over the past ten years. As a way to lower growth in these costs, the City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide incentive to switch to HSAs.
- The fringe benefit percent has been below the comparative BLS fringe benefit percent since FY 2014.

Management will need to continue monitoring this trend to ensure we are able to pay for the costs of current employees and have the funding to add employees to meet the needs of a growing community.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Public Works Administration



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	6.15	95,782	0.064					
2009	7.25	98,831	0.073	1.10	1.10			ADDED: (1) Asst Director and (0.10) Rate Analyst
2010	7.25	104,620	0.069					
2011	6.25	106,658	0.059	(1.00)			(1.00)	MOVED: Asst PW Director to various divisions
2012	5.75	109,008	0.053	(0.50)		(0.50)		DELETED: (0.50) ASA III
2013	2.59	111,145	0.023	(3.16)			(3.16)	MOVED: Allocated PW Administration staff out to the various PW departmental budgets to reflect time spent
2014	2.57	113,155	0.023	(0.02)			(0.02)	
2015	2.10	115,391	0.018	(0.47)			(0.47)	
2016	1.30	117,165	0.011	(0.80)			(0.80)	MOVED: City-wide reorg. moved Sewer, Solid Waste, and Storm Water from Public Works to Utilities Dept and moved Public Information Specialist to Community Relations department
2017	0.95	118,966	0.008	(0.35)			(0.35)	MOVED: Positions reallocated as part of the reorganization moving Airport to Economic Development
10 Yr Chg	(84.55%)	24.21%	(87.56%)	(5.20)	1.10	(0.50)	(5.80)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: It is important to monitor the number of employees as well as the employees per thousand population. If employees per thousand population is increasing significantly, it may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. If the number of employees per thousand population is declining significantly, it may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: The total number of positions decreased by 5.20 FTE. Employees per thousand population decreased 87.56% while population increased 24.21%. This was due to several organizational changes. In FY 2013 the department began allocating staff directly to the various divisions of Public Works. In FY 2016 a reorganization resulted in some staff in administration being moved to the Utilities Department and other staff being moved to Community Relations Department.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

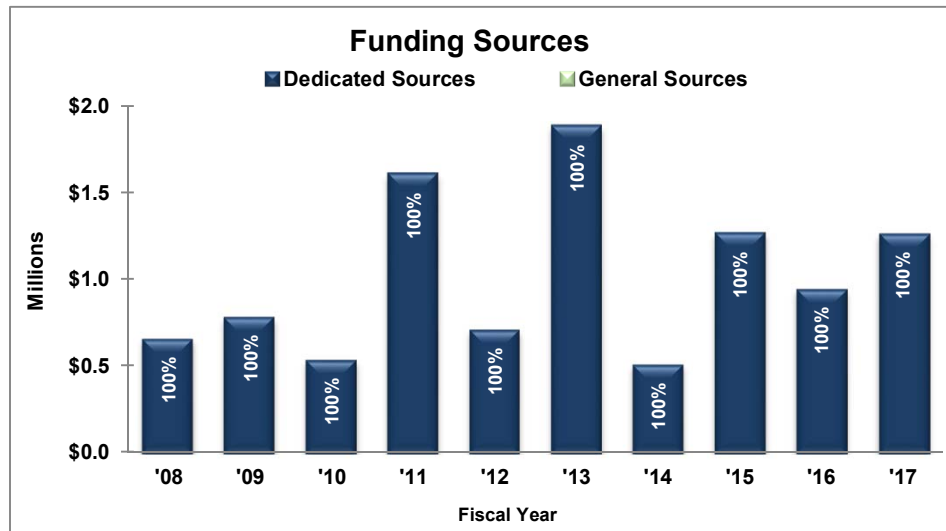
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Other General Government Capital Projects

Capital Projects Fund

The Capital Projects Fund includes administrative, streets and sidewalks, parks and recreation, and public safety capital projects. This section focuses on only the administrative capital projects.

Other General Government Capital Projects



Dedicated Sources

Fiscal Year	Transfers In	Other Local Revenue	Capital Project Fund Balance	Bond Proceeds	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$650,000	\$0	\$0	\$0	\$650,000	\$0	\$650,000
2009	\$775,000	\$0	\$0	\$0	\$775,000	\$0	\$775,000
2010	\$525,000	\$0	\$0	\$0	\$525,000	\$0	\$525,000
2011	\$1,600,000	\$0	\$0	\$0	\$1,600,000	\$0	\$1,600,000
2012	\$700,000	\$0	\$0	\$0	\$700,000	\$0	\$700,000
2013	\$1,873,743	\$0	\$0	\$0	\$1,873,743	\$0	\$1,873,743
2014	\$500,000	\$0	\$0	\$0	\$500,000	\$0	\$500,000
2015	\$1,102,500	\$156,301	\$0	\$0	\$1,258,801	\$0	\$1,258,801
2016	\$935,000	\$0	\$0	\$0	\$935,000	\$0	\$935,000
2017	\$1,254,158	\$0	\$0	\$0	\$1,254,158	\$0	\$1,254,158
10 Yr % Chg	92.95%				92.95%		92.95%

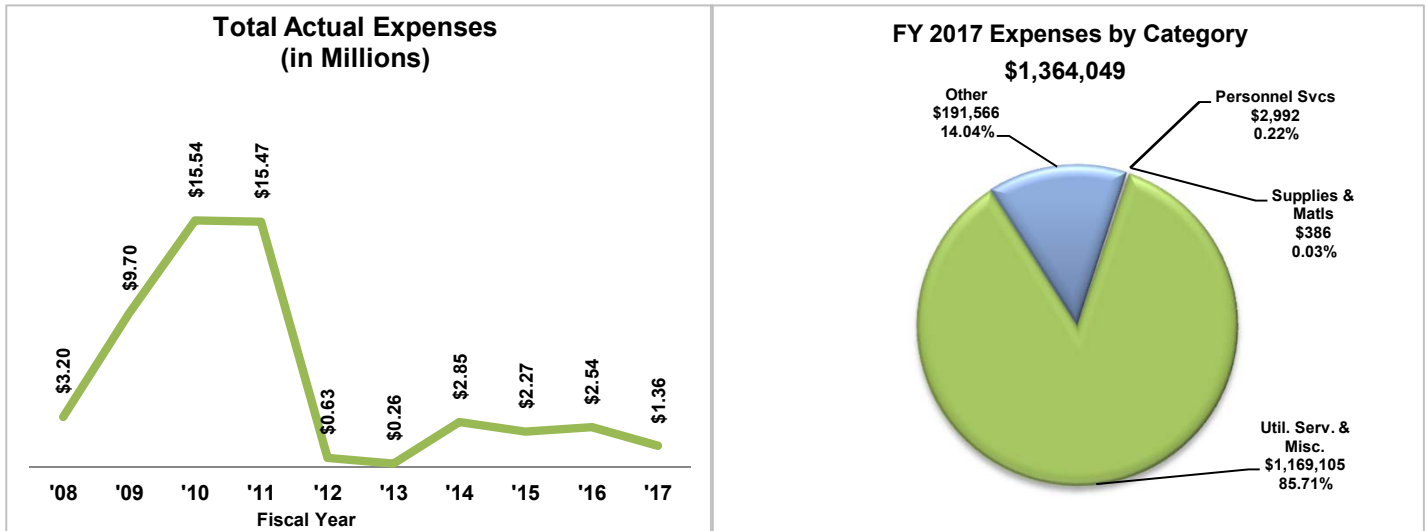
Description: Other general government projects include those general government projects that are not associated with Streets and Sidewalks, Parks and Recreation, or Public Safety. These projects are completely funded by dedicated funding sources which include transfers from special revenue sources such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

Analysis: The amount of funding can vary significantly from one year to another. FY 2009 - FY 2011 included funding for the renovation and expansion of the Daniel Boone Building.

Source:

- City of Columbia Accounting system

Other General Government Capital Projects



Fiscal Year	Total Expenses
2008	\$3,201,632
2009	\$9,702,617
2010	\$15,536,368
2011	\$15,470,439
2012	\$626,469
2013	\$264,089
2014	\$2,851,487
2015	\$2,274,717
2016	\$2,539,332
2017	\$1,364,049
10 Yr % Chg	(57.40%)

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

Analysis: Expenses vary from year to year, dependent on the projects scheduled and funded for that fiscal year. It is customary to have years of lower or higher expenses depending on the number and cost of projects funded.

Sources:

- City of Columbia Accounting System

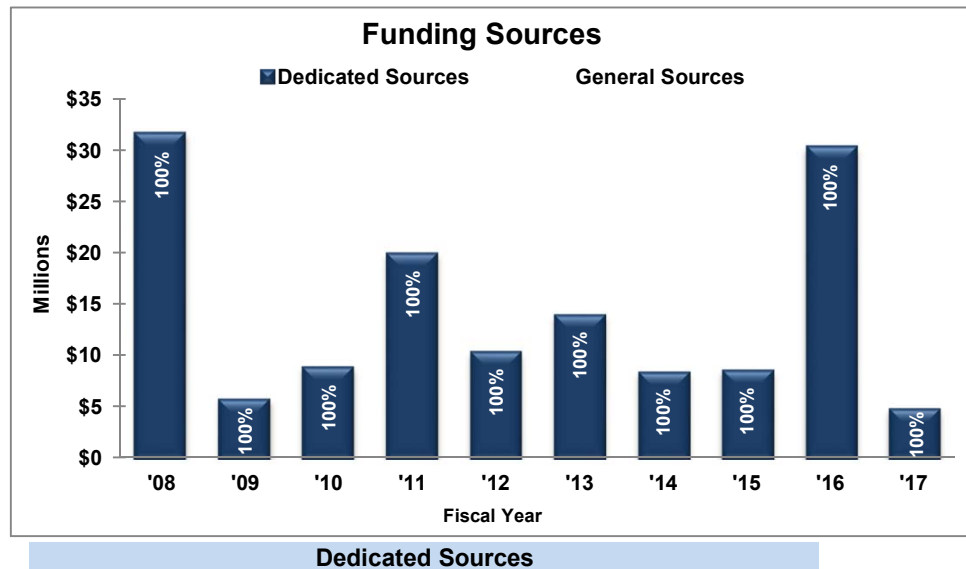
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General Government Debt

Debt Service Funds

For each individual general government debt that issued, there is a separate debt service fund set up to track the accumulation of the resources and the payment of debt.

General Government Debt



Fiscal Year	Other Local Revenue	Investment Revenue	Transfers In	Lease Bond Proceeds	Grants and Capital Contributions	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$0	\$214,411	\$4,330,071	\$26,997,067	\$0	\$31,541,549	\$0	\$31,541,549
2009	\$0	\$276,482	\$5,447,943	\$0	\$0	\$5,724,425	\$0	\$5,724,425
2010	\$0	\$280,174	\$8,521,588	\$0	\$0	\$8,801,762	\$0	\$8,801,762
2011	\$1,267,667	\$198,271	\$6,666,155	\$11,779,723	\$0	\$19,911,816	\$0	\$19,911,816
2012	\$1,740,808	\$109,124	\$5,961,456	\$2,500,000	\$0	\$10,311,388	\$0	\$10,311,388
2013	\$1,828,913	-\$55,315	\$6,437,175	\$5,700,000	\$0	\$13,910,773	\$0	\$13,910,773
2014	\$1,786,851	\$115,650	\$6,417,822	\$0	\$0	\$8,320,323	\$0	\$8,320,323
2015	\$1,893,255	\$207,051	\$6,399,804	\$0	\$0	\$8,500,110	\$0	\$8,500,110
2016	\$1,755,731	\$102,692	\$9,119,704	\$19,279,838	\$0	\$30,257,965	\$0	\$30,257,965
2017	\$1,779,151	(\$8,884)	\$2,817,713	\$0	\$188,773	\$4,776,753	\$0	\$4,776,753
10 Yr % Chg		(104.14%)	(34.93%)	(100.00%)		(84.86%)		(84.86%)

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. All of the funding is dedicated sources which cannot be allocated for any other purpose. Over the past ten years the following Debt Service funds have existed:

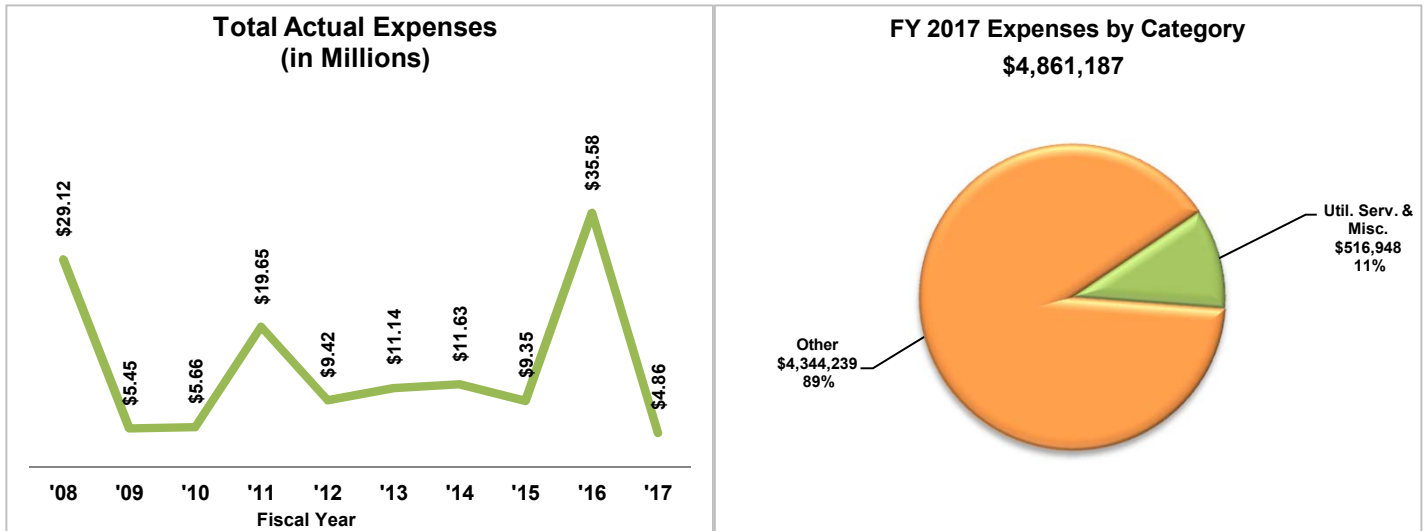
- 2006 SO Bonds
- 2007A SO Bonds
- 2008B SO Bonds - downtown government center
- Lemone Trust Note - for purchase and renovation of Lemone Industrial Building
- MO Trans Finance Corp - for improvements to the Stadium Blvd corridor from Broadway to I-70
- 2016 SO Refunding Bonds - refinanced 2008B SO Bonds

Analysis: Dedicated Sources include Interest Revenue, Operating Transfers, and Other Local Revenues (lease payments from IBM). In FY 2008, special obligation bonds were issued to finance the construction of the City's downtown government center. Financing is to be provided by property tax and lease payments from departments who utilize the renovated and expanded space. In FY 2016, the 2008 S.O. Bond was refinanced to the 2016 S.O. Bond, saving the General Fund \$260,707.

Source:

- City of Columbia Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds
<http://www.como.gov/finance/accounting/financial-reports/>

General Government Debt



Fiscal Year	Total Expenses
2008	\$29,115,077
2009	\$5,448,567
2010	\$5,662,392
2011	\$19,652,211
2012	\$9,423,498
2013	\$11,143,332
2014	\$11,625,092
2015	\$9,348,502
2016	\$35,576,282
2017	\$4,861,187
10 Yr % Chg	(83.30%)

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

Analysis: It is customary to have years where expenses may be higher than normal, dependent on the status of issuance or maturity of bonds.

- In FY 2008, special obligation bonds were issued to finance the construction of the City's downtown government center. Financing is to be provided by property tax and lease payments from departments who utilize the renovated and expanded space.
- In FY 2016, the 2008 S.O. Bond was refinanced to the 2016 S.O. Bond, saving the General Fund \$260,707.

Source:

- City of Columbia Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds
<http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Accounting System

General Government Debt

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Actual FY 2011
Revenues:				
Revenue from Other Governmental Units	\$0	\$0	\$0	\$0
Investment Revenue	\$214,411	\$276,482	\$280,174	\$198,271
Miscellaneous Revenue	\$0	\$0	\$0	\$1,267,667
Total Revenues	\$214,411	\$276,482	\$280,174	\$1,465,938
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$354,993
Capital	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$238,954	\$661	\$661	\$661
Interest Expense	\$1,593,623	\$2,242,906	\$2,081,731	\$2,427,400
Principal Payments	\$3,070,000	\$3,205,000	\$3,580,000	\$5,089,434
Total Expenditures	\$4,902,577	\$5,448,567	\$5,662,392	\$7,872,488
Excess (Deficiency) of Revenues Over Expenditures	(\$4,688,166)	(\$5,172,085)	(\$5,382,218)	(\$6,406,550)
Other Financing Sources (Uses):				
Lease/Bond Proceeds	\$26,997,067	\$0	\$0	\$11,779,723
Payment to Refunded Bond Escrow Agent	\$0	\$0	\$0	\$0
Transfers In	\$4,330,071	\$5,447,943	\$8,521,588	\$6,666,155
Transfers Out	(\$24,212,500)	\$0	\$0	(\$11,779,723)
Total Other Financing Sources/(Uses)	\$7,114,638	\$5,447,943	\$8,521,588	\$6,666,155
Net Change in Fund Balance	\$2,426,472	\$275,858	\$3,139,370	\$259,605
Fund Balance - Beginning	\$3,076,665	\$5,503,137	\$5,778,995	\$8,918,365
Fund Balance - Ending	\$5,503,137	\$5,778,995	\$8,918,365	\$9,177,970

Source:

- City of Columbia Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds
<http://www.columbia.mo.gov/finance/accounting/financial-reports/>

Revenues, Expenditures, and Changes in Fund Balance

Actual FY 2012	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017
\$0	\$0	\$0	\$0	\$0	\$188,773
\$109,124	(\$55,315)	\$115,650	\$207,051	\$102,692	(\$8,884)
\$1,740,808	\$1,828,913	\$1,786,851	\$1,893,255	\$1,755,731	\$1,779,151
\$1,849,932	\$1,773,598	\$1,902,501	\$2,100,306	\$1,858,423	\$1,959,040

\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$497,624	\$3,229,984	\$3,720,039	\$1,449,123	\$601,417	\$516,948
\$0	\$0	\$0	\$0	\$0	\$0
\$661	\$661	\$690	\$715	\$237,281	\$0
\$2,391,268	\$2,393,463	\$5,758,943	\$1,865,802	\$1,209,593	\$1,049,589
\$5,033,945	\$5,519,224	\$2,145,420	\$6,032,862	\$8,508,973	\$3,294,650
\$7,923,498	\$11,143,332	\$11,625,092	\$9,348,502	\$10,557,264	\$4,861,187

(\$6,073,566)	(\$9,369,734)	(\$9,722,591)	(\$7,248,196)	(\$8,698,841)	(\$2,902,147)
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\$2,500,000	\$5,700,000	\$0	\$0	\$19,279,838	\$0
\$0	\$0	\$0	\$0	(\$19,039,585)	\$0
\$5,961,456	\$6,437,175	\$6,417,822	\$6,399,804	\$9,119,704	\$2,817,713
(\$1,500,000)	\$0	\$0	\$0	(\$5,979,433)	\$0
\$6,961,456	\$12,137,175	\$6,417,822	\$6,399,804	\$3,380,524	\$2,817,713

\$887,890	\$2,767,441	(\$3,304,769)	(\$848,392)	(\$5,318,317)	(\$84,434)
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\$9,177,970	\$10,065,860	\$12,833,301	\$9,528,532	\$8,680,140	\$3,361,823
\$10,065,860	\$12,833,301	\$9,528,532	\$8,680,140	\$3,361,823	\$3,277,389

General Government Debt

	Actual 2008	Actual 2009	Actual 2010	Actual 2011
Financial Sources				
Grant Revenue	\$0	\$0	\$0	\$0
Interest	\$214,411	\$276,482	\$280,174	\$198,271
Less: GASB 31 Interest Adjustment	(\$32,500)	(\$88,869)	\$127,379	\$2,715
Other Local Revenues	\$0	\$0	\$0	\$1,267,667
Lease/Bond Proceeds	\$26,997,067	\$0	\$0	\$11,779,723
Total Financial Sources Before Transfers	\$27,178,978	\$187,613	\$407,553	\$13,248,376
Transfers In	\$4,330,071	\$5,447,943	\$8,521,588	\$6,666,155
Total Financial Sources	\$31,509,049	\$5,635,556	\$8,929,141	\$19,914,531
Financial Uses				
Personnel Services	\$0	\$0	\$0	\$0
Less: GASB 16 Vacation Liability Adjustment	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$354,993
Capital	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$238,954	\$661	\$661	\$661
Interest Expense	\$1,593,623	\$2,242,906	\$2,081,731	\$2,427,400
Transfers Out	\$24,212,500	\$0	\$0	\$11,779,723
Payment to refunded bond escrow agent	\$0	\$0	\$0	\$0
Principal Payments	\$3,070,000	\$3,205,000	\$3,580,000	\$5,089,434
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Expenditure Uses	\$29,115,077	\$5,448,567	\$5,662,392	\$19,652,211
Increase/(Decrease) to Cash	\$2,393,972	\$186,989	\$3,266,749	\$262,320
Cash and Cash Equivalents	\$5,487,600	\$1,007,635	\$1,589,742	\$1,968,556
Less: GASB 31 Pooled Cash Adj	(\$24,610)	(\$57,110)	(\$145,979)	(\$18,527)
Ending Cash Reserves	\$5,462,990	\$950,525	\$1,443,763	\$1,950,029

Source:

- City of Columbia Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Funding Sources and Uses

Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$0	\$0	\$0	\$0	\$0	\$188,773
\$109,124	(\$55,315)	\$115,650	\$207,051	\$102,692	(\$8,884)
\$83,966	\$227,250	\$28,204	(\$81,914)	(\$6,486)	\$26,666
\$1,740,808	\$1,828,913	\$1,786,851	\$1,893,255	\$1,755,731	\$1,779,151
\$2,500,000	\$5,700,000	\$0	\$0	\$19,279,838	\$0
\$4,433,898	\$7,700,848	\$1,930,705	\$2,018,392	\$21,131,775	\$1,985,706
\$5,961,456	\$6,437,175	\$6,417,822	\$6,399,804	\$9,119,704	\$2,817,713
\$10,395,354	\$14,138,023	\$8,348,527	\$8,418,196	\$30,251,479	\$4,803,419

\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$497,624	\$3,229,984	\$3,720,039	\$1,449,123	\$601,417	\$516,948
\$0	\$0	\$0	\$0	\$0	\$0
\$661	\$661	\$690	\$715	\$237,281	\$0
\$2,391,268	\$2,393,463	\$5,758,943	\$1,865,802	\$1,209,593	\$1,049,589
\$1,500,000	\$0	\$0	\$0	\$5,979,433	\$0
\$0	\$0	\$0	\$0	\$19,039,585	\$0
\$5,033,945	\$5,519,224	\$2,145,420	\$6,032,862	\$8,508,973	\$3,294,650
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$9,423,498	\$11,143,332	\$11,625,092	\$9,348,502	\$35,576,282	\$4,861,187

\$971,856	\$2,994,691	(\$3,276,565)	(\$930,306)	(\$5,324,803)	(\$57,768)
\$2,056,669	\$1,992,557	\$1,994,168	\$2,256,217	\$2,021,430	\$3,273,958
(\$11,334)	\$74,910	\$298,895	\$323,954	\$319,873	\$106,554
\$2,045,335	\$2,067,467	\$2,293,063	\$2,580,171	\$2,341,303	\$3,380,512

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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 two mechanisms: from general city funds or special revenue funds. These departments account for 3% of the total City budget.

The departments which receive general city funding include Public Health and Human Services, Community Development, Economic Development, and Cultural Affairs. While there is some funding from dedicated sources such as grants and fees and service charges, much of the funding for these departments is considered to be discretionary and, as such, can be moved from one department to any other general city funded department.

The departments that receive special revenue funding include the Convention and Visitors Bureau, Sustainability Fund, Community Development Block Grant Fund, and the Contributions Fund. The funding for these departments are dedicated and must be used to meet the specific needs of those departments.

Health and Human Services

Public Health and Human Services promotes and protects the health, safety, and well-being of the community.

Economic Development

Economic Development provides the necessary support to encourage and facilitate the growth of the economic base in Columbia.

Cultural Affairs

Cultural Affairs enhances the vitality of the city and the quality of life for all citizens by creating an environment wherein artists and cultural organizations can thrive by fostering opportunities for creative expression and the preservation and celebration of the City's multi-cultural heritage.

Community Development

The Office of Neighborhood Services, Building and Site Development and Planning have been combined into one department to better serve the public. The goal is customer service. Neighborhood Services improves the quality of life for Columbia's residents through fairly and swiftly enforcing city codes related to residential life and building a sense of community by offering valuable volunteer opportunities, and providing resources for neighborhood leaders to solve issues independently. Building and Site Development responds to our community's building safety needs in order to deliver an effective and efficient system of services, which minimizes risk to life, health and property. Planning provides long-range land use planning, transportation, housing, community and economic development planning services to the community.

Community Development Block Grant

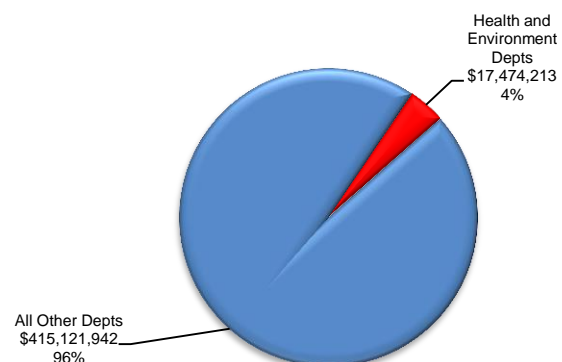
Community Development Block Grant Fund (CDBG) administers federal funding to improve low to moderate income neighborhoods through improvement of public infrastructure and community facilities, demolition of dilapidated buildings, and construction of replacement housing, assistance to home owners and prospective home buyers, and rehabilitation of existing housing.

Convention and Visitors Bureau

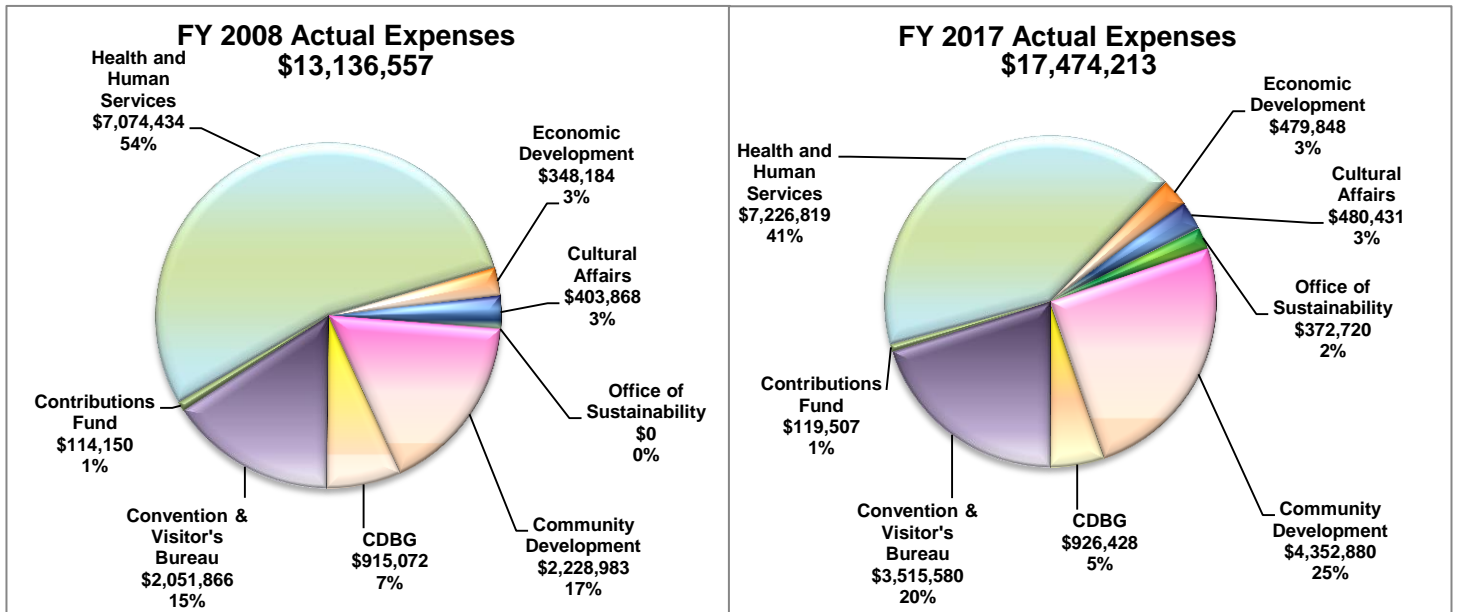
Convention and Visitors Bureau (CVB) promotes Columbia as a meeting, leisure and group tour destination through direct solicitations, tradeshow attendance, advertising and marketing.

Contributions Fund

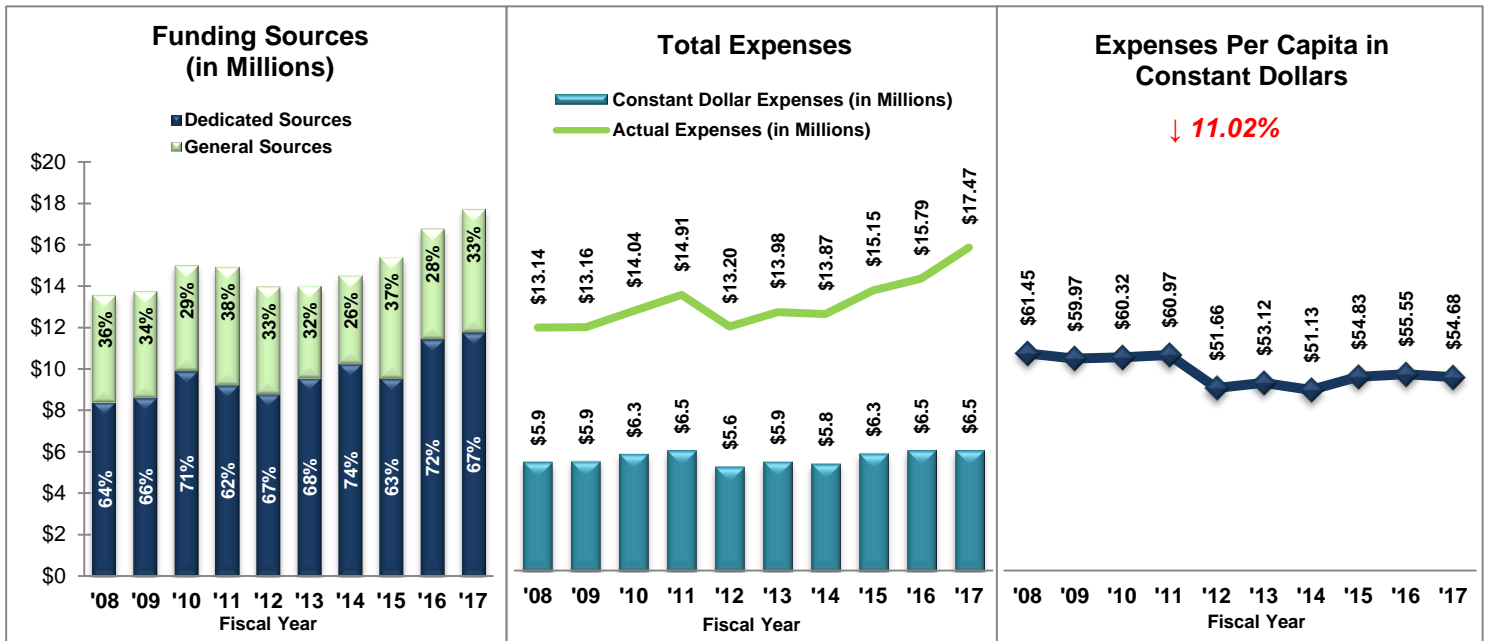
Contributions Fund manages donations to support and improve our community.



Health and Environment Departments - Summary









- *Economic Development increased due to additional funding from the Convention and Visitors Bureau and general sources to grow the economic base in Columbia. An Entrepreneurship Program Coordinator was added to achieve this goal.*
- *Cultural Affairs increased due to the movement of the Diversity Celebration event from Health and Human Services, the department became the liaison for Columbia Access Television funding, and funding was added for curation of the Maplewood House Museum and the J.W. "Blind" Boone Home Museum.*
- *Community Development increased due to the movement of personnel and related costs from Protective Inspection in Public Works to create a one-stop shop for building and site development and creation of a neighborhood program division to focus on neighborhood issues and enforcement of rental house codes.*
- *Convention and Visitor's Bureau increased to further develop the City's web presence, administer the tourism development program, and increase marketing efforts.*
- *The Contributions Fund varies from year to year based on the amounts that are donated to the City for specific purposes.*



- *Total funding sources increased \$4.3 million or 33.02% over the past ten years.*
- *Dedicated sources increased from 64% of all funding sources to 67% of all funding sources due to increased grant funds received in the Health and Human Services Department and due to a change in building and plan review fees to a permit fee multiplier system based on the ICC (International Code Council) standards which is tied to the current ICC valuation source. As the ICC valuations change each year, the fees are adjusted.*
- *Constant dollar expenses increased 10.51% while expenses per capita in constant dollars decreased 11.02%. This indicates that the growth in funding sources has not kept up with the growth in inflation or the growth in population. The City went through several years of budget cuts in the general fund from FY 2011 - FY 2013 to reduce expenditures to be more in line with revenue sources.*

Health and Human Services Trends

General Fund Department

Indicator	2016	2017	Comments
Expenses Per Capita in Constant Dollars			Expenses per capita in constant dollars decreased 27.78% over the past ten years while inflation increased 13.85% and population increased 24.21%. There was a downturn in the economy in FY 2009 which resulted in budget cuts for several years to balance the general fund budget and there has been low growth in general sources (such as sales taxes) which are used to fund this budget.
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries and benefits have been below the Bureau of Labor Statistics (BLS) average fringe benefit percent for state and local governments since FY 2014. The FY 2017 fringe benefit percent is 33.54%.
Employees Per Thousand Population			The total number of employees increased 6.90 FTE. Employees per thousand population decreased 10.40% while the population increased 24.21% during this same time. Due to a lack of funding available, the department has not been able to add employees to keep up with the growing workload of the department.



Positive Trend

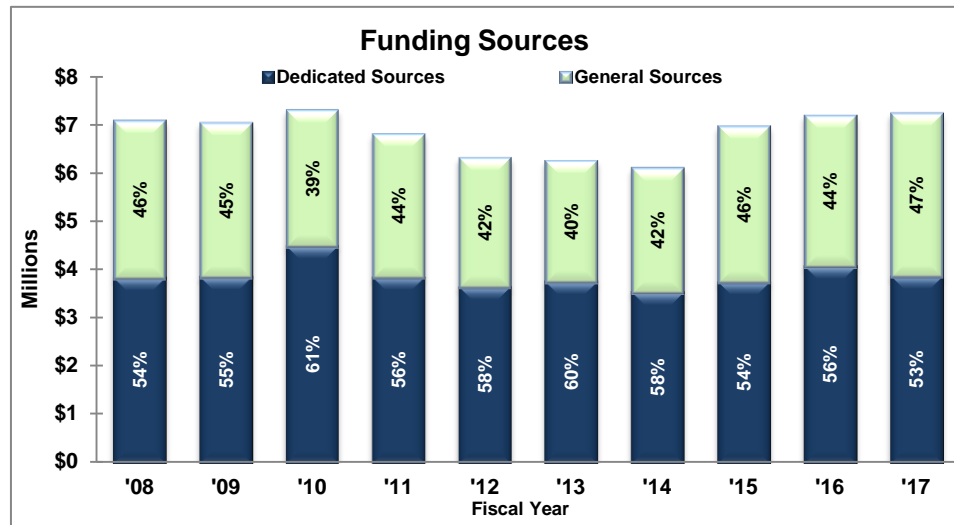


Warning Trend - Monitor Closely



Negative Trend - Action Needed

Health and Human Services



Dedicated Sources							
	Other Local			Fees and	Total	Total	
Fiscal Year	Transfers In	Revenues	Grants	Service Charges	Dedicated Sources	General Sources	Total Revenues
2008	\$15,870	\$743,135	\$2,579,905	\$477,324	\$3,816,234	\$3,258,200	\$7,074,434
2009	\$18,318	\$725,308	\$2,571,398	\$519,976	\$3,835,000	\$3,191,966	\$7,026,966
2010	\$12,777	\$688,336	\$3,162,916	\$608,698	\$4,472,727	\$2,823,181	\$7,295,908
2011	\$22,277	\$260,936	\$2,763,825	\$784,308	\$3,831,346	\$2,970,308	\$6,801,654
2012	\$15,783	\$517,633	\$2,312,925	\$785,850	\$3,632,191	\$2,675,836	\$6,308,027
2013	\$50,388	\$382,761	\$2,476,906	\$828,050	\$3,738,105	\$2,513,943	\$6,252,048
2014	\$14,693	\$289,085	\$2,410,658	\$804,343	\$3,518,779	\$2,580,075	\$6,098,854
2015	\$23,523	\$223,037	\$2,732,540	\$749,316	\$3,728,416	\$3,231,964	\$6,960,380
2016	\$18,992	\$272,567	\$3,006,671	\$759,114	\$4,057,344	\$3,126,221	\$7,183,565
2017	\$20,593	\$284,696	\$2,798,972	\$743,947	\$3,848,208	\$3,378,611	\$7,226,819
10 Yr % Chg	29.76%	(61.69%)	8.49%	55.86%	0.84%	3.70%	2.15%

Description: The Health and Human Services Department is a general fund department that has both dedicated and general sources of funding. Dedicated sources cannot be used to support other departments. General sources can be reallocated to other departments. Dedicated funding for this department primarily comes from grants (federal, state, and county); fees and service charges (birth and death certificates, animal control fees, inspection fees, and vaccination fees); other local revenues (Medicaid reimbursement, foundation payments for school based flu clinics, flu donations, etc.); and a transfer from the Utility Customer Services Fund for utility assistance program expenses).

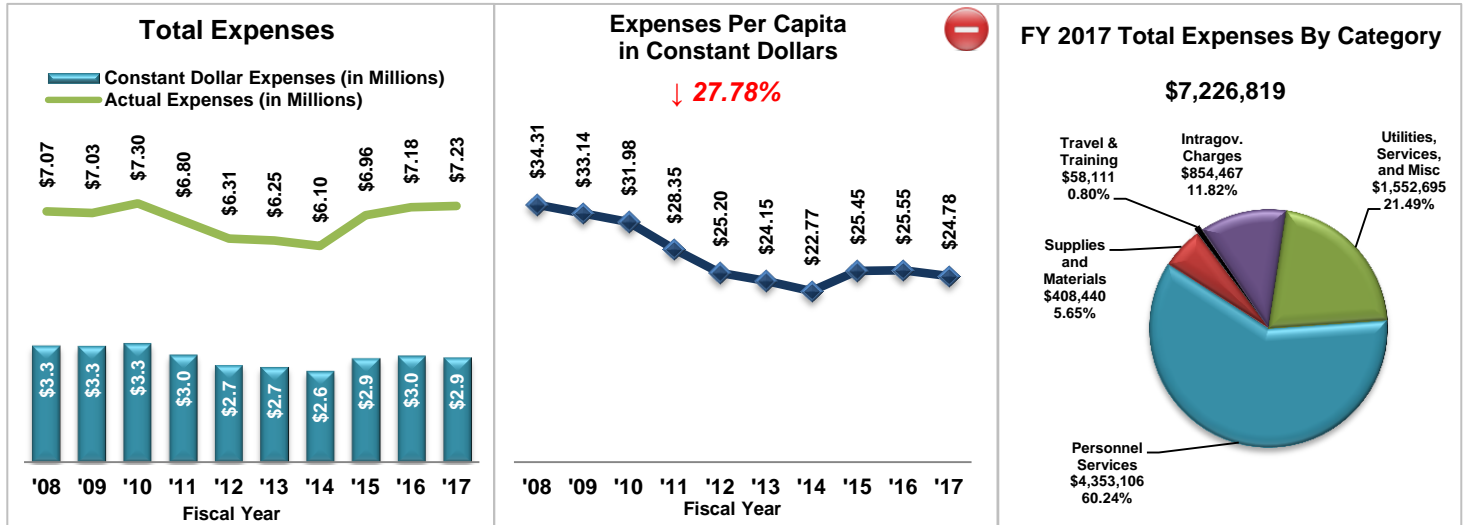
Analysis: For the Period shown, total revenues increased 2.15%, dedicated sources increased 0.84%, and general sources increased 3.70%.

- There is a large decrease in other local revenues and a large increase in fees and service charges due to a change in the accounting for vaccination revenues. In FY 2008 – FY 2010, these were reflected as other local revenues. Beginning in FY 2011, they were moved to the fees and service charges category.
- In FY 2012, there was a significant increase in other local revenues due to funds received from the Missouri Foundation for Health for health literacy programming and funds received from the Lichtenstein Foundation for a free school-based influenza vaccination program.
- In FY 2014, there was a decrease in other local revenues due to no longer receiving Missouri Foundation for Health funding.
- In FY 2016, there was a significant increase in grant funding for the Live Well by Faith and Access to Care county grants received from the Boone County Community Health Fund.
- In FY 2017, there was a decrease in grant funding due to the ending of the Live Well by Faith and Access to Care county grants.

Sources:

- City of Columbia Accounting System

Health and Human Services



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Percent Change Over Previous Year
2008	\$7,074,434	215.30	\$3,285,804	95,782	\$34.31	7.15%
2009	\$7,026,966	214.54	\$3,275,410	98,831	\$33.14	(3.41%)
2010	\$7,295,908	218.06	\$3,345,887	104,620	\$31.98	(3.50%)
2011	\$6,801,654	224.94	\$3,023,777	106,658	\$28.35	(11.35%)
2012	\$6,308,027	229.59	\$2,747,518	109,008	\$25.20	(11.11%)
2013	\$6,252,048	232.96	\$2,683,743	111,145	\$24.15	(4.17%)
2014	\$6,098,854	236.74	\$2,576,182	113,155	\$22.77	(5.71%)
2015	\$6,960,380	237.02	\$2,936,621	115,391	\$25.45	11.77%
2016	\$7,183,565	240.01	\$2,993,027	117,165	\$25.55	0.39%
2017	\$7,226,819	245.12	\$2,948,278	118,966	\$24.78	(3.01%)
10 Yr % Chg	2.15%	13.85%	(10.27%)	24.21%	(27.78%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Columbia/Boone County Department of Public Health and Human Services includes the following divisions: administration, community health promotion, animal control, environmental public health, community health, WIC, social services and human services. It is important to examine the trends for actual expenses, constant dollar expenses, and expenses per capita. Constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per capita take into account both inflation and growth in the population.

Analysis: For the period shown, total expenses increased 2.15%, constant dollar expenses decreased 10.27%, and per capita expenses in constant dollars decreased 27.78%.

- For FY 2012 through FY 2014, most of the intragovernmental charges (custodial, maintenance, computer, etc.) were reflected in the City General budget as was done in all of the general fund departments during this timeframe.
- In FY 2014, the Human Rights function was moved to the Law Department and the Diversity Celebration event was moved to Cultural Affairs.
- In FY 2015, the intragovernmental charges were moved back into the Health and Human Services budget to better reflect the total cost of the operation.
- It should be noted that while the graphs show the actual expenses, they do not convey the demand for services. As the economic downturn hit in FY 2009, the need for Public Health and Human Services greatly increased; however the City was not able to fund the increased need.
- Management will need to continue to balance the general revenue sources with the need for these services throughout the general fund functions.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund
<http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Accounting System
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Health and Human Services

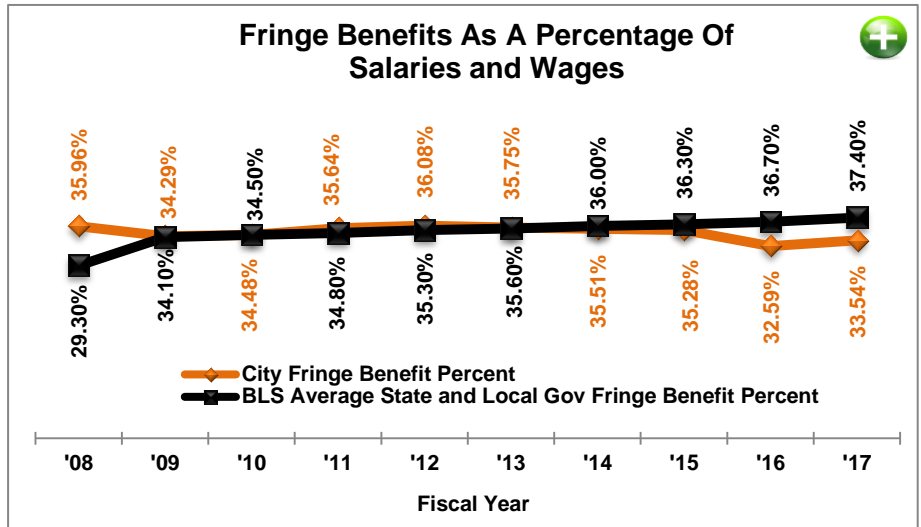
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe Benefit Percent
2008	\$963,341	\$2,678,953	35.96%	14.10%	29.30%
2009	\$958,474	\$2,794,798	34.29%	13.90%	34.10%
2010	\$945,168	\$2,741,588	34.48%	14.90%	34.50%
2011	\$947,162	\$2,657,481	35.64%	15.10%	34.80%
2012	\$972,832	\$2,696,330	36.08%	16.10%	35.30%
2013	\$970,810	\$2,715,482	35.75%	17.10%	35.60%
2014	\$1,000,568	\$2,817,462	35.51%	17.50%	36.00%
2015	\$1,039,442	\$2,946,170	35.28%	16.60%	36.30%
2016	\$1,023,077	\$3,138,879	32.59%	15.10%	36.70%
2017	\$1,063,308	\$3,169,834	33.54%	13.80%	37.40%
10 Yr % Chg	10.38%	18.32%	(6.72%)	(2.13%)	27.65%

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

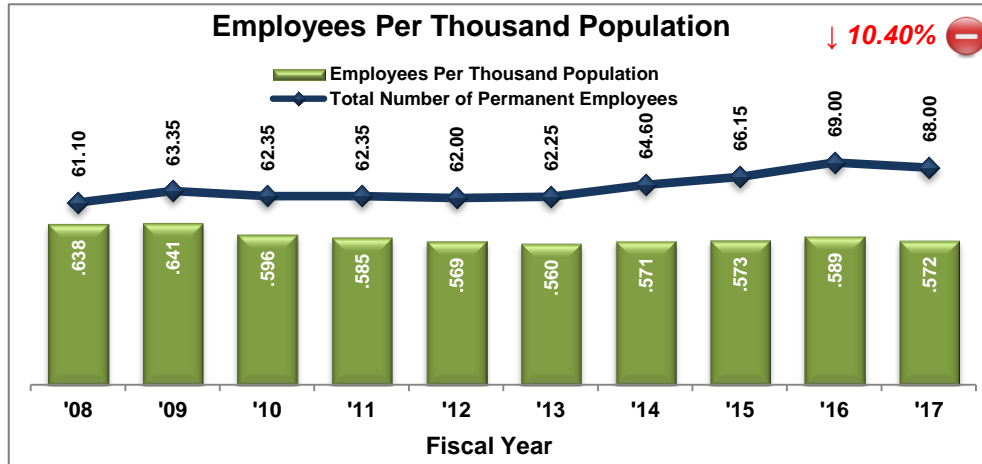
Analysis: For the period shown, fringe benefits as a percent of salaries and wages rose from 35.96% in FY 2008 to 36.08% in FY 2012 before they began declining. In FY 2017 fringe benefits are 33.54%.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. In FY 2015 through FY 2017 the pension rates decreased with the FY 2017 rate at 13.80%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The fringe benefit percent has been below the BLS average fringe benefit percent for all state and local governments since FY 2014.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Health and Human Services



Trend Key: 10 Year Percent Change in EEs Per Thousand Population
 Positive Trend (\geq % Chg in Population) Warning Trend: (0% up to % Chg in Population) Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	61.10	95,782	0.638					Added: (.05) Nurse practitioner, (.10) Social Services Specialist and (.2) Social Services Specialist MOVED: (1.9) Comm. Services to HHS
2009	63.35	98,831	0.641	2.25	2.25			ADDED (.5) ASA II, (1) Env. Health Specialist, and (.75) Human Rights Specialist (temp to permanent)
2010	62.35	104,620	0.596	(1.00)			(1.00)	MOVED: (1) Sr. Env. Health Spec. to Neighborhood Services Office
2011	62.35	106,658	0.585					
2012	62.00	109,008	0.569	(0.35)	1.65	(2.00)		ADDED: (1) Asst Director, (.15) Health Educator, (.50) Social Services Specialist. DELETED: (1) Sr Env Public Health Specialist and (1) Env. Public Health Specialist due to a reorganization
2013	62.25	111,145	0.560	0.25	1.00	(0.75)		ADDED: (1) Env. Health Spec. added mid-year w/ grant received, DELETED (.75) Human Rights Spec. as this activity was moved to the Law Dept and dept added an employee to handle this function.
2014	64.60	113,155	0.571	2.35	3.25	(0.90)		ADDED: (1) Sr. Planner, (1) Animal Control Officer, (1) Social Services Specialist, (.10) Public Health Nurse, (.15) Health Educator. DELETED: (.90) Nurse Practitioner
2015	66.15	115,391	0.573	1.55	1.55			ADDED: (.5) ASA from Temp, (.05) Health Educ. from Temp, (1) Social Services Specialist
2016	69.00	117,165	0.589	2.85	2.85			ADDED: (1.85) Health Educator and (1) Social Services Clinic Specialist
2017	68.00	118,966	0.572	(1.00)		(1.00)		DELETED: (1) Social Services Clinic Specialist
10 Yr Chg	11.29%	24.21%	(10.40%)	6.90	12.55	(4.65)	(1.00)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Analysis: For the period shown, there has been a total increase of 6.90 FTE positions. Employees per thousand population decreased 10.40% while population increased 24.21%. Positions are generally added when grants are received and deleted when the grant ends. They have also converted several positions from temporary to permanent during this timeframe. In FY 2013 a position was deleted as the activity was moved to the Law Department. There has not been enough general source funding available to keep up with the growing needs for public health services.







Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

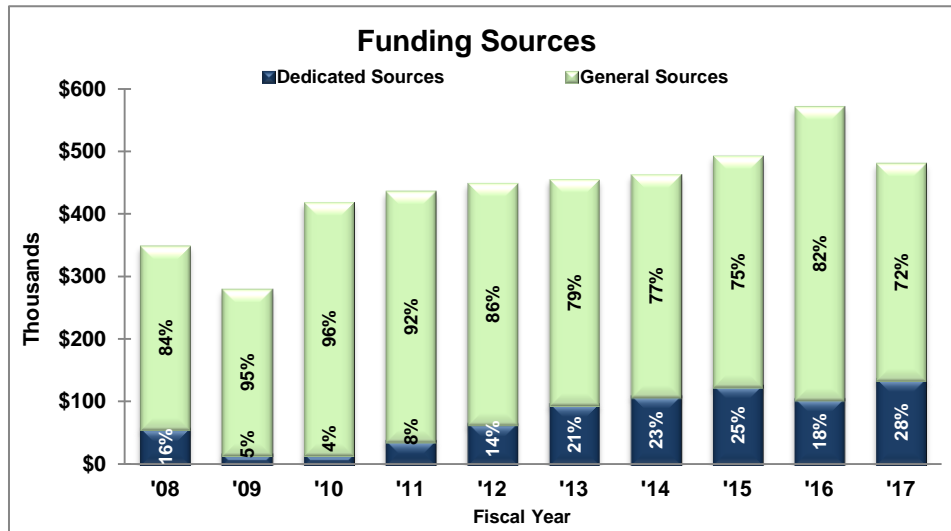
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Economic Development Trends

General Fund Department

Indicator	2016	2017	Comments
Expenses Per Capita in Constant Dollars			Expenses per capita in constant dollars decreased 2.37% over the past ten years due to organizational changes and low general fund revenue growth.
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries and benefits have been below the Bureau of Labor Statistics (BLS) average fringe benefit percent for state and local governments since FY 2015. The FY 2017 fringe benefit percent is 28.37%.
Employees Per Thousand Population			The total number of employees decreased by .50 FTE. Employees per thousand population decreased 29.55% while there was a growth in population of 24.21% during this same time. Due to a lack of funding available, the department has not been able to add employees.

Economic Development



Dedicated Sources

Fiscal Year	Transfers In	Total			
		Other Local Revenue	Dedicated Sources	Total General Sources	Total Revenues
2008		\$56,195	\$56,195	\$291,989	\$348,184
2009		\$15,327	\$15,327	\$263,431	\$278,758
2010		\$15,417	\$15,417	\$402,360	\$417,777
2011		\$36,749	\$36,749	\$398,458	\$435,207
2012		\$63,746	\$63,746	\$384,586	\$448,332
2013	\$50,000	\$44,917	\$94,917	\$359,352	\$454,269
2014	\$50,000	\$57,968	\$107,968	\$353,952	\$461,920
2015	\$50,000	\$74,085	\$124,085	\$367,716	\$491,801
2016	\$50,000	\$53,514	\$103,514	\$466,841	\$570,355
2017	\$75,000	\$59,485	\$134,485	\$345,363	\$479,848
10 Yr % Chg		5.85%	139.32%	18.28%	37.81%

Description: The Economic Development Department is a general fund department that has both dedicated and general sources of funding. Dedicated sources cannot be used to support other departments. General sources can be reallocated to other departments. Dedicated funding for this department primarily comes from other local revenues (reimbursement from REDI for temporary positions) and a transfer from Convention and Visitors Bureau to support economic development activities.

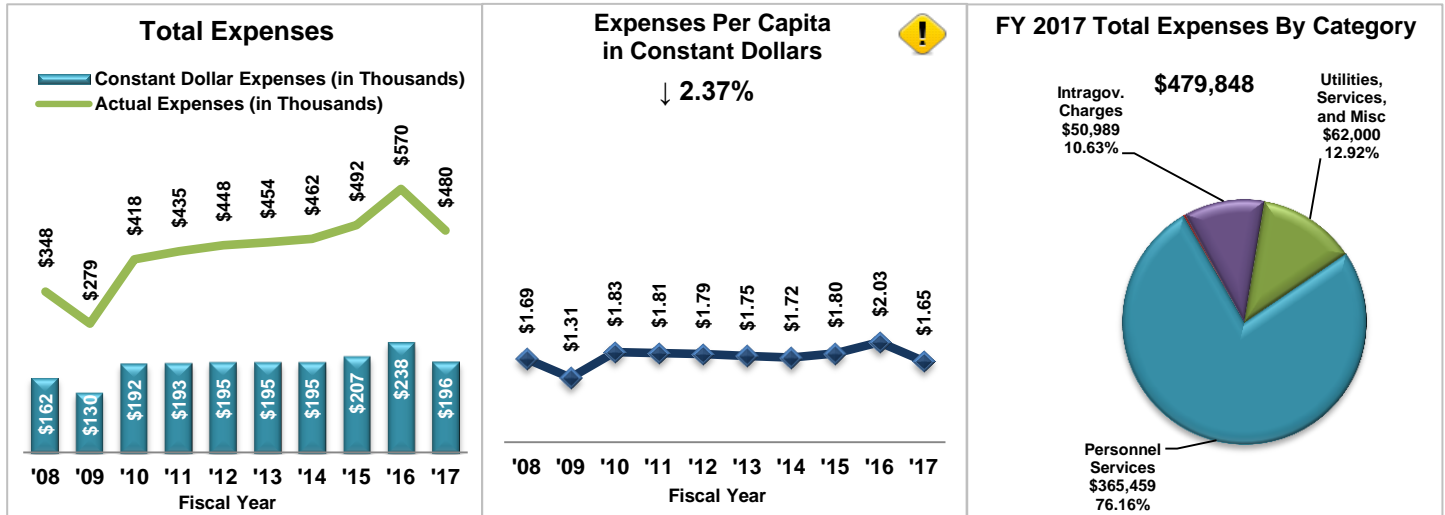
Analysis: For the period shown, total revenues increased 37.81%, dedicated sources increased 139.32%, and general sources increased 18.28%.

- Funding for FY 2009 decreased due to a reorganization of the department which resulted in a position being deleted. As this budget is primarily personnel costs (over 72%) this caused a significant decrease.
- In FY 2012 through FY 2014 there were lower revenues needed as intragovernmental charges (for custodial, maintenance, computers, etc.) were reflected in the City General budget as was done in all general fund departments during this timeframe.
- In FY 2015 the intragovernmental charges were moved back to this budget to better reflect the total cost of the operation.
- In FY 2016 other local revenues from REDI were lower due to lower temporary help expenses.
- In FY 2017 dedicated sources were higher due to an increase in transfers to REDI from CVB. General sources were lower due to one time funding in FY 2016 from FY 2014 General Fund savings to support Cradle to Career, a local partnership that identifies the best ways to help children and youth learn, graduate, and attain skills needed for lifelong success.

Source:

- City of Columbia Accounting System

Economic Development



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollars Expenses	Population**	Per Capita Expenses In Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$348,184	215.30	\$161,718	95,782	\$1.69	(5.06%)
2009	\$278,758	214.54	\$129,935	98,831	\$1.31	(22.49%)
2010	\$417,777	218.06	\$191,592	104,620	\$1.83	39.69%
2011	\$435,207	224.94	\$193,478	106,658	\$1.81	(1.09%)
2012	\$448,332	229.59	\$195,275	109,008	\$1.79	(1.10%)
2013	\$454,269	232.96	\$194,999	111,145	\$1.75	(2.23%)
2014	\$461,920	236.74	\$195,117	113,155	\$1.72	(1.71%)
2015	\$491,801	237.02	\$207,493	115,391	\$1.80	4.65%
2016	\$570,355	240.01	\$237,638	117,165	\$2.03	12.78%
2017	\$479,848	245.12	\$195,760	118,966	\$1.65	(18.72%)
10 Yr % Chg	37.81%	13.85%	21.05%	24.21%	(2.37%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Department of Economic Development 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.

Analysis: For the period shown, total expenses increased 37.81%, constant dollar expenses increased 21.05%, and per capita expenses in constant dollars decreased 2.37%.

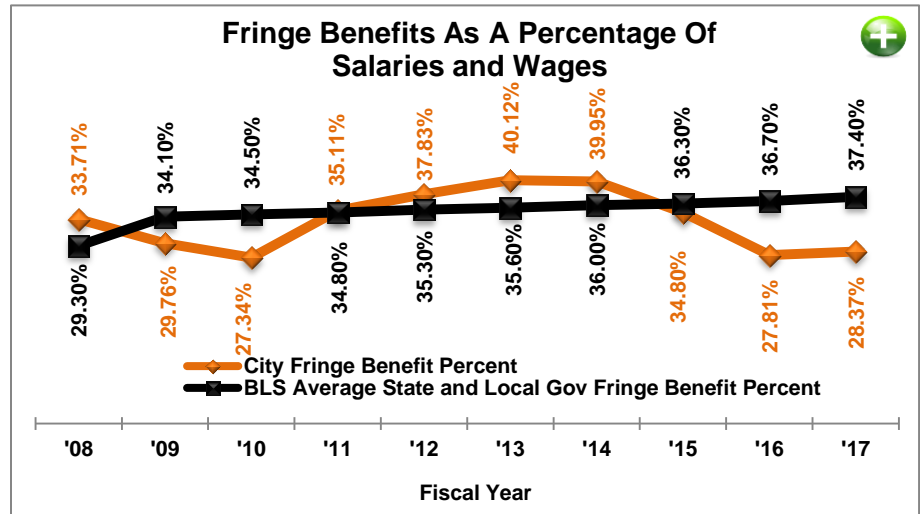
- For FY 2012 through FY 2014, most of the intragovernmental charges (custodial, maintenance, computer, etc.) were reflected in the City General budget.
- In FY 2015, the intragovernmental charges were moved back into this budget to better reflect the total cost of the operation.
- In FY 2016, there was a one time expense of \$50,000 from FY 2014 General Funds savings to support Cradle to Career, a local partnership that identifies the best ways to help children and youth learn, graduate, and attain skills needed for lifelong success.
- In FY 2017, an Entrepreneurship Program Coordinator position was added and a reorganization occurred which moved (.5) of the Director position to the Airport budget as the Airport will now come under the purview of Economic Development.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund
<http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Accounting System
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Economic Development

Trend Key:
City Benefit Percent
Positive Trend: = or < BLS rate for 1-2 yrs
Warning Trend: > BLS rate for 1-3 yrs
Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe Benefit Percent
2008	\$73,024	\$216,623	33.71%	14.10%	29.30%
2009	\$47,864	\$160,848	29.76%	13.90%	34.10%
2010	\$73,451	\$268,704	27.34%	14.90%	34.50%
2011	\$95,182	\$271,060	35.11%	15.10%	34.80%
2012	\$102,815	\$271,760	37.83%	16.10%	35.30%
2013	\$109,261	\$272,324	40.12%	17.10%	35.60%
2014	\$107,754	\$269,754	39.95%	17.50%	36.00%
2015	\$92,920	\$267,028	34.80%	16.60%	36.30%
2016	\$78,053	\$280,686	27.81%	15.10%	36.70%
2017	\$71,542	\$252,138	28.37%	13.80%	37.40%
10 Yr % Chg	(2.03%)	16.39%	(15.83%)	(2.13%)	27.65%

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

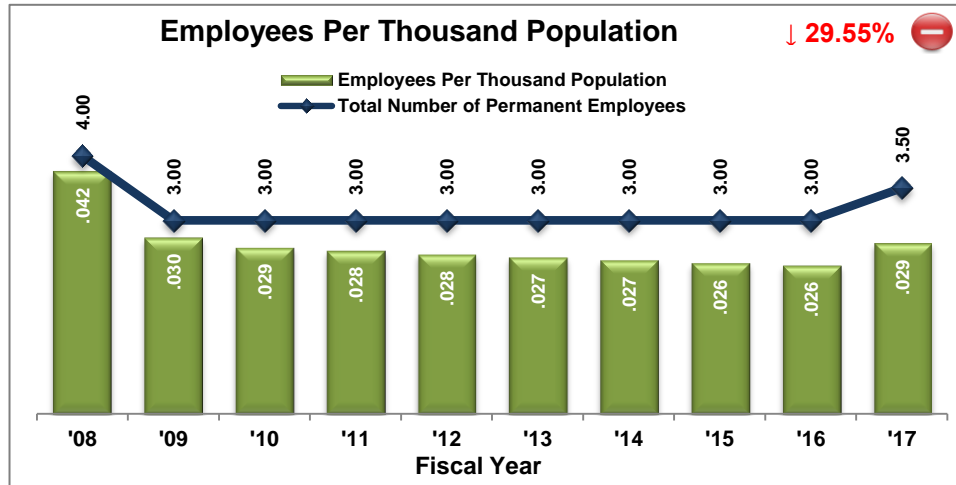
Analysis: For the period shown, fringe benefits as a percent of salaries and wages rose from 33.71% in FY 2008 to 40.12% in FY 2013 before they began declining. In FY 2017 fringe benefits are 28.37%.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. Since FY 2015 the pension rates have been decreasing with the FY 2017 rate at 13.80%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The fringe benefit percent has been below the BLS average fringe benefit percent for all state and local governments since FY 2015.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Economic Development



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population) Warning Trend: (0% up to % Chg in Population) Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	4.00	95,782	0.042					
2009	3.00	98,831	0.030	(1.00)	1.00	(2.00)		ADDED: (1) Asst. Economic Development Director. DELETED: (1) Econ Dev Marketing Specialist and (1) Sr Econ Dev Specialist
2010	3.00	104,620	0.029					
2011	3.00	106,658	0.028					
2012	3.00	109,008	0.028					
2013	3.00	111,145	0.027					
2014	3.00	113,155	0.027					
2015	3.00	115,391	0.026					
2016	3.00	117,165	0.026					
2017	3.50	118,966	0.029	0.50	1.00		(0.50)	ADDED: (1) Entrepreneurship Program Coordinator; MOVED: (.5) Director to Airport

10 Yr Chg (12.50%) 24.21% **(29.55%)** (0.50) 2.00 (2.00) (0.50)

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: It is important to monitor the number of employees as well as the employees per thousand population. If employees per thousand population is increasing significantly, it may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. If the number of employees per thousand population is declining significantly, it may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the period shown, there has been a total decrease of 0.50 FTE positions. Employees per thousand population decreased 29.55% while the population increased 24.21%. Due to low growth in general source funding, the City has not been able to add positions to this budget.







Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

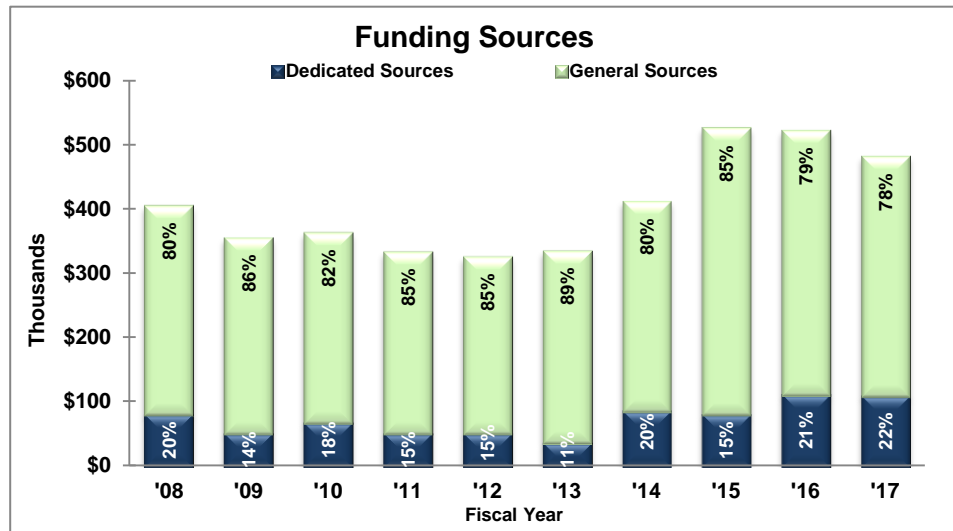
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Cultural Affairs Trends

General Fund Department

Indicator	2016	2017	Comments
Expenses Per Capita in Constant Dollars			Expenses per capita in constant dollars decreased 15.82% over the past ten years while inflation increased 13.85% and population increased 24.21%. There was a downturn in the economy in FY 2009 which resulted in budget cuts for several years to balance the general fund budget and there has been low growth in general sources (such as sales taxes) which are used to fund this budget.
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries and benefits have been below the Bureau of Labor Statistics (BLS) average fringe benefit percent for state and local governments since FY 2014. The FY 2017 fringe benefit percent is 31.35%.
Employees Per Thousand Population			The total number of employees is unchanged. Employees per thousand population decreased 19.49% while population increased 24.21% during this same time. Due to a lack of funding available, the department has not been able to add employees.

Cultural Affairs



Dedicated Sources

Fiscal Year	Transfers In	Other Local Revenue	Grants	Fees & Service Charges	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$15,000	\$23,874	\$33,394	\$6,895	\$79,163	\$324,705	\$403,868
2009	\$500	\$19,096	\$30,275		\$49,871	\$303,892	\$353,763
2010		\$15,802	\$50,319		\$66,121	\$295,605	\$361,726
2011	\$1,000	\$15,935	\$32,644		\$49,579	\$282,310	\$331,889
2012		\$18,860	\$31,137		\$49,997	\$274,131	\$324,128
2013		\$14,090	\$21,118		\$35,208	\$298,195	\$333,403
2014		\$30,500	\$21,731	\$31,821	\$84,052	\$326,759	\$410,811
2015		\$21,880	\$20,626	\$36,655	\$79,161	\$445,940	\$525,101
2016	\$41,300	\$18,729	\$12,567	\$36,929	\$109,525	\$411,656	\$521,181
2017	\$36,500	\$20,462	\$13,042	\$37,663	\$107,667	\$372,764	\$480,431
10 Yr % Chg	143.33%	(14.29%)	(60.95%)	446.24%	36.01%	14.80%	18.96%

Description: The Office of Cultural Affairs is a general fund department that has both dedicated and general sources of funding. Dedicated sources cannot be used to support other departments. General sources can be reallocated to other departments. Dedicated funding for this department primarily comes from fees and service charges (Diversity Breakfast ticket sales), a transfer from Convention and Visitors Bureau (funding for curation of the Maplewood House Museum and the Boone Home Museum), other local revenues (poster party and traffic box art) and a grant (from the Missouri Arts Council). The Office of Cultural Affairs was a part of a special revenue fund for FY 2002 through FY 2006. During this time, it was subsidized by the General Fund for the amount of expenses above the grants and other local revenues it received. As the availability of grant funding decreased, this office was moved in the General Fund in FY 2007.

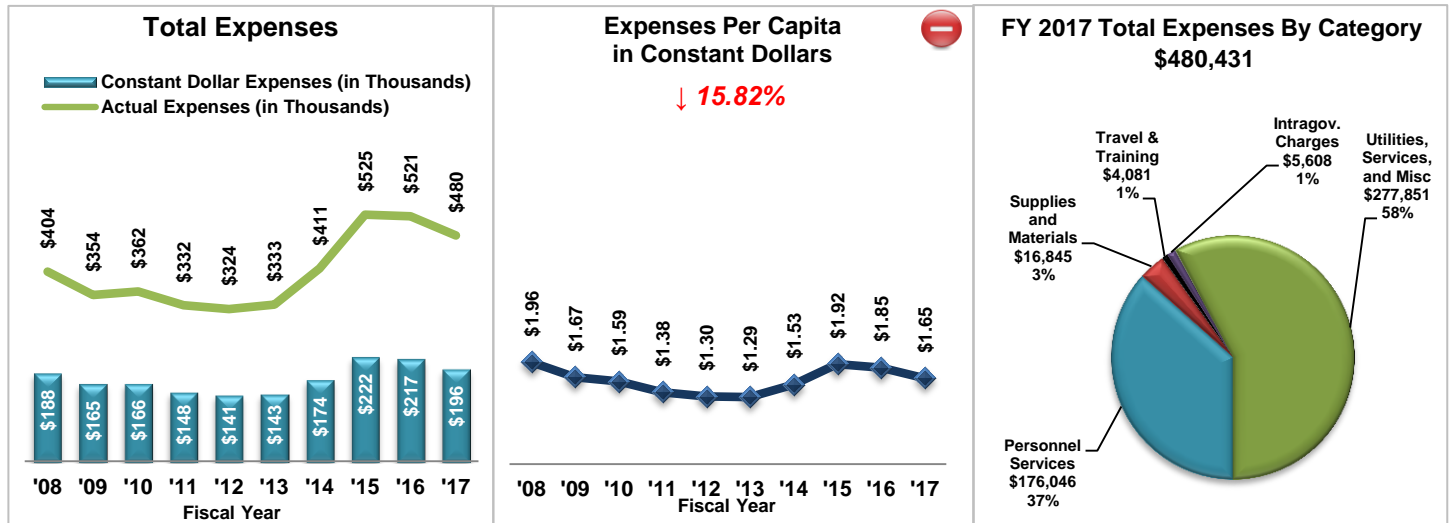
Analysis: For the period shown, total revenues increased 18.96%, dedicated sources increased 36.01%, and general sources increased 14.80%.

- In FY 2014 fees and service charges increased due to the Diversity Breakfast celebration being moved from the Health Department to this budget. The ticket sales pay for the cost of the celebration. In years where the ticket sales exceed the costs, funds are transferred to the Contributions Fund until they are needed in a future year to cover additional costs.
- In FY 2016 transfers increased from the Convention and Visitors Bureau to fund the curation of the Maplewood House Museum and the J.W. "Blind" Boone Home Museum. These transfers will continue each year.
- In FY 2014, under the leadership of a new director, the annual Poster Party was reimagined and generated additional funding in other local revenues. The goal will be to grow this event into a major fundraiser which will generate funds that will be added to the Columbia Arts Fund.
- In FY 2016 there was lower grant funding received from the Missouri Arts Council.
- In FY 2017 total funding was lower due to vacancies within the department and the reallocation of a 0.25 FTE clerical position to the Community Relations Department.

Sources:

- City of Columbia Accounting System
- Consumer Price Index: <http://www.stats.bls.gov>

Cultural Affairs



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$403,868	215.30	\$187,581	95,782	\$1.96	(4.85%)
2009	\$353,763	214.54	\$164,896	98,831	\$1.67	(14.80%)
2010	\$361,726	218.06	\$165,887	104,620	\$1.59	(4.79%)
2011	\$331,889	224.94	\$147,546	106,658	\$1.38	(13.21%)
2012	\$324,128	229.59	\$141,177	109,008	\$1.30	(5.80%)
2013	\$333,403	232.96	\$143,116	111,145	\$1.29	(0.77%)
2014	\$410,811	236.74	\$173,528	113,155	\$1.53	18.60%
2015	\$525,101	237.02	\$221,543	115,391	\$1.92	25.49%
2016	\$521,181	240.01	\$217,150	117,165	\$1.85	(3.65%)
2017	\$480,431	245.12	\$195,998	118,966	\$1.65	(10.81%)
10 Yr % Chg	18.96%	13.85%	4.49%	24.21%	(15.82%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Office of Cultural Affairs strives 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. This office includes the following divisions: Administration, Creative Columbia, Diversity Breakfast, and Fundraising. It is important to examine the trends for actual expenses, constant dollar expenses, and expenses per capita. Constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per capita take into account both inflation and growth in the population.

Analysis: For the period shown, total expenses increased 18.96%, constant dollar expenses increased 4.49%, and per capita expenses in constant dollars decreased 15.82%.

- For FY 2012 through FY 2014, most of the intragovernmental charges (custodial, maintenance, computer, etc.) were reflected in the City General budget as was done in all general fund departments during this timeframe.
- In FY 2014 increases were due to the hiring of a new director and the movement of the Diversity Breakfast activity from the Health and Human Services budget to this budget.
- In FY 2015, the intragovernmental charges were moved back into this budget to better reflect the total cost of the operation.
- In FY 2015 reflects the transfer of \$100,000 in one-time funding from council reserves to this budget as the Office of Cultural Affairs became the liaison between the City and CAT-TV.
- In FY 2017, expenses were lower due to vacancies and the reallocation of a 0.25 FTE administrative position to Community Relations to provide clerical help to that department and to reduce general sources allocated to this department.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund
<http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Accounting System
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Cultural Affairs

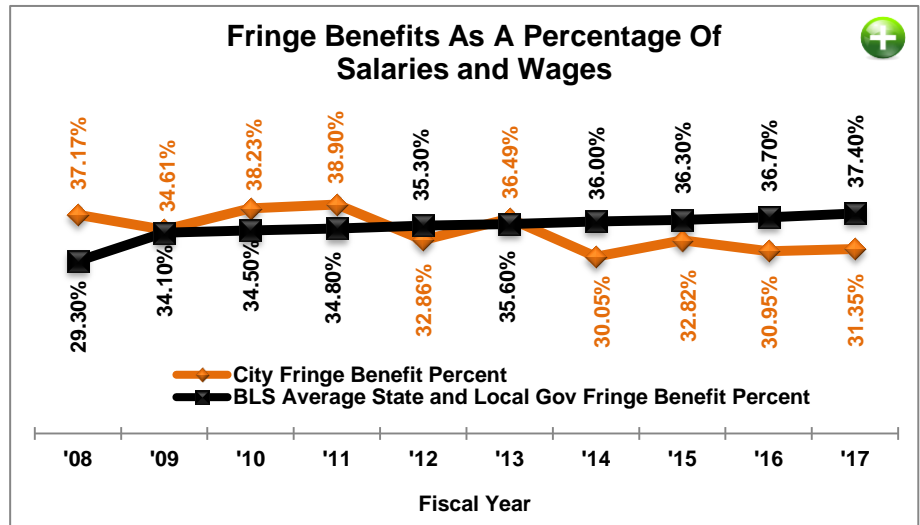
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe Benefit Percent
2008	\$47,191	\$126,946	37.17%	14.10%	29.30%
2009	\$42,591	\$123,044	34.61%	13.90%	34.10%
2010	\$46,920	\$122,742	38.23%	14.90%	34.50%
2011	\$42,609	\$109,547	38.90%	15.10%	34.80%
2012	\$41,112	\$125,113	32.86%	16.10%	35.30%
2013	\$48,209	\$132,118	36.49%	17.10%	35.60%
2014	\$51,928	\$172,783	30.05%	17.50%	36.00%
2015	\$58,952	\$179,648	32.82%	16.60%	36.30%
2016	\$56,803	\$183,531	30.95%	15.10%	36.70%
2017	\$42,017	\$134,029	31.35%	13.80%	37.40%
10 Yr % Chg	(10.96%)	5.58%	(15.67%)	(2.13%)	

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

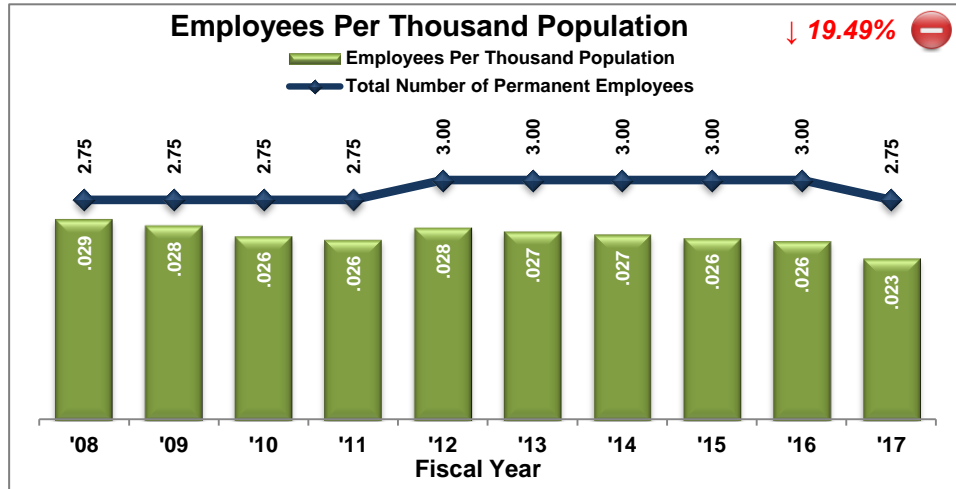
Analysis: For the period shown, fringe benefits as a percent of salaries and wages rose from 37.17% in FY 2008 to 38.90% in FY 2011 before they began declining. In FY 2017 fringe benefits are 31.35% of salaries and wages.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. In FY 2015 through FY 2017 the pension rates decreased with the FY 2017 rate at 13.80%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The fringe benefit percent has been below the BLS average fringe benefit percent for all state and local governments since FY 2014.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group <https://www.bls.gov/news.release>

Cultural Affairs



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	2.75	95,782	0.029					
2009	2.75	98,831	0.028					
2010	2.75	104,620	0.026					
2011	2.75	106,658	0.026					
2012	3.00	109,008	0.028	0.25	0.25			ADDED: (.25) ASA II
2013	3.00	111,145	0.027					
2014	3.00	113,155	0.027					
2015	3.00	115,391	0.026					
2016	3.00	117,165	0.026					
2017	2.75	118,966	0.023	(0.25)			(0.25)	MOVED: (.25) Sr.ASA to Community Relations
10 Yr Chg		24.21%	(19.49%)		0.25		(0.25)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: It is important to monitor the number of employees as well as the employees per thousand population. If employees per thousand population is increasing significantly, it may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. If the number of employees per thousand population is declining significantly, it may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the period shown, there has not been a change in FTE positions. Employees per thousand population decreased 19.49% while the population increased 24.21%.

- In FY 2017 0.25 FTE was reallocated to Community Relations to provide administrative help to that department and reduce general sources in this department.
- Due to low growth in general source funding, the City has not been able to add positions to this budget.


Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

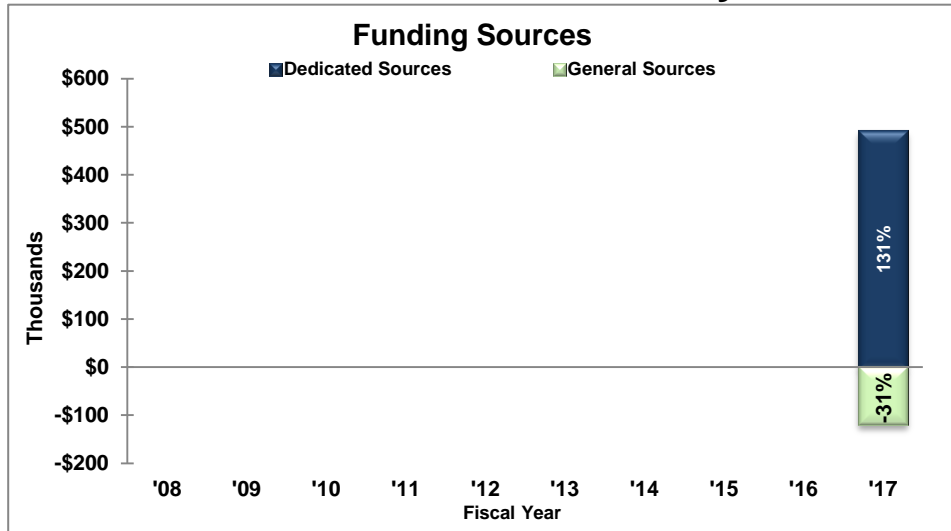
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Office of Sustainability Trends

General Fund Department

Indicator	2016	2017	Comments
Expenses Per Capita in Constant Dollars			The Office of Sustainability was moved from the City Manager's Office into a separate budget in FY 2017. Expenses per capita for FY 2017 are \$1.28.
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries and benefits have been below the Bureau of Labor Statistics (BLS) average fringe benefit percent. The FY 2017 fringe benefit percent is 31.60%.
Employees Per Thousand Population			FY 2017 Employees per thousand population is 0.042.

Office of Sustainability



Dedicated Sources						
Fiscal Year	Transfers In	Other Local Revenue	Grants	Total Dedicated Sources	Total General Sources	Total Revenues
2008						
2009						
2010						
2011						
2012						
2013						
2014						
2015						
2016						
2017	\$455,481	\$8,515	\$25,840	\$489,836	(\$117,116)	\$372,720

Description: The Office of Sustainability is a general fund department that relies on dedicated sources of funding. Dedicated sources cannot be used to support other departments. Dedicated funding for this department comes from transfers from the utilities (Solid Waste, Electric, and Storm Water), a grant from the Missouri Department of Conservation, and funding from the Community Foundation.

The Office of Sustainability was a part of a special revenue fund for FY 2010 through FY 2014. During this time, the dedicated funding sources consisted of federal grants (Energy Efficiency and Conservation Block Grant), Transfers (general fund-grant matching and from water, electric, recreation services, transit, sewer, solid waste, and fleet operations for savings generated from sustainability projects funded by the Office of Sustainability, and interest revenue.

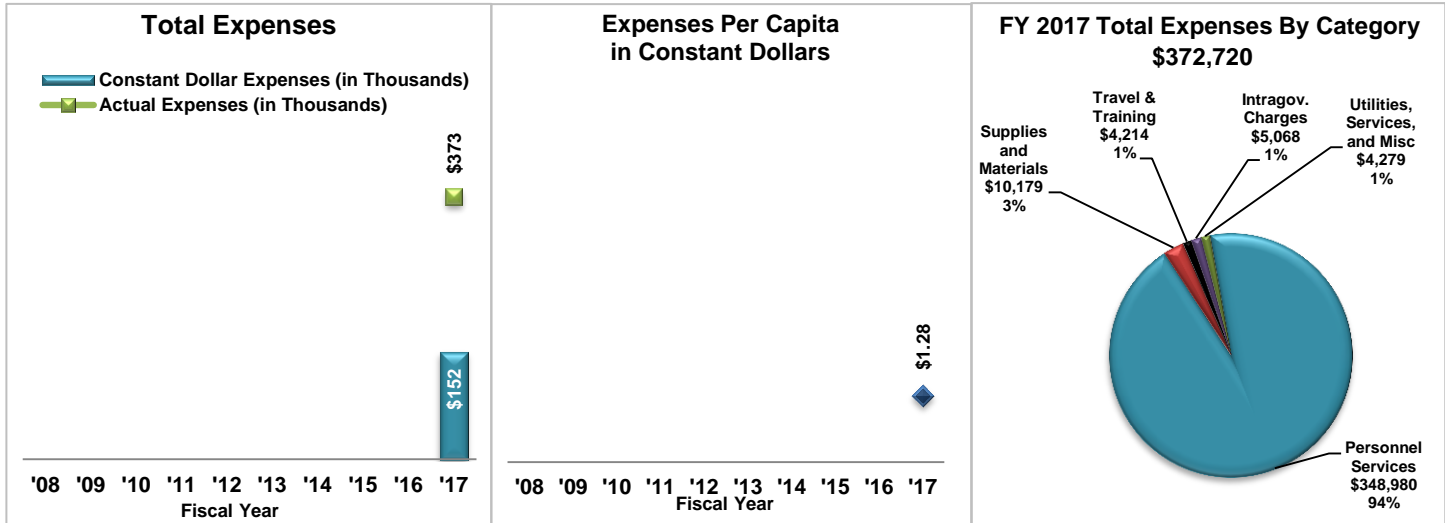
As the availability of grant funding decreased, this office was moved to the General Fund in FY 2015 in the City Manager Department.

Analysis: In FY 2017 this division was moved from the City Manager's Office to a separate budget and moved reporting from the City Manager's office to City Utilities for the purpose of improved coordination of city-wide sustainability efforts. The City utility budgets fund most of the operations through transfers.

Sources:

- City of Columbia Accounting System
- Consumer Price Index: <http://www.stats.bls.gov>

Office of Sustainability



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008		215.30		95,782		
2009		214.54		98,831		
2010		218.06		104,620		
2011		224.94		106,658		
2012		229.59		109,008		
2013		232.96		111,145		
2014		236.74		113,155		
2015		237.02		115,391		
2016		240.01		117,165		
2017	\$372,720	245.12	\$152,056	118,966	\$1.28	
10 Yr % Chg		13.85%		24.21%		

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

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.

Analysis: : In FY 2017 this division was moved from the City Manager's Office to under the leadership of the City Utilities for the purpose of improved coordination of city-wide sustainability efforts.

- In FY 2017 the Sustainability Educator position was eliminated due to the ending of a grant and a Community Conservationist position, funded by a Missouri Department of Conservation grant, was added. This position will coordinate projects educating the community about the social, environmental, and economic benefits to urban conservation.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund
<http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Accounting System
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Office of Sustainability

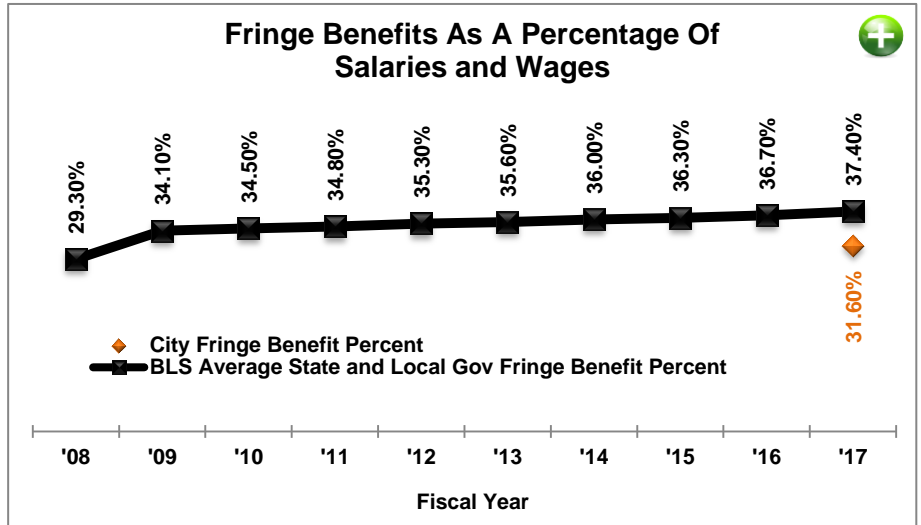
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe Benefit Percent
2008				14.10%	29.30%
2009				13.90%	34.10%
2010				14.90%	34.50%
2011				15.10%	34.80%
2012				16.10%	35.30%
2013				17.10%	35.60%
2014				17.50%	36.00%
2015				16.60%	36.30%
2016				15.10%	36.70%
2017	\$83,798	\$265,182	31.60%	13.80%	37.40%
10 Yr % Chg				(2.13%)	

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

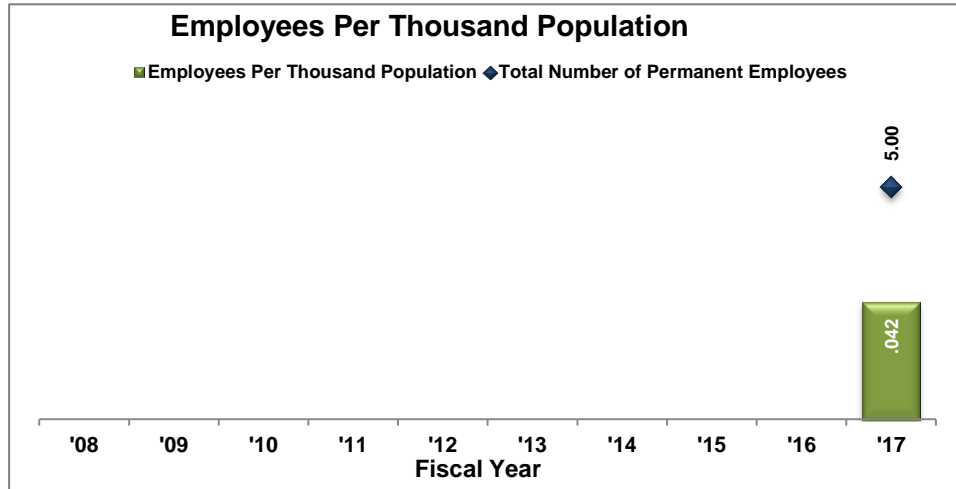
Analysis:

- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The fringe benefit percent of 31.60% is below the BLS average fringe benefit percent for all state and local governments for FY 2017.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Office of Sustainability



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population) Warning Trend: (0% up to % Chg in Population) Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008		95,782						
2009		98,831						
2010		104,620						
2011		106,658						
2012		109,008						
2013		111,145						
2014		113,155						
2015		115,391						
2016		117,165						
2017	5.00	118,966	0.042	5.00		(1.00)	6.00	MOVED: (6) from City Manager, Solid Waste, Electric, & Storm Water; DELETED: (1) Sustainability Educator when grant ended
10 Yr Chg		24.21%		5.00		-1.00	6.00	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: It is important to monitor the number of employees as well as the employees per thousand population. If employees per thousand population is increasing significantly, it may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. If the number of employees per thousand population is declining significantly, it may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

- The Office of Sustainability was moved from the City Manager's Office to under the leadership of City Utilities in FY 2017.









Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

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Community Development Trends

General Fund Department

Indicator	2016	2017	Comments
Expenses Per Capita in Constant Dollars			Expenses per capita in constant dollars increased 38.11% over the past ten years while inflation increased 13.85% and the population increased 24.21%. There have been a number of organizational changes over the past ten years that account for this increase. In FY 2010 the Neighborhood Programs division was created to focus on neighborhood issues and enforcement of rental house codes. In FY 2010 employees from Protective Inspection and Engineering were moved into this budget to create the Building and Site Development division. In FY 2014 the solid waste volunteer program was moved into the Volunteer Program division of this budget.
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries and benefits have been below the Bureau of Labor Statistics (BLS) average fringe benefit percent for state and local governments since FY 2015. The FY 2017 fringe benefit percent is 33.96%.
Employees Per Thousand Population			The total number of employees increased 15.35 FTE. Employees per thousand population increased 26.45% while population increased 24.21% over this same time period. Most of the additions to the department were primarily due to the movement of protective inspection employees into Community Development to create a one-stop shop for development and neighborhood services employees into this department. If it had not been for those movements, the change in positions would have been an increase of 3.35 FTE and employees per thousand population would have decreased 9.46%.
Building and Site Development Service Charge Coverage			In FY 2013 the basis for the building permit and plan review fees was changed to a permit fee multiplier system based on ICC (International Code Council) standards and began being updated each year. This has resulted in the service charge meeting the 75% cost recovery for all years between FY 2013 and FY 2017 except FY 2015. The service charge coverage was lower for FY 2015 due to fewer number of permits issued for major projects.



Positive Trend

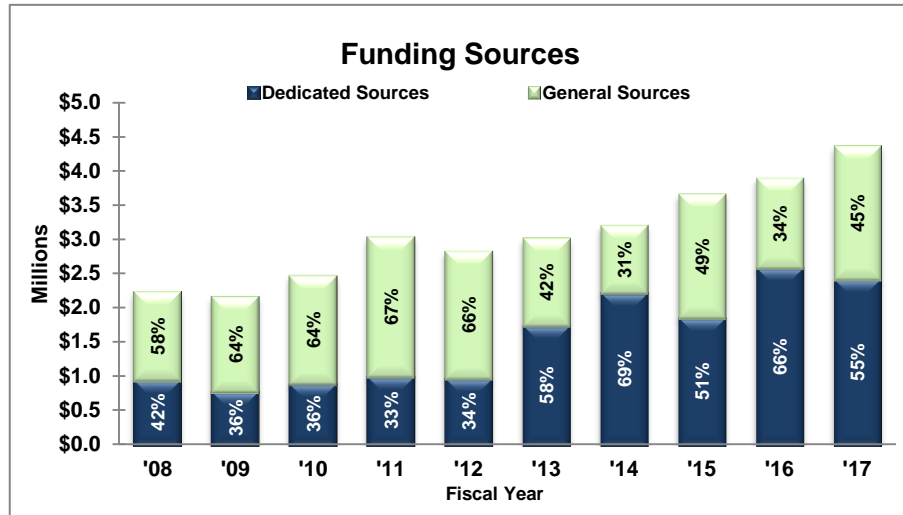


Warning Trend - Monitor Closely



Negative Trend - Action Needed

Community Development



Dedicated Sources

Fiscal Year	Transfers In	Other Local Revenues	G&A Fees	Grants	Fees and Service Charges	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$36,116	\$3,179		\$211,556	\$688,919	\$939,770	\$1,289,213	\$2,228,983
2009	\$37,700	\$2,663		\$176,471	\$558,233	\$775,067	\$1,379,412	\$2,154,479
2010	\$111,973	\$2,062		\$197,113	\$577,224	\$888,372	\$1,571,859	\$2,460,231
2011	\$110,325	\$5,242		\$213,674	\$661,925	\$991,166	\$2,037,286	\$3,028,452
2012	\$2,650	\$10,219		\$211,072	\$741,574	\$965,515	\$1,855,105	\$2,820,620
2013		\$35,300		\$148,923	\$1,548,841	\$1,733,064	\$1,272,705	\$3,005,769
2014	\$129,753	\$36,283		\$200,597	\$1,842,490	\$2,209,123	\$986,411	\$3,195,534
2015	\$141,239	\$48,041		\$133,881	\$1,522,547	\$1,845,708	\$1,803,687	\$3,649,395
2016	\$117,319	\$28,815		\$102,525	\$2,321,688	\$2,570,347	\$1,313,001	\$3,883,348
2017	\$141,604	\$101,945	\$21,844	\$154,810	\$1,988,516	\$2,408,719	\$1,944,161	\$4,352,880
10 Yr % Chg	292.08%	3106.83%		(26.82%)	188.64%	156.31%	50.80%	95.29%

Description: Community Development is a general fund department that has both dedicated and general sources of funding. Dedicated sources cannot be used to support other departments. General sources can be reallocated to other departments. Dedicated funding for this department primarily come from fees and service charges (planning and zoning fees, rental inspection fees, building permit fees, and mechanical license fees); transfers (from Solid Waste to fund solid waste volunteer services program and from CDBG to fund CDBG related inspector work); state planning grants; and other local revenues (nuisance abatement, auction revenues from sale of vehicles that were replaced).

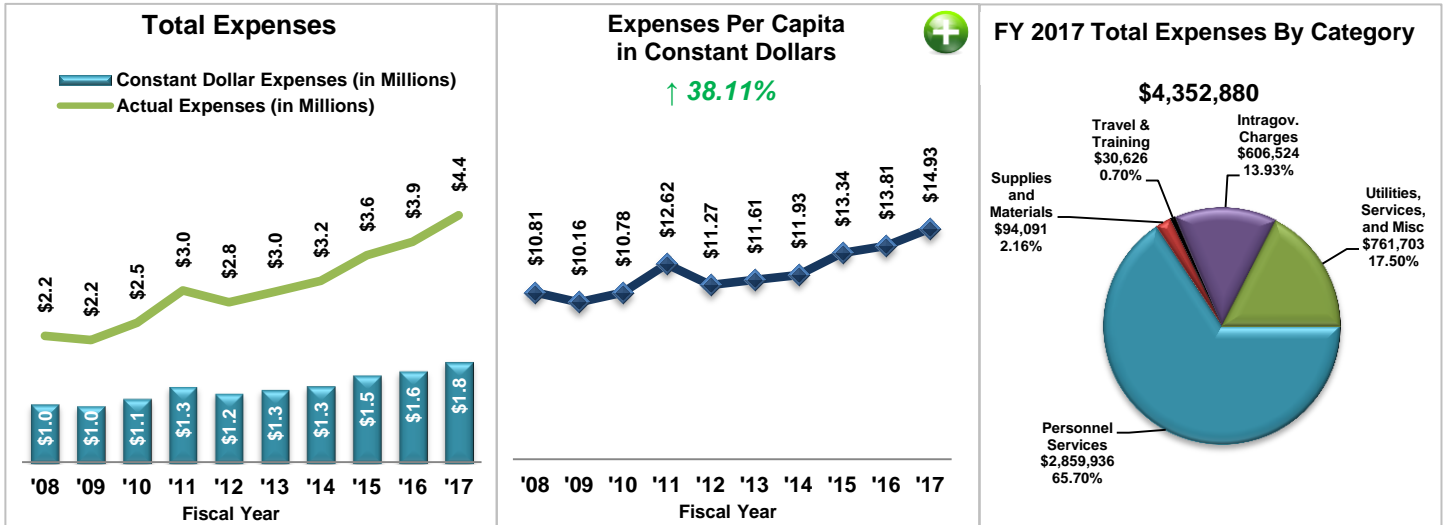
Analysis: For the period shown, total revenues increased 95.29%, dedicated sources increased 153.99%, and general sources increased 52.50%. There have been several organizational changes that account for these significant increases.

- In FY 2014 there was a significant increase in Transfers as the Solid Waste Fund began transferring funds to the Volunteer Programs division to cover the costs of running their solid waste volunteer program. Previously it was budgeted in the Solid Waste Fund.
- The percent of dedicated revenues was much lower from FY 2007 through FY 2012 due to fewer permits being issued and building and site fees not being revised to meet cost recovery goals. The Council has a policy of obtaining a 75% cost recovery for building and site fees.
- In FY 2013 there was a significant increase in fees and service charges for building and plan review fees. The basis for the building permit and plan review fees was changed to a permit fee multiplier system based on ICC (International Code Council) standards which is tied to the current ICC valuation source. As the ICC valuations change each year, the fees will be adjusted.
- In FY 2016 there was a significant increase in fees and service charges for building and plan review fees due to a large increase in construction activity particularly in off-campus housing.
- In FY 2017 revenues from fees and service charges decreased to a more normal level for building and site permits after the large increase in FY 2016.

Sources:

- City of Columbia Accounting System

Community Development



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$2,228,983	215.30	\$1,035,277	95,782	\$10.81	15.37%
2009	\$2,154,479	214.54	\$1,004,246	98,831	\$10.16	(6.01%)
2010	\$2,460,231	218.06	\$1,128,257	104,620	\$10.78	6.10%
2011	\$3,028,452	224.94	\$1,346,344	106,658	\$12.62	17.07%
2012	\$2,820,620	229.59	\$1,228,547	109,008	\$11.27	(10.70%)
2013	\$3,005,769	232.96	\$1,290,251	111,145	\$11.61	3.02%
2014	\$3,195,534	236.74	\$1,349,807	113,155	\$11.93	2.76%
2015	\$3,649,395	237.02	\$1,539,699	115,391	\$13.34	11.82%
2016	\$3,883,348	240.01	\$1,617,994	117,165	\$13.81	3.52%
2017	\$4,352,880	245.12	\$1,775,816	118,966	\$14.93	8.11%
10 Yr % Chg	95.29%	13.85%	71.53%	24.21%	38.11%	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Community Development Department includes the following divisions: Planning and Zoning, Building and Site Development, Volunteer Programs, and Neighborhood Services.

Analysis: For the period shown, total expenses increased 95.29%, constant dollar expenses increased 71.53%, and per capita expenses in constant dollars increased 38.11%. There have been several organizational changes that have resulted in the significant increase over the past ten years.

- In FY 2010 a 0.50 FTE Assistant City Counselor was added and (1) Sr. Environmental Health Specialist moved into the newly created Neighborhood Programs division in an effort to focus on neighborhood issues and the enforcement of rental house codes. There was also a Trust Specialist position added.
- In FY 2011 a number of positions were moved from Protective Inspection and Public Works - Engineering to create the Building and Site Development Division.
- In FY 2012, two vacant positions were deleted in Building and Site due to budget reductions.
- For FY 2012 through FY 2014, most of the intragovernmental charges (custodial, maintenance, computer, etc.) were reflected in the City General budget as was done in all of the general fund departments during this timeframe.
- FY 2013 included the replacement of several vehicles which had been previously put off due to budget reductions.
- In FY 2014, the solid waste volunteer program was moved to the Volunteer Program division of Community Development in an effort to centralize volunteer programs. The Solid Waste Fund makes a transfer to this budget every year to offset the cost of running the program.
- In FY 2015, the intragovernmental charges were moved back into this budget to better reflect the total cost of the operation.
- In FY 2017, the increase in expenses was due to Council's allocation of \$500,000 FY 2014 GF savings (excess general fund reserves) to the Veterans Welcome Home project.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund
<http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Accounting System
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Community Development

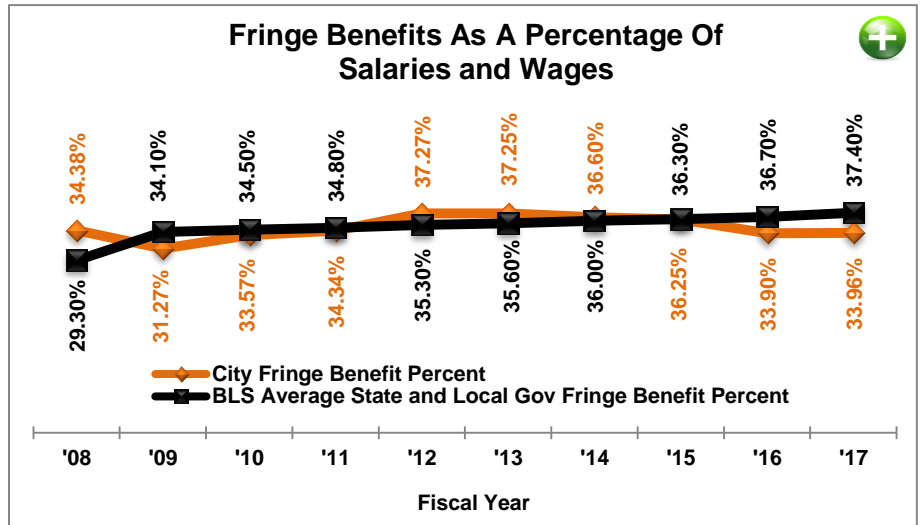
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe Benefit Percent
2008	\$136,490	\$396,974	34.38%	14.10%	29.30%
2009	\$136,561	\$436,725	31.27%	13.90%	34.10%
2010	\$158,542	\$472,246	33.57%	14.90%	34.50%
2011	\$158,657	\$462,072	34.34%	15.10%	34.80%
2012	\$640,607	\$1,718,633	37.27%	16.10%	35.30%
2013	\$628,976	\$1,688,387	37.25%	17.10%	35.60%
2014	\$668,487	\$1,826,485	36.60%	17.50%	36.00%
2015	\$740,895	\$2,043,602	36.25%	16.60%	36.30%
2016	\$704,212	\$2,077,066	33.90%	15.10%	36.70%
2017	\$718,695	\$2,116,022	33.96%	13.80%	37.40%
10 Yr % Chg	426.55%	433.04%	(1.22%)	(2.13%)	

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

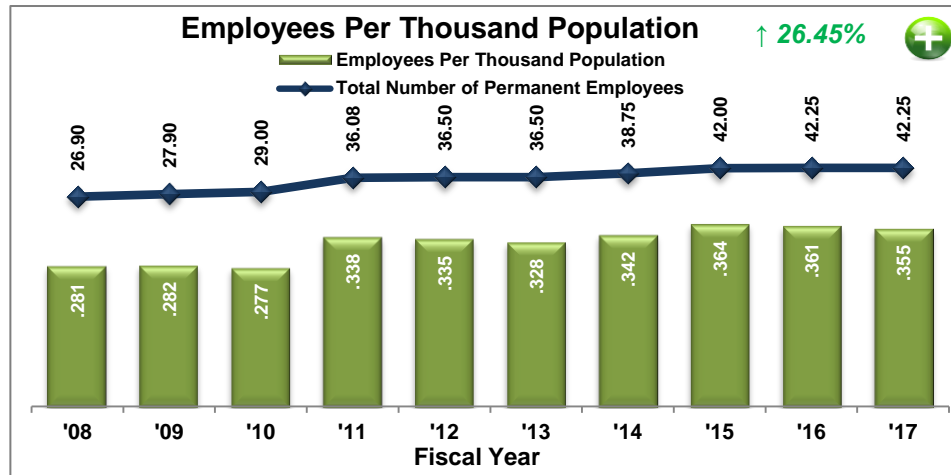
Analysis: For the period shown, fringe benefits as a percent of salaries and wages increased from 34.38% in FY 2008 to 37.27% in FY 2012 before they began declining. In FY 2017 fringe benefits are 33.96% of salaries and wages.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. In FY 2015 through FY 2017 the pension rates decreased with the FY 2017 rate at 13.80%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The fringe benefit percent has been below the BLS average fringe benefit percent for all state and local governments since FY 2015.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group <https://www.bls.gov/news.release>

Community Development



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (>= % Chg in Population) Warning Trend: (0% up to % Chg in Population) Negative Trend (<0%)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	26.90	95,782	0.281					MOVED: (.50) Senior Inspector to CDBG
2009	27.90	98,831	0.282	1.00	1.00			ADDED: (1) Plan Reviewer for "one stop" system
2010	29.00	104,620	0.277	1.10	1.75	(3.00)	2.35	ADDED: (.50) Asst City Counselor-Neighborhood Program, (.25) ASA II, (1) Trust Specialist, DELETED: (3) Building Inspectors, REALLOCATED: (1) Neighborhood Coordinator from Community Relations
2011	36.08	106,658	0.338	7.08	0.50	(0.50)	7.08	ADDED: (0.5) ASA II-Neighborhood Services, MOVED: (3) Eng Aide II, (1) Eng. Aide III, (.75) Eng Aide IV, (1) Arborist, (1) Eng. Manager from Protective Inspection
2012	36.50	109,008	0.335	0.42	1.00	(2.00)	1.42	ADDED: (1) Env. Health Specialist, DELETED: (1) Building Construction Coordinator and (1) Chief Building Inspector due to budget reductions
2013	36.50	111,145	0.328		1.00		(1.00)	ADDED: (1) Sr ASA, MOVED: (1) Trust Specialist to City Manager, (.50) Asst City Counselor III moved to Law, (.50) Senior Code Enforcement Specialist moved from CDBG to Comm Dev)
2014	38.75	113,155	0.342	2.25	1.25		1.00	ADDED: (1) Bldg. Inspector due to increased volume, (.25) ASA, MOVED: (1) Vol. Program Spec. from Solid Waste for Volunteer program
2015	42.00	115,391	0.364	3.25	3.25			ADDED: (1) Code Enf. Specialist, (1) Engineering Specialist due to increase bldg volume, (1) Sr. Planner to implement Columbia Imagined Comprehensive Plan, (.25) Sr ASA for Building and Site Development
2016	42.25	117,165	0.361	0.25	0.25			ADDED: (.25) Addressing Specialist (remainder of position in GIS fund)
2017	42.25	118,966	0.355					
10 Yr Chg	57.06%	24.21%	26.45%	15.35	10.00	(5.50)	10.85	

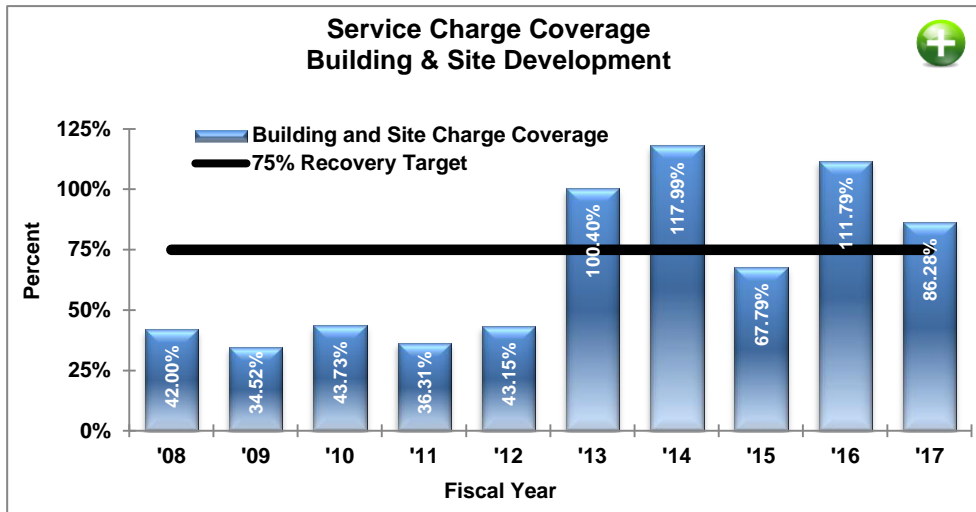
** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Analysis: For the period shown, there has been a total increase of 15.35 FTE positions. Employees per thousand population increased 26.45% which is above the population growth of 24.21% due to a reorganization which moved a number of positions into Community Development from other departments to create a one-stop shop for permitting and other positions were added to focus on neighborhood issues and the enforcement of rental house codes. If these employees had not been moved into Community Development, there would have been an increase of 3.35 FTE and a decrease in the number of employees per thousand population by 9.46%.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates

Community Development



Trend Key: 75% Cost Recovery

Positive Trend ($\geq 75\%$ for at least 2 of last 3 years) Warning Trend: ($<75\%$ for 1 of last 3 years) Negative Trend ($<75\%$ Cost Recovery for 2 or more of the last 3 years)

Warning Trend:	Expenditures				Service Charge Coverage
	Fiscal Year	Revenue from Fees and Service Charges*	for Related Services**		
Decreasing revenues from service charges as a percent of total expenditures for providing related services	2008	\$443,802	\$1,056,780		42.00%
	2009	\$345,471	\$1,000,735		34.52%
	2010	\$355,700	\$813,443		43.73%
	2011	\$418,527	\$1,152,719		36.31%
	2012	\$470,122	\$1,089,428		43.15%
Formulation: Revenue from Fees & Service Charges Expenditures for Related Services	2013	\$1,175,202	\$1,170,481		100.40%
	2014	\$1,428,168	\$1,210,427		117.99%
	2015	\$1,006,877	\$1,485,350		67.79%
	2016	\$1,696,753	\$1,517,819		111.79%
	2017	\$1,395,481	\$1,617,463		86.28%
	10 Yr % Chg	214.44%	53.06%		105.44%

* Fees and Service Charges: Protective Inspection thru 2008, Building and Site Development 2009-present Revenues include Building, mechanical, plumbing and electrical permits and plan review fees.

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

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

Analysis: Council has adopted a policy to recover at least 75% of plan review, permitting and inspection costs associated with construction of residential and commercial development in the city.

Building permit fees and plan review fees were not increased from FY 1996 - FY 2012. The service charge recovery decreased from FY 2008 - FY 2009 due to the economic downturn resulting in fewer building permits processed, an additional position was placed in the Building and Site division which was not a part of the original recovery calculation, and management made the decision not to increase these fees during the economic downturn. The result was that the fees recovered were significantly less than 75% of expenses and there was an increasing amount of general revenue sources being used to support the operation.







The basis for the building permit and plan review fees was changed in FY 2013 to a permit fee multiplier system based on ICC (International Code Council) standards which is tied to the current ICC valuation source. As the ICC valuations change each year, the fees will be adjusted. The economy has seen improvement and the number of building permits have increased, therefore the service charge coverage increased above the 75% cost recovery from FY 2013-FY 2014. In FY 2016 the number of building permits increased and the cost recovery increased due to an increase in construction activity primarily in off-campus housing. FY 2017 saw a decrease in construction activity from the high in FY 2016 but the service charge recovery remained about the 75% target.

Sources:

- City of Columbia Accounting System

CDBG Trends

Special Revenue Fund

Indicator	2016	2017	Comments
Expenses Per Capita in Constant Dollars			Expenses per capita in constant dollars decreased 28.38% over the past ten years while inflation increased 13.85% and population increased 24.21%. This budget is funded by the federal grants and there have been lower amounts available over this time period.
Fringe Benefits as a Percentage of Salaries and Benefits			Due to rising health insurance and pension costs, fringe benefits as a percentage of salaries and wages was above the Bureau of Labor Statistics (BLS) average fringe benefit percent for state and local governments for all years except FY 2016 and FY 2017. The FY 2017 fringe benefit percent is 36.35%
Employees Per Thousand Population			The total number of employees decreased by 0.60 FTE. Employees per thousand population decreased by 29.99% while population increased 24.21% over this same time period. Due to lower CDBG funding, the number of positions funded by this budget has decreased.



Positive Trend

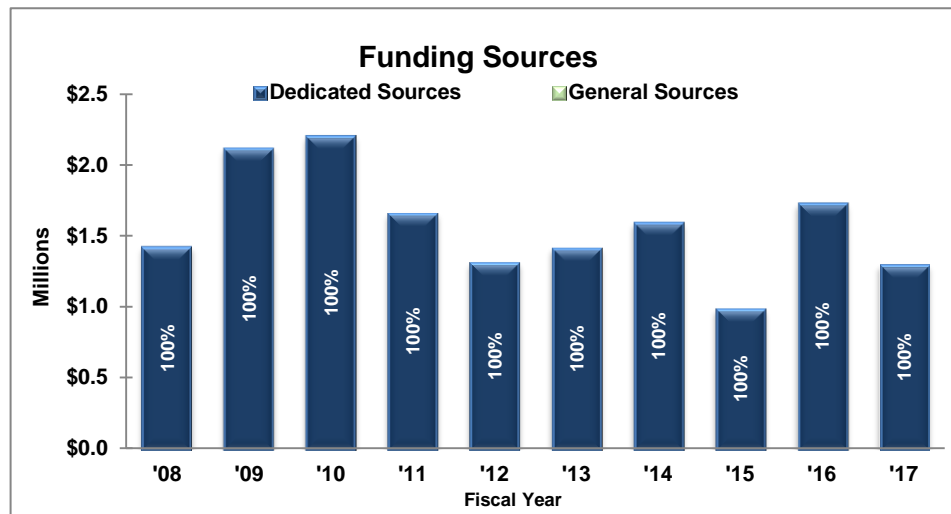


Warning Trend - Monitor Closely



Negative Trend - Action Needed

CDBG Fund



Dedicated Sources						
Fiscal Year	Grants	Interest Revenue	Misc. Revenues	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$1,409,404	\$11,152	\$100	\$1,420,656		\$1,420,656
2009	\$2,101,208	\$12,394	\$50	\$2,113,652		\$2,113,652
2010	\$2,186,039	\$12,066	\$100	\$2,198,205		\$2,198,205
2011	\$1,640,043	\$14,787	\$700	\$1,655,530		\$1,655,530
2012	\$1,293,436	\$14,375	\$39	\$1,307,850		\$1,307,850
2013	\$1,396,420	\$13,492		\$1,409,912		\$1,409,912
2014	\$1,577,512	\$12,748		\$1,590,260		\$1,590,260
2015	\$953,946	\$14,717	\$15,041	\$983,704		\$983,704
2016	\$1,711,395	\$11,315	\$1,000	\$1,723,710		\$1,723,710
2017	\$1,260,685	\$11,222	\$20,700	\$1,292,607		\$1,292,607
10 Yr % Chg	(10.55%)		20600.00%	(9.01%)		(9.01%)

Description: The CDBG (Community Development Block Grant) Fund is a special revenue fund that tracks the revenues and expenditures associated with the federal CDBG grant the City applies for and receives each year. All of the revenues in this fund are considered to be dedicated and cannot be allocated to any other purpose. The dedicated funding sources for this fund include grants (federal block grant and NBRH Stabilization block grants and HOME block grants), interest revenue (for funds that are invested prior to being spent), and miscellaneous revenues (energy audits and program income).

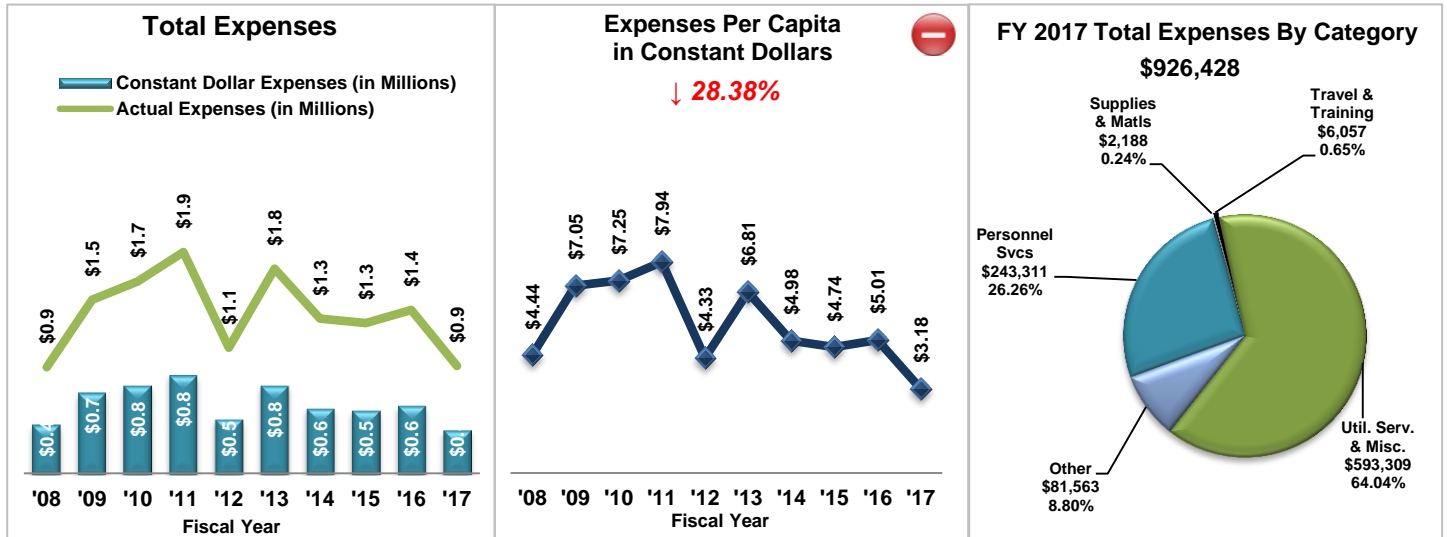
Analysis: For the period shown, total revenues/dedicated revenues decreased 9.01%. Revenues for this account are dependent upon progress of grant funded projects and the timing associated with drawing of funds from the Department of Housing and Urban Development in order to reimburse expenses. Variations in multi-year projects and the size and scope of projects completed within a fiscal year impact the level of variation in grant revenue drawn for completed projects.

- In FY 2009, there was a significant increase in grant funds due to the City being awarded the Neighborhood Stabilization (NSP) Program Grant. This was a one-time grant with expenditures in the years following the award.
- The decrease in grant funds from FY 2009 through FY 2011 are associated with the expenditure of NSP funding, as this was a one-time source of funds.
- In FY 2012 the decrease is associated with a significant turnover and reduction in staff and a reduced level project completion. Production levels rose in the following years, due to hiring of new staff, training and completion of more projects.
- In FY 2016, the increase is due to several large projects being completed including Garth Sidewalks, Gentry Estates Phase II and progress on the Columbia Housing Authority's Stuart Parker renovations.
- In FY 2017, the decrease in grant revenue due to the timing in which grant funds are drawn down from HUD after the completion of projects. Overall grant funding availability from FY 2016 to FY 2017 was steady and had slightly increased.
- Part of the CDBG funds received can be used on administrative costs, including personnel. Prior to FY 2015, the City allocated 16% of funding toward administration. In FY 2015, the administration amount was increased to 18% in order to help fund a Housing Specialist position. HUD currently allows up to 20% of the City's annual CDBG allocation to go toward administration related expenses.
- The City must closely monitor these changes from year to year if the revenues for administration of the grant, which include personnel and other operating costs, decrease, the City may either have to make cuts to the personnel or fund more of these costs with General Fund general sources.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund
<http://www.como.gov/finance/accounting/financial-reports>
- City of Columbia Accounting System

CDBG Fund



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$915,072	215.30	\$425,016	95,782	\$4.44	(39.18%)
2009	\$1,494,730	214.54	\$696,724	98,831	\$7.05	58.78%
2010	\$1,654,260	218.06	\$758,640	104,620	\$7.25	2.84%
2011	\$1,905,110	224.94	\$846,945	106,658	\$7.94	9.52%
2012	\$1,083,109	229.59	\$471,758	109,008	\$4.33	(45.47%)
2013	\$1,764,388	232.96	\$757,378	111,145	\$6.81	57.27%
2014	\$1,334,032	236.74	\$563,501	113,155	\$4.98	(26.87%)
2015	\$1,295,250	237.02	\$546,473	115,391	\$4.74	(4.82%)
2016	\$1,408,499	240.01	\$586,850	117,165	\$5.01	5.70%
2017	\$926,428	245.12	\$377,949	118,966	\$3.18	(36.53%)
10 Yr % Chg	1.24%	13.85%	(11.07%)	24.21%	(28.38%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

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

The CDBG fund does make transfers out to other funds for various CDBG eligible expenses:

- There are transfers to the Law Department to offset costs for fair housing activities.
- There are transfers to Community Development's Neighborhood Services to pay for CDBG related project costs.
- There are transfers to the Capital Project Fund to pay for CDBG eligible capital projects.

Analysis: For the period shown, total expenses increased 1.24%, constant dollar expenses decreased 11.07%, and per capita expenses in constant dollars decreased 28.38%. The amount of grant funding awarded can vary from year to year based on the funding allocated to the program by the federal government. In FY 2017, the decrease in expenses was due to the timing of projects completed within FY 2017.

Expenditures of funds are dependent upon congressional budget approval, HUD's timeliness in awarding grant funds and completion of projects and draw down of funds. Variations in expenses are also impacted by multi-year projects and the size and scope of projects completed within a fiscal year.

The federal budget follows the City's fiscal year of October 1st through September 30th, however the City typically does not receive a full release of funds from HUD until August or September of the fiscal for which the funds are allocated. The City must expend sufficient CDBG funds in order to maintain no more than 1.5 times its annual allocation, and this threshold is tested on November 1st of each year. The City must commit HOME funds to eligible projects through a formal agreement within 2 years of receiving grant funds and projects must be completed within 4 years of the initial funding commitment date.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund <http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Accounting System
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

CDBG Fund

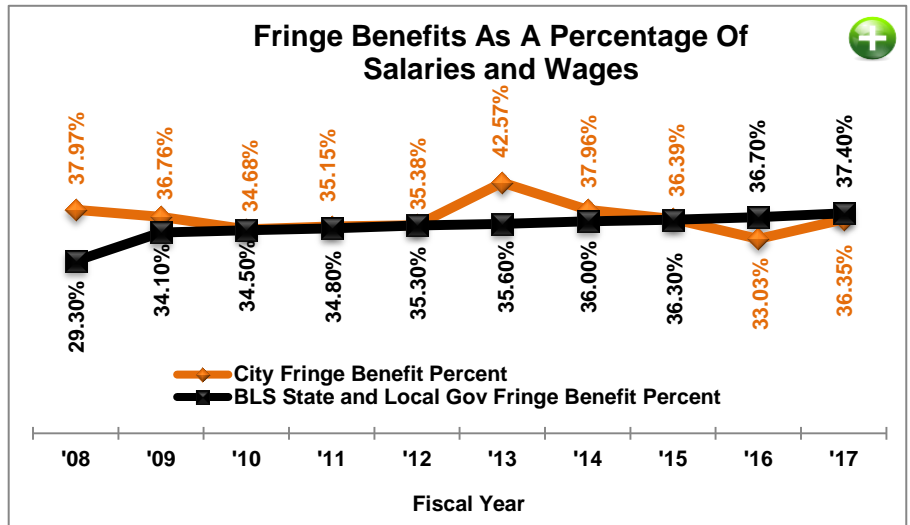
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS State and Local Gov Fringe Benefit Percent
2008	\$78,503	\$206,760	37.97%	14.10%	29.30%
2009	\$74,506	\$202,703	36.76%	13.90%	34.10%
2010	\$84,044	\$242,317	34.68%	14.90%	34.50%
2011	\$84,327	\$239,935	35.15%	15.10%	34.80%
2012	\$58,540	\$165,439	35.38%	16.10%	35.30%
2013	\$63,215	\$148,488	42.57%	17.10%	35.60%
2014	\$50,790	\$133,811	37.96%	17.50%	36.00%
2015	\$51,669	\$141,968	36.39%	16.60%	36.30%
2016	\$55,997	\$169,512	33.03%	15.10%	36.70%
2017	\$57,661	\$158,638	36.35%	13.80%	37.40%
10 Yr % Chg	(26.55%)	(23.27%)	(4.27%)	(2.13%)	

Description: The most common forms of fringe benefits are pension plans and health and life insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health and life insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

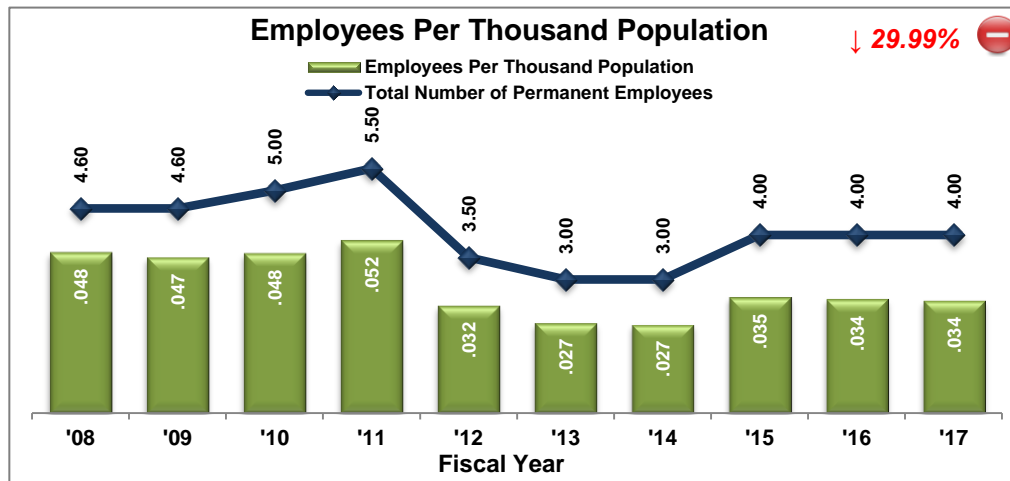
Analysis: For the period shown, fringe benefits as a percent of salaries and wages increased from 37.97% in FY 2008 to 42.57% in FY 2013 before they began declining. In FY 2017 fringe benefits are 36.35% of salaries and wages.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. In FY 2015 through FY 2017 the pension rates decreased with the FY 2017 rate at 13.80%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The fringe benefit percent has been below the BLS average fringe benefit percent for all state and local governments for FY 2016 - FY 2017.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group <https://www.bls.gov/news.release>

CDBG Fund



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (>= % Chg in Population) Warning Trend: (0% up to % Chg in Population) Negative Trend (<0%)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	4.60	95,782	0.048					ADDED: (.5) Senior Bldg. Inspector
2009	4.60	98,831	0.047					
2010	5.00	104,620	0.048	0.40	1.00		(0.60)	ADDED: (1) Planner, MOVED: (.5) Sr. Bldg. Inspector to Community Development Neighborhood Programs, (.1) Director of Planning to Community Development
2011	5.50	106,658	0.052	0.50			0.50	
2012	3.50	109,008	0.032	(2.00)		(2.00)		DELETED: (1) Planner - grant ended, (1) Bldg Inspector - outsourced inspections
2013	3.00	111,145	0.027	(0.50)			(0.50)	MOVED: (.5) Sr. Code Enf. Specialist to Community Development
2014	3.00	113,155	0.027					
2015	4.00	115,391	0.035	1.00	1.00			ADDED: (1) Housing Specialist to increase the level of services provided
2016	4.00	117,165	0.034					
2017	4.00	118,966	0.034					
10 Yr Chg	(13.04%)	24.21%	(29.99%)	(0.60)	2.00	(2.00)	(0.60)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Employee per thousand population increases may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. Employees per thousand population decreases may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the period shown, there has been a total decrease of 0.60 FTE positions. Employees per thousand population decreased 29.99% while the population increased 24.21%.

- Due to reductions in the administration funding from the block grants, there has been a need to decrease the number of personnel budgeted in this fund.
- In FY 2012, one grant funded position (Planner) was deleted when the grant ended.
- A Building inspector position was deleted in FY 2012 as it was more cost effective to outsource the inspection function.
- In FY 2013 the allocation of the Senior Code Enforcement Specialist was moved to Community Development and CDBG pays them when CDBG eligible services are performed.
- In FY 2015 a Housing Specialist was added to increase the level of internal housing program services provided is funded through a combination of program income and an increase in the available CDBG administration funding

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Community Development Block Grant (CDBG) Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Revenues:					
Grant Revenue	\$1,409,404	\$2,101,208	\$2,186,039	\$1,640,043	\$1,293,436
Investment Revenue	\$11,152	\$12,394	\$12,066	\$14,787	\$14,375
Miscellaneous Revenue	\$100	\$50	\$100	\$700	\$39
Total Revenues	\$1,420,656	\$2,113,652	\$2,198,205	\$1,655,530	\$1,307,850
Expenditures					
Personnel Services	\$285,269	\$277,214	\$326,363	\$329,735	\$232,925
Supplies and Materials	\$5,921	\$8,190	\$8,876	\$3,808	\$3,970
Travel and Training	(\$966)	(\$335)	\$1,558	\$261	\$2,000
Intragovernmental	\$36,708	\$38,539	\$42,466	\$66,061	
Utilities, Services and Miscellaneous	\$333,348	\$948,920	\$593,606	\$1,059,458	\$567,810
Total Expenditures	\$660,280	\$1,272,528	\$972,869	\$1,459,323	\$806,705
Excess (Deficiency) of Revenues Over Expenditures Before Transfers	\$760,376	\$841,124	\$1,225,336	\$196,207	\$501,145
Other Financing Sources(Uses):					
Transfers In					
Transfers Out	(\$254,792)	(\$222,202)	(\$681,391)	(\$445,787)	(\$276,404)
Total Other Financing Sources/(Uses)	(\$254,792)	(\$222,202)	(\$681,391)	(\$445,787)	(\$276,404)
Net Change in Fund Balance	\$505,584	\$618,922	\$543,945	(\$249,580)	\$224,741
Fund Balance - Beginning	\$5,795,839	\$6,301,423	\$6,920,345	\$7,464,290	\$7,214,710
Fund Balance - Ending	\$6,301,423	\$6,920,345	\$7,464,290	\$7,214,710	\$7,439,451

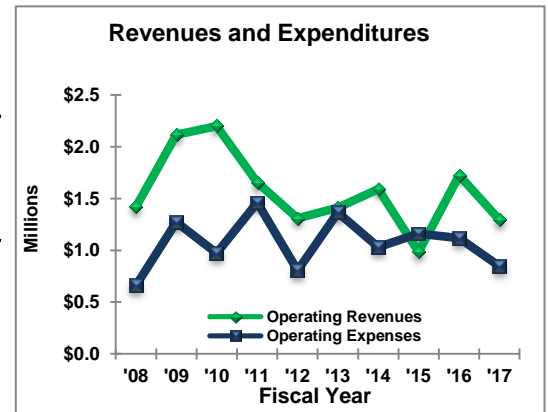
Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Special Revenue Funds
<http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Accounting System

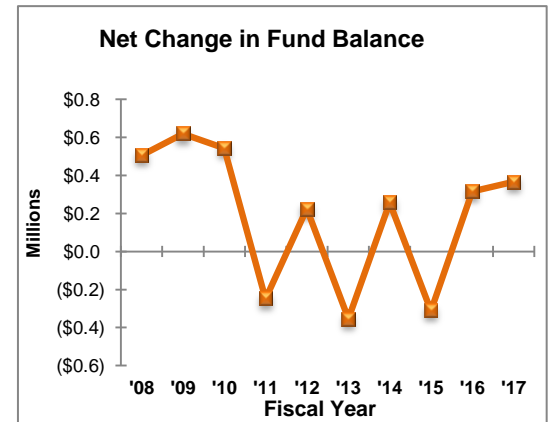
Revenue, Expenditures, and Changes in Net Position

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$1,396,420	\$1,577,512	\$953,946	\$1,711,395	\$1,260,685
\$13,492	\$12,748	\$14,717	\$11,315	\$11,222
		\$15,041	\$1,000	\$20,700
\$1,409,912	\$1,590,260	\$983,704	\$1,723,710	\$1,292,607
\$211,706	\$184,601	\$193,640	\$225,510	\$243,311
\$5,238	\$5,064	\$13,035	\$5,811	\$2,188
\$285	\$727	\$6,350	\$3,640	\$6,057
		\$244		
\$1,148,704	\$840,816	\$946,875	\$881,815	\$593,309
\$1,365,933	\$1,031,208	\$1,160,144	\$1,116,776	\$844,865
\$43,979	\$559,052	(\$176,440)	\$606,934	\$447,742

(\$398,455)	(\$302,824)	(\$135,106)	(\$291,723)	(\$81,563)
(\$398,455)	(\$302,824)	(\$135,106)	(\$291,723)	(\$81,563)
(\$354,476)	\$256,228	(\$311,546)	\$315,211	\$366,179
\$7,439,451	\$7,084,975	\$7,341,203	\$7,029,657	\$7,344,868
\$7,084,975	\$7,341,203	\$7,029,657	\$7,344,868	\$7,711,047



Revenues were above expenditures for all years except FY 2015. It should be noted that there can be timing differences between the spending of the funds and the drawdown and receipt of the grant funds. There are some expenditures, which consist of transfers to other funds for CDBG eligible expenditures, that are not included in the expenditure numbers. To get a more accurate picture of the operation, please refer to the Net Change in Fund Balance.



Revenues under expenditures each year is due, in large part, to the timing of the expenses, grant draw down and receipt of grant funds. When the expenses occur in one year but the reimbursement grant funds are not received until the next fiscal year, there will be a decrease in fund balance the first year and an increase in fund balance in the next year.

Community Development Block Grant (CDBG) Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Grant Revenue	\$1,409,404	\$2,101,208	\$2,186,039	\$1,640,043	\$1,293,436
Interest	\$11,152	\$12,394	\$12,066	\$14,787	\$14,375
Less: GASB 31 Interest Adjustment					
Miscellaneous Revenues	\$100	\$50	\$100	\$700	\$39
Total Financial Sources Before Transfers	\$1,420,656	\$2,113,652	\$2,198,205	\$1,655,530	\$1,307,850
Transfers In					
Total Financial Sources	\$1,420,656	\$2,113,652	\$2,198,205	\$1,655,530	\$1,307,850
Financial Uses					
Personnel Services	\$285,269	\$277,214	\$326,363	\$329,735	\$232,925
Less: GASB 16 Vacation Liability Adjustment*					
Less: GASB 68 Pension Adjustment*					
Supplies and Materials	\$5,921	\$8,190	\$8,876	\$3,808	\$3,970
Travel and Training	(\$966)	(\$335)	\$1,558	\$261	\$2,000
Intragovernmental Charges	\$36,708	\$38,539	\$42,466	\$66,061	
Utilities, Services and Other Misc.	\$333,348	\$948,920	\$593,606	\$1,059,458	\$567,810
Interest Expense					
Bank & Paying Agent Fees					
Transfers Out	\$254,792	\$222,202	\$681,391	\$445,787	\$276,404
Total Financial Uses	\$915,072	\$1,494,730	\$1,654,260	\$1,905,110	\$1,083,109
Financial Sources Over/(Under) Uses	\$505,584	\$618,922	\$543,945	(\$249,580)	\$224,741
Cash and Cash Equivalents	\$95,272	\$43,269	\$209,367	\$211,767	\$187,530
Less: GASB 31 Pooled Cash Adj					
Ending Cash Reserves	\$95,272	\$43,269	\$209,367	\$211,767	\$187,530

* There are no GASB 16 or GASB 68 Adjustments for special revenue funds

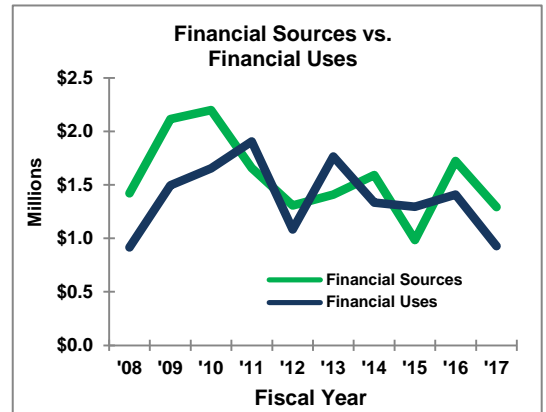
Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Special Revenue Funds
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- City of Columbia Accounting System

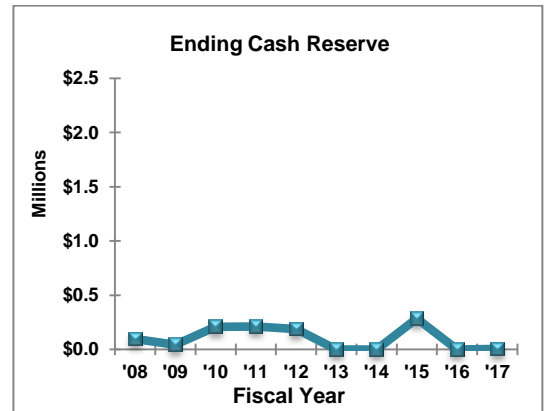
Financial Sources and Uses Statement

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$1,396,420	\$1,577,512	\$953,946	\$1,711,395	\$1,260,685
\$13,492	\$12,748	\$14,717	\$11,315	\$11,222
		\$15,041	\$1,000	\$20,700
\$1,409,912	\$1,590,260	\$983,704	\$1,723,710	\$1,292,607
\$1,409,912	\$1,590,260	\$983,704	\$1,723,710	\$1,292,607

\$211,706	\$184,601	\$193,640	\$225,510	\$243,311
\$5,238	\$5,064	\$13,035	\$5,811	\$2,188
\$285	\$727	\$6,350	\$3,640	\$6,057
		\$244		
\$1,148,704	\$840,816	\$946,875	\$881,815	\$593,309
\$398,455	\$302,824	\$135,106	\$291,723	\$81,563
\$1,764,388	\$1,334,032	\$1,295,250	\$1,408,499	\$926,428
(\$354,476)	\$256,228	(\$311,546)	\$315,211	\$366,179
		\$283,990		\$4,100
		\$283,990		\$4,100



Financial Sources vs. financial uses provides a more complete view of the total revenues and expenditures for a given year since total financial uses include both operating and non-operating expenses. In years where there are more financial uses than financial sources, expenses have occurred, but we have not received the reimbursement grant funding.















The ending cash reserve varies from year to year based on the expenses that occurred and the reimbursement grant funding that has been received. The timing of each may occur in different fiscal years. There is no cash reserve target for this fund because the purpose of the fund is to expend all of the resources it receives over time and not to hold back a certain percentage of them for future operating costs. The City must monitor the amount of the grant funding awarded each year to ensure personnel and other administrative costs can still be covered by the amount awarded. If it is not sufficient, expenses must either be reduced or reallocated and paid by the Community Development department in the General Fund.

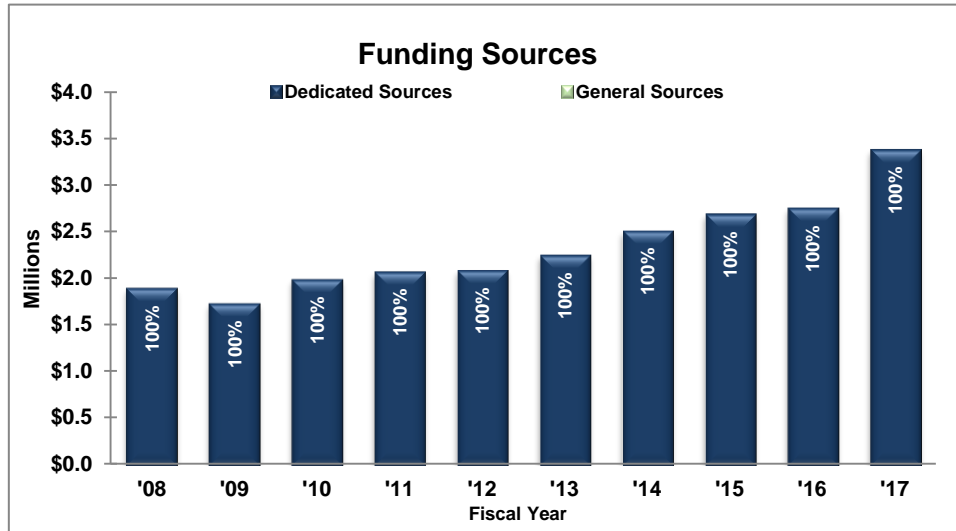
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Convention and Visitors Bureau Trends

Special Revenue Fund

Indicator	2016	2017	Comments
Operating Expenses per Capita in Constant Dollars			Operating expenses per capita increased 5.06% over the past ten years. There were decreases in FY 2009 and FY 2010 due to the downturn in the economy which negatively impacted hotel/motel tax receipts. FY 2015 included costs for renovations at the Walton Building and FY 2016 included election costs to temporarily increase the City's lodging tax from 4% to 5% for airport improvements, transfers to Cultural Affairs for curation of the Maplewood House Museum and Blind Boone Museum, and an additional position to help generate local income by attracting youth and amateur athletic events to Columbia.
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries and benefits have been below the Bureau of Labor Statistics (BLS) average fringe benefit percent for state and local governments since FY 2014. The FY 2017 fringe benefit percent is 30.91%.
Employees Per Thousand Population			The total number of employees increased by 0.65 FTE. Employees per thousand population decreased by 13.67% which is below to the population growth of 24.21% during this same time.
Tourism Related Expenditures: Boone County vs State of Missouri			For the past ten years, tourism related expenditures in Boone County increased 40.66% vs the state of Missouri increase at 31.98%. As the City draws more visitors, those visitors spend money and generate revenues in lodging, food services, recreation, airlines, car rental companies, gas stations, and retail businesses.
Tourism Related Employment: Boone County vs State of Missouri			For the past ten years tourism related employment in Boone County increased 27.85% compared to the tourism related employment growth in the state of Missouri growth of 6.84%.
Unassigned Cash Reserves			For the past ten years, unassigned cash reserves have been above the cash reserve target. The increase in FY 2016 was due to the return of the unused airport revenue guarantee to the Convention and Visitors Bureau Fund. The decrease in FY 2017 was due to increased marketing efforts.

Convention & Visitors Bureau Fund



Dedicated Sources								
Fiscal Year	Other Local Taxes (Hotel/Motel)	Grant Revenues	Investment Revenue	Misc. Revenue	Transfers	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$1,801,787		\$54,530	\$28,087		\$1,884,404		\$1,884,404
2009	\$1,658,366		\$42,336	\$19,936		\$1,720,638		\$1,720,638
2010	\$1,897,885		\$45,917	\$12,091	\$22,503	\$1,978,396		\$1,978,396
2011	\$1,952,631	\$50,462	\$39,444	\$16,253		\$2,058,790		\$2,058,790
2012	\$2,006,968	\$21,209	\$27,496	\$21,104		\$2,076,777		\$2,076,777
2013	\$2,153,251	\$90,435	(\$29,296)	\$19,951	\$5,000	\$2,239,341		\$2,239,341
2014	\$2,365,746	\$78,756	\$33,615	\$21,504		\$2,499,621		\$2,499,621
2015	\$2,496,339	\$84,456	\$73,998	\$18,404	\$8,000	\$2,681,197		\$2,681,197
2016	\$2,555,875	\$52,030	\$117,070	\$19,272		\$2,744,247		\$2,744,247
2017	\$3,227,138	\$123,984	(\$25,122)	\$41,431	\$4,000	\$3,371,431		\$3,371,431
10 Yr % Chg	79.11%		(146.07%)	47.51%		78.91%		78.91%

Description: The Convention and Visitors Bureau Fund is a special revenue fund that accounts for the receipt and related expenses of the hotel/motel tax. All of the funding is considered to be dedicated for tourism related expenses and cannot be allocated for other purposes.

The primary funding source for Convention and Visitors Bureau is other local taxes (hotel/motel tax). In FY 2017, the City has a 4% hotel/motel tax of which two percent is designated for the enhancement or development of festivals, events, and attractions. The original hotel/motel tax was 2% and was dedicated to operating costs. In 1999 an additional 2% hotel/motel tax was passed with 1% going toward operations and 1% to be used for tourism development funds. At the end of FY 2016, an additional 1% temporary hotel/motel tax (effective January 1, 2017) was passed to help fund airport improvements.

The other dedicated funding sources include interest revenue, grants (state grants for marketing), and miscellaneous revenues (reimbursement from the Chamber of Commerce for shared expenses at the Walton Building, sponsorships, and certified tourism ambassador training).

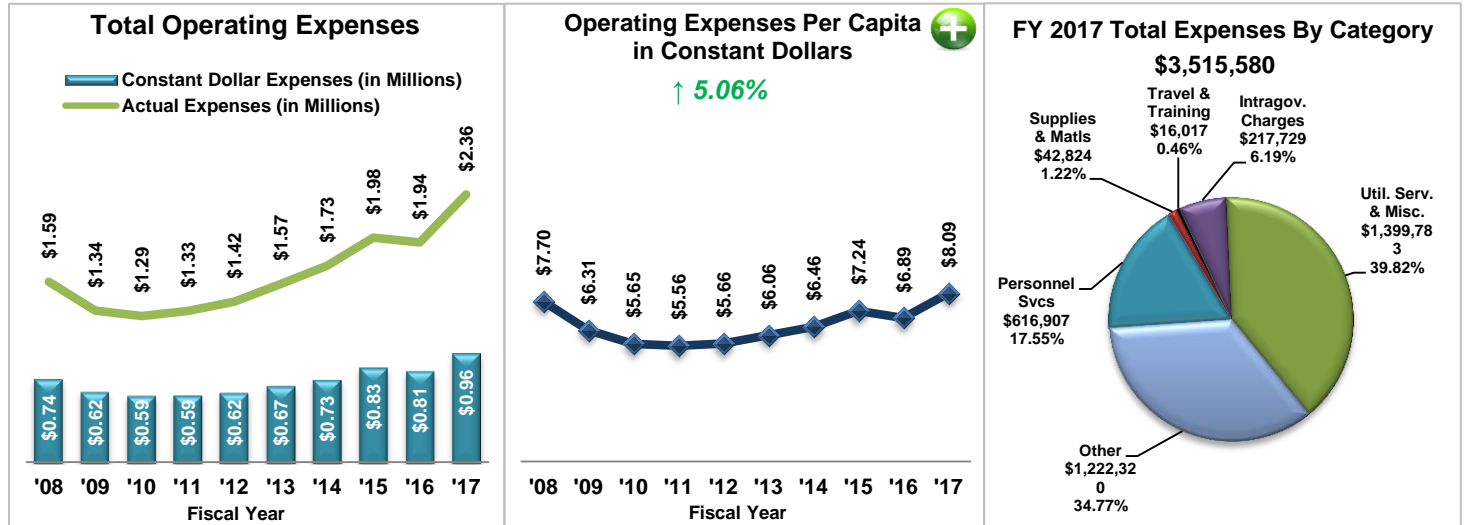
Analysis: For the period shown, total revenues/dedicated revenues increased 78.91%.

- In FY 2009 there was a decrease in hotel/motel taxes due to the downturn in the economy. By FY 2010 the amount collected was slightly above the pre-recession receipt level. Hotel/motel tax receipts have been growing at least two percent for every year since FY 2010.
- The Convention and Visitors Bureau began to receive one-year state cooperative marketing grants in FY 2011. The grants are applied for each year through a competitive process and the award amounts vary each year.
- In FY 2017 the collection of the temporary 1% Hotel/Motel tax for Airport improvements began and \$497,148 was collected. An increase in a state grant to promote tourism was received in FY 2017.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds
<http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Accounting System

Convention & Visitors Bureau Fund



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Less: Tourism

Fiscal Year	Total Expenses	Dev./Airport Improvement Funds Allocated	Total Operating Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$2,051,866	\$463,232	\$1,588,634	215.30	\$737,860	95,782	\$7.70	(15.94%)
2009	\$1,785,898	\$448,282	\$1,337,616	214.54	\$623,490	98,831	\$6.31	(18.05%)
2010	\$1,567,409	\$279,269	\$1,288,140	218.06	\$590,738	104,620	\$5.65	(10.46%)
2011	\$1,611,768	\$278,719	\$1,333,049	224.94	\$592,627	106,658	\$5.56	(1.59%)
2012	\$1,682,641	\$266,082	\$1,416,559	229.59	\$616,995	109,008	\$5.66	1.80%
2013	\$1,795,078	\$225,013	\$1,570,065	232.96	\$673,963	111,145	\$6.06	7.07%
2014	\$1,903,092	\$171,998	\$1,731,094	236.74	\$731,222	113,155	\$6.46	6.60%
2015	\$2,137,438	\$158,629	\$1,978,809	237.02	\$834,870	115,391	\$7.24	12.07%
2016	\$2,104,491	\$168,199	\$1,936,292	240.01	\$806,755	117,165	\$6.89	(4.83%)
2017	\$3,515,580	\$1,156,609	\$2,358,971	245.12	\$962,374	118,966	\$8.09	17.42%
10 Yr % Chg	71.34%	149.68%	48.49%	13.85%	30.43%	24.21%	5.06%	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Convention and Visitor's Bureau promotes Columbia as a meeting, leisure and group tour destination through direct solicitations, tradeshow attendance, advertising and marketing. It is important to examine the trends for actual expenses, constant dollar expenses, and expenses per capita. Constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per capita take into account both inflation and growth in the population.

Analysis: For the period shown, total operating expenses increased 48.49%, constant dollar expenses increased 30.43%, and per capita expenses in constant dollars increased 5.06%.

- In FY 2009 and FY 2010 expenses were decreased in due to the downturn the economy and lower hotel/motel tax receipts.
- In FY 2013 expenses were higher due to increased publishing and advertising which were partially offset by a Department of Tourism grant.
- In FY 2015 expenses included a transfer to the capital project fund to pay for some renovations to the exterior of the Walton Building which included replacement of cedar siding, insulation, and windows. The costs were shared between the City and the Chamber of Commerce.
- In FY 2016 expenses include a transfer of \$68,059 to the General Fund to pay for part of the August 2016 special election to temporarily increase the City's lodging tax from 4% to 5% to help fund airport improvements; \$30,000 in transfers to Cultural Affairs for curation of the Maplewood House Museum and the Blind Boone Museum; and an additional tourism services specialist position to help generate local income by attracting youth and amateur athletic events to Columbia.
- In FY 2017 there was an increase in Publishing and Advertising due to a state grant received to increase tourism to the City.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds
- <http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Accounting System
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates

Convention & Visitors Bureau Fund

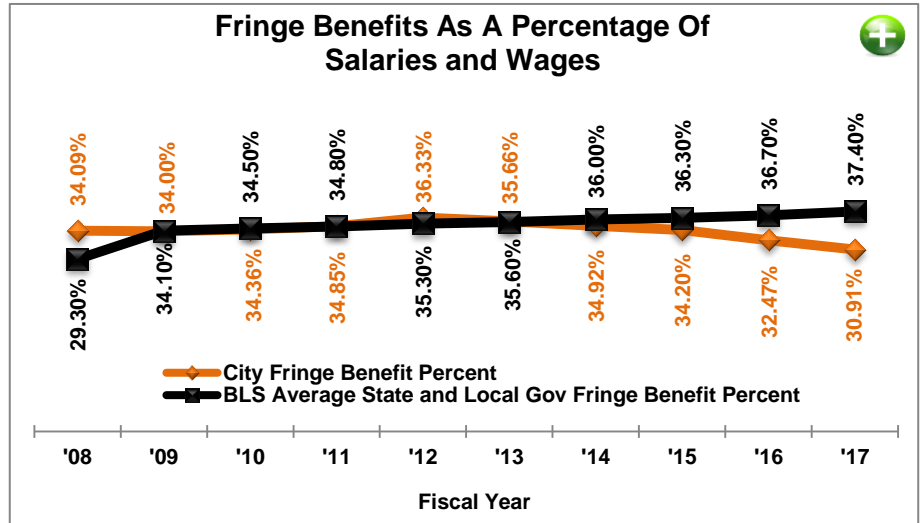
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe Benefit Percent
2008	\$123,119	\$361,125	34.09%	14.10%	29.30%
2009	\$138,491	\$407,324	34.00%	13.90%	34.10%
2010	\$143,492	\$417,640	34.36%	14.90%	34.50%
2011	\$132,074	\$378,984	34.85%	15.10%	34.80%
2012	\$137,804	\$379,325	36.33%	16.10%	35.30%
2013	\$132,460	\$371,410	35.66%	17.10%	35.60%
2014	\$144,144	\$412,839	34.92%	17.50%	36.00%
2015	\$137,821	\$403,009	34.20%	16.60%	36.30%
2016	\$141,016	\$434,297	32.47%	15.10%	36.70%
2017	\$145,670	\$471,237	30.91%	13.80%	37.40%
10 Yr % Chg	18.32%	30.49%	(9.33%)	(2.13%)	

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

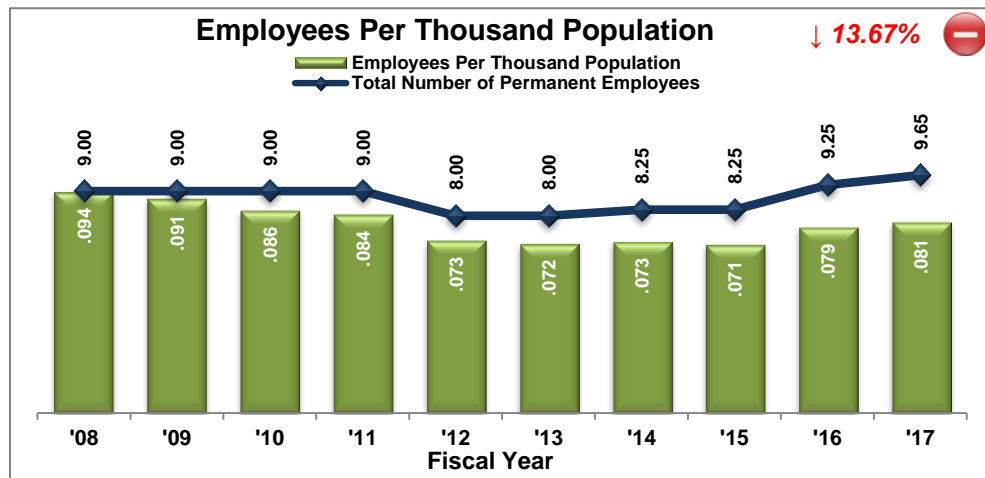
Analysis: For the period shown, fringe benefits as a percent of salaries and wages increased from 34.09% in FY 2008 to 36.33% in FY 2012 before they began declining. In FY 2017 fringe benefits are 30.91%.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. For FY 2015 thru FY 2017 the pension rates have decreased with the FY 2017 rate at 13.80%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The fringe benefit percent has been below the BLS average fringe benefit percent for state and local governments since FY 2014.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Convention & Visitors Bureau Fund



Trend Key: 10 Year Percent Change in EEs Per Thousand Population
 Positive Trend (\geq % Chg in Population) Warning Trend: (0% up to % Chg in Population) Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	9.00	95,782	0.094					ADDED: (1) Tourism Services Specialist, (1) Web & Communications Coordinator
2009	9.00	98,831	0.091					
2010	9.00	104,620	0.086					
2011	9.00	106,658	0.084					
2012	8.00	109,008	0.073	(1.00)		(1.00)		DELETED: (1) Tourism Services Specialist
2013	8.00	111,145	0.072					
2014	8.25	113,155	0.073	0.25			0.25	REALLOCATION: (.25) Asst. City Manager split between CVB and Community Relations
2015	8.25	115,391	0.071					
2016	9.25	117,165	0.079	1.00	1.00			ADDED: (1) Tourism Services Specialist to focus on selling Columbia as a sports destination and work closely with Parks and Recreation to seek out and secure more sporting events and tournaments in Columbia and generate additional revenue
2017	9.65	118,966	0.081	0.40	0.40			ADDED: (.4) Community Rel. Specialist
10 Yr Chg	0.07	24.21%	(13.67%)	0.65	1.40	(1.00)	0.25	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Employees per thousand population increases may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. Employees per thousand population decreases may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the period shown, there has been a total increase of 0.65 FTE positions. Employees per thousand population decreased 13.67% compared to the growth in population of 24.21%.

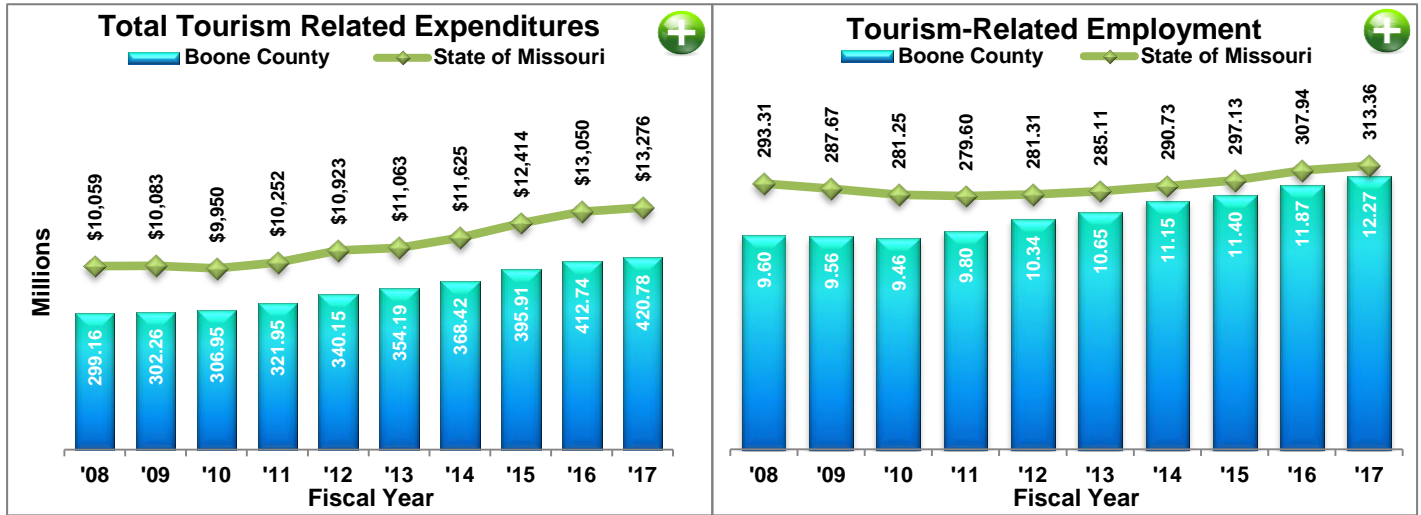
- In FY 2008, two additional positions were added to further develop the City's web presence and to handle the administration of the tourism development program.
- In FY 2012, one position was deleted in order to be able to fund two other positions being reassigned to higher paid positions.
- In FY 2014, the City began allocating out the Assistant City Manager directly to the departments that are provided oversight.
- In FY 2016, and additional position was added to focus on generating local income by attracting youth and amateur athletic events to Columbia.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

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Convention & Visitors Bureau Fund



Trend Key: 10 Yr % Boone County: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Tourism Related Expenditures		Tourism Related Employment	
	Boone County	State of Missouri	Boone County	State of Missouri
2008	\$299,160,307	\$10,058,934,016	9,599	293,310
2009	\$302,259,565	\$10,082,854,596	9,557	287,666
2010	\$306,953,115	\$9,950,488,775	9,461	281,253
2011	\$321,946,425	\$10,251,565,194	9,796	279,599
2012	\$340,153,454	\$10,922,746,696	10,338	281,313
2013	\$354,185,092	\$11,062,867,731	10,652	285,114
2014	\$368,416,307	\$11,624,596,823	11,145	290,734
2015	\$395,907,381	\$12,413,690,975	11,404	297,129
2016	\$412,739,516	\$13,050,039,903	11,871	307,937
2017	\$420,784,514	\$13,275,986,951	12,272	313,362
10 Yr % Chg	40.66%	31.98%	27.85%	6.84%

Description: The market for travelers is every bit as competitive as the beverage business or the market for new cars. As the City draws more visitors, those visitors spend money and generate revenues in lodging, food services, recreation, airlines, car rental companies, gas station and retail businesses. These sales support jobs for Columbia residents and contribute tax revenue to the local government. The City collects a lodging tax from visitors (hotel/motel tax) and also sales taxes on goods purchased (which benefit public safety, parks and recreation, streets and sidewalks, transit, and airport). The graphs above show the tourism related expenditures and employment numbers for Boone County versus the state of Missouri.

Analysis: For the period shown, Boone County's total expenditures increased 40.66% compared to the state's increase of 31.98%. Tourism related employment for Boone County has grown 27.85% while the state's tourism related employment has grown only 6.84%. The Convention and Visitors Bureau's increased focus on comprehensive destination marketing, visitor experience, and convention and sports sales has resulted in increased visitorship and per party spend. Now an accredited destination marketing organization, the Convention and Visitors Bureau is attracting increased visitor numbers, resulting in growing tourism-related spending.

Source:

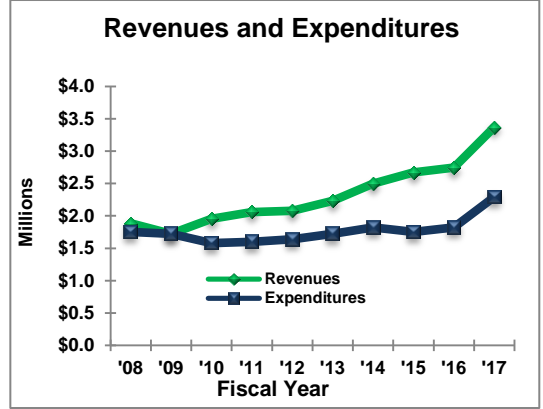
- <https://industry.visitmo.com/research/researchandreports/annualreports.aspx>

Convention and Visitors Bureau Fund

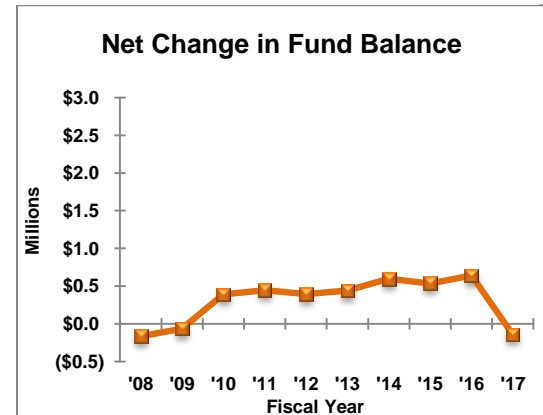
	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Revenues					
Hotel/Motel Tax 3% Operating	\$1,351,340	\$1,243,775	\$1,423,414	\$1,464,473	\$1,505,226
Hotel/Motel Tax 1% Tourism Development Fund	\$450,447	\$414,591	\$474,471	\$488,158	\$501,742
Hotel/Motel Temp. Tax 1% Airport Improvements					
Grant Revenues				\$50,462	\$21,209
Investment Revenue	\$54,530	\$42,336	\$45,917	\$39,444	\$27,496
Miscellaneous Revenue	\$28,087	\$19,936	\$12,091	\$16,253	\$21,104
Total Revenues	\$1,884,404	\$1,720,638	\$1,955,893	\$2,058,790	\$2,076,777
Expenditures					
Personnel Services	\$486,331	\$546,488	\$564,149	\$511,156	\$518,080
Supplies and Materials	\$52,171	\$31,924	\$33,723	\$33,718	\$22,128
Travel and Training	\$9,689	\$5,477	\$6,087	\$7,688	\$9,826
Intragovernmental	\$77,145	\$89,651	\$104,081	\$106,752	\$116,187
Utilities, Services & Other Misc.	\$1,128,509	\$1,049,262	\$869,872	\$940,454	\$972,950
Capital Additions					
Interest Expense					
Total Expenditures	\$1,753,845	\$1,722,802	\$1,577,912	\$1,599,768	\$1,639,171
Excess (Deficiency) of Revenues Over Expenditures Before Transfers	\$130,559	(\$2,164)	\$377,981	\$459,022	\$437,606
Other Financing Sources(Uses):					
Transfers In			\$22,503		
Transfer to General Fund - CM Spec Events					
Transfer to General Fund - Temp. 1% Hotel/Motel Tax Election					
Transfer to Employee Benefit Fund - FY 2019 One time					
Transfer to GF for Boards & Commissions					
Transfer to Cultural Affairs - Maplewood & Blind Boone					
Transfer to Cultural Affairs - Col. Arts Fund					
Transfers to Economic Development					
Transfer to Capital Project Fund (Walton Bldg)	(\$268,021)	(\$53,096)			
Transfer to Transit - Contribution					(\$7,470)
Transfer to Airport Fund ++					
Transfer to Capital Project Fund (Field House)+					
Transfer to General Fund (Parks & Rec events)+	(\$30,000)	(\$10,000)	(\$12,000)	(\$12,000)	(\$36,000)
Total Other Financing Sources/(Uses)	(\$298,021)	(\$63,096)	\$10,503	(\$12,000)	(\$43,470)
Net Change in Fund Balance	(\$167,462)	(\$65,260)	\$388,484	\$447,022	\$394,136
Fund Balance - Beginning	\$1,099,765	\$932,303	\$867,043	\$1,255,527	\$1,702,549
Fund Balance - Ending	\$932,303	\$867,043	\$1,255,527	\$1,702,549	\$2,096,685

Revenue, Expenditures, and Changes in Net Position

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$1,614,938	\$1,774,310	\$1,872,254	\$1,916,906	\$2,047,492
\$538,313	\$591,436	\$624,085	\$638,969	\$682,497
				\$497,149
\$90,435	\$78,756	\$84,456	\$52,030	\$123,984
(\$29,296)	\$33,615	\$73,998	\$117,070	(\$25,122)
\$19,951	\$21,504	\$18,404	\$19,272	\$41,431
\$2,234,341	\$2,499,621	\$2,673,197	\$2,744,247	\$3,367,431
\$504,225	\$557,147	\$542,427	\$575,312	\$616,907
\$48,388	\$24,567	\$18,913	\$30,921	\$42,824
\$10,467	\$7,919	\$24,865	\$27,615	\$16,017
\$116,404	\$113,773	\$125,199	\$122,319	\$217,729
\$1,044,394	\$1,118,466	\$1,038,838	\$1,064,708	\$1,399,783
\$1,723,878	\$1,821,872	\$1,750,242	\$1,820,875	\$2,293,260
\$510,463	\$677,749	\$922,955	\$923,372	\$1,074,171
\$5,000		\$8,000		\$4,000
		(\$61,196)	(\$57,057)	(\$59,320)
			(\$68,059)	
			(\$30,000)	(\$30,000)
(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$75,000)
	(\$12,220)	(\$227,500)	(\$50,000)	(\$30,000)
(\$12,000)	(\$12,000)	(\$12,000)	(\$12,000)	(\$12,000)
				(\$1,000,000)
(\$14,200)	(\$7,000)	(\$44,500)	(\$16,500)	(\$16,000)
(\$71,200)	(\$81,220)	(\$387,196)	(\$283,616)	(\$1,218,320)
\$439,263	\$596,529	\$535,759	\$639,756	(\$144,149)
\$2,096,685	\$2,535,948	\$3,294,012	\$3,829,771	\$4,469,527
\$2,535,948	\$3,294,012	\$3,829,771	\$4,469,527	\$4,325,378



Revenues were above expenditures for all years except FY 2009 which was during an economic downturn. Because one percent of the hotel/motel tax is dedicated for tourism development funds, it is expected that these funds will be accumulated over time and then the balance be spent down on a few projects. The revenue collected for the tourism development funding is included in the revenues section but the use of these funds appears down in the other financing uses section as transfers to other funds. In order to get a more complete picture of total revenues and expenses, refer to the Net Change in Fund Balance graph below. During FY 2017 the City started collecting the temporary 1% Hotel/Motel tax for Airport Improvements.



This graph shows the impact of revenues that are collected each year versus the total expenditures that are paid out. There has been an overall growth in the net change in fund balance since FY 2010 except for FY 2017. Since one percent of the hotel/motel tax is dedicated for tourism development funding, this graph indicates that those funds are being collected and accumulated for future projects. In FY 2017 a negative change in fund balance occurred due to a \$1 million transfer of accumulated tourism development dollars to Parks & Rec to provide some of the funding for the Athletic Field House.

Convention and Visitors Bureau Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources*					
Hotel/Motel Tax 3% Operating	\$1,351,340	\$1,243,775	\$1,423,414	\$1,464,473	\$1,505,226
Grants				\$50,462	\$21,209
Interest	\$54,530	\$42,336	\$45,917	\$39,444	\$27,496
Less: GASB 31 Interest Adjustment	(\$5,460)	(\$14,598)	\$17,118	\$743	\$25,698
Miscellaneous Revenue	\$28,087	\$19,936	\$12,091	\$16,253	\$21,104
Total Financial Sources Before Transfers	\$1,428,497	\$1,291,449	\$1,498,540	\$1,571,375	\$1,600,733
Transfers In			\$22,503		
Total Financial Sources (for operations)	\$1,428,497	\$1,291,449	\$1,521,043	\$1,571,375	\$1,600,733
Financial Uses*					
Personnel Services	\$486,331	\$546,488	\$564,149	\$511,156	\$518,080
Less: GASB 16 Vacation Liability Adjustment**					
Less: GASB 68 Pension Adjustment**					
Supplies and Materials	\$52,171	\$31,924	\$33,723	\$33,718	\$22,128
Travel and Training	\$9,689	\$5,477	\$6,087	\$7,688	\$9,826
Intragovernmental	\$77,145	\$89,651	\$104,081	\$106,752	\$116,187
Utilities, Services & Other Misc.	\$695,277	\$610,980	\$543,749	\$646,721	\$742,868
Interest Expense					
Bank & Paying Agent Fees					
Transfers Out	\$268,021	\$53,096			\$7,470
Total Financial Uses (for operations)	\$1,588,634	\$1,337,616	\$1,251,789	\$1,306,035	\$1,416,559
Financial Sources Over/(Under) Uses for Operations	(\$160,137)	(\$46,167)	\$269,254	\$265,340	\$184,174
Unrestricted Cash and Cash Equivalents	\$641,845	\$591,097	\$756,848	\$951,525	\$1,089,246
Less: GASB 31 Pooled Cash Adj	(\$11,383)	(\$25,981)	(\$8,863)	(\$8,120)	\$17,578
Ending Cash Reserves	\$630,462	\$565,116	\$747,985	\$943,405	\$1,106,824
Budgeted Operating Expenses w/o Depr	\$1,802,632	\$1,822,312	\$1,758,254	\$1,760,302	\$1,927,752
Less: Tourism Development Op-Exp	(\$453,000)	(\$420,000)	(\$405,000)	(\$405,000)	(\$409,050)
Add: Budgeted Interest Expense					
Add: Budgeted Bank and Paying Agent Fees					
Add: Budgeted Operating Transfers Out	\$30,000	\$30,000			\$19,470
Less: Op. Transfers from Tourism Dev Division	(\$30,000)	(\$30,000)			(\$19,470)
Less: Op. Transfer from 1% Temp Airport Tax					
Total Budgeted Financial Uses for Operations	\$1,349,632	\$1,402,312	\$1,353,254	\$1,355,302	\$1,518,702
	x 20%	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target	\$360,526	\$364,462	\$351,651	\$352,060	\$385,550
Above/(Below) Budgeted Cash Reserve Target	\$269,936	\$200,654	\$396,334	\$591,345	\$721,274

* Only revenues and expenses associated with the Hotel/Motel Tax 3% for operating are included.

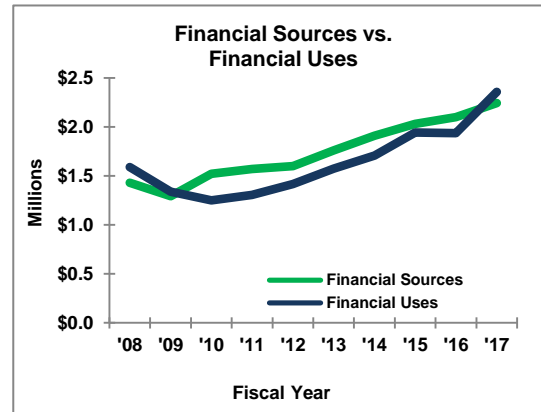
** There are no GASB 16 or GASB 68 Adjustments for special revenue funds

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Special Revenue Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Financial Sources and Uses Statement

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$1,614,938	\$1,774,310	\$1,872,254	\$1,916,906	\$2,047,492
\$90,435	\$78,756	\$84,456	\$52,030	\$123,984
(\$29,296)	\$33,615	\$73,998	\$117,070	(\$25,122)
\$60,215	\$2,357	(\$27,026)	(\$5,554)	\$50,080
\$19,951	\$21,504	\$18,404	\$19,272	\$41,431
\$1,756,243	\$1,910,542	\$2,022,086	\$2,099,724	\$2,237,865
\$5,000		\$8,000		\$4,000
\$1,761,243	\$1,910,542	\$2,030,086	\$2,099,724	\$2,241,865



Financial sources for operations have been above financial uses for all years since FY 2010 except FY 2017.

\$504,225	\$557,147	\$542,427	\$575,312	\$616,907
\$48,388	\$24,567	\$18,913	\$30,921	\$42,824
\$10,467	\$7,919	\$24,865	\$27,615	\$16,017
\$116,404	\$113,773	\$125,199	\$122,319	\$217,729
\$833,581	\$929,539	\$880,209	\$913,009	\$1,259,174
\$62,000	\$74,220	\$350,696	\$267,116	\$206,320
\$1,575,065	\$1,707,165	\$1,942,309	\$1,936,292	\$2,358,971

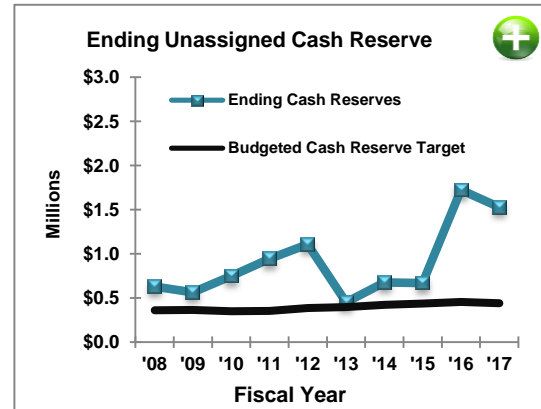
\$186,178	\$203,377	\$87,777	\$163,432	(\$117,106)
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\$373,232	\$594,478	\$614,169	\$1,676,940	\$1,430,267
\$77,793	\$80,150	\$53,124	\$47,570	\$97,649
\$451,025	\$674,628	\$667,293	\$1,724,510	\$1,527,916
\$1,990,157	\$2,104,058	\$2,182,781	\$2,276,298	\$2,425,492
(\$417,231)	(\$425,576)	(\$425,576)	(\$425,576)	(\$425,576)

\$74,000	\$74,000	\$175,196	\$206,057	\$1,213,320
(\$12,000)	(\$12,000)	(\$12,000)	(\$7,000)	(\$1,007,000)

\$1,634,926	\$1,740,482	\$1,920,401	\$2,049,779	\$2,206,236
x 20%	x 20%	x 20%	x 20%	x 20%
\$398,031	\$420,812	\$436,556	\$455,260	\$441,247

\$52,994	\$253,816	\$230,737	\$1,269,250	\$1,086,669
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Unassigned cash reserve has been above the cash reserve target for all years shown. The significant decrease in FY 2013 was due to \$800,000 being transferred to the Central Missouri Air Service Fund to provide a revenue guarantee for American Airlines to service the Columbia Regional Airport. These funds, were not used during the time of the agreement, and were returned to the fund in FY 2016. The decrease in ending unassigned cash reserves in FY 2017 was due to an increase in publishing and advertising expenses.

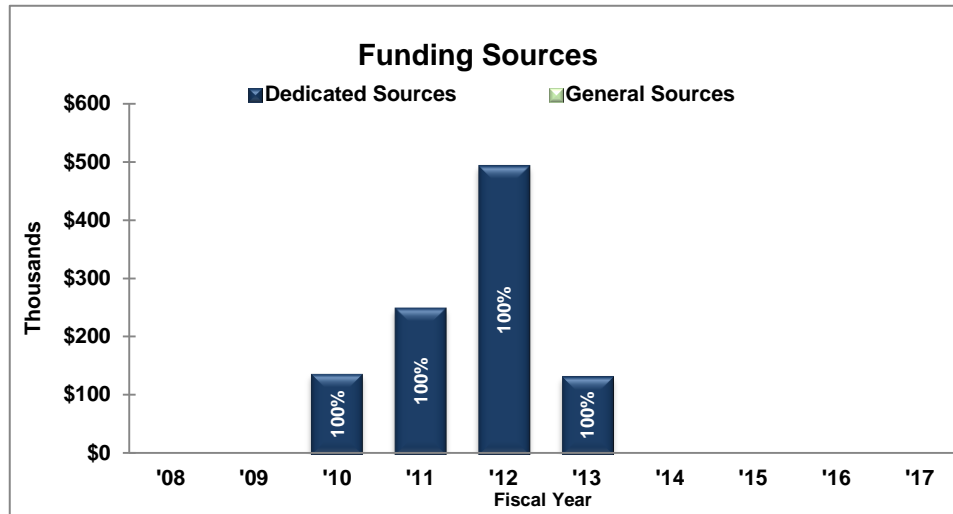
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Sustainability Fund

Special Revenue Fund

The Office of Sustainability was accounted for a separate special revenue fund for FY 2010 through FY 2013 while it was primarily funded by a federal grant. In FY 2014 it was moved to the City Manager's Office in the general fund. In FY 2017 it was moved to a separate budget in the general fund as the operation was moved from the City Manager's purview to under the Utilities Department.

Office of Sustainability Fund



	Dedicated Sources					
Fiscal Year	Transfers In	Grants	Investment Revenue	Total Dedicated Sources	Total General Sources	Total Revenues
2008						
2009						
2010	\$53,024	\$132,998	\$1,537	\$187,559		\$187,559
2011	\$100,000	\$246,318	\$1,502	\$347,820		\$347,820
2012	\$100,000	\$489,526	\$2,008	\$591,534		\$591,534
2013	\$69,352	\$133,730	-\$3,130	\$199,952		\$199,952
2014						
2015						
2016						
2017						

Description: The Sustainability Fund was a special revenue fund that accounted for the receipt and related expenses of the Office of Sustainability. All of the funding was considered to be dedicated funding and could not be used for any other purpose. The dedicated funding sources consisted of federal grants (Energy Efficiency and Conservation Block Grant), Transfers (general fund-grant matching and from water, electric, recreation services, transit, sewer, solid waste, and fleet operations for savings generated from sustainability projects funded by the Office of Sustainability, and interest revenue.

The grant was utilized from FY 2010 until FY 2013 to complete a number of sustainability related projects and one half of the utility savings that occurred from these projects were transferred from the departments into this fund to continue the operation of this office.

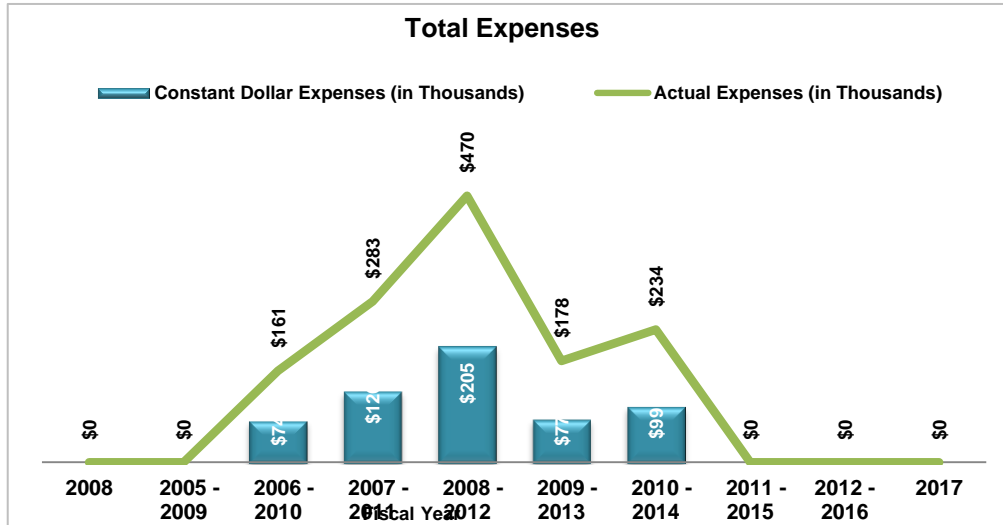
Analysis: Grant funding was higher in FY 2011 and FY 2012 when most of the projects were completed

- FY 2013 transfers were lower due to the lower grant matching amount needed. Departments that benefitted from the sustainability projects began transferring one half of the savings into this fund in FY 2013.
- When the grant ended, there was no longer a need to keep the operation in a separate fund, so the budget was moved into the general fund in the City Manager's budget. Utility savings from departments were moved into the City Manager's budget to help offset some of the expenses.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Special Revenue Funds
<http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Accounting System

Office of Sustainability Fund



Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses
2008		215.30	
2009		214.54	
2010	\$161,364	218.06	\$74,001
2011	\$283,488	224.94	\$126,029
2012	\$469,747	229.59	\$204,603
2013	\$178,474	232.96	\$76,611
2014	\$233,792	236.74	\$98,755
2015		237.02	
2016		240.01	
2017		245.12	

Description: Expenses for the Office of Sustainability consisted primarily of personnel costs and contractual service costs to retrofit many of the city facilities to achieve greenhouse gas energy and other sustainable targeted reduction goals. Staff and consultants gathered data on all of the facilities, identified projects, and compared utility bills after the retrofits to determine the savings generated. Once utility savings were calculated, the departments that benefitted from the projects transferred one half of the savings back to the office to cover future operational expenses.

Analysis: Expenses occurred in this fund from FY 2010 to FY 2013. After the ending of the grant, the office was moved into the general fund into the City Manager's budget.

- In FY 2010 staff and consultants were hired to assess the city facilities and identify potential projects.
- In FY 2011 projects began and utility data gathered after the projects identified the savings from the projects.
- In FY 2013, departments began to transfer half of the utility savings into this fund.
- In FY 2014, the federal grant ended and the office was moved into the City Manager's budget.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Special Revenue Funds
<http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Accounting System

Office of Sustainability Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Revenues:					
Other Local Taxes					
Grant Revenue			\$132,998	\$246,318	\$489,526
Investment Revenue			\$1,537	\$1,502	\$2,008
Miscellaneous Revenue					
Total Revenues			\$134,535	\$247,820	\$491,534
Expenditures:					
Personnel Services			\$41,545	\$64,326	\$87,659
Materials and Supplies			\$1,311	\$18,820	\$542
Travel and Training			\$1,889	\$376	\$994
Intragovernmental			\$25,300	\$14,189	\$5,706
Utilities, Services and Miscellaneous			\$91,319	\$185,777	\$353,816
Capital Outlay					\$21,030
Total Expenditures			\$161,364	\$283,488	\$469,747
Excess (Deficiency) of Revenues Over Expenditures			(\$26,829)	(\$35,668)	\$21,787
Other Financing Sources (Uses):					
Transfers In			\$53,024	\$100,000	\$100,000
Transfers Out					
Total Other Financing Sources (Uses)			\$53,024	\$100,000	\$100,000
Net Change in Fund Balance			\$26,195	\$64,332	\$121,787
Fund Balance Beg of Year				\$26,195	\$90,527
Fund Balance End of Year			\$26,195	\$90,527	\$212,314

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Special Revenue Funds
<http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Accounting System

Revenues, Expenditures and Changes in Fund Balance

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$133,730				
(\$3,130)				
\$130,600				
\$69,185				
\$49,534				
\$1,381				
\$15,601				
\$42,773				
\$178,474				
(\$47,874)				
\$69,352				
	\$233,792			
\$69,352	\$233,792			
\$21,478	(\$233,792)			
\$212,314	\$233,792			
\$233,792				

Office of Sustainability Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Grants			\$132,998	\$246,318	\$489,526
Interest			\$1,537	\$1,502	\$2,008
Less: GASB 31 Interest Adjustment			\$1,098	\$66	\$2,443
Miscellaneous Revenue					
Financial Sources Before Transfers			\$135,633	\$247,886	\$493,977
Transfers In			\$53,024	\$100,000	\$100,000
Total Financial Sources			\$188,657	\$347,886	\$593,977

Financial Uses					
Personnel Services			\$41,545	\$64,326	\$87,659
Less: GASB 16 Vacation Liability Adjustment*					
Less: GASB 68 Pension Adjustment*					
Supplies & Materials			\$1,311	\$18,820	\$542
Travel and Training			\$1,889	\$376	\$994
Intragovernmental			\$25,300	\$14,189	\$5,706
Utilities, Services and Miscellaneous			\$91,319	\$185,777	\$353,816
Interest & Lease Payment					
Bank & Paying Agent Fees					
Transfers Out					
Principal Payments					
Capital Additions					\$21,030
Ent. Revenues used for Capital Projects					
Total Financial Uses			\$161,364	\$283,488	\$469,747

Financial Sources Over/(Under) Uses			\$27,293	\$64,398	\$124,230
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Cash and Cash Equivalents					
Less: GASB 31 Pooled Cash Adjustment			\$1,098	\$1,164	\$3,607
Unassigned Cash Reserves			\$1,098	\$1,164	\$3,607

* There are no GASB 16 or GASB 68 Adjustments for special revenue funds

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Special Revenue Funds
<http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Accounting System

Financial Sources and Uses Statement

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$133,730				
(\$3,130)				
\$8,013				
\$138,613				
\$69,352				
\$207,965				
\$69,185				
\$49,534				
\$1,381				
\$15,601				
\$42,773				
	\$233,792			
\$178,474	\$233,792			
\$29,491	(\$233,792)			
\$11,620				
\$11,620				

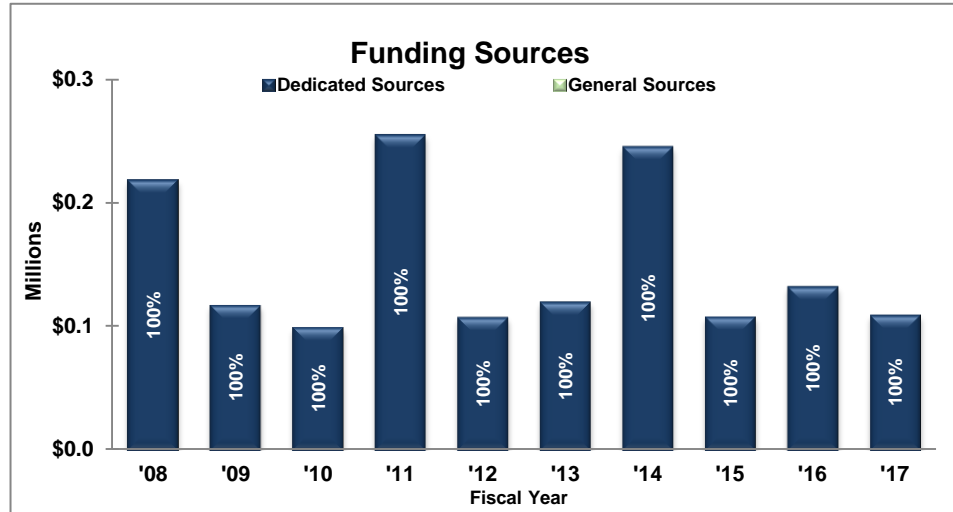
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Contributions Fund

Special Revenue Fund

The Contributions Fund is a special revenue fund that accounts for the receipt of donations to the City and the transfers out to other budgets to spend the funds according to the request of the donor.

Contributions Fund



Dedicated Sources						
Fiscal Year	Investment	Misc. Revenues	Operating Transfers	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$39,264	\$178,515		\$217,779		\$217,779
2009	\$42,572	\$73,629		\$116,201		\$116,201
2010	\$36,468	\$61,926		\$98,394		\$98,394
2011	\$18,325	\$236,175		\$254,500		\$254,500
2012	\$10,379	\$95,978		\$106,357		\$106,357
2013	(\$7,932)	\$126,862		\$118,930		\$118,930
2014	\$10,992	\$233,873		\$244,865		\$244,865
2015	\$18,295	\$88,546		\$106,841		\$106,841
2016	\$13,151	\$118,067		\$131,218		\$131,218
2017	(\$3,107)	\$104,539	\$6,855	\$108,287		\$108,287

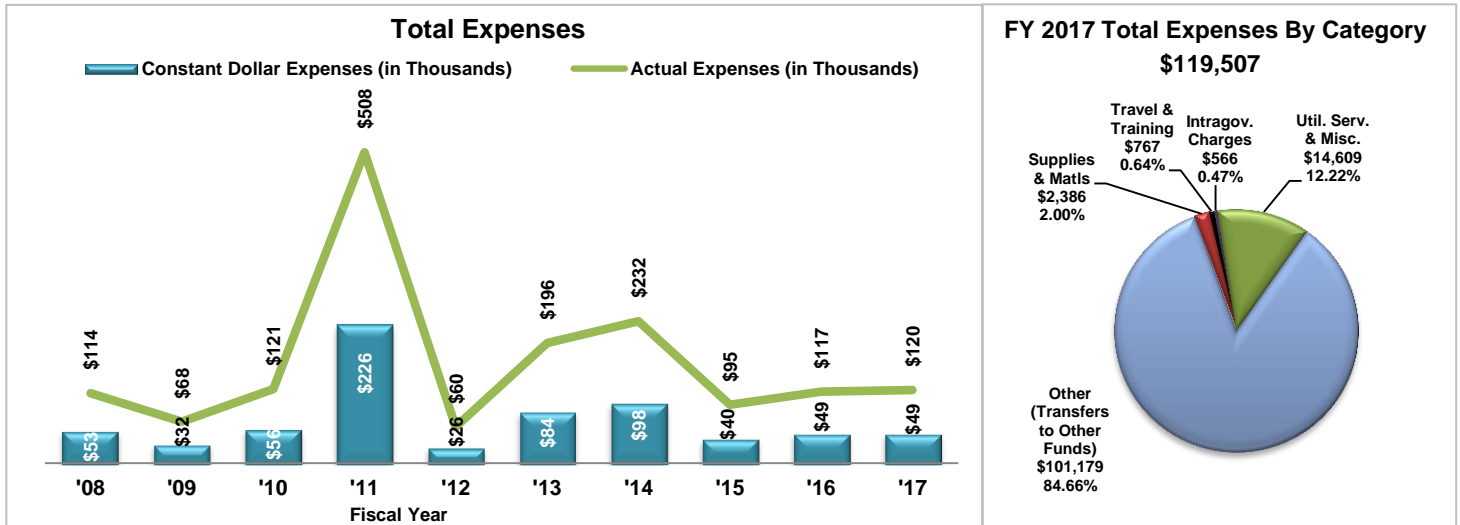
Description: The Contributions Fund is a special revenue fund that accounts for the receipt of donations to the City and the transfers out to other budgets to spend the funds according to the request of the donor. There are three aspects to the Contributions Fund: The Columbia Trust which includes gifts directly to the city, Share the Light, which allows donations to a variety of programs through the utility bill, and the New Century Fund which is a separate 501(c)(3) organization with a board appointment by the City Council. Project numbers are assigned to each donation so the City can ensure it is spent for the intended purpose.

Analysis: The amount of revenues received from year to year can vary significantly and they are completely related to the amount of donations the City receives.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Special Revenue Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Contributions Fund



Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses
2008	\$114,150	215.30	\$53,018
2009	\$68,020	214.54	\$31,705
2010	\$121,301	218.06	\$55,628
2011	\$507,877	224.94	\$225,784
2012	\$59,575	229.59	\$25,948
2013	\$196,247	232.96	\$84,241
2014	\$231,843	236.74	\$97,931
2015	\$95,316	237.02	\$40,214
2016	\$116,737	240.01	\$48,638
2017	\$119,507	245.12	\$48,754

Description: There are three aspects to the Contributions Fund: The Columbia Trust which includes gifts directly to the city, Share the Light, which allows donations to a variety of programs through the utility bill, and the New Century Fund which is a separate 501(c)(3) organization with a board appointment by the City Council. Project numbers are assigned to each donation so the City can ensure it is spent for the intended purpose.

Analysis: The majority of the expenses for this fund are operating transfers of accumulated donated funds to the specific fund or department designated by the donor. Thus the expenses can vary significantly from year to year.

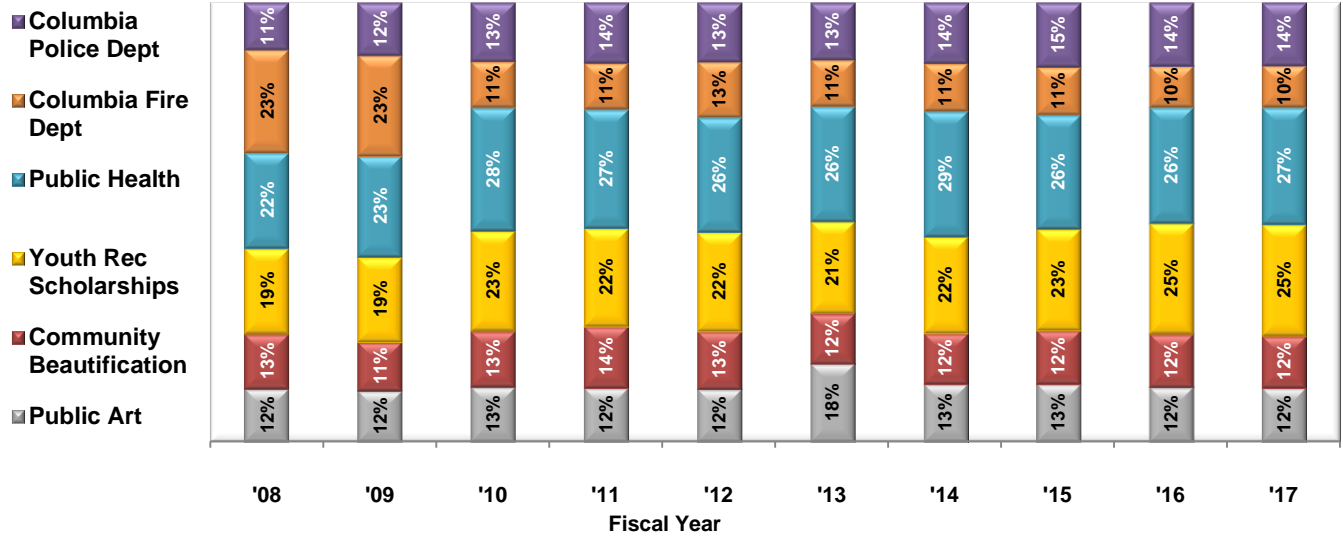
Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Special Revenue Funds
<http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Accounting System

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Contributions Fund

Share the Light Contributions



Fiscal Year	Public Art	Community Beautification	Youth Rec Scholarships	Public Health	Columbia Fire Dept	Columbia Police Dept	Total
2008	\$2,150	\$2,226	\$3,440	\$3,879	\$4,142	\$1,893	\$17,730
2009	\$2,103	\$1,996	\$3,469	\$4,154	\$4,107	\$2,144	\$17,972
2010	\$1,923	\$1,966	\$3,485	\$4,315	\$1,620	\$2,050	\$15,359
2011	\$1,874	\$2,129	\$3,377	\$4,112	\$1,610	\$2,078	\$15,180
2012	\$1,822	\$1,989	\$3,392	\$3,946	\$1,917	\$2,026	\$15,092
2013	\$2,906	\$1,890	\$3,429	\$4,308	\$1,748	\$2,126	\$16,406
2014	\$2,098	\$1,840	\$3,477	\$4,548	\$1,738	\$2,189	\$15,890
2015	\$2,026	\$1,878	\$3,517	\$3,992	\$1,678	\$2,232	\$15,322
2016	\$1,916	\$1,875	\$3,863	\$4,057	\$1,469	\$2,203	\$15,383
2017	\$2,099	\$2,029	\$4,297	\$4,543	\$1,625	\$2,430	\$17,023
10 Yr % Chg	(2.37%)	(8.85%)	24.91%	17.13%	(60.77%)	28.37%	(3.99%)

Description:

Share the Light is a program that allows City of Columbia utility customers to contribute to specific city projects through their monthly utility bill. Donations can be made to six areas: public art, community beautification, youth recreation scholarships, public health, fire protection, and crime prevention. Share the Light provides additional funds for projects that are above and beyond the basic services of city government – improving quality of life in our community. City of Columbia utility customers can contribute by marking their return envelope or participation form with the area of giving they would like to support and identify if they would like to contribute one time or on a monthly basis.

Analysis:

For the past ten years, there has been an overall decrease in the donations through the Share the Light program of \$707 or 3.99%. The largest dollar increase has occurred in youth recreation scholarships and the largest decrease has occurred in the fire department area. The amounts can vary significantly from year to year as the program is voluntary and customers can choose to make one-time donations or monthly donations. When a department wants to utilize these funds, an ordinance is taken to Council to appropriate the funds into the department's budget.

Source:

- City of Columbia Accounting System

Contributions Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Revenues:					
Grant Revenue					
Investment Revenue	\$39,264	\$42,572	\$36,468	\$18,325	\$10,379
Miscellaneous Revenue	\$178,515	\$73,629	\$61,926	\$236,175	\$95,978
Total Revenues	\$217,779	\$116,201	\$98,394	\$254,500	\$106,357
Expenditures					
Personnel Services					
Supplies and Materials	\$713	\$1,594	\$1,738	\$4,897	\$2,340
Travel and Training					
Intragovernmental	\$895	\$555	\$538	\$522	\$3,703
Utilities, Services and Miscellaneous	\$417	\$2,216	\$4,422	\$5,069	\$2,355
Total Expenditures	\$2,025	\$4,365	\$6,698	\$10,488	\$8,398
Excess (Deficiency) of Revenues Over Expenditures Before Transfers	\$215,754	\$111,836	\$91,696	\$244,012	\$97,959
Other Financing Sources(Uses):					
Transfers In					
Transfers Out	(\$112,125)	(\$63,655)	(\$114,603)	(\$497,389)	(\$51,177)
Total Other Financing Sources/(Uses)	(\$112,125)	(\$63,655)	(\$114,603)	(\$497,389)	(\$51,177)
Net Change in Fund Balance	\$103,629	\$48,181	(\$22,907)	(\$253,377)	\$46,782
Fund Balance - Beginning	\$739,665	\$843,294	\$891,475	\$868,568	\$615,191
Fund Balance - Ending	\$843,294	\$891,475	\$868,568	\$615,191	\$661,973

Note: In FY 2007, the Office of Volunteer Services was moved into the General Fund.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Special Revenue Funds
<http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Accounting System

Revenues, Expenditures and Changes in Fund Balance

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
(\$7,932)	\$10,992	\$18,295	\$13,151	(\$3,107)
\$126,862	\$233,873	\$88,546	\$118,067	\$104,539
\$118,930	\$244,865	\$106,841	\$131,218	\$101,432
\$3,512	\$2,737	\$2,075	\$4,114	\$2,386
\$2,600	\$2,148	\$2,162	\$2,368	\$767
\$663	\$3,712	\$1,110	\$574	\$566
\$12,167	\$2,660	\$19,841	\$13,904	\$14,609
\$18,942	\$11,257	\$25,188	\$20,960	\$18,328
\$99,988	\$233,608	\$81,653	\$110,258	\$83,104
				\$6,855
(\$177,305)	(\$220,586)	(\$70,128)	(\$95,777)	(\$101,179)
(\$177,305)	(\$220,586)	(\$70,128)	(\$95,777)	(\$94,324)
(\$77,317)	\$13,022	\$11,525	\$14,481	(\$11,220)
\$661,973	\$584,656	\$597,678	\$609,203	\$623,684
\$584,656	\$597,678	\$609,203	\$623,684	\$612,464

Contributions Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Revenue from other govt units					
Interest	\$39,264	\$42,572	\$36,468	\$18,325	\$10,379
Less: GASB 31 Interest Adjustment	(\$4,790)	(\$13,826)	\$17,702	\$231	\$8,155
Miscellaneous Revenue	\$178,515	\$73,629	\$61,926	\$236,175	\$95,978
Financial Sources Before Transfers	\$212,989	\$102,375	\$116,096	\$254,731	\$114,512
Transfers In					
Total Financial Sources	\$212,989	\$102,375	\$116,096	\$254,731	\$114,512
Financial Uses					
Personnel Services					
Less: GASB 16 Vacation Liability Adjustment*					
Less: GASB 68 Pension Adjustment*					
Materials and Supplies	\$713	\$1,594	\$1,738	\$4,897	\$2,340
Travel and Training					
Intragovernmental	\$895	\$555	\$538	\$522	\$3,703
Utilities, Services and Miscellaneous	\$417	\$2,216	\$4,422	\$5,069	\$2,355
Interest & Lease Payment					
Bank & Paying Agent Fees					
Transfers Out	\$112,125	\$63,655	\$114,603	\$497,389	\$51,177
Principal Payments					
Capital Additions					
Ent. Revenues used for Capital Projects					
Total Financial Uses	\$114,150	\$68,020	\$121,301	\$507,877	\$59,575
Financial Sources Over/(Under) Uses	\$98,839	\$34,355	(\$5,205)	(\$253,146)	\$54,937
Assigned Cash Reserves					
Assigned Fund Balance	\$843,260	\$877,615	\$868,568	\$235,750	\$237,732
Ending Cash Reserves	\$843,260	\$877,615	\$868,568	\$235,750	\$237,732

* There are no GASB 16 or GASB 68 Adjustments for special revenue funds

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Special Revenue Funds
<http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Accounting System

Financial Sources and Uses Statement

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
(7,932)	\$10,992	\$18,295	\$13,151	(\$3,107)
\$20,003	\$80	(\$6,753)	(\$1,595)	\$7,517
\$126,862	\$233,873	\$88,546	\$118,067	\$104,539
\$138,933	\$244,945	\$100,088	\$129,623	\$108,949
				\$6,855

\$138,933	\$244,945	\$100,088	\$129,623	\$115,804
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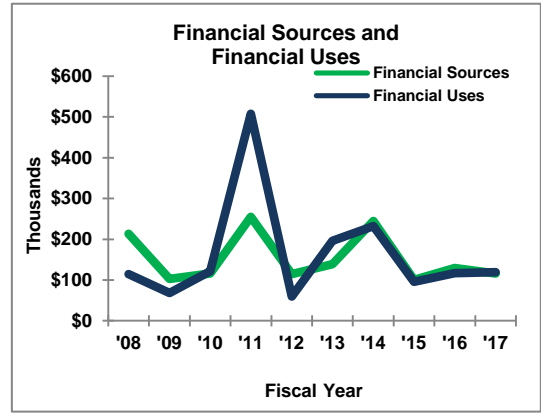
\$3,512	\$2,737	\$2,075	\$4,114	\$2,386
\$2,600	\$2,148	\$2,162	\$2,368	\$767
\$663	\$3,712	\$1,110	\$574	\$566
\$12,167	\$2,660	\$19,841	\$13,904	\$14,609

\$177,305	\$220,586	\$70,128	\$95,777	\$101,179
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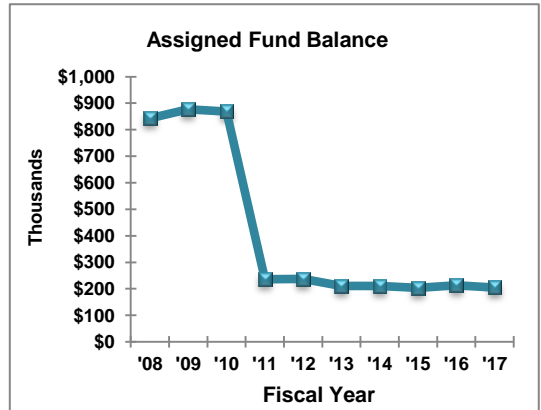
\$196,247	\$231,843	\$95,316	\$116,737	\$119,507
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(\$57,314)	\$13,102	\$4,772	\$12,886	(\$3,703)
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\$210,857	\$210,592	\$203,699	\$213,104	\$204,273
\$210,857	\$210,592	\$203,699	\$213,104	\$204,273



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. 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 departmental budget to be spent according to the purpose of the donation.



There has been an overall decrease in assigned fund balance due to accumulated funds being transferred to respective departmental budgets to be spent. There is no cash reserve target for this fund because the purpose of the fund is to track the donations coming in and the transfers of the donations to the respective departmental budgets to be spent.

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Parks and Recreation



Description

The Parks and Recreation Department oversees over 3,300 acres of park land and maintains 74 parks and recreation facilities. A wide array of sports, recreation activities, lessons, and special events are available for citizens of all ages. Open space, parks, and trails provide opportunities to enjoy the natural beauty of Columbia. Within this section, there are four budgets which support the parks and recreation activities in the City. Each of these budgets has a separate funding mechanism and are accounted for differently. The Parks and Recreation - General Fund Operations budget is a part of the General Fund, and as such, receives a large portion of its funding from general city funds which are discretionary and can be moved from one department to any other general city funded department. The Recreation Services Fund is classified as an Enterprise Fund and therefore, is to be operated as a business through the charging of fees for services. Funding is all dedicated and cannot be moved to other departments. The Capital Projects Fund reflects the capital projects for Parks and Recreation. Funding cannot be moved to other departments. The Parks Sales Tax Fund is classified as a Special Revenue Fund and the funding received is to be used for parks purposes.

Parks & Recreations - General Fund Operations

This budget accounts for the parks and recreation program areas that do not have revenue producing capabilities. This includes Administration, a portion of Park Planning and Development, a portion of Park Management and Operations, and the C.A.R.E. program.

Recreation Services Fund

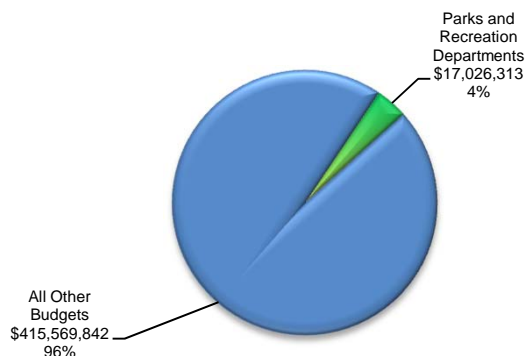
The Recreation Services Fund includes the Recreation Services Division and those costs in the Parks Services Division which are necessary for operation of facilities within Recreation Services. This includes group and individual programming to promote a high quality of life through positive cultural, psychological, emotional, and physiological development. The sections included in this fund are Sports Programming, Aquatics; Community Recreation, Golf, 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.

Capital Projects Fund

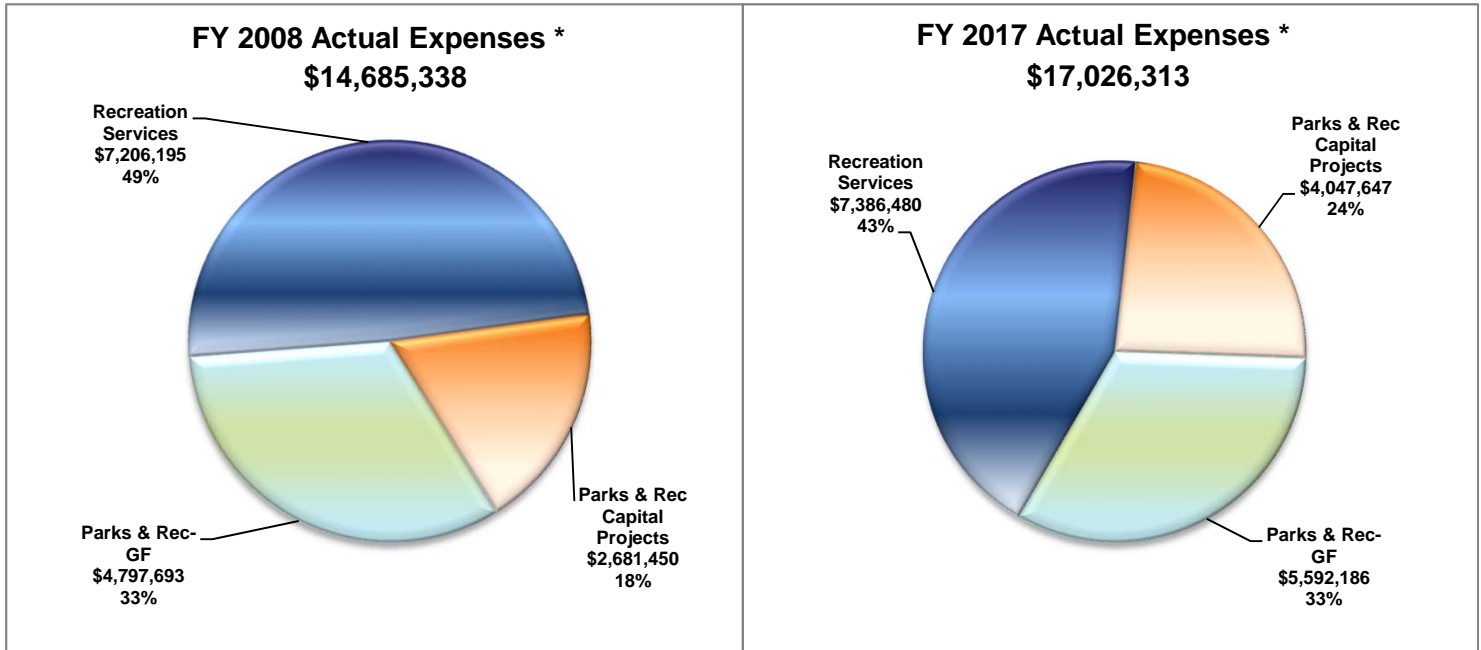
The general government capital projects related to the parks system are included in the Capital Projects Fund.

Parks Sales Tax Fund

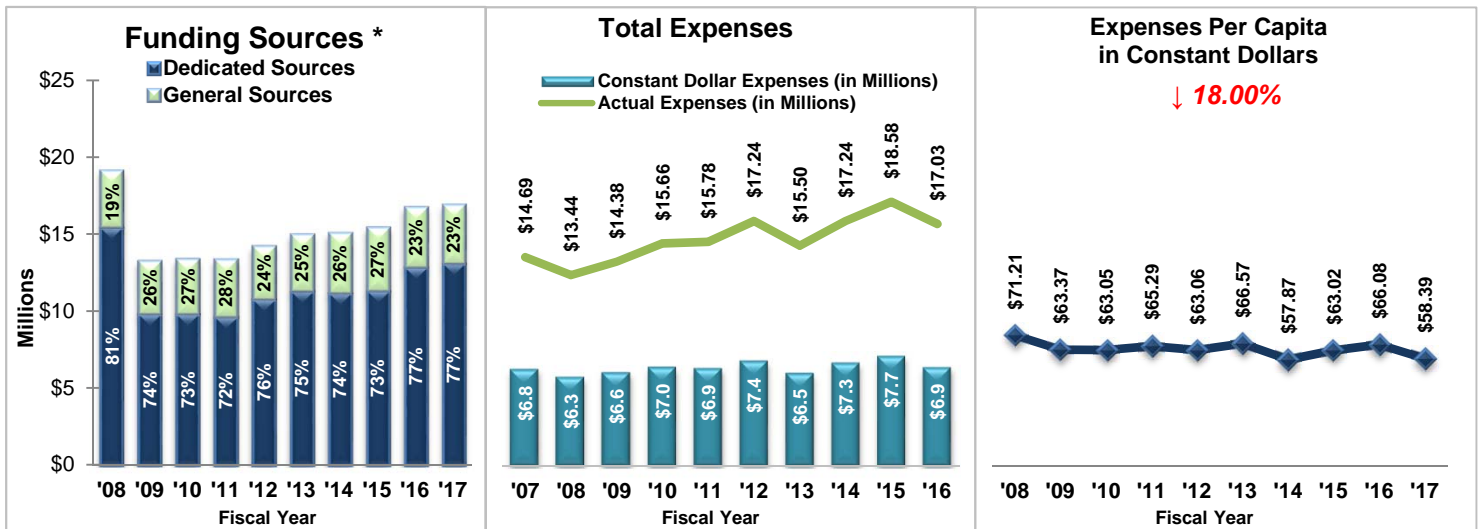
In November of 2000, the voters of the City of Columbia passed a Local Parks Sales Tax in the amount of a one-quarter of one percent (for five years), and a one-eighth of one percent thereafter, on retail sales made in the City. These funds must be used for parks purposes. The current one-eighth of one percent temporary sales tax was approved for a six year extension by Columbia voters in November, 2015. The six year extension will continue to be used to fund renovation/improvements to existing parks, acquisition/development of parks and additional trails and greenbelts. As a part of the original passage of the parks sales tax, the City made a commitment to the voters to maintain its General Fund support of parks at the FY 2001 budgeted level or above.



Parks & Recreation Departments - Summary



Total Actual expenses increased \$2,340,979 from FY 2008 to FY 2017. Both the Parks and Recreation General Fund Operation and the Recreation Services budgets increased over this period primarily due to pension and health insurance costs, fuel costs, vehicle maintenance costs, and intragovernmental charge increases.

















For the past ten years there has been an overall increase in dedicated source funding from the parks sales tax due to positions being added which were funded by parks sales tax and lower amounts of general source funding available in the general fund. Per capita expenses in Parks and Recreation decreased 18.00% and per capita expenses in Recreation Services decreased 28.60% during this timeframe. There was a total of 3 positions deleted due to lower funding being available.

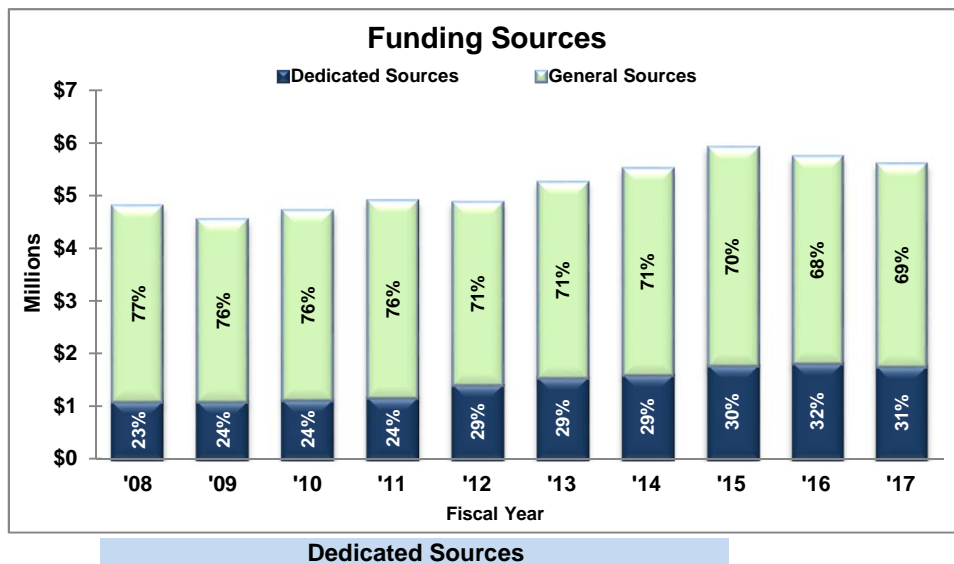
* These graphs do not include Park Sales Tax Fund as money from this fund is transferred into the other three funds and is already reflected in the expenses of those funds.

Parks and Recreation Trends

General Fund Department

Indicator	2016	2017	Comments
Expenses Per Capita			Expenses per capita in constant dollars decreased 17.54% over the past ten years while inflation increased 13.85% and population increased 24.21%. There was a downturn in the economy in FY 2009 which resulted in budget cuts for several years to balance the general fund budget and there has been low growth in general sources (such as sales taxes) which are used to fund this budget.
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries and benefits were above the Bureau of Labor Statistics (BLS) average fringe benefit percent for state and local governments until FY 2017. The FY 2017 fringe benefit percent is 35.79%.
Employees Per Thousand Population			The total number of employees increased by 3.56 FTE. Employees per thousand population decreased by 12.90% while the population increased 24.21% during this same time. Due to low growth of general source funding in the general fund, the only positions that have been added over the past ten years have been completely funded by the permanent parks sales tax. A future concern exists because nearly all of the permanent parks sales tax is being allocated and slow growth in the tax (due to increases in online sales which do not collect local sales taxes), along with future increases in operating costs will make it difficult to fund additional positions as the number of park acres increase.
Acres Per Maintenance Employee			For the period shown, the total number of park acres increased by 522 or 18.30%. The number of park maintenance employees have only increased by 1.00 FTE or 3.57%. The number of acres per maintenance employees increased from 101.89 to 116.38 or 14.22%. The recommended number of acres per maintenance employee is 90. The City has been above the level for all of the past ten years. A lack of general source funding and slow growth in the permanent parks sales tax will make it difficult to add more maintenance positions in the future.
Miles of Trails Per Maintenance Employee			For the period shown, the number of miles of trails increased by 20.57 miles or 54.96%. The number of trail maintenance employees has remained the same at 1.00 FTE. For FY 2017, the number of trail miles per employee is 58.00. The recommended number of trail miles per maintenance employee is 15 miles. The City has been significantly above this recommended level for all of the past ten years. In response to this, the City has had to utilize more paved trails versus dirt trails which require less maintenance. Low growth in general source funding and the permanent parks sales tax will make it difficult to add more maintenance positions in the future.
Percent of CARE Applicants Placed			Due to a lack of growth in general source funding, the total amount allocated for the CARE program has remained relatively stable during the past ten years. The program has been able to fund less than one half of the applicants that apply. In FY 2017 the funding allowed for 45% of the applicants to take part in the program.
Percent of Summer CARE Placements Completing the Program			For the ten year period shown, the percent of CARE placements successfully completing the program has been at or above 91%. For FY 2017, there was a 97% completion rate.

Parks & Recreation - General Fund



Fiscal Year	Transfers In	Total			Total General Sources	Total Revenues
		Grant Revenues	Other Local Revenues	Dedicated Sources		
2008	\$1,058,494	\$8,943	\$22,461	\$1,089,898	\$3,707,795	\$4,797,693
2009	\$1,053,585	\$13,745	\$26,285	\$1,093,615	\$3,442,914	\$4,536,529
2010	\$1,066,900	\$12,254	\$42,155	\$1,121,309	\$3,585,139	\$4,706,448
2011	\$1,062,950	\$32,467	\$65,603	\$1,161,020	\$3,739,089	\$4,900,109
2012	\$1,265,900	\$12,010	\$127,749	\$1,405,659	\$3,463,010	\$4,868,669
2013	\$1,432,499	\$5,000	\$101,246	\$1,538,745	\$3,707,683	\$5,246,428
2014	\$1,498,937	\$20,918	\$78,114	\$1,597,969	\$3,906,742	\$5,504,711
2015	\$1,676,634	\$8,464	\$89,236	\$1,774,334	\$4,133,647	\$5,907,981
2016	\$1,699,095	\$29,219	\$86,335	\$1,814,649	\$3,915,279	\$5,729,928
2017	\$1,676,880	\$7,259	\$71,354	\$1,755,493	\$3,836,693	\$5,592,186
10 Yr % Chg	58.42%	(18.83%)	217.68%	61.07%	3.48%	16.56%

Description: The Parks and Recreation Department is a general fund department that has both dedicated and general sources of funding. Dedicated sources cannot be used to support other departments. General sources can be reallocated to other departments. Dedicated funding for this department primarily comes from transfers from the Parks Sales Tax Fund. Other dedicated source amounts come from grant revenues and other local revenues which include auction revenues and funding from Boone County Family Resources for the CARE program. When the parks sales tax ballot was passed in FY 2001, the City made a promise to the voters that the amount of general fund support for parks (the amount used to fund Parks and Recreation plus the amount used to subsidize Recreation Services) would not be decreased and the City has kept that promise. Refer to the City General pages in the Administrative section for the yearly calculation of general fund support for parks.

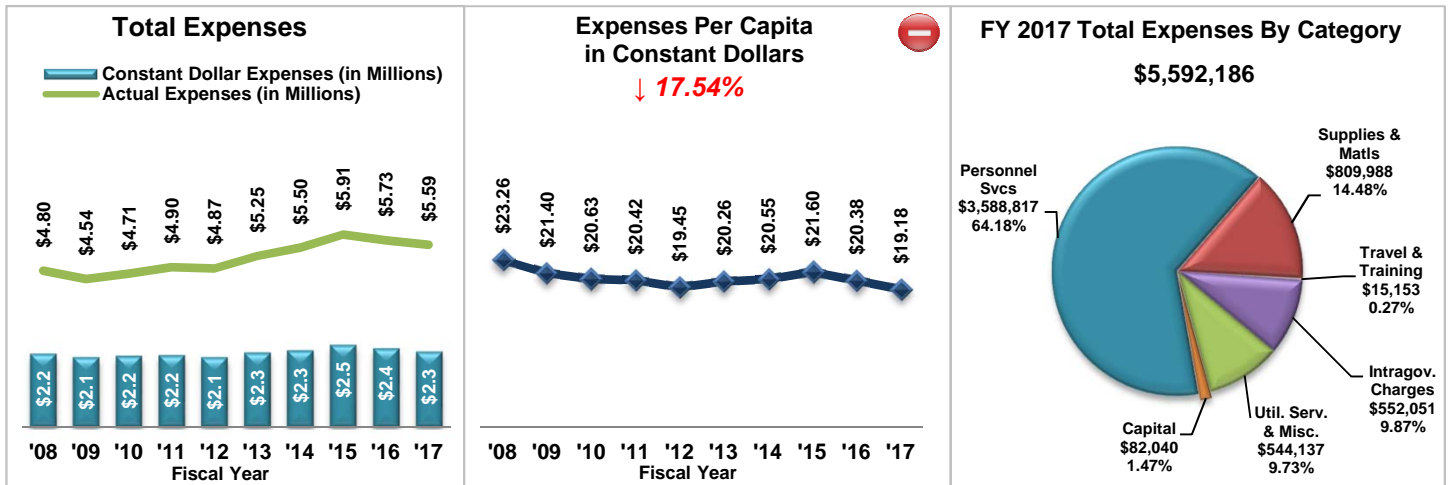
Analysis: For the period shown, total revenues increased 16.56%, dedicated sources increased 61.07% and general sources increased 3.48%. Due to budget cuts to balance the general fund and positions added, there was an increase in funding from parks sales tax used to support parks and recreation FY 2012 – FY 2016.

- For FY 2012 – FY 2014, most of the department's intragovernmental charges (fees paid for custodial, building maintenance, computers, etc.) were paid out of the City General budget. This resulted in lower funding reflected in the Parks and Recreation budget.
- In FY 2013, funding from parks sales tax increased to fund an additional Groundskeeper II position and additional summer temporary help.
- In FY 2014, funding from parks sales tax increased to fund an additional Parks and Facilities Specialist position.
- In FY 2015, funding from parks sales tax increased to fund an additional Park Ranger position and fleet replacement. Other increases in FY 2015 were due to reallocation of most of the department's intragovernmental charges from the City General budget back to this budget in order to better reflect the total cost of the operation.
- In FY 2016 total funding sources decreased due to the elimination of a Park Ranger position as a result of necessary budget cuts to balance the general fund.
- In FY 2017, budget cuts were also made to be able to balance the General Fund. Some of the cuts included cutting back the Leisure Times publication from three issues annually to two, reducing fuel budgets, and reducing temporary staffing.

Source:

- City of Columbia Accounting System

Parks & Recreation - General Fund



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollars Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$4,797,693	215.30	\$2,228,345	95,782	\$23.26	2.38%
2009	\$4,536,529	214.54	\$2,114,567	98,831	\$21.40	(8.00%)
2010	\$4,706,448	218.06	\$2,158,367	104,620	\$20.63	(3.60%)
2011	\$4,900,109	224.94	\$2,178,417	106,658	\$20.42	(1.02%)
2012	\$4,868,669	229.59	\$2,120,593	109,008	\$19.45	(4.75%)
2013	\$5,246,428	232.96	\$2,252,072	111,145	\$20.26	4.16%
2014	\$5,504,711	236.74	\$2,325,214	113,155	\$20.55	1.43%
2015	\$5,907,981	237.02	\$2,492,609	115,391	\$21.60	5.11%
2016	\$5,729,928	240.01	\$2,387,371	117,165	\$20.38	(5.65%)
2017	\$5,592,186	245.12	\$2,281,407	118,966	\$19.18	(5.89%)
10 Yr % Chg	16.56%	13.85%	2.38%	24.21%	(17.54%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Parks and Recreation Department is a general fund department with areas of operation including administration, CARE (Career Awareness and Related Experience), planning and development, and parks management. It is important to examine the trends for actual expenses, constant dollar expenses, and expenses per capita. Constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per capita take into account both inflation and growth in the population.

Analysis: For the period shown, total expenses increased 16.56%, constant dollar expenses increased 2.38%, and per capita expenses decreased 17.54%.

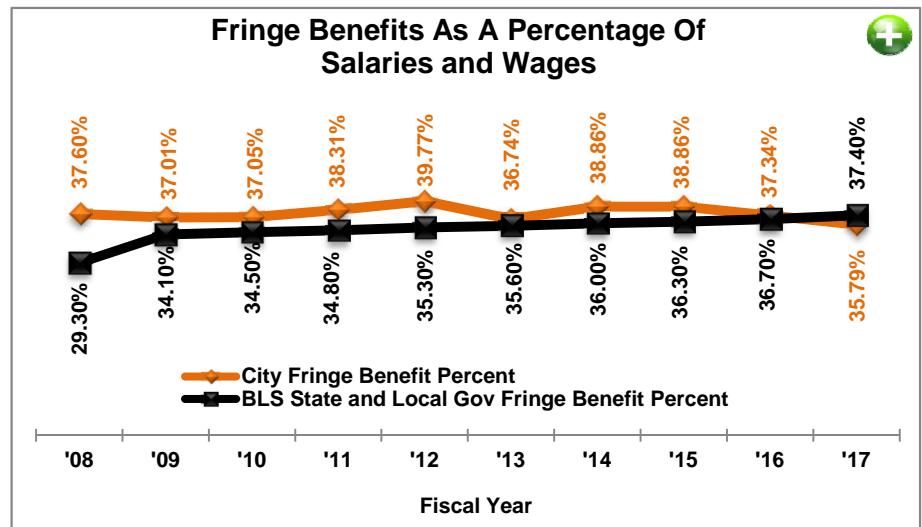
- FY 2008 included the addition of staff to assist with planning and on-site project management for the increasing number of capital projects funded through the 2005 ballot issue.
- In FY 2009 there were budget cuts due to the downturn in the economy.
- In FY 2011 increases were associated with higher intragovernmental charges and fuel costs.
- In FY 2013 a Groundskeeper II position (funded by parks sales tax) was added and there was an increase in summer temporary help. There were increases due to markups now being charged to the department on labor, parts, and fuel and getting equipment on a regular maintenance schedule. The vehicle maintenance function was consolidated into fleet operations.
- In FY 2014 a Parks and Facilities specialist position (funded by parks sales tax) was added.
- In FY 2015, there were increases due to an additional Park Ranger Supervisor position, fleet replacement, vehicle maintenance (due to Public Works fleet labor rate increase), and there was a reallocation of most of the department's intragovernmental charges in the amount of \$179,612 from the City General budget back to this budget in order to better reflect the total cost of the operation. From FY 2012 to FY 2014 most of the intragovernmental charges were reflected in the City General budget.
- In FY 2016 there was a total decrease in expenses due to the elimination of a Park Ranger position, temporary help funding, and lower fleet replacement funding as a result of necessary budget cuts to balance the general fund.
- In FY 2017 there was a total decrease in expenses due to budget cuts made including cutting back the Leisure Times publication from three issues annually to two, reducing fuel budgets, and lower temporary staffing.

Sources:

- City of Columbia Annual Financial Report - Required Supplementary Information - General Fund Budgetary Comparison Schedule <http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Parks & Recreation - General Fund

Trend Key:
 City Benefit Percent
 Positive Trend: = or < BLS rate for 1-2 yrs
 Warning Trend: > BLS rate for 1-3 yrs
 Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS State and Local Gov Fringe Benefit Percent
2008	\$668,411	\$1,777,747	37.60%	14.10%	29.30%
2009	\$708,543	\$1,914,451	37.01%	13.90%	34.10%
2010	\$707,675	\$1,909,805	37.05%	14.90%	34.50%
2011	\$715,147	\$1,866,822	38.31%	15.10%	34.80%
2012	\$756,263	\$1,901,733	39.77%	16.10%	35.30%
2013	\$757,224	\$2,061,263	36.74%	17.10%	35.60%
2014	\$753,059	\$1,937,956	38.86%	17.50%	36.00%
2015	\$806,427	\$2,075,100	38.86%	16.60%	36.30%
2016	\$651,246	\$1,744,232	37.34%	15.10%	36.70%
2017	\$765,908	\$2,139,914	35.79%	13.80%	37.40%
10 Yr % Chg	14.59%	20.37%	(4.81%)	(2.13%)	

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

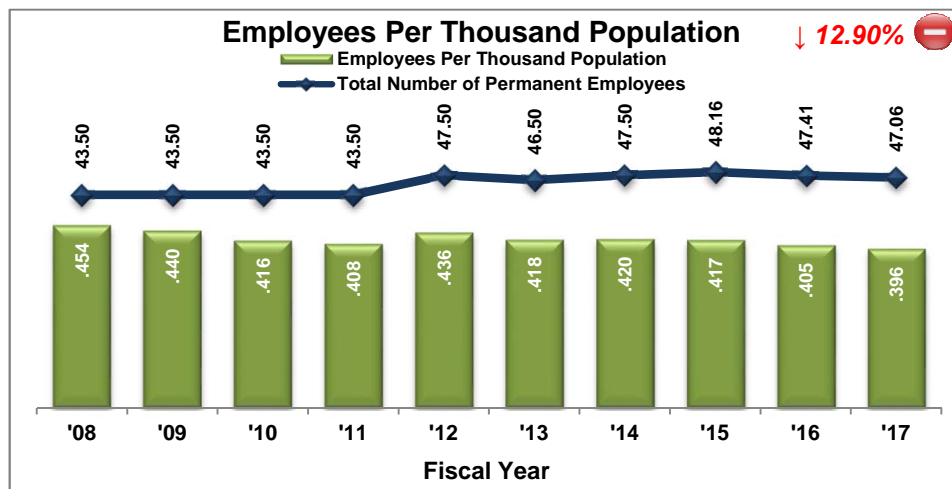
Analysis: The fringe benefit percent rose from 37.60% in FY 2008 to 38.86% in FY 2015 before it began declining. The FY 2017 percent is 35.79%.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. Pension rates decreased for FY 2015 through FY 2017 with the FY 2017 rate at 13.80%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The fringe benefit percent was above the Bureau of Labor Statistics (BLS) average fringe benefit percent for state and local governments until FY 2017.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Parks & Recreation - General Fund



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	43.50	95,782	0.454					ADDED: (1) Engineering Aide IV
2009	43.50	98,831	0.440					
2010	43.50	104,620	0.416					
2011	43.50	106,658	0.408					
2012	47.50	109,008	0.436	4.00	4.00			ADDED: (1) Park Ranger, (1) Grounds Keeper I, (1) Asst Dir of Parks and Recreation-funded with Parks Sales Tax, (1) ASA II in CARE funded with building rental savings and temp help savings
2013	46.50	111,145	0.418	(1.00)	1.00		(2.00)	ADDED: (1) Added Grounds Keeper II funded with Parks Sales Tax, MOVED: (1) Vehicle Mechanic and (1) Vehicle Maintenance Supervisor to Fleet Operations who will now provide fleet services
2014	47.50	113,155	0.420	1.00	1.00			ADDED: (1) Parks and Facilities Specialist funded by Parks Sales Tax
2015	48.16	115,391	0.417	0.66	1.00		(0.34)	ADDED: (1) Park Ranger Supervisor - funded by PST; MOVED: (.35) Maint Tech to Rec Serv
2016	47.41	117,165	0.405	(0.75)	0.25	(1.00)		DELETE: (1) Park Ranger due to budget cuts
2017	47.06	118,966	0.396	(0.35)			(0.35)	MOVED: (.60) Marketing Specialist to Comm Relations; (.25) Planner from Non-Motorized Grant to Parks & Recreation
10 Yr Chg	8.18%	24.21%	(12.90%)	3.56	7.25	(1.00)	(2.69)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

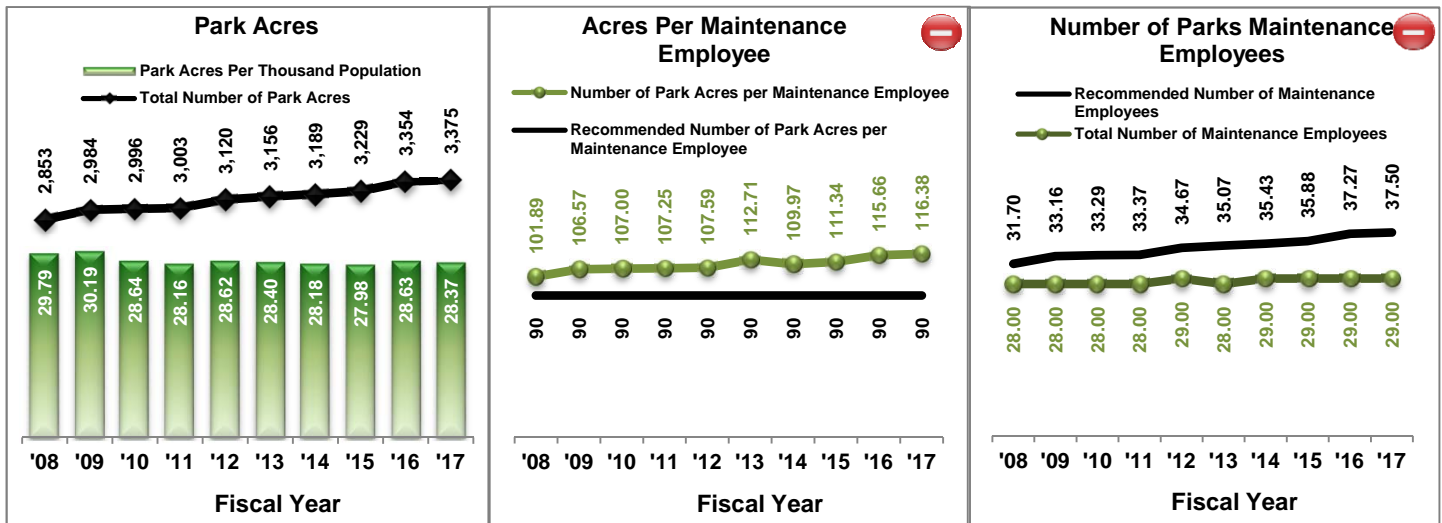
Description: Employee per thousand population increases may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. Employees per thousand population decreases may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the period shown, the total number of employees increased by 3.56 FTE. Employees per thousand population decreased by 12.90% while population increased 24.21%. All of the positions that were added were funded by the permanent parks sales tax. Some staff additions to support the park growth resulting from the renewal of the 2005 parks sales tax were delayed until 2012, pending the payoff of the Crane property purchase. There are future concerns with this indicator because nearly all of the permanent parks sales tax is being allocated and slow growth in the tax (due to increases in internet sales which do not collect local sales taxes), along with future increases in operating costs will make it difficult to fund additional positions as the number of park acres increase. Over the past ten years the number of park acres have increased by 522 or 18.30%. The number of park maintenance employees have only increased 3.57%.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Parks & Recreation - General Fund



Fiscal Year	Park Acres	Population**	Park Acres per 1,000 Population	Parks Maintenance		Recommended		Number of Employees Short of Recommended Number
				Number of Employees	Acres per Maint. Employee	Acres per Maint. Employee	Number of Employees	
2008	2,853	95,782	29.79	28.00	101.89	90.00	31.70	3.70
2009	2,984	98,831	30.19	28.00	106.57	90.00	33.16	5.16
2010	2,996	104,620	28.64	28.00	107.00	90.00	33.29	5.29
2011	3,003	106,658	28.16	28.00	107.25	90.00	33.37	5.37
2012	3,120	109,008	28.62	29.00	107.59	90.00	34.67	5.67
2013	3,156	111,145	28.40	28.00	112.71	90.00	35.07	7.07
2014	3,189	113,155	28.18	29.00	109.97	90.00	35.43	6.43
2015	3,229	115,391	27.98	29.00	111.34	90.00	35.88	6.88
2016	3,354	117,165	28.63	29.00	115.66	90.00	37.27	8.27
2017	3,375	118,966	28.37	29.00	116.38	90.00	37.50	8.50
10 Yr % Chg	18.30%	24.21%	(4.77%)	3.57%	14.22%		18.30%	129.73%

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: As a part of each extension of the temporary parks sales tax, additional park acres become a part of the city's park system. As those park acres are added, park maintenance staff need to be added in order to ensure they are properly maintained. Two important indicators to monitor are the number of park acres per maintenance employee and the number of maintenance employees. The City has a diverse park system that requires basic core levels of service ranging from natural areas that require quarterly maintenance to highly developed and visited parks that require daily maintenance. It is recommended that the core level of service be kept at 90 acres per maintenance employee to ensure proper maintenance of our growing park system.

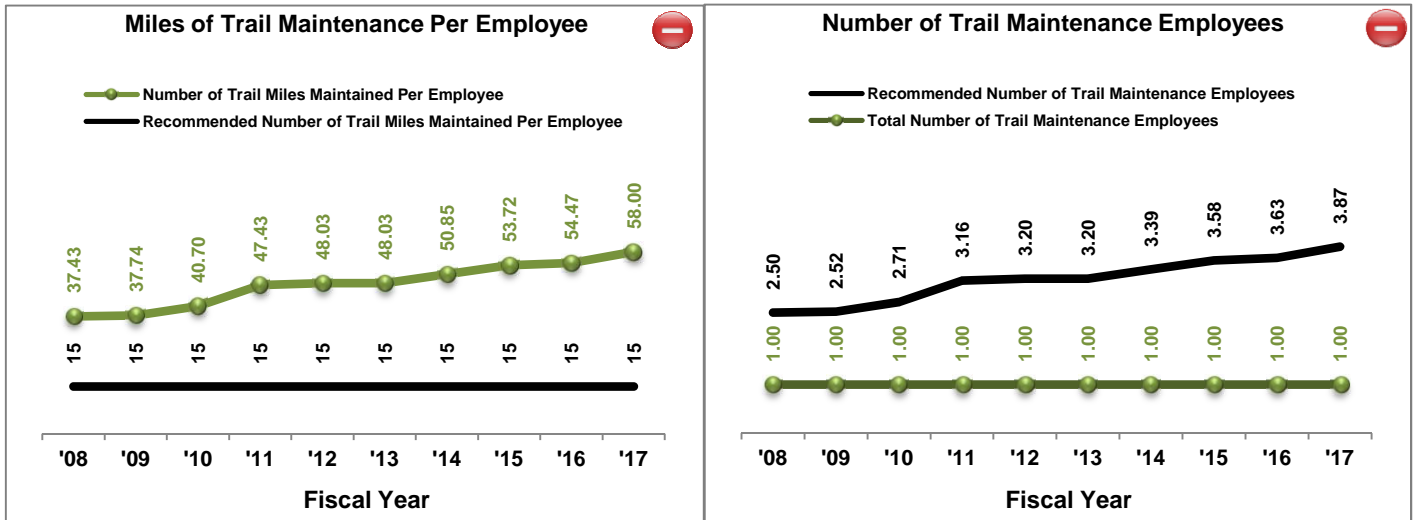
Analysis:

- For the period shown, the total number of park acres increased by 522 or 18.30%.
- The number of park maintenance employees have only increased by 1.00 FTE or 3.57%. The number of acres per maintenance employees increased from 101.89 to 116.38 or 14.22%. The recommended level is 90 acres per maintenance employee.
- Using the recommended level of 90 acres per maintenance employee, the City has been understaffed between 3.70 to 8.50 employees over this timeframe.
- In FY 2006 there were 89 acres per maintenance employee which was in line with the recommended staffing level. In FY 2007, the City purchased 460 more acres consisting of Philips Park and Gans Creek Recreation Area) and this increased the acres per maintenance employee to above 100 acres per employee. At the time of the purchase, some of the permanent parks sales tax was used to purchase the Gans property. The department planned to add maintenance employees when the debt was paid off in FY 2011; however, there was an economic downturn in FY 2009 and increases in online sales which do not collect local sales taxes have kept the growth low and only one additional maintenance employee was added over the past ten years.
- As all of the permanent parks sales tax becomes allocated in the next few years, additional sources will need to be identified to add staff to continue maintaining the parks system.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia, Missouri

Parks & Recreation - General Fund



Fiscal Year	Number of Miles	Trail Maintenance		Recommended		Number of Employees Short of Recommended Number
		Number of Employees	Miles per Maint. Employee	Trail Miles Per Maint. Employee	Number of Employees	
2008	37.43	1.00	37.43	15.00	2.50	1.50
2009	37.74	1.00	37.74	15.00	2.52	1.52
2010	40.70	1.00	40.70	15.00	2.71	1.71
2011	47.43	1.00	47.43	15.00	3.16	2.16
2012	48.03	1.00	48.03	15.00	3.20	2.20
2013	48.03	1.00	48.03	15.00	3.20	2.20
2014	50.85	1.00	50.85	15.00	3.39	2.39
2015	53.72	1.00	53.72	15.00	3.58	2.58
2016	54.47	1.00	54.47	15.00	3.63	2.63
2017	58.00	1.00	58.00	15.00	3.87	2.87
10 Yr % Chg	54.96%	0.00%	54.96%		54.96%	91.71%

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: As a part of each extension of the temporary parks sales tax, additional trail miles become a part of the city's trail system. As miles of trails are added, park maintenance staff need to be added in order to ensure they are properly maintained. Two indicators that are important to monitor are the number of trail miles per maintenance employee and the number of trail maintenance employees. It is recommended with the trail system that we have with a mix of trail surfaces (gravel, concrete, and nature) that the city have one maintenance employee for each 15 miles of trails.

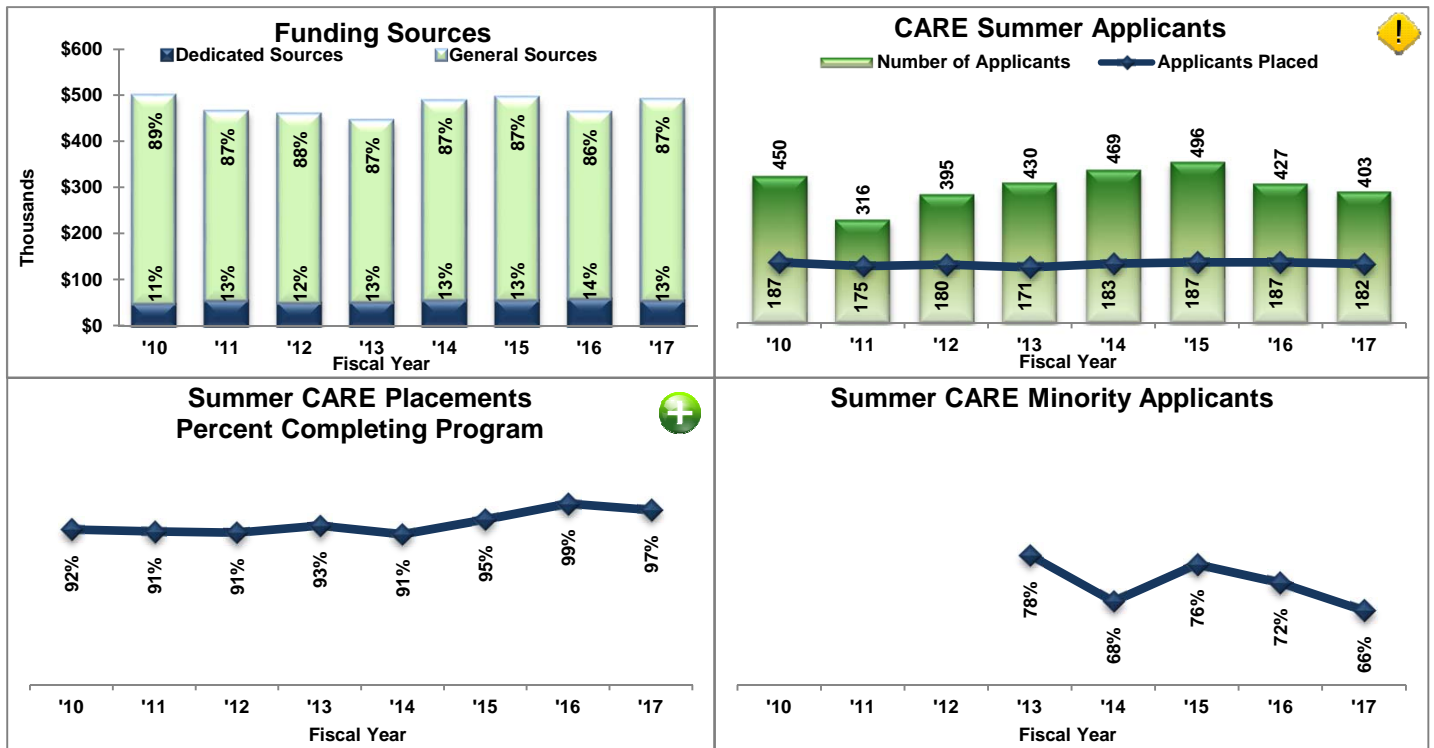
Analysis:

- For the period shown, the total number of trail miles increased by 20.57 or 54.96%. The number of trail maintenance employees has remained at 1.00 FTE.
- With a recommended level of one maintenance employee for every 15 miles of trails, the city should have 3.87 FTE positions performing this function to ensure proper maintenance of the trails. The City has been understaffed by 1.50 to 2.87 FTE positions over the past ten years.
- The permanent parks sales tax has been used to add maintenance employees; however due to the downturn in the economy, the slow growth in sales taxes due to online sales which do not collect local sales taxes, and the increases in other operating costs, the City has not been able to add more parks maintenance staff from the parks sales tax funding or general source.
- As all of the permanent parks sales tax becomes allocated in the next few years, additional sources will need to be identified to add staff to continue maintaining the parks system.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>

Parks & Recreation - CARE Program



Fiscal Year	Total Dedicated Sources	Total General Sources	Total Expenses	Number of Applicants	# Applicants Placed	Percent Placed	Minority Applicant Percent	# Completed Program	Percent Completed Program	Number of Work Site Partners
2010	\$47,493	\$450,020	\$497,513	450	187	42%	N/A	172	92%	N/A
2011	\$54,369	\$408,447	\$462,816	316	175	55%	N/A	160	91%	99
2012	\$49,036	\$408,314	\$457,350	395	180	46%	N/A	164	91%	121
2013	\$50,747	\$392,850	\$443,597	430	171	40%	N/A	159	93%	104
2014	\$54,782	\$431,046	\$485,828	469	183	39%	68%	166	91%	92
2015	\$55,237	\$438,197	\$493,434	496	187	38%	76%	177	95%	99
2016	\$58,344	\$403,102	\$461,446	427	187	44%	72%	185	99%	90
2017	\$54,335	\$434,423	\$488,758	403	182	45%	66%	177	97%	92
% Chg	14.41%	(3.47%)	(1.76%)	(10.44%)					5.73%	

Description: The CARE (Career Awareness and Related Experience) Program hires at-risk 14 to 20 years olds who live in the City of Columbia and/or attend a Columbia school and places them at local businesses (work site partners), where they gain much needed real-world hands-on work experience while getting paid. All of the trainees' wages are paid by the CARE program. The goal of the program is to get the youth ready to enter the workforce and become productive, self-sufficient citizens. Since 1982, the CARE program has provided comprehensive services for Columbia's at-risk youth that include: job readiness training, paid real-world hands-on work experience, mentoring, career exploration, and money management training. There are several programs within CARE that include: an eight-week summer program which allows trainees the opportunity to work for minimum wage for up to 20 hours per week; a program funded by the Boone County Family Resources for Boone County residents with developmental disabilities, and several school year programs (art gallery program, Missouri Option Program partnership, Douglass High School Partner in Education collaboration, and other Columbia Public Schools' cooperative efforts). The summer program is the largest of the programs.

Analysis: The CARE program is funded primarily from general fund sources with some funding coming from grants, Boone County Family Resources, gallery receipts, and the Office of Cultural Affairs. The amount of expenses since FY 2010 has remained fairly stable. Of the applicants that apply, which can be over 400 for the summer program, the CARE program only has enough funds for about 187 (less than half of the applicants) per summer. For those who are accepted into the program, over 91% of them complete the whole eight week program, with FY 2017 showing a 97% completion rate. In FY 2013, the program began to track demographic information about the applicants and the percent of minorities within the program was above 70% in FY 2015 and FY 2016. In FY 2017 there were 92 work site partners that offered trainees work with the various types of work (barbershop/salon, car detailing, childcare center, community center, hospital/health care setting, library, office setting, pet groomer, restaurant, retail store, and school age children programs).

Sources:

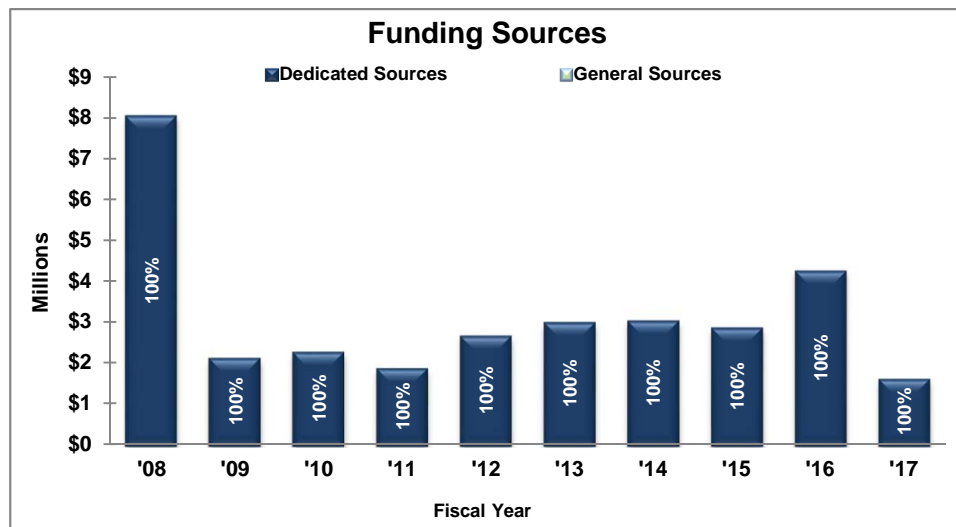
- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Annual Parks and Recreation report
https://www.como.gov/ParksandRec/About_Us/annual_reports.php

Parks and Recreation Capital Projects

Capital Projects Fund

The Capital Projects Fund includes administrative, streets and sidewalks, parks and recreation, and public safety capital projects. This section focuses on just the parks and trail capital projects.

Parks & Recreation - Capital Projects



Dedicated Sources								
Fiscal Year	Grant Revenue	Forced Account Labor	Capital Contributions	Operating Transfer	Donations	Other Local Revenue	Total Dedicated Sources	Total Revenues
2008	\$5,559,880	\$70,000	\$0	\$2,370,000	\$13,042	\$0	\$8,012,922	\$8,012,922
2009	\$0	\$85,000	\$0	\$2,015,000	\$0	\$0	\$2,100,000	\$2,100,000
2010	\$0	\$35,000	\$0	\$2,215,000	\$0	\$0	\$2,250,000	\$2,250,000
2011	\$0	\$0	\$0	\$1,855,000	\$0	\$0	\$1,855,000	\$1,855,000
2012	\$0	\$0	\$0	\$2,617,240	\$0	\$0	\$2,646,020	\$2,646,020
2013	\$0	\$0	\$0	\$2,899,320	\$0	\$0	\$2,974,181	\$2,974,181
2014	\$0	\$0	\$0	\$2,848,000	\$0	\$0	\$3,009,465	\$3,009,465
2015	\$321,037	\$0	\$0	\$2,461,811	\$0	\$58,465	\$2,841,313	\$2,841,313
2016	\$1,135,825	\$0	\$0	\$3,095,000	\$0	\$0	\$4,230,825	\$4,230,825
2017	\$45,941	\$0	\$0	\$1,547,885	\$0	\$0	\$1,593,826	\$1,593,826
10 Yr % Chg	(99.17%)			(34.69%)			(80.11%)	(80.11%)

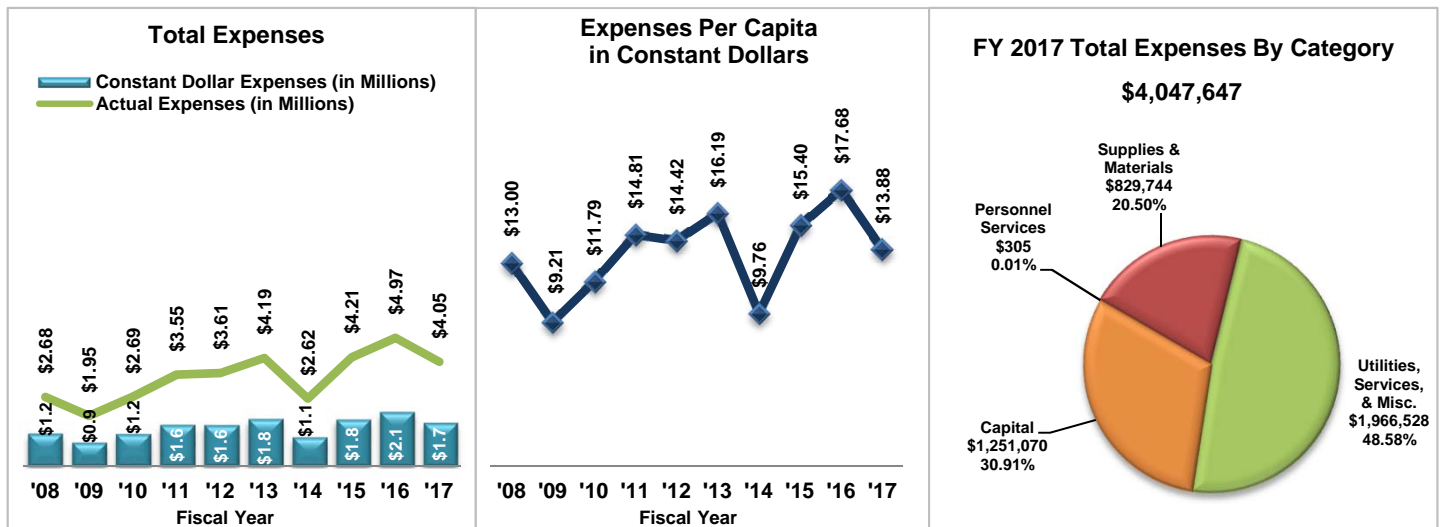
Description: Capital projects related to the General Fund Parks and Recreation operations are reflected in the Capital Projects Fund, not in the general fund, as is required by general accounting standards. Each project is assigned a unique project number that tracks the various revenue sources and expenses associated with the project during its life. Projects are taken to and approved by the voters in a ballot issue every five or six years to extend a 1/8 cent temporary parks sales tax. Some specific projects are identified at the time of the ballot and other amounts are set aside in annual projects for specific projects to be identified later. Projects are usually completed or well underway before another ballot issue is taken to the public. Parks sales tax is the primary funding source and is reflected as an operating transfer from the Parks Sales Tax Fund. Forced account labor reflects labor which will be provided by the operating department. Many of the capital projects utilize staff during the off-season when their normal workload is lower. Other local revenues are generally donations received from the public. All of the revenue sources for this fund are dedicated and cannot be allocated to another budget. The total revenues may be above the total expenses in years where funds are being appropriated for a project, but the expenses will occur over more than one year.

Analysis: The total revenue sources vary widely from year to year depending on the size and timing of the capital projects. The City has had sufficient park sales tax receipts to fund all of the voter approved capital projects currently scheduled for completion. In November 2015 voters approved a six year extension of the 1/8 cent temporary parks sales tax. There are no warning trends observed for this indicator.

Source:

- City of Columbia Accounting System

Parks & Recreation - Capital Projects



Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$2,681,450	215.30	\$1,245,431	95,782	\$13.00	(75.74%)
2009	\$1,953,290	214.54	\$910,468	98,831	\$9.21	(29.15%)
2010	\$2,688,848	218.06	\$1,233,100	104,620	\$11.79	28.01%
2011	\$3,552,995	224.94	\$1,579,537	106,658	\$14.81	25.61%
2012	\$3,608,993	229.59	\$1,571,930	109,008	\$14.42	(2.63%)
2013	\$4,192,750	232.96	\$1,799,772	111,145	\$16.19	12.27%
2014	\$2,615,254	236.74	\$1,104,695	113,155	\$9.76	(39.72%)
2015	\$4,213,044	237.02	\$1,777,506	115,391	\$15.40	57.79%
2016	\$4,970,877	240.01	\$2,071,112	117,165	\$17.68	14.81%
2017	\$4,047,647	245.12	\$1,651,292	118,966	\$13.88	(21.49%)
10 Yr % Chg	50.95%	13.85%	32.59%	24.21%	6.77%	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Capital projects for Parks and Recreation include the purchase of land for future parks or trails, field improvements for existing baseball/softball fields, development and construction of neighborhood parks, renovation or construction of park playgrounds, and development and construction of new trails.

Analysis: The expenses vary widely from year to year depending on the size and timing of the capital projects. All of the funding for a capital project must be appropriated for a capital project before a construction contract can be awarded even though the construction may take place over more than one year. The department has had sufficient parks sales tax receipts to fund all of the voter approved capital projects currently scheduled for completion. In November 2015 voters approved a six year extension of the 1/8th cent temporary parks sales tax. There are no warning trends observed.











Sources:

- City of Columbia Accounting System
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

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Recreation Services Trends

Enterprise Fund

Indicator	2016	2017	Comments
Expenses Per Capita			Expenses per capita decreased 28.60% while inflation increased 13.85% and the population increased 24.21% over the same time period. The increase in expenses has not kept pace with inflation or the growth in the population. The subsidy from the general fund was decreased over \$490,000 and was replaced with parks sales taxes funding. Nearly all of the permanent parks sales tax is now being allocated each year so it will be difficult to fund additional positions or increases in operating costs in the future from this source. There has been low growth in both the general sales tax and the parks sales tax due to the economic downturn in FY 2009 and growth in online sales which do not collect local sales taxes.
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries and benefits were above the Bureau of Labor Statistics (BLS) average fringe benefit percent for state and local governments until FY 2016. The FY 2017 fringe benefit percent of 36.48% is below the BLS rate.
Employees Per Thousand Population			The total number of employees decreased by 2.91 FTE. Employees per thousand population decreased by 25.95% while the population increased 24.21% during this same time. Three vacant positions have been deleted in an effort to lower expenses and meet cost recovery goals. Low growth in the general sales tax and the parks sales tax will continue to make it difficult to add positions in the future.
Subsidies from the General Fund and Parks Sales Taxes			Over the past ten years the total subsidy received from the general fund and parks sales tax has only increased by \$123,301 or 5.41%. Due to budget cuts necessary in the general fund, the subsidy was decreased and replaced with parks sales tax funding. Nearly all of the permanent parks sales tax (96.64%) has been allocated and general sales tax growth is low. It will be difficult to meet future rising operational costs (utilities, fuel, intragovernmental charges, pensions) and services may be impacted.
Unassigned Cash Reserves			Unassigned cash reserves have been below the budgeted cash reserve target for all of the past ten years. The unassigned cash reserve did increase in FY 2017 due to fee increases applied to Golf, Adapted Recreation, Aquatics, ARC, Special Event Concessions, Day Camp Programs, Picnic Shelter and Riechmann Pavilion Rentals. 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.



Positive Trend

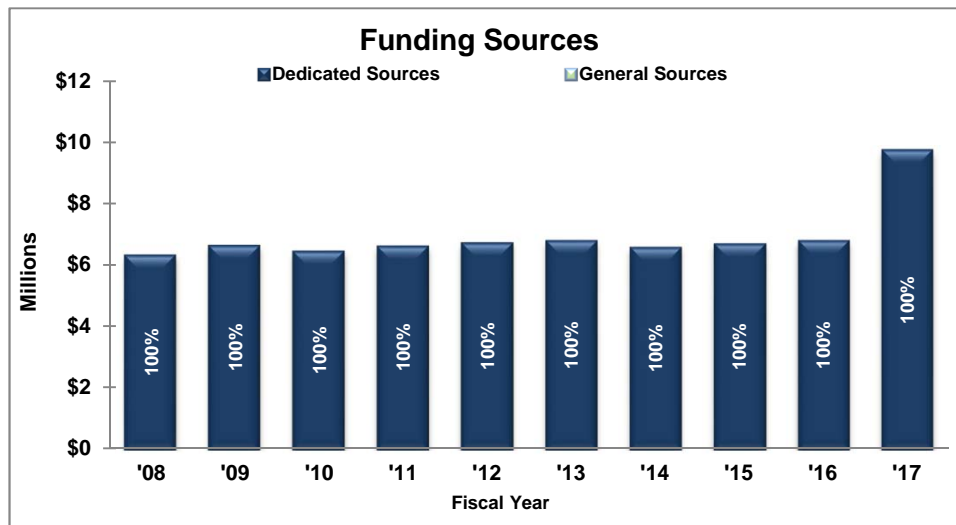


Warning Trend - Monitor Closely



Negative Trend - Action Needed

Recreation Services Fund



Dedicated Sources								
Fiscal Year	Fees & Service Charges	Transfers In	Interest Revenue	Grant Revenue	Other Local Revenues	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$3,848,181	\$2,322,218	\$101,535	\$0	\$14,491	\$6,286,425	\$0	\$6,286,425
2009	\$4,120,606	\$2,362,160	\$100,321	\$0	\$15,678	\$6,598,765	\$0	\$6,598,765
2010	\$4,079,714	\$2,217,135	\$87,750	\$0	\$24,925	\$6,409,524	\$0	\$6,409,524
2011	\$4,136,896	\$2,352,590	\$54,333	\$0	\$38,590	\$6,582,409	\$0	\$6,582,409
2012	\$4,373,766	\$2,256,015	\$29,070	\$0	\$29,201	\$6,688,052	\$0	\$6,688,052
2013	\$4,429,863	\$2,281,586	(\$29,556)	\$0	\$73,786	\$6,755,679	\$0	\$6,755,679
2014	\$4,205,270	\$2,234,516	\$30,128	\$0	\$65,648	\$6,535,562	\$0	\$6,535,562
2015	\$4,145,589	\$2,385,646	\$50,828	\$0	\$75,768	\$6,657,831	\$0	\$6,657,831
2016	\$4,243,961	\$2,362,547	\$35,654	\$6,470	\$110,333	\$6,758,965	\$0	\$6,758,965
2017	\$4,599,854	\$4,593,872	(\$33,772)	\$7,328	\$536,105	\$9,703,387	\$0	\$9,703,387
10 Yr % Chg	19.53%	97.82%	(133.26%)		3599.57%	54.35%		54.35%

Description: The Recreation Services Fund is an enterprise fund that is funded by dedicated sources and a subsidy from general fund general sources. While the general fund Parks and Recreation budget funds the parks planning, parks management and CARE programs, Recreation Services funds a broad spectrum of leisure services including sports programming, aquatics, community recreation, golf, OAK tours, 50 plus, community special events, life enrichment programs and classes, adapted community recreation, adapted sports/Special Olympics, and the Activity and Recreation Center (ARC). There are also some capital projects associated with this fund. As an enterprise fund, Recreation Services charges user fees for the services they offer and those cover about 60% of the costs. The remaining costs are covered by interest revenue and subsidies from the General Fund and the Parks Sales Tax.

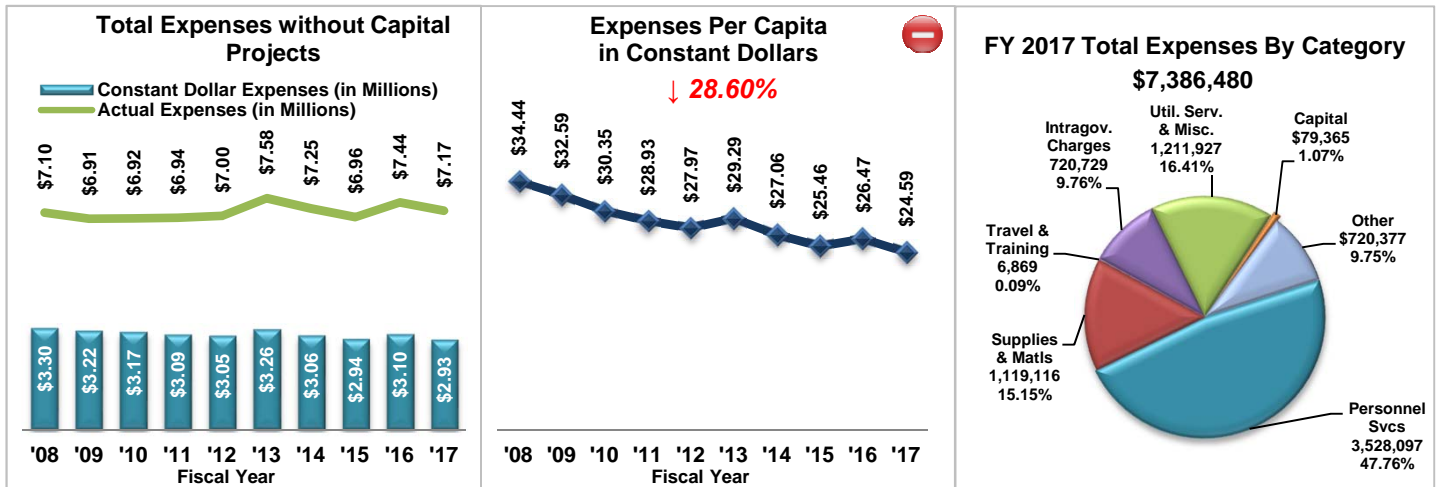
Analysis: For the period shown, total revenues increased 54.35%.

- Fees and service charges increased 19.53%, while total operating transfers (from the general fund and parks sales tax) increased 97.82%.
- Due to lower growth in sales tax revenues in both the general fund and parks sales tax because of rising online sales as well as competing needs for these revenues in both the general fund and the parks sales tax, these subsidies were not able to increase much over the past ten years.
- This is a future concern because as operating costs increase in the department, and the subsidies are not able to increase to cover these costs, leisure activities will be impacted as existing cash balances are now below the cash reserve target for this fund.
- FY 2017 fees and service charges reflects a significant increase due to fee increases applied to Golf, Adapted Recreation, Aquatics, the ARC, Special Event Concessions, Day Camp Programs, and rental increases for Picnic Shelter and Riechmann Pavilion.
- FY 2017 transfers reflect a significant increase due to the Sports Fields House capital improvement project budgeted at \$2,130,000, which includes \$1,000,000 transfer the CVB Tourism Funds.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Nonmajor Enterprise Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Recreation Services Fund



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Less: Capital Projects	Expenses without Capital Projects	Consumer Price Index	Constant Dollars Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$7,206,195	\$103,517	\$7,102,678	215.30	\$3,298,922	95,782	\$34.44	(1.37%)
2009	\$6,947,042	\$37,868	\$6,909,174	214.54	\$3,220,505	98,831	\$32.59	(5.37%)
2010	\$6,987,762	\$64,806	\$6,922,956	218.06	\$3,174,852	104,620	\$30.35	(6.87%)
2011	\$7,211,064	\$269,959	\$6,941,105	224.94	\$3,085,772	106,658	\$28.93	(4.68%)
2012	\$7,305,653	\$304,359	\$7,001,294	229.59	\$3,049,477	109,008	\$27.97	(3.32%)
2013	\$7,797,130	\$214,171	\$7,582,959	232.96	\$3,255,048	111,145	\$29.29	4.72%
2014	\$7,382,815	\$134,274	\$7,248,541	236.74	\$3,061,815	113,155	\$27.06	(7.61%)
2015	\$7,114,105	\$150,264	\$6,963,841	237.02	\$2,938,082	115,391	\$25.46	(5.91%)
2016	\$7,881,532	\$438,131	\$7,443,401	240.01	\$3,101,288	117,165	\$26.47	3.97%
2017	\$7,386,480	\$215,487	\$7,170,993	245.12	\$2,925,503	118,966	\$24.59	(7.10%)
10 Yr % Chg	0.96%	108.17%	(11.32%)	13.85%	(11.32%)	24.21%	(28.60%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Recreation Services Fund is an enterprise fund with areas of operation including park services, recreation, and the Recreation Center. It is important to examine the trends for actual expenses (without capital projects), constant dollar expenses, and expenses per capita. Constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per capita take into account both inflation and growth in the population.

Analysis: For the period shown, total expenses without capital projects increased 0.96%, constant dollar expenses decreased 11.32%, and per capita expenses decreased 28.60%. The increase in the actual expenses have not kept pace with the inflation rate or the growth in population. While fees are adjusted each year in an effort to meet cost recovery goals, the fund is not able to charge fees to cover all of their costs. The subsidy from the parks sales tax cannot continue to grow at the pace it did in the previous ten years because nearly all of the permanent parks sales tax funding has been allocated. The subsidy from the general fund has not been able to grow because it has so many departments (police, fire, streets, etc.) competing for these scarce resources. For many of the past ten years, the operations have been using down cash to a level that is now below its cash reserve target. As future operating expense increases occur (increases in pension, health insurance, utilities, intragovernmental charges) the City will need to identify other resources to allocate to this budget or services will need to be decreased.

- FY 2008 increased due to replacement of capital equipment per the city's replacement schedule, and to relocate the Life Enrichment/50+ Program from the Parkade Center to the Stephens Lake Activity Center.
- In FY 2010, two positions (Recreational Supervisor and Recreation Specialist) were eliminated in order to offset increased expenses.
- FY 2013 increased due to the purchase and renovation of the Water-Moss Memorial Wildlife Area. A four year loan will be utilized to make the necessary renovations. Once the loan is paid, the department will save approximately \$110,000 per year on rent.
- FY 2016 increased due to an 8.8% increase in Intragovernmental charges, scheduled equipment replacement, and golf cart purchases. A vacant Recreation Specialist position was deleted in order to lower costs.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Nonmajor Enterprise Funds
<http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Recreation Services Fund

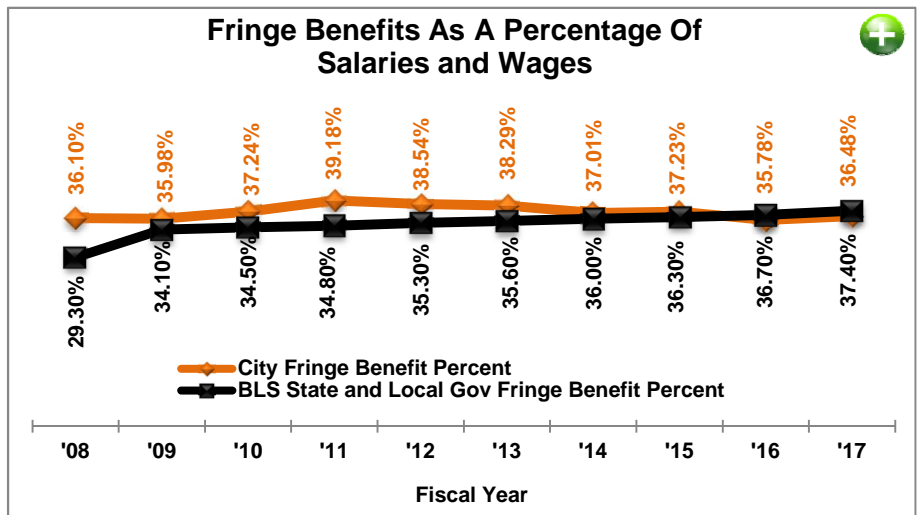
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS State and Local Gov Fringe Benefit Percent
2008	\$576,539	\$1,597,210	36.10%	14.10%	29.30%
2009	\$576,148	\$1,601,218	35.98%	13.90%	34.10%
2010	\$568,692	\$1,527,277	37.24%	14.90%	34.50%
2011	\$595,205	\$1,519,211	39.18%	15.10%	34.80%
2012	\$577,363	\$1,498,039	38.54%	16.10%	35.30%
2013	\$587,870	\$1,535,151	38.29%	17.10%	35.60%
2014	\$579,357	\$1,565,266	37.01%	17.50%	36.00%
2015	\$560,655	\$1,506,072	37.23%	16.60%	36.30%
2016	\$548,914	\$1,534,145	35.78%	15.10%	36.70%
2017	\$543,812	\$1,490,797	36.48%	13.80%	37.40%
10 Yr % Chg	(5.68%)	(6.66%)	1.06%	(2.13%)	

Description: The most common forms of fringe benefits are pension plans and health and life insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health and life insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

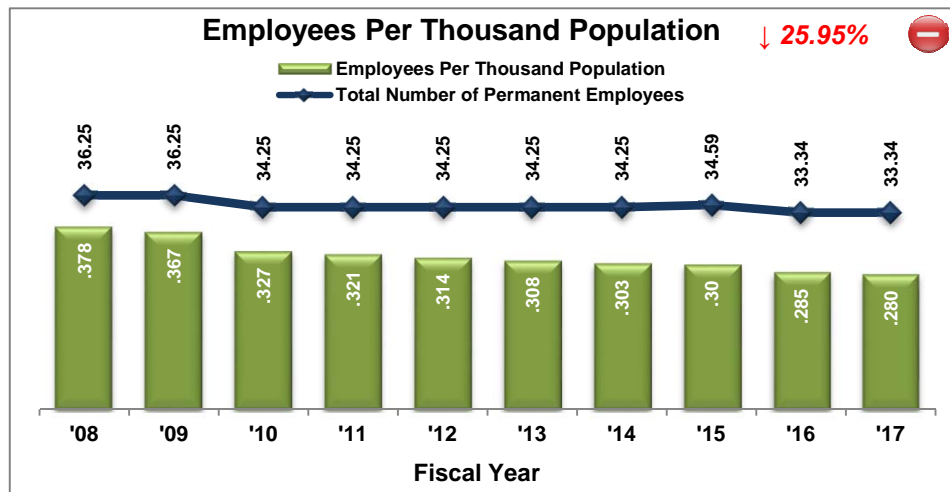
Analysis: The fringe benefit percent increased from 36.10% in FY 2008 to 39.18% in FY 2011 before it began to decrease. The FY 2017 fringe benefit percent is 36.48%.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. In FY 2015, FY 2016 and FY 2017 the pension rates decreased with the FY 2017 rate at 13.80%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The FY 2017 fringe benefit percent is below the BLS average fringe benefit percent for state and local governments.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Recreation Services Fund



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	36.25	95,782	0.378					
2009	36.25	98,831	0.367					
2010	34.25	104,620	0.327	(2.00)		(2.00)		DELETED: (1) Rec Superv in OAK Tours, Senior, Classes/Events and Adapted Comm Rec, (1) Rec Spec in Golf/Concessions
2011	34.25	106,658	0.321					
2012	34.25	109,008	0.314					
2013	34.25	111,145	0.308					
2014	34.25	113,155	0.303					
2015	34.59	115,391	0.300	0.34			0.34	MOVED: part of Maintenance Technician position from General Fund Parks to Recreation Services - funded with Parks Sales Tax
2016	33.34	117,165	0.285	(1.25)	0.25	(1.00)	(0.50)	ADDED: (.25) Custodian converted from temp help; DELETED: (1) Recreation Specialist at the ARC; MOVED: (.25) Rec Super and (.25) Rec Spec to Airport Concessions
2017	33.34	118,966	0.280	0.00				
10 Yr Chg	(8.03%)	24.21%	(25.95%)	(2.91)	0.25	(3.00)	(0.16)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: It is important to monitor the number of employees as well as the employees per thousand population. If employees per thousand population is increasing significantly, it may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. If the number of employees per thousand population is declining significantly, it may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

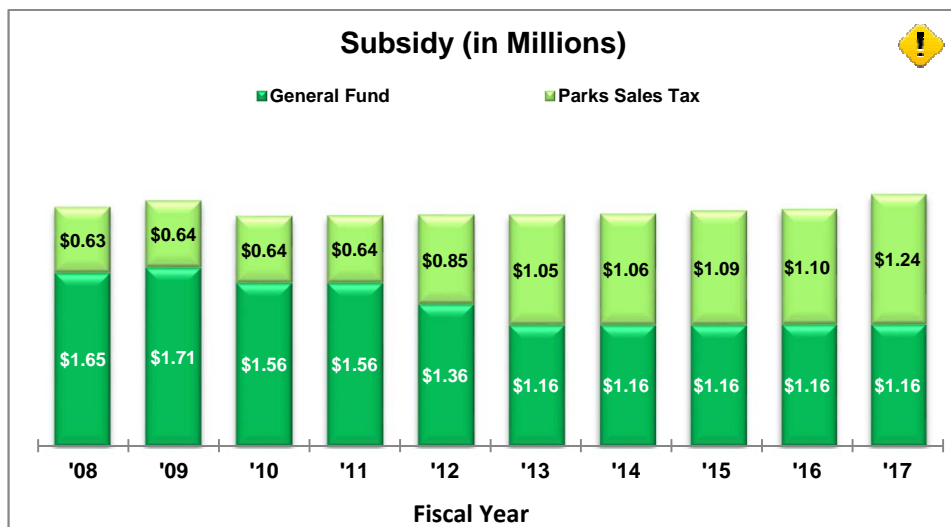
Analysis: For the period shown, the total change in number of employees reflects a decrease of 2.91 FTE. Due to the economic downturn and the slow growth in general funding sources such as sales taxes, the employees per thousand population decreased 25.95%. The department has responded by eliminating vacant positions in areas where they have not been meeting cost recovery goals. The slow growth of the general sales tax and parks sales tax (due to increasing online sales which do not collect local sales tax) will greatly impact the department's ability to add employees in the future and may result in decreases in services.

Sources:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

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Recreation Services Fund



Fiscal Year	Subsidy - General Fund	Subsidy - Parks Sales Tax	Total Subsidy
2008	\$1,652,510	\$628,300	\$2,280,810
2009	\$1,705,910	\$637,725	\$2,343,635
2010	\$1,556,910	\$637,725	\$2,194,635
2011	\$1,556,910	\$644,105	\$2,201,015
2012	\$1,356,910	\$850,105	\$2,207,015
2013	\$1,156,910	\$1,050,105	\$2,207,015
2014	\$1,156,910	\$1,060,606	\$2,217,516
2015	\$1,156,910	\$1,091,288	\$2,248,198
2016	\$1,161,910	\$1,102,201	\$2,264,111
2017	\$1,161,910	\$1,242,201	\$2,404,111
10 Yr % Chg	(29.69%)	97.71%	5.41%

Description: While the Recreation Services Fund charges fees for the many leisure activities they provide, they are not able to set the fees at the level necessary to cover all of their operating expenses. Cost recovery goals have been set for each area (aquatics, golf, community recreation, etc.) and fees are adjusted each year to reach those cost recovery goals. Approximately 40% of funding for recreation services comes from subsidies – one from the general fund and one from the parks sales tax.

Analysis: For the period shown, the total of the two subsidies has increased only \$123,301 or 5.41%.

- The amount of subsidy coming from the general fund decreased by \$490,600 as a downturn in the economy and lower growth in the general sales tax resulted in more funding needed within the general fund to pay for services such as police, fire, health, streets, etc. The City was able to increase the subsidy coming from the parks sales tax to cover this decrease from the general fund; however, nearly all (96.64%) of the permanent parks sales tax has been allocated.
- It will be difficult to increase either of these two subsidies in the future unless the sales tax growth rate increases. If the subsidies are not able to increase to help cover future operating cost increases (pension rates, health insurance rates, intragovernmental charges), the department may need to reduce or eliminate some of the services it offers.

Sources:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>

Recreation Services Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Operating Revenues:					
Activity Fees	\$2,689,577	\$2,876,307	\$2,898,624	\$2,905,049	\$2,965,148
User Fees ^	\$124,603	\$127,090	\$120,985	\$123,756	\$122,772
Capital User Fees ^	\$82,560	\$67,979	\$66,011	\$73,569	\$71,861
Golf Course Improvement Fees ^	\$134,315	\$149,554	\$127,061	\$127,215	\$139,040
Rentals	\$452,712	\$483,261	\$489,565	\$521,579	\$605,416
Sales	\$421,965	\$415,421	\$372,834	\$380,157	\$457,958
Other Misc. Operating Revenues	(\$57,551)	\$994	\$4,634	\$5,571	\$11,571
Total Operating Revenues	\$3,848,181	\$4,120,606	\$4,079,714	\$4,136,896	\$4,373,766
Operating Expenses:					
Personnel Services ***	\$3,569,204	\$3,529,001	\$3,455,672	\$3,482,233	\$3,482,678
Materials and Supplies	\$888,424	\$862,468	\$889,678	\$914,745	\$990,093
Travel and Training	\$9,020	\$8,544	\$6,159	\$5,626	\$4,325
Intragovernmental	\$584,611	\$611,460	\$672,126	\$695,221	\$677,500
Utilities, Services and Miscellaneous	\$1,095,224	\$1,146,489	\$1,173,805	\$1,115,115	\$1,156,886
Depreciation	\$608,303	\$616,795	\$619,955	\$618,723	\$632,575
Total Operating Expenses	\$6,754,786	\$6,774,757	\$6,817,395	\$6,831,663	\$6,944,057
Operating Income (Loss)	(\$2,906,605)	(\$2,654,151)	(\$2,737,681)	(\$2,694,767)	(\$2,570,291)
Non-Operating Revenues:					
Revenue from Other Gov. Units	\$0	\$0	\$0	\$0	\$0
Investment Revenue	\$101,535	\$100,321	\$87,750	\$54,333	\$29,070
Miscellaneous Revenue	\$14,491	\$15,678	\$24,925	\$38,590	\$29,201
Total Non-Operating Revenues	\$116,026	\$115,999	\$112,675	\$92,923	\$58,271
Non-Operating Expenses:					
Interest Expense	\$23,632	\$18,539	\$13,207	\$7,625	\$1,901
Loss on Disposal of Fixed Assets	\$0	\$0	\$0	\$7,182	\$0
Bank & Paying Agent Fees	\$26,357	\$30,414	\$33,322	\$37,743	\$41,949
Total Non-Operating Expenses	\$49,989	\$48,953	\$46,529	\$52,550	\$43,850
Total Non-Operating Revenues (Expenses)	\$66,037	\$67,046	\$66,146	\$40,373	\$14,421
Income (Loss) Before Transfers	(\$2,840,568)	(\$2,587,105)	(\$2,671,535)	(\$2,654,394)	(\$2,555,870)
Transfers In - Other **	\$41,408	\$18,525	\$22,500	\$151,575	\$49,000
Transfers In - Subsidy - General Fund	\$1,652,510	\$1,705,910	\$1,556,910	\$1,556,910	\$1,356,910
Transfers In - Subsidy - Parks Sales Tax	\$628,300	\$637,725	\$637,725	\$644,105	\$850,105
Transfers In - CIP - Parks Sales Tax	\$0	\$0	\$0	\$0	\$0
Transfers In - CIP - CVB ****	\$0	\$0	\$0	\$0	\$0
Total Transfers In	\$2,322,218	\$2,362,160	\$2,217,135	\$2,352,590	\$2,256,015
Transfers Out - RFUFE/RGCIF/RRCIF to CIP	\$0	\$0	\$0	\$0	\$0
Transfers Out - Other	(\$220,355)	\$0	(\$25,000)	\$0	\$0
Total Transfers and Contributions	\$2,101,863	\$2,362,160	\$2,192,135	\$2,352,590	\$2,256,015
Change in Net Position	(\$738,705)	(\$224,945)	(\$479,400)	(\$301,804)	(\$299,855)
Net Position - Beginning	\$18,017,616	\$17,278,911	\$17,053,966	\$16,574,566	\$16,272,762
Net Position - Ending	\$17,278,911	\$17,053,966	\$16,574,566	\$16,272,762	\$15,972,907

*FY 2015 was restated for contributed capital and GASB 68 Accounting and Financial Reporting for Pensions

**FY 2015 includes General Fund transfer to project C46071 for ARC Improvements (\$89,050)

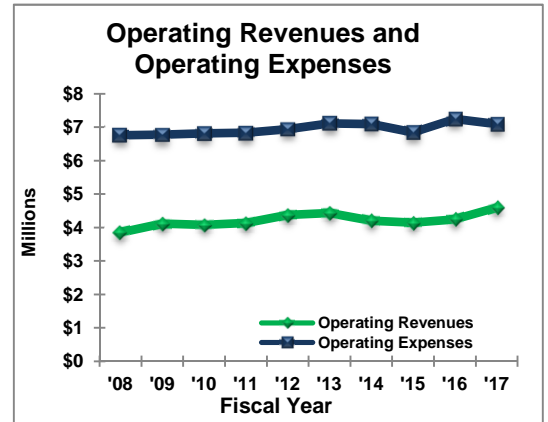
***Beginning in FY 2016, Personnel Services includes the GASB 68 Adj. for Pensions and GASB 16 Adj. for Vacation Liability

****FY 2017 includes a one-time contribution for Sports Field House from CVB (\$1,000,000).

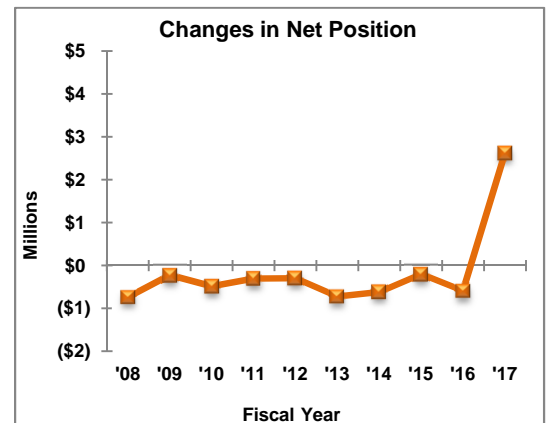
^ These fees are restricted for capital projects

Revenues, Expenses, and Changes in Net Position

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$3,021,816	\$2,805,283	\$2,820,959	\$2,900,080	\$3,191,826
\$125,761	\$123,514	\$130,644	\$120,439	\$130,774
\$72,274	\$64,769	\$29,507	\$28,428	\$32,998
\$124,675	\$114,825	\$58,677	\$59,040	\$56,338
\$591,022	\$574,965	\$599,229	\$623,401	\$737,685
\$494,315	\$520,481	\$503,622	\$508,459	\$445,370
\$0	\$1,433	\$2,951	\$4,114	\$4,863
\$4,429,863	\$4,205,270	\$4,145,589	\$4,243,961	\$4,599,854
\$3,514,414	\$3,450,989	\$3,348,047	\$3,635,982	\$3,528,097
\$1,019,827	\$1,055,803	\$1,032,942	\$1,020,471	\$1,076,995
\$5,357	\$6,110	\$6,143	\$7,290	\$6,869
\$716,514	\$690,490	\$702,872	\$765,058	\$720,729
\$1,217,511	\$1,223,429	\$1,078,671	\$1,131,793	\$1,038,561
\$641,449	\$669,669	\$680,143	\$688,325	\$719,449
\$7,115,072	\$7,096,490	\$6,848,818	\$7,248,919	\$7,090,700
(\$2,685,209)	(\$2,891,220)	(\$2,703,229)	(\$3,004,958)	(\$2,490,846)
\$0	\$0	\$0	\$6,470	\$7,328
(\$29,556)	\$30,128	\$50,828	\$35,654	(\$33,772)
\$73,786	\$65,648	\$75,768	\$110,333	\$536,105
\$44,230	\$95,776	\$126,596	\$152,457	\$509,661
\$0	\$5,809	\$4,286	\$2,622	\$928
\$7,083	\$1,298	\$1,199	\$0	\$0
\$3,865	\$0	\$4,723	\$4,395	\$0
\$10,948	\$7,107	\$10,208	\$7,017	\$928
\$33,282	\$88,669	\$116,388	\$145,440	\$508,733
(\$2,651,927)	(\$2,802,551)	(\$2,586,841)	(\$2,859,518)	(\$1,982,113)
\$74,571	\$17,000	\$137,448	\$18,436	\$59,761
\$1,156,910	\$1,156,910	\$1,156,910	\$1,161,910	\$1,161,910
\$1,050,105	\$1,060,606	\$1,091,288	\$1,102,201	\$1,242,201
\$0	\$0	\$0	\$80,000	\$1,130,000
\$0	\$0	\$0	\$0	\$1,000,000
\$2,281,586	\$2,234,516	\$2,385,646	\$2,362,547	\$4,593,872
(\$2,287)	(\$49,079)	\$0	\$0	\$0
(\$350,000)	\$0	\$0	(\$90,000)	\$0
\$1,929,299	\$2,185,437	\$2,385,646	\$2,272,547	\$4,593,872
(\$722,628)	(\$617,114)	(\$201,195)	(\$586,971)	\$2,611,759
\$15,972,907	\$15,250,279	\$15,297,330	\$15,096,135	\$14,509,164
\$15,250,279	\$14,633,165	\$15,096,135	\$14,509,164	\$17,120,923



For the ten year period operating revenues have been below operating expenses. The department utilizes cost recovery goals when setting fees for their services; however they are not able to recover all of the costs. They receive a subsidy from both the general fund and parks sales tax to help make up the difference and these are reflected in the Operating Transfers section of the Revenues, Expenses and Changes in Net Position statement. The gap between operating expenses and operating revenues has decreased from \$2,906,605 in FY 2008 to \$2,490,846 in FY 2017.



For the ten year period, there has been a net loss for each year except FY 2017. FY 2017 included funds transferred from Parks Sales Tax and CVB for capital projects. The growth in the subsidies is not able to cover the growth in the expenses because of low sales tax growth (due to online sales not being subject to local sales taxes), competing needs with other areas (police, fire, health, streets) for the general funds, and parks operations and capital projects competing for the parks sales tax. This is a negative warning trend that will need to be dealt with in future budgets to ensure the department does not deplete all of their cash.

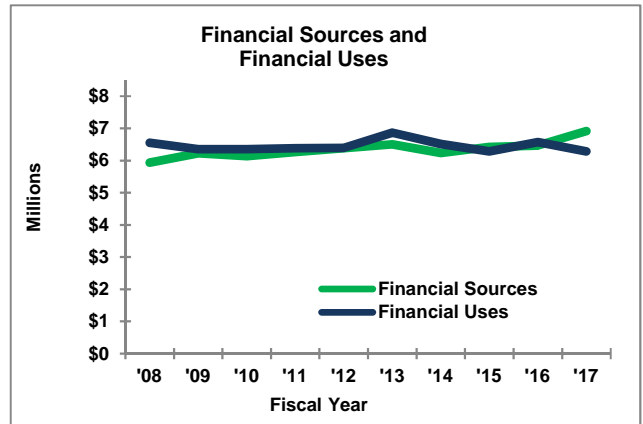
Recreation Services Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources (Unrestricted)					
Interest	\$101,535	\$100,321	\$87,750	\$54,333	\$29,070
Less: GASB 31 Interest Adjustment	(\$11,456)	(\$34,841)	\$42,006	\$895	\$24,713
Grants	\$0	\$0	\$0	\$0	\$0
Activity Fees	\$2,689,577	\$2,876,307	\$2,898,624	\$2,905,049	\$2,965,148
Rentals	\$452,712	\$483,261	\$489,565	\$521,579	\$605,416
Sales	\$421,965	\$415,421	\$372,834	\$380,157	\$457,958
Miscellaneous Revenues	(\$43,060)	\$16,672	\$29,559	\$44,161	\$40,772
Financial Sources Before Transfers	\$3,611,273	\$3,857,141	\$3,920,338	\$3,906,174	\$4,123,077
Transfers In - Other	\$41,408	\$18,525	\$22,500	\$151,575	\$49,000
Transfers In - Subsidy - General Fund	\$1,652,510	\$1,705,910	\$1,556,910	\$1,556,910	\$1,356,910
Transfers In - Subsidy - Parks Sales Tax	\$628,300	\$637,725	\$637,725	\$644,105	\$850,105
Total Financial Sources (for operations)	\$5,933,491	\$6,219,301	\$6,137,473	\$6,258,764	\$6,379,092
Financial Uses					
Personnel Services	\$3,569,204	\$3,529,001	\$3,455,672	\$3,482,233	\$3,482,678
Less: GASB 16 Vacation Liability Adjustment	(\$95)	(\$3,126)	(\$6,079)	(\$1,278)	(\$11,574)
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$888,424	\$862,468	\$889,678	\$914,745	\$990,093
Travel and Training	\$9,020	\$8,544	\$6,159	\$5,626	\$4,325
Intragovernmental	\$584,611	\$611,460	\$672,126	\$695,221	\$677,500
Utilities, Services and Miscellaneous	\$1,095,224	\$1,146,489	\$1,173,805	\$1,115,115	\$1,156,886
Interest Expense	\$23,632	\$18,539	\$13,207	\$7,625	\$1,901
Bank & Paying Agent Fees	\$26,357	\$30,414	\$33,322	\$37,743	\$41,949
Less: Expenses paid from restricted fees	(\$53,082)	(\$46,410)	(\$62,295)	(\$52,591)	(\$60,566)
Transfers Out - Other	\$220,355	\$0	\$25,000	\$0	\$0
Principal Payments	\$108,650	\$113,744	\$119,075	\$124,658	\$98,117
Less: Principal and Interest Payments from restricted fees	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$77,548	\$85,464	\$34,032	\$56,892	\$13,387
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
Total Financial Uses (for operations)	\$6,549,848	\$6,356,587	\$6,353,702	\$6,385,989	\$6,394,696
Financial Sources Over/(Under) Uses	(\$616,357)	(\$137,286)	(\$216,229)	(\$127,225)	(\$15,604)
Current Assets	\$2,594,490	\$2,796,705	\$2,734,400	\$2,586,209	\$2,568,760
Less: RFUFE Cash (for Recreation Serv CIP)	(\$217,807)	(\$335,801)	(\$231,913)	(\$348,300)	(\$161,250)
Less: RGCIF Cash (for Golf Course CIP)	\$36,226	\$23,328	\$24,899	\$30,642	(\$9,351)
Less: RRCIF Cash (for ARC CIP and Equip)	(\$155,788)	(\$177,791)	(\$189,525)	(\$210,502)	(\$221,797)
Less: GASB 31 Pooled Cash Adj (Mark to Market)	(\$521,618)	(\$556,459)	(\$514,453)	(\$513,558)	(\$488,845)
Less: Cash and marketable sec restricted for CIP	(\$403,147)	(\$501,725)	(\$562,215)	(\$443,072)	(\$358,714)
Less: Current Liabilities*	(\$778,867)	(\$714,108)	(\$373,527)	(\$350,628)	(\$393,627)
Add: Construction contracts payable	\$18,888	\$940	\$20,807	\$0	\$5,443
Ending Cash Reserve	\$572,377	\$535,089	\$908,473	\$750,791	\$940,619
Budgeted Oper Exp w/o Depreciation	\$6,816,842	\$7,000,028	\$6,717,289	\$6,660,497	\$6,754,122
Less: Oper Exp offset by restricted fees	(\$55,000)	(\$92,558)	(\$77,300)	(\$68,068)	(\$61,240)
Add: Budgeted Operating Transfers to Other Funds	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Bank and Paying Agent Fees	\$50,000	\$50,000	\$27,000	\$27,000	\$36,000
Add: Budgeted Interest Expense	\$33,000	\$33,000	\$13,207	\$7,625	\$1,902
Add: budgeted Principal Payments	\$0	\$0	\$119,075	\$124,658	\$98,117
Less: Principal and Interest Payments from restricted fees	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$43,500	\$79,148	\$37,767	\$88,111	\$30,000
Add: Budgeted Ent Rev for current Year CIP	\$0	\$0	\$0	\$0	\$0
Total Budgeted Financial Uses	\$6,888,342	\$7,069,618	\$6,837,038	\$6,839,823	\$6,858,901
Less Ent Revenue used for current year CIP	\$0	\$0	\$0	\$0	\$0
Total Budgeted Financial Uses for Operations	\$6,888,342	\$7,069,618	\$6,837,038	\$6,839,823	\$6,858,901
	x 20%	x 20%	x 20%	x 20%	x 20%
	\$1,377,668	\$1,413,924	\$1,367,408	\$1,367,965	\$1,371,780
Add: Budgeted Ent Rev for current year CIP	\$0	\$0	\$0	\$0	\$0
Budgeted Cash Reserve Target	\$1,377,668	\$1,413,924	\$1,367,408	\$1,367,965	\$1,371,780
Above/(Below) Budgeted Cash Reserve Target	(\$805,291)	(\$878,835)	(\$458,935)	(\$617,174)	(\$431,161)

^ Transfers In do not include Capital Contributions.

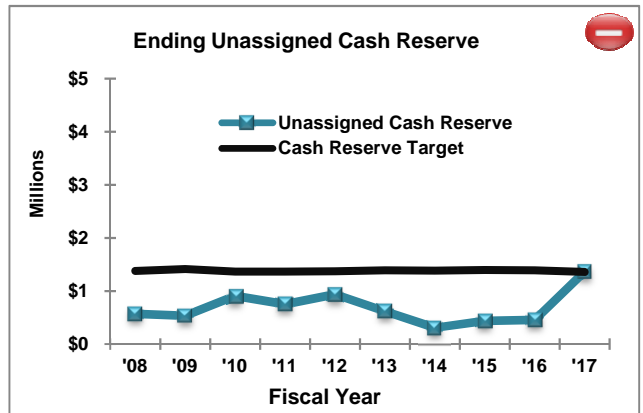
Financial Sources and Uses

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
(\$29,556)	\$30,128	\$50,828	\$35,654	(\$33,772)
\$67,365	\$662	(\$18,328)	(\$5,268)	\$53,465
\$0	\$0	\$0	\$6,470	\$7,328
\$3,021,816	\$2,805,283	\$2,820,959	\$2,900,080	\$3,191,826
\$591,022	\$574,965	\$599,229	\$623,401	\$737,685
\$494,315	\$520,481	\$503,622	\$508,459	\$445,370
\$73,786	\$67,081	\$78,719	\$114,447	\$45,968
\$4,218,748	\$3,998,600	\$4,035,029	\$4,183,243	\$4,447,870
\$74,571	\$17,000	\$137,448	\$18,436	\$59,761
\$1,156,910	\$1,156,910	\$1,156,910	\$1,161,910	\$1,161,910
\$1,050,105	\$1,060,606	\$1,091,288	\$1,102,201	\$1,242,201
\$6,500,334	\$6,233,116	\$6,420,675	\$6,465,790	\$6,911,742



For the ten year period total financial uses have been above financial sources for all years except FY 2015 and FY 2017. 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.

\$3,514,414	\$3,450,989	\$3,348,047	\$3,635,982	\$3,528,097
\$3,153	(\$8,169)	\$1,311	(\$23,740)	\$34,540
\$0	\$0	(\$9,439)	(\$210,550)	(\$125,423)
\$1,019,827	\$1,055,803	\$1,032,942	\$1,020,471	\$1,076,995
\$5,357	\$6,110	\$6,143	\$7,290	\$6,869
\$716,514	\$690,490	\$702,872	\$765,058	\$720,729
\$1,217,511	\$1,223,429	\$1,078,671	\$1,131,793	\$1,038,561
\$0	\$5,809	\$4,286	\$2,622	\$928
\$3,865	\$0	\$4,723	\$4,395	\$0
(\$69,463)	(\$71,567)	(\$84,990)	(\$43,433)	(\$71,847)
\$350,000	\$0	\$0	\$90,000	\$0
\$0	\$61,978	\$94,334	\$95,997	\$97,691
\$0	\$0	\$0	\$0	(\$98,619)
\$104,652	\$95,865	\$104,815	\$97,465	\$79,365
\$0	\$0	\$0	\$0	\$0
\$6,865,830	\$6,510,737	\$6,283,715	\$6,573,350	\$6,287,886
(\$365,496)	(\$277,621)	\$136,960	(\$107,560)	\$623,856



The unassigned cash reserves were below the budgeted cash reserve target for all years except FY 2017. There was an improvement in the reserves for FY 2017 due to fee increases applied to Golf, Adapted Recreation, Aquatics, ARC, Special Event Concessions, Day Camp Programs, Picnic Shelter and Riechmann Pavilion Rentals. 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.







\$2,569,742	\$2,339,354	\$2,521,792	\$2,088,379	\$5,050,120
(\$283,930)	(\$273,659)	(\$261,907)	(\$182,826)	(\$247,626)
(\$23,606)	(\$19,974)	(\$84,960)	(\$54,492)	(\$39,854)
(\$217,417)	(\$210,618)	(\$155,136)	(\$137,700)	(\$65,144)
(\$421,480)	(\$420,818)	(\$439,147)	(\$444,414)	(\$390,949)
(\$555,912)	(\$654,854)	(\$683,975)	(\$482,129)	(\$2,646,617)
(\$455,681)	(\$452,013)	(\$493,275)	(\$361,825)	(\$299,528)
\$6,122	\$42	\$34,155	\$30,150	\$6,232
\$617,838	\$307,460	\$437,547	\$455,143	\$1,366,634
\$6,911,099	\$6,827,394	\$6,856,606	\$6,854,273	\$6,711,856
(\$74,590)	(\$75,850)	(\$85,261)	(\$84,824)	(\$72,000)
\$2,287	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$5,809	\$4,286	\$2,622	\$928
\$0	\$61,978	\$94,333	\$95,997	\$97,691
\$0	\$0	\$0	\$0	(\$98,619)
\$116,000	\$96,400	\$105,201	\$90,535	\$147,000
\$0	\$0	\$0	\$0	\$0
\$6,954,796	\$6,915,731	\$6,975,165	\$6,958,603	\$6,786,856
\$0	\$0	\$0	\$0	\$0
\$6,954,796	\$6,915,731	\$6,975,165	\$6,958,603	\$6,786,856
x 20%	x 20%	x 20%	x 20%	x 20%
\$1,390,959	\$1,383,146	\$1,395,033	\$1,391,721	\$1,357,371
\$0	\$0	\$0	\$0	\$0
\$1,390,959	\$1,383,146	\$1,395,033	\$1,391,721	\$1,357,371
(\$773,121)	(\$1,075,686)	(\$957,486)	(\$936,578)	\$9,263

*FY 2015 was restated for GASB 68 Accounting and Financial Reporting for Pensions.

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Parks Sales Tax Trends

Special Revenue Fund

Indicator	2016	2017	Comments
Constant Dollar Parks Sales Tax Revenues			Over the past ten years, constant dollar revenues in this fund have remained relatively stable, increasing just 7.55% while inflation increased 13.85%. The low growth is due to increasing online sales which do not collect local sales tax. Parks sales tax provides funding to the Parks and Recreation operation in the general fund, Recreation Services, and capital projects. When the growth of this revenue is low, there is not enough funding to allocate to offset operating costs increases experienced over this timeframe. Nearly all of the permanent parks sales tax has already been allocated to operations (96.64%), so future operational cost increases will not be able to be offset by the growth in parks sales tax receipts.
Estimated Loss in Parks Sales Tax Due to Online Shopping			Over the past ten years, it is estimated that online sales have grown over 145.8%. Since online sales do not collect local sales taxes, the City estimates a loss of over \$3 million in parks sales tax over this same timeframe. Half of this loss could have been used to fund parks operations and recreation services. The FY 2017 estimated loss of parks sales tax is \$564,198. Future estimates show a continued increase in the percentage of commerce that will be done online and that will continue to impact the parks sales tax available to fund the parks operations and recreation services budgets.
Permanent Parks Sales Tax Not Yet Allocated to Operations			The amount of permanent parks sales tax allocated has increased from 66.57% in FY 2008 to 96.64% in FY 2017. Over the past ten years, the low growth of general source revenues in the general fund has resulted in increased use of permanent parks sales tax to make up the difference. There is concern that the growth in operational costs in the parks operations and recreation services budgets will not be able to be funded by the remaining amount of permanent parks sales tax to be allocated and cuts will have to be made in these budgets to get expenses in line with the revenues available. These cuts will most likely impact services offered by the department to their customers.



Positive Trend

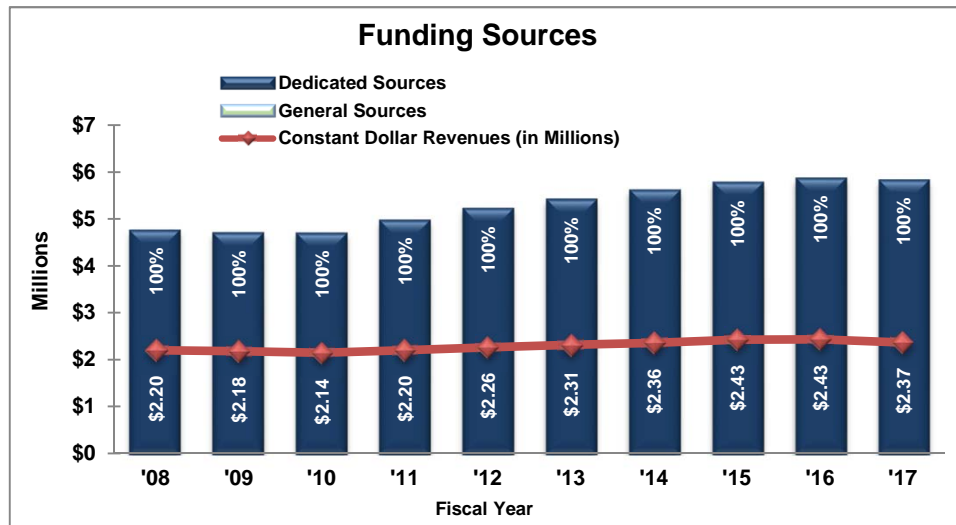


Warning Trend - Monitor Closely



Negative Trend - Action Needed

Parks Sales Tax Fund



Dedicated Sources							
Fiscal Year	Sales Taxes	Interest Revenue	Other Local Revenues	Operating Transfers	Total Dedicated Sources	Total Revenues	Constant Dollars Revenues
2008	\$4,727,415	\$11,050	\$0	\$0	\$4,738,465	\$4,738,465	\$2,200,836
2009	\$4,599,880	\$1,096	\$0	\$80,000	\$4,680,976	\$4,680,976	\$2,181,897
2010	\$4,674,563	\$0	\$0	\$0	\$4,674,563	\$4,674,563	\$2,143,744
2011	\$4,949,003	\$0	\$0	\$0	\$4,949,003	\$4,949,003	\$2,200,153
2012	\$5,193,354	\$4,566	\$0	\$0	\$5,197,920	\$5,197,920	\$2,264,001
2013	\$5,398,029	(\$8,160)	\$0	\$0	\$5,389,869	\$5,389,869	\$2,313,646
2014	\$5,576,587	\$9,990	\$0	\$0	\$5,586,577	\$5,586,577	\$2,359,794
2015	\$5,716,160	\$31,028	\$6,708	\$0	\$5,753,896	\$5,753,896	\$2,427,599
2016	\$5,837,277	\$3,144	\$0	\$0	\$5,840,421	\$5,840,421	\$2,433,407
2017	\$5,810,923	(\$8,904)	\$0	\$0	\$5,802,019	\$5,802,019	\$2,367,012
10 Yr % Chg	22.92%	(180.58%)			22.45%	22.45%	7.55%

Description: The Parks Sales Tax Fund is a special revenue fund that is used to record the receipts for both the one-eighth permanent parks sales tax and the one-eighth cent temporary sales tax. Both of these sales taxes are dedicated and must be used for parks purposes. The parks sales tax was originally approved by voters in November 2000 and the temporary 1/8th cent parks sales tax is taken to voters to be extended every five or six years with the latest extension approved in November 2015.

Parks sales tax receipts are placed in this fund as they are received. Transfers are used to move the funds to the General Fund to support parks operations, to the Recreation Services Fund to support those operations, and to the Capital Projects Fund to fund voter approved capital projects. All of the funds are invested until they are transferred out and earn interest revenue.

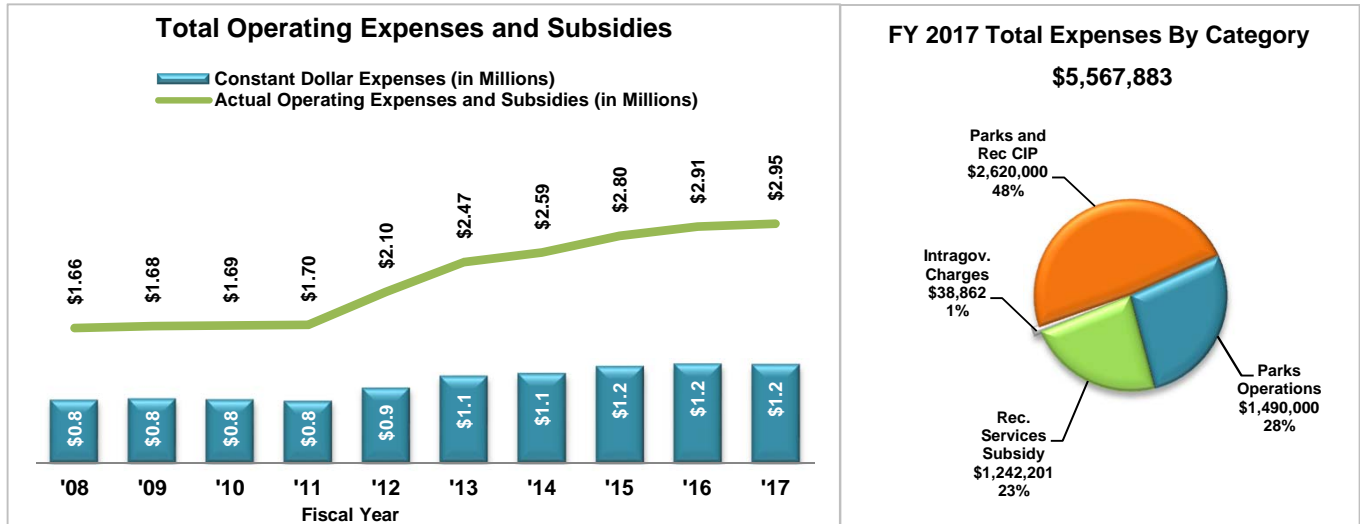
Analysis: Total parks sales tax receipts increased 22.92% over the past ten years.

- Although the economic downturn and online sales (not subject to local sales taxes) have resulted in lower sales tax growth, the receipts have been sufficient to fund all of the voter approved capital projects during this timeframe.
- Nearly all of the permanent parks sales tax (96.64%) has been allocated to the general fund parks operations and recreation services.
- There is concern that future growth will not be sufficient to offset increases in operating expenses (pension, health insurance, intragovernmental, utilities).

Sources:

- City of Columbia Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Special Revenue Funds
<http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>

Parks Sales Tax Fund



Fiscal Year	Total Expenses	Less: Capital Project and Debt Exp	Less: Rec Services Capital Projects	Operating Expenses and Subsidies	Consumer Price Index	Constant Dollars Expenses
2008	\$5,044,797	\$3,384,696	\$0	\$1,660,101	215.30	\$771,053
2009	\$4,590,551	\$2,906,837	\$0	\$1,683,714	214.54	\$784,813
2010	\$4,923,877	\$3,232,287	\$0	\$1,691,590	218.06	\$775,759
2011	\$4,526,573	\$2,826,213	\$0	\$1,700,360	224.94	\$755,920
2012	\$4,732,202	\$2,627,240	\$0	\$2,104,962	229.59	\$916,835
2013	\$5,389,236	\$2,916,820	\$0	\$2,472,416	232.96	\$1,061,305
2014	\$5,439,157	\$2,848,000	\$0	\$2,591,157	236.74	\$1,094,516
2015	\$5,055,499	\$2,258,214	\$0	\$2,797,285	237.02	\$1,180,189
2016	\$5,995,993	\$3,005,000	\$80,000	\$2,910,993	240.01	\$1,212,863
2017	\$5,567,883	\$1,490,000	\$1,130,000	\$2,947,883	245.12	\$1,202,629
10 Yr % Chg	10.37%	(55.98%)		77.57%	13.85%	55.97%

Description: The Parks Sales Tax Fund transfers funds from the permanent parks sales tax to the General Fund to support parks operations, to the Recreation Services Fund to support those operations, and funds from the temporary parks sales tax to the Capital Projects Fund and Recreation Services Fund to fund voter approved capital projects.

Analysis: Total expenses increased over the past ten years by 10.37% (due to capital projects funded), operating expenses and subsidies increased 77.57%, and inflation increased 13.85%.

- FY 2007 – FY 2011 include transfers for the Crane Property (Gans) debt payments.
- FY 2012 – FY 2015 include larger transfers to the Capital Projects Fund to fund voter approved capital projects.
- Operating expenses and subsidies (transfers) to general fund parks operations and recreation services fund have increased 77.57%. The subsidies to the General Fund and Recreation Services Fund were increased in FY 2012, FY 2013, FY 2015, and FY 2017 so fewer general fund sources were used to support these budgets.

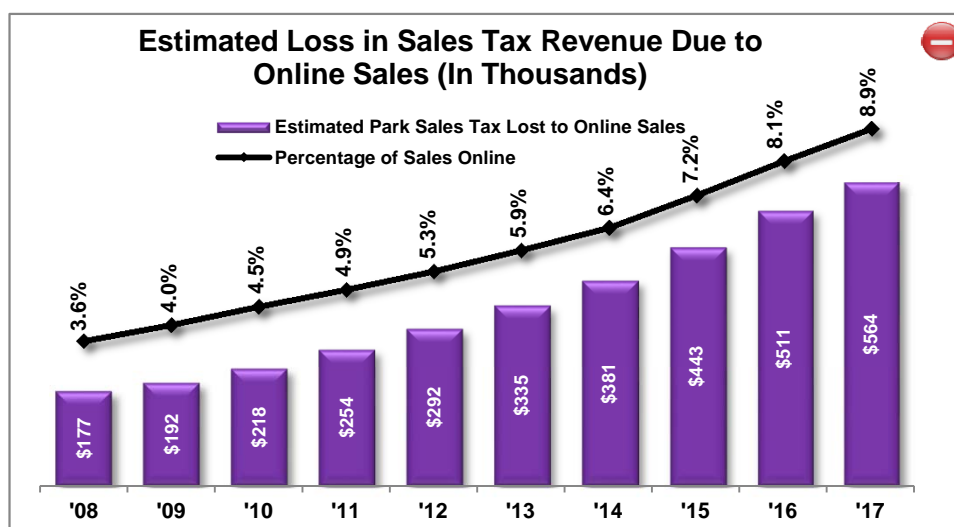
Nearly all of the permanent parks tax (96.64%) have been allocated between the General Fund and the Recreation Services Fund. There is concern that the future growth of the permanent parks sales tax will not be sufficient to fund the operating increases (pension, health insurance, intragovernmental charges, utilities) in the those operations.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Nonmajor Special Revenue Funds
<http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

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Parks Sales Tax Fund



A Warning Trend Is Observed When:

Online sales as a percent of total sales increase

Formulation:

Estimated Dollar Amount of Online Sales multiplied by Parks Sales Tax Rate

Fiscal Year	Actual Parks Sales Tax Revenue	Online Sales as a Percent of Total Retail Sales	Estimated Loss of Parks Sales Tax Revenue
2008	\$4,727,415	3.6%	\$176,542
2009	\$4,599,880	4.0%	\$191,662
2010	\$4,674,563	4.5%	\$217,706
2011	\$4,949,003	4.9%	\$253,628
2012	\$5,193,354	5.3%	\$292,100
2013	\$5,398,029	5.9%	\$335,406
2014	\$5,576,587	6.4%	\$381,305
2015	\$5,716,160	7.2%	\$443,495
2016	\$5,837,277	8.1%	\$511,039
2017	\$5,810,923	8.9%	\$564,198
10 Yr Loss			\$3,367,083
10 Yr % Chg	22.9%	145.8%	219.6%

Description: The permanent parks sales tax provides support both to the General Fund's Parks Department and to the Recreation Services Fund. The temporary parks sales tax funds capital projects for Parks and Recreation and Recreation Services. The ability of the City to fund these operations depends heavily on current and future growth of the parks sales tax. Currently online sales are not subject to local sales taxes; therefore, a growth in online sales causes a loss in sales tax revenue for the City. This can inhibit the City's ability to add positions to maintain our parks, complete the parks capital projects promised on the ballot issue and can result in the City needing to decrease or eliminate certain services if an additional funding source cannot be identified. This indicator attempts to quantify what the annual and ten year loss might be from more people shopping online.

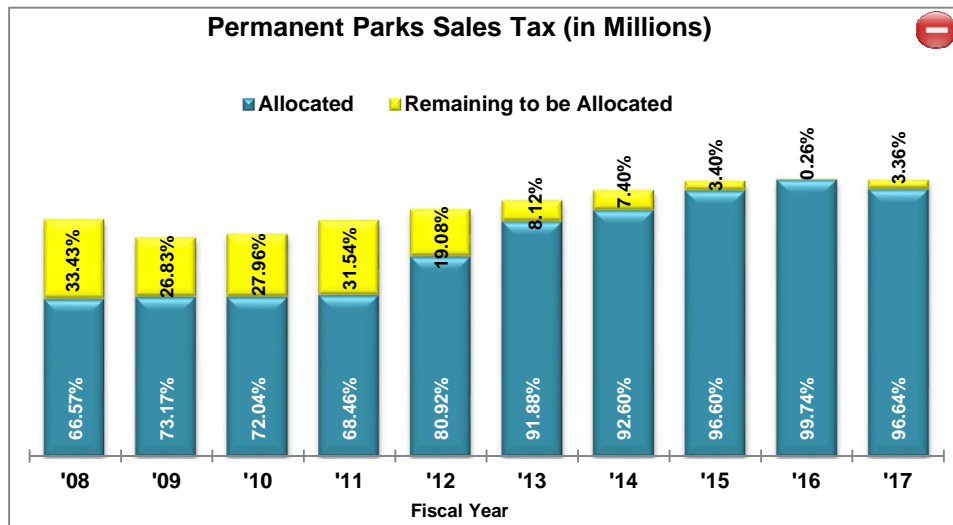
Analysis:

- Data obtained from the www.census.gov website estimate the percentage of all sales that are done online. For the ten year period the percentage of online sales has increased from 3.6% in FY 2008 to 8.9% in FY 2017.
- Using the actual parks sales tax collections during this same time period, it is estimated that the City has lost over \$3 million over the past ten years in parks sales tax funding as a result of increasing online sales which do not collect local sales taxes. The City believes this is a conservative estimate.
- In FY 2017, the estimated loss is \$564,198 with approximately one half of the amount attributed to the permanent parks sales tax (which funds operational costs) and the other half of the temporary parks sales tax (which funds capital projects). If the City had those additional funds each year, they could either free up more general sources in the General Fund to go to other departments (police, fire, streets, etc.) and/or additional staff could be added to support the parks operations.
- Since sales tax is a major funding source of parks operations and recreation services, the rising percent of online sales is a negative trend.

Sources:

- City of Columbia Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Special Revenue Funds
<http://www.como.gov/finance/accounting/financial-reports/>
- Online sales: <http://www.census.gov/retail/#ecommerce>

Parks Sales Tax Fund



Fiscal Year	Amount Received	Amount Allocated	Amount of Permanent Parks Sales Tax Left to Be Allocated	Percent of Permanent Parks Sales Tax Allocated	Percent Remaining to Be Allocated
2008	\$2,493,902	\$1,660,101	\$833,801	66.57%	33.43%
2009	\$2,301,036	\$1,683,714	\$617,322	73.17%	26.83%
2010	\$2,337,282	\$1,683,687	\$653,595	72.04%	27.96%
2011	\$2,483,642	\$1,700,360	\$783,282	68.46%	31.54%
2012	\$2,601,243	\$2,104,962	\$496,281	80.92%	19.08%
2013	\$2,690,855	\$2,472,416	\$218,439	91.88%	8.12%
2014	\$2,798,284	\$2,591,157	\$207,127	92.60%	7.40%
2015	\$2,895,816	\$2,797,285	\$98,531	96.60%	3.40%
2016	\$2,918,638	\$2,910,993	\$7,645	99.74%	0.26%
2017	\$2,905,462	\$2,807,883	\$97,579	96.64%	3.36%
10 Yr % Chg	16.5%	69.1%			

Description: The permanent parks sales tax was passed by voters in November, 2000 at one-quarter of one percent (for five years), and one-eighth of one percent thereafter. The collection of this tax commenced on April 1, 2011. Originally this tax was used to fund the purchase of Stephens Lake Park. After that the permanent parks sales tax began supporting the growth of the entire Parks and Recreation Department, including additional staff to maintain the parks as they were added to the system, increases to utilities, training, materials and supplies, and all cost of living increases for the past fifteen years. Operating transfers are used to move part of the funds each year to the parks operations in the general fund, part to the Recreation Services Fund, and a small portion is used to pay some intragovernmental charges.

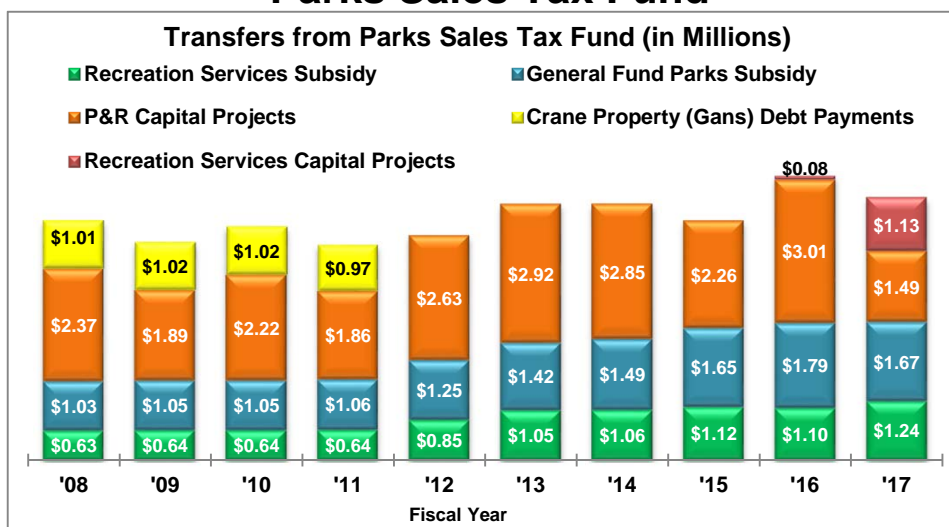
Analysis: For the past ten years the amount allocated increased by \$1,147,782 or 69.1%. In FY 2017, 96.64% of the permanent parks sales tax has been allocated.

- There have been a total of 6.66 FTE added in the parks operation area that were funded by the permanent parks sales tax.
- The subsidy to the General Fund increased over the past ten years as this source was used to replace general sources in the Parks budget that were reallocated to other areas. General sources were reallocated to other General Fund budgets such as public safety and streets.
- The subsidy to the Recreation Services Fund also increased over the past ten years as this source was used to replace general sources which were used to subsidize this budget as well. This allowed general sources which had been used to subsidize recreation services to be freed up and reallocated to other General Fund budgets such as public safety and streets.
- In FY 2016, \$120,905 was used as a one-time expense to pay for the election costs associated with the extension of the temporary parks sales tax. This amount will be available in future years to allocate to ongoing operations.
- Since there has been low general source revenue growth in the general fund and increased transfers have been required from the permanent parks sales tax, there is a big concern that future increases in operating costs will not be able to be funded with the remaining permanent parks sales tax. This will mean that the parks operations and recreation services budgets will need to be cut to get expenses in line with revenues.

Source:

- City of Columbia Accounting System

Parks Sales Tax Fund



Fiscal Year	Crane Property (Gans) Debt Payments	Parks and Rec Capital Projects	General Fund Parks Subsidy	Recreation Services Subsidy	Recreation Services Capital Projects	Total Transfers Out of Parks Sales
2008	\$1,014,696	\$2,370,000	\$1,030,000	\$628,300	\$0	\$5,042,996
2009	\$1,016,837	\$1,890,000	\$1,045,000	\$637,725	\$0	\$4,589,562
2010	\$1,017,287	\$2,215,000	\$1,045,000	\$637,725	\$0	\$4,915,012
2011	\$971,213	\$1,855,000	\$1,055,450	\$644,105	\$0	\$4,525,768
2012	\$0	\$2,627,240	\$1,253,912	\$850,105	\$0	\$4,731,257
2013	\$0	\$2,916,820	\$1,421,499	\$1,050,105	\$0	\$5,388,424
2014	\$0	\$2,848,000	\$1,486,437	\$1,060,606	\$0	\$5,395,043
2015	\$0	\$2,258,214	\$1,654,212	\$1,123,288	\$0	\$5,035,714
2016	\$0	\$3,005,000	\$1,787,726	\$1,102,201	\$80,000	\$5,974,927
2017	\$0	\$1,490,000	\$1,666,820	\$1,242,201	\$1,130,000	\$5,529,021
10 Yr % Chg	(100.00%)	(37.13%)	61.8%	97.7%		9.6%

Description: The Parks Sales Tax Fund serves as a depository for both the permanent and temporary parks sales taxes. Operating transfers are used to move the funds from this fund to the appropriate fund to be spent. The amount of the transfers can vary from year to year as it is common to build up funds over time for capital projects and then appropriate them to be spent in a given year. Debt service needs also vary from year to year depending on the outstanding debt amount and associated principal and interest payments. Parks sales tax funds are also used to subsidize the parks operations in the general fund and recreation services.

Analysis: For the past ten years total transfers out of the parks sales tax have increased 9.6%.

- Crane Property (Gans) debt transfers occurred from FY 2007 through FY 2011 when the debt was paid off.
- Transfers from capital projects varied from year to year depending on the timing and size of voter approved projects.
- The subsidy to the General Fund increased over the past ten years as this source was used to replace general sources in the Parks budget. General sources were reallocated to other General Fund budgets such as public safety and streets.
- The subsidy to the Recreation Services Fund also increased over the past ten years as this source was used to replace general sources which were used to subsidize this budget as well. This allowed general sources which had been used to subsidize recreation services to be freed up and reallocated to other General Fund budgets such as public safety and streets.
- In FY 2017 the \$1,130,000 transfer to Recreation Services provided some of the funds for the Sports Field House.

Source:

- City of Columbia Accounting System

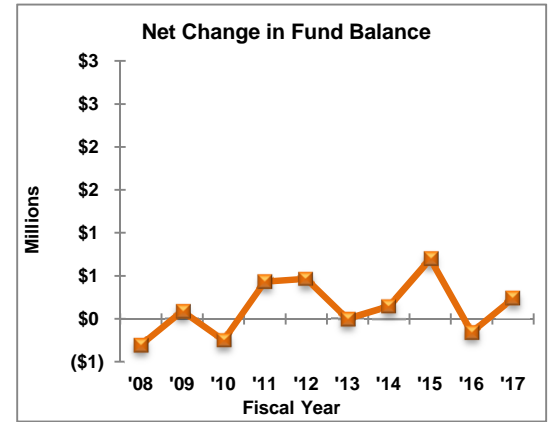
Parks Sales Tax Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Revenues:					
Sales Tax	\$4,727,415	\$4,599,880	\$4,674,563	\$4,949,003	\$5,193,354
Investment Revenue	\$11,050	\$1,096	\$0	\$9,140	\$4,566
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$4,738,465	\$4,600,976	\$4,674,563	\$4,958,143	\$5,197,920
Expenditures:					
Personal Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$1,801	\$989	\$8,865	\$805	\$945
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,801	\$989	\$8,865	\$805	\$945
Excess (Deficiency) of Revenues Over Expenditures	\$4,736,664	\$4,599,987	\$4,665,698	\$4,957,338	\$5,196,975
Other Financing Sources (Uses):					
Transfers In	\$0	\$80,000	\$0	\$0	\$0
Stephen's Lake Debt Payments	(\$1,014,696)	(\$1,016,837)	(\$1,017,287)	(\$971,213)	\$0
General Fund Parks Operations	(\$1,030,000)	(\$1,045,000)	(\$1,045,000)	(\$1,055,450)	(\$1,253,912)
Parks CIP	(\$2,370,000)	(\$1,890,000)	(\$2,215,000)	(\$1,855,000)	(\$2,627,240)
Recreation Services Subsidy	(\$628,300)	(\$637,725)	(\$637,725)	(\$644,105)	(\$850,105)
Recreation Services - CIP	\$0	\$0	\$0	\$0	\$0
Transfers Out	(\$5,042,996)	(\$4,589,562)	(\$4,915,012)	(\$4,525,768)	(\$4,731,257)
Total Other Financing Sources/(Uses)	(\$5,042,996)	(\$4,509,562)	(\$4,915,012)	(\$4,525,768)	(\$4,731,257)
Net Change in Fund Balance	(\$306,332)	\$90,425	(\$249,314)	\$431,570	\$465,718
Fund Balance - Beginning	\$628,827	\$560,783	\$651,208	\$401,894	\$833,464
Fund Balance - Ending	\$322,495	\$651,208	\$401,894	\$833,464	\$1,299,182

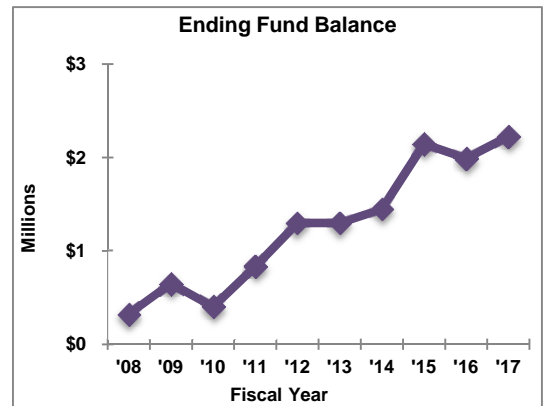
Beginning fund balance was restated in FY 2009.

Revenues, Expenditures, and Change in Fund Balance

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$5,398,029	\$5,576,587	\$5,716,160	\$5,837,277	\$5,810,923
(\$8,160)	\$9,990	\$31,028	\$3,144	(\$8,904)
\$0	\$0	\$6,708	\$0	\$0
\$5,389,869	\$5,586,577	\$5,753,896	\$5,840,421	\$5,802,019
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$812	\$44,114	\$19,785	\$21,066	\$38,862
\$0	\$0	\$0	\$0	\$0
\$812	\$44,114	\$19,785	\$21,066	\$38,862
\$5,389,057	\$5,542,463	\$5,734,111	\$5,819,355	\$5,763,157
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$1,421,499)	(\$1,486,437)	(\$1,654,212)	(\$1,787,726)	(\$1,666,820)
(\$2,916,820)	(\$2,848,000)	(\$2,258,214)	(\$3,005,000)	(\$1,490,000)
(\$1,050,105)	(\$1,060,606)	(\$1,123,288)	(\$1,102,201)	(\$1,242,201)
\$0	\$0	\$0	(\$80,000)	(\$1,130,000)
(\$5,388,424)	(\$5,395,043)	(\$5,035,714)	(\$5,974,927)	(\$5,529,021)
(\$5,388,424)	(\$5,395,043)	(\$5,035,714)	(\$5,974,927)	(\$5,529,021)
\$633	\$147,420	\$698,397	(\$155,572)	\$234,136
\$1,299,182	\$1,299,815	\$1,447,235	\$2,145,632	\$1,990,060
\$1,299,815	\$1,447,235	\$2,145,632	\$1,990,060	\$2,224,196



For the period shown, the years of negative change in fund balance are years when transfers out to other funds are larger than the parks sales tax receipts for that year. This is a common practice where funds are accumulated for a number of years and then transferred out for large expenses such as for capital projects.



For the period shown, fund balance reflects an overall increase. In November 2015, voters approved an extension of the temporary parks sales tax and funds are being accumulated for large projects in future years. Balances are built up over time and then transferred out for capital projects.

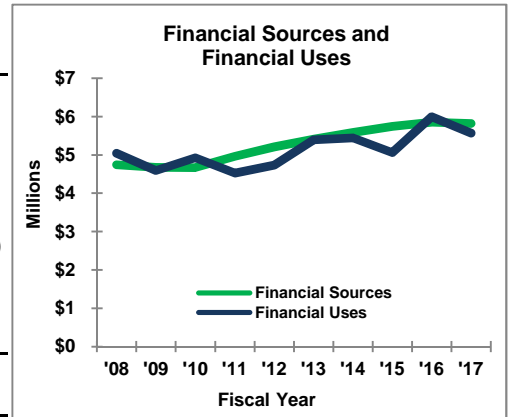
Parks Sales Tax Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Sales Taxes	\$4,727,415	\$4,599,880	\$4,674,563	\$4,949,003	\$5,193,354
Property Taxes					
Gross Receipts & Other Local Taxes					
Intragovernmental Revenues					
Interest Revenue	\$11,050	\$1,096	\$0	\$9,140	\$4,566
Less: GASB 31 Interest Adjustment	(\$217)	(\$3,028)	(\$11,906)	(\$114)	\$7,750
Grants					
Other Local Revenues	\$0	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$4,738,248	\$4,597,948	\$4,662,657	\$4,958,029	\$5,205,670
Transfers In^	\$0	\$80,000	\$0	\$0	\$0
Total Financial Sources	\$4,738,248	\$4,677,948	\$4,662,657	\$4,958,029	\$5,205,670
Financial Uses					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$1,801	\$989	\$8,865	\$805	\$945
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$5,042,996	\$4,589,562	\$4,915,012	\$4,525,768	\$4,731,257
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$5,044,797	\$4,590,551	\$4,923,877	\$4,526,573	\$4,732,202
Financial Sources Over/(Under) Uses	(\$306,549)	\$87,397	(\$261,220)	\$431,456	\$473,468
Cash and Cash Equivalents	\$0	\$0	\$0	\$76,931	\$501,026
Less: GASB 31 Pooled Cash Adj	\$193,804	\$190,777	\$178,870	\$175,999	\$183,749
Unassigned Cash Reserve	\$193,804	\$190,777	\$178,870	\$252,930	\$684,775

^ Other Funding Sources and Transfers do not include Capital Contributions

Financial Sources and Uses

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$5,398,029	\$5,576,587	\$5,716,160	\$5,837,277	\$5,810,923
(\$8,160)	\$9,990	\$31,028	\$3,144	(\$8,904)
\$21,634	\$1,556	(\$10,495)	\$14,096	\$18,855
\$0	\$0	\$6,708	\$0	\$0
\$5,411,503	\$5,588,133	\$5,743,401	\$5,854,517	\$5,820,874
\$0	\$0	\$0	\$0	\$0
\$5,411,503	\$5,588,133	\$5,743,401	\$5,854,517	\$5,820,874

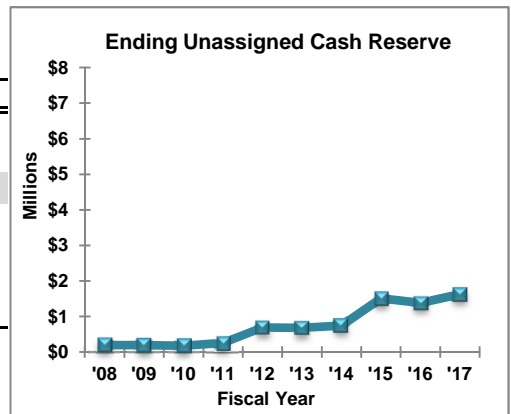


For the period shown, the years where financial uses are above financial sources indicate years when transfers of previously accumulated funds are transferred for capital projects.

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$812	\$44,114	\$19,785	\$21,066	\$38,862
\$0	\$0	\$0	\$0	\$0
\$5,388,424	\$5,395,043	\$5,035,714	\$5,974,927	\$5,529,021
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$5,389,236	\$5,439,157	\$5,055,499	\$5,995,993	\$5,567,883

\$22,267	\$148,976	\$687,902	(\$141,476)	\$252,991
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\$470,629	\$539,139	\$1,306,692	\$1,170,925	\$1,395,683
\$205,383	\$206,940	\$196,445	\$210,541	\$229,397
\$676,012	\$746,079	\$1,503,137	\$1,381,466	\$1,625,080



For the period shown, ending unassigned cash reserve reflects an overall increase. Since there are no expenditures in this fund other than intragovernmental charges, there is no cash reserve target established. Reserves are built up over time and then transferred out to fund capital projects.

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Public Safety Departments

Description

The City has five departments that are grouped together as Public Safety Departments. These include Police, Fire, Emergency Management, Public Safety Joint Communications, and Municipal Court. All of these departments are accounted for in the City's General Fund. While there are some grant revenues to help offset the costs of these operations, most of the funding is classified as general sources and can be moved from one department to any other department that is funded with general sources.

Police

The Police Department serves as the primary law enforcement agency for the City. Its mission is to reduce crime and improve public safety by enforcing the law, solving problems, and encouraging citizen responsibility for community safety and quality of life. Dedicated funding sources include grants and a reimbursement from the School District to partially offset the cost of the School Resource Officers.

Fire

The Fire Department is charged with protecting lives and property from fire, explosion, hazardous materials and other natural or man-made disasters, or any other situation that threatens the well-being of citizens. Dedicated funding sources include grants and a reimbursement from the University to partially offset the cost of an assistant fire marshal.

Public Safety Joint Communications (PSJC)

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

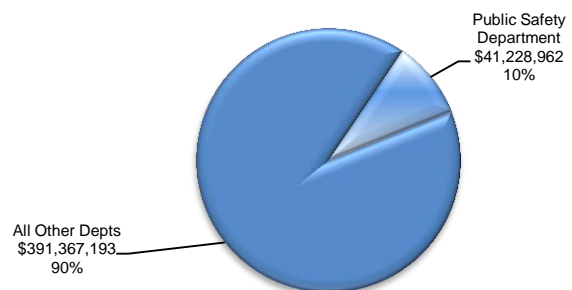
The citizens approved a county 911 tax in April, 2013 which will eventually move the operation to the county once a new center is built.

Emergency Management

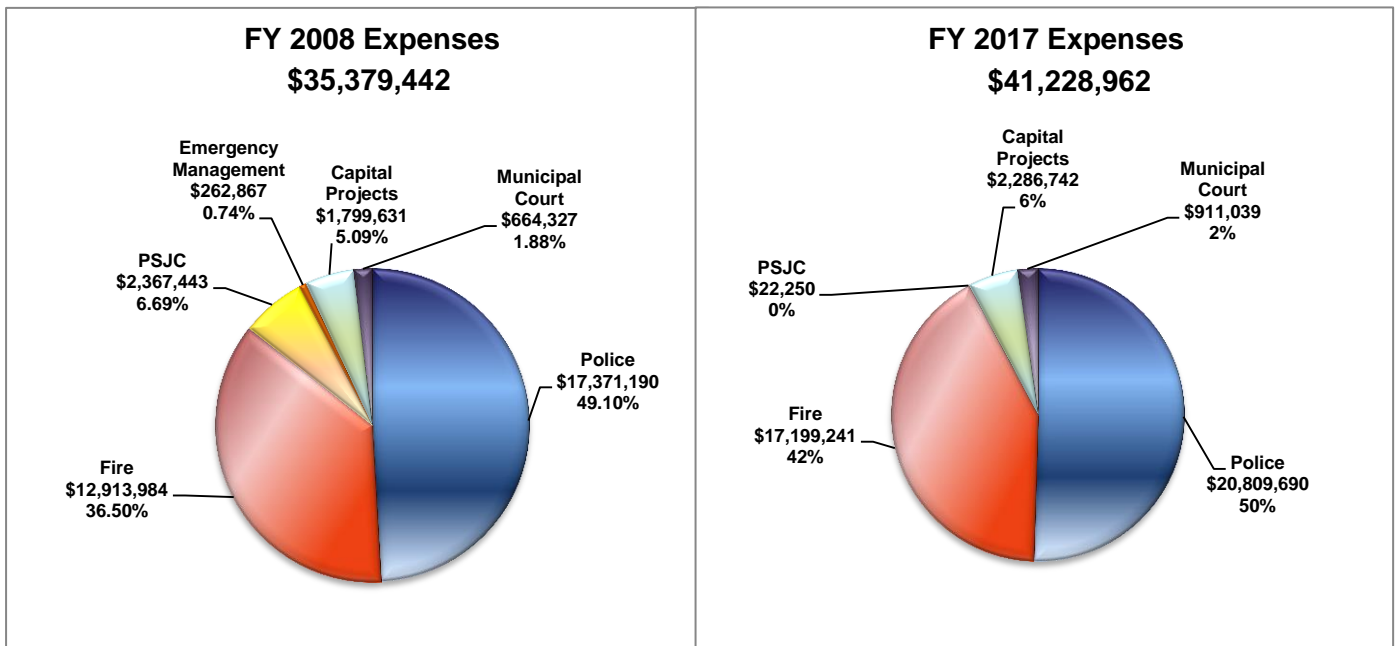
Emergency Management strives to ensure proper plans are in place for the various multi-hazards that may impact Boone County at any time. The mission is to prepare, mitigate, respond and recover from disasters through coordination efforts between public safety, public services, government agencies, and the citizens of our community. Dedicated funding sources include SEMA and other state grant funding and a 33% cost reimbursement funding from Boone County.

Municipal Court

Municipal Court processes violations of City ordinances resulting from citizen complaints, traffic violations, and misdemeanor arrests. Activities include processing traffic violations and recording convictions, collection of fines, scheduling of trials, preparation of dockets, serving subpoenas, and issuing and service of warrants for traffic violations and other charges. There are no dedicated funding sources for this department.

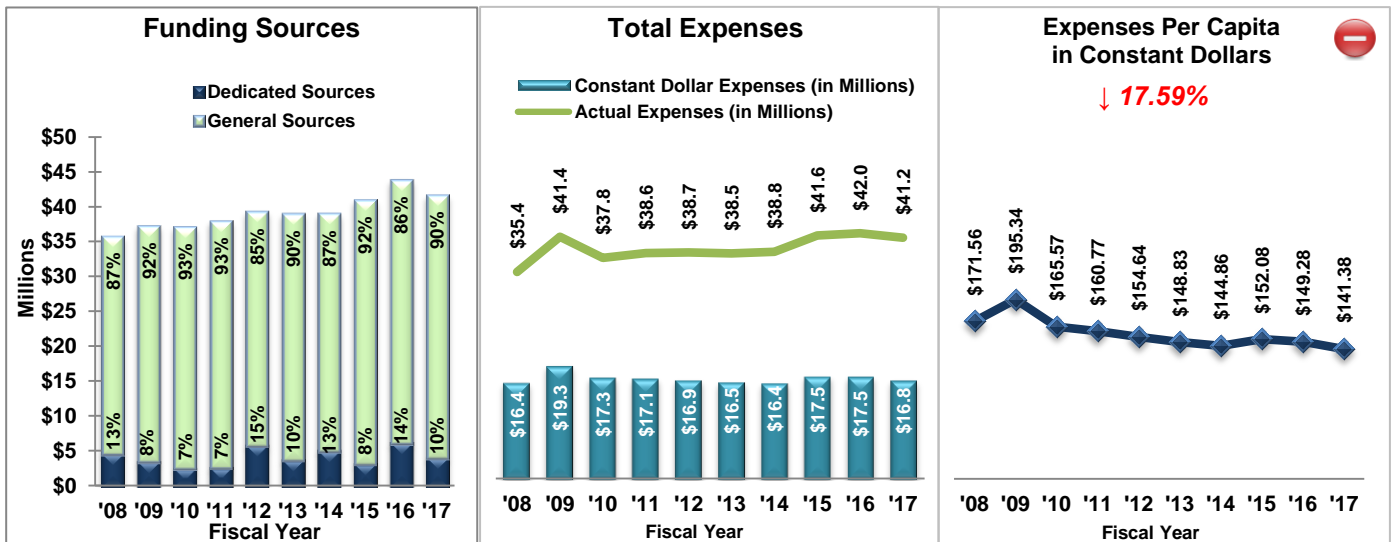


Public Safety Departments - Summary



Actual expenses increased \$5.8 million or 16.53% over the past ten years.



























- Emergency Management is no longer a City department. Beginning in FY 2013, the Boone County Fire Protection District took over leadership of the Office of Emergency Management. At that time, the city began to pay their portion of the cost to that entity. With the passage of Proposition 1 in April 2013, Boone County took over control and sole financial responsibility for this operation on January 1, 2014.
- The PSJC operation costs are significantly lower in FY 2016 from FY 2007 due to passage of a county 911 tax in April, 2013. At that time all of the costs of this operation began to be reimbursed by the County and a plan was put in place to transition over the operation of the 911 center to the County. All personnel transferred over to the County in January, 2015. Remaining expenses will transfer over the County upon completion of the new 911 center.
- Police and Fire have a greater percentage of the total expenses in FY 2016 than they had in FY 2007.



- Funding for Public Safety departments primarily comes from general sources such as sales taxes.
- Dedicated sources are primarily grants in the operating departments and capital improvement sales tax in the capital projects section. The large increase in dedicated sources for FY 2009 was due to a significant amount of capital project expenses related to the Police Training Facility, construction of Fire Stations 7 and 9, and a CAD interface upgrade.
- Total actual expenses increased 16.53%; however expenses in constant dollars per capita decreased 17.59% over the ten year period indicating the growth in expenses has not kept up with the increase in inflation and population growth.
- A slower growth in general source revenues like sales tax, coupled with increases in pension costs and health insurance costs have hindered the City's ability to add personnel and other expenses to keep up with the growth in inflation and population.

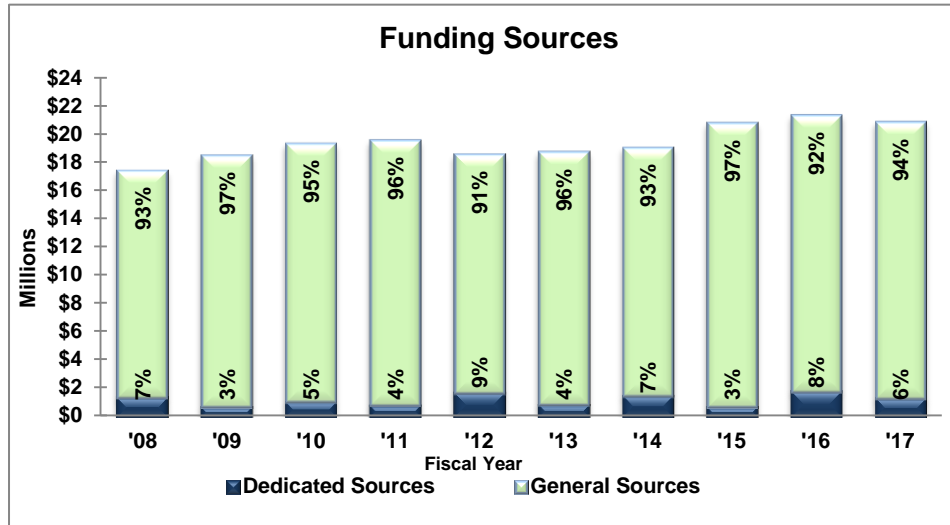
Police Department Trends

General Fund Department

Indicator	2016	2017	Comments
Expenses Per Capita			Expenses per capita in constant dollars decreased 15.29% over the past ten years while inflation increased 13.85% and population increased 24.21%. There has been low growth in general sources (such as sales taxes) which are used to fund this budget.
Police Fleet Replacement and Additions			Due to lower funding available and the fleet changing over to SUVs from cars, the City has not been able to adequately fund fleet replacements for the past ten years. The recommended annual replacement plan requires over \$600,000 in funding. As officers and cars are added, this amount increases.
Fleet Maintenance Costs			Due to lower funding available for fleet replacements, fleet maintenance costs have increased 11.39% in the past ten years because the department is having to keep cars past their ideal replacement time.
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percentage of salaries and wages has been significantly above the Bureau of Labor Statistics (BLS) average fringe benefit percent for state and local governments for all years shown. The pension plan was changed in FY 2013 for new hires, but it will take years for the fringe benefit percentage to decrease down to the BLS average. The FY 2017 fringe benefit percent is 54.45%
Employees Per Thousand Population			The total number of employees increased by 21.40 FTE. Employees per thousand population decreased 10.22% while the population increased 24.21% during this same time. The Police Department is funded 94% from general sources such as sales tax. The low growth due of sales taxes has negatively impacted the City's ability to add positions to keep up with the growth in the population.
Unfunded Accrued Pension Liability			The unfunded accrued pension liability increased 148.13%. To help address this issue, the City changed the pension plan for new hires in FY 2013, but it will take years for the unfunded accrued liability to decrease significantly. In FY 2015, the City also used a \$2 million one-time transfer of excess general fund balance into this fund to help lower the liability. In FY 2017 the liability increased \$8.2 million.
Police Pension Funding Ratio			Over the past ten years, the funding ratio decreased from 67.23% to 55.38%. The Governmental Accounting Standards Board (GASB) recommended funding ratio is 80%. There was improvement in the ratio for FY 2016 due to the Council's decision to utilize \$2 million in excess general fund reserves to make a one-time contribution to the plan. The ratio decreased in FY 2017 is due to changes in the calculation of the accrued liability method.
Citizen Survey: Overall Quality of Local Police Services			Citizen satisfaction with the overall quality of local police services decreased from 69% in FY 2011 to 51% in FY 2017. This is a decrease from 52% in FY 2016. When looking at benchmark data, the City's satisfaction rating is significantly lower than state and national satisfaction ratings.
Citizen Survey: How Quickly Police Department Responds to Emergencies			Citizen satisfaction with how quickly the police department responds to emergencies decreased from 69% in FY 2011 to 47% in FY 2017. This is the same satisfaction level as FY 2016. When looking at benchmark data, the City's satisfaction rating is significantly lower than state and national satisfaction ratings.
Citizen Survey: Overall Feeling of Safety in the City			Citizen satisfaction with feeling safe in the City decreased from 64% in FY 2011 to 51% in FY 2017. This is a decrease from 57% in FY 2016. There is no benchmark data available.
Citizen Survey: Satisfaction with Police Efforts to Prevent Crime			Citizen satisfaction with police efforts to prevent crime decreased from 64% in FY 2011 to 47% in FY 2017. This is a decrease from 51% in FY 2016. When looking at benchmark data, the City's satisfaction rating has been significantly below state and national for FY 2014, FY 2015, and FY 2017.
Calls for Police Services			Over the past ten years, the number of calls for service have increased 1.68%. When comparing the calls for service with other benchmark cities with a population between 100,000 and 170,000, the City had the fourth highest number of calls at 74,566 for calendar year 2016.
Priority 1 Call Response Time			The City's response time on priority one calls in calendar year 2016 was 9.30 minutes which is the second highest compared to than other benchmark cities with a population between 100,000 and 170,000. The average response time of benchmark cities was 5.15 minutes.

 Positive Trend  Warning Trend - Monitor Closely  Negative Trend - Action Needed

Police Department



Dedicated Sources							
Fiscal Year	Grant Revenues	Misc. Revenues	Other Local Taxes	Transfers In	Total Dedicated Sources	General Sources	Total Revenues
2008	\$211,002	\$178,841	\$847,558	\$23,450	\$1,260,851	\$16,110,339	\$17,371,190
2009	\$238,290	\$373,388	\$0	\$2,270	\$613,948	\$17,830,544	\$18,444,492
2010	\$637,437	\$309,940	\$0	\$13,230	\$960,607	\$18,314,118	\$19,274,725
2011	\$351,719	\$349,461	\$0	\$8,927	\$710,107	\$18,793,342	\$19,503,449
2012	\$370,735	\$339,904	\$875,003	\$6,247	\$1,591,889	\$16,909,553	\$18,501,442
2013	\$332,301	\$183,574	\$238,652	\$5,200	\$759,727	\$17,923,761	\$18,683,488
2014	\$292,931	\$341,960	\$732,572	\$21,625	\$1,389,088	\$17,593,229	\$18,982,317
2015	\$292,197	\$306,791	\$0	\$0	\$598,988	\$20,139,868	\$20,738,856
2016	\$274,686	\$305,519	\$920,713	\$180,050	\$1,680,968	\$19,615,626	\$21,296,594
2017	\$192,624	\$262,680	\$725,515	\$23,140	\$1,203,959	\$19,605,731	\$20,809,690
10 Yr % Chg	(8.71%)	46.88%	(14.40%)	(1.32%)	(4.51%)	21.70%	19.79%

Description: The Police Department is a general fund department that has both dedicated and general sources of funding. Dedicated sources cannot be used to support other departments. General sources can be reallocated to other departments. Dedicated funding for this department primarily come from grant revenues, miscellaneous revenues (reimbursement from school for school resource officers, reimbursement from the University for football game traffic control, photo copies for the public, police training funds, and auction revenues), and other local taxes (gasoline tax).

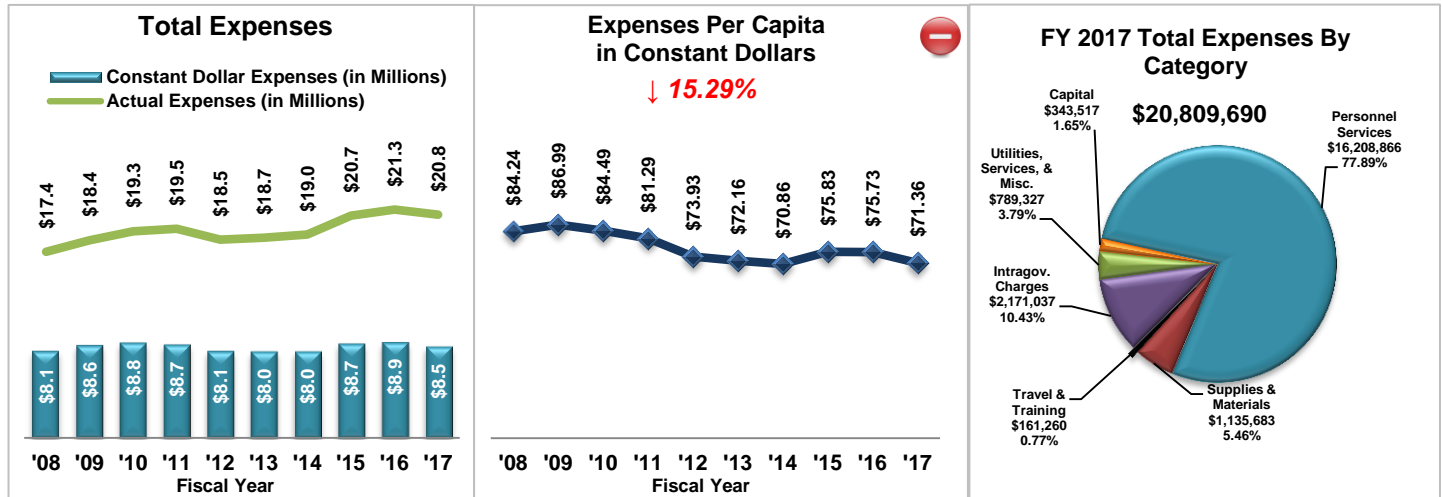
Analysis: For the period shown, total revenues increased 19.79%. General sources increased 21.70%

- The police department is primarily funded by general sources such as sales tax. There has been a lower sales tax growth due to increased online sales which are not subject to local sales taxes which has hindered the city's ability to increase funding for the police department.
- Grant revenues can vary significantly from year to year as many grants only cover one or two fiscal years. The big decrease in FY 2011 was due to a stimulus grant ending and lower DWI unit grant funding.
- In years where miscellaneous revenues are lower, there are fewer police cars being replaced and thus lower auction revenues received.
- In years where there is an amount for other local taxes (gasoline taxes) shown, there were lower expenses in streets and engineering (where gasoline tax is applied first) so a part of the gasoline taxes were allocated to police.

Source:

- City of Columbia Accounting System

Police Department



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$17,371,190	215.30	\$8,068,253	95,782	\$84.24	(5.09%)
2009	\$18,444,492	214.54	\$8,597,348	98,831	\$86.99	3.26%
2010	\$19,274,725	218.06	\$8,839,346	104,620	\$84.49	(2.87%)
2011	\$19,503,449	224.94	\$8,670,550	106,658	\$81.29	(3.79%)
2012	\$18,501,442	229.59	\$8,058,470	109,008	\$73.93	(9.05%)
2013	\$18,683,488	232.96	\$8,020,041	111,145	\$72.16	(2.39%)
2014	\$18,982,317	236.74	\$8,018,213	113,155	\$70.86	(1.80%)
2015	\$20,738,856	237.02	\$8,749,834	115,391	\$75.83	7.01%
2016	\$21,296,594	240.01	\$8,873,211	117,165	\$75.73	(0.13%)
2017	\$20,809,690	245.12	\$8,489,593	118,966	\$71.36	(5.77%)
10 Yr % Chg	19.79%	13.85%	5.22%	24.21%	(15.29%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimates, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Police Department is a general fund department with areas of operation including administration, operations, administrative support and operations support. It is important to examine the trends for actual expenses, constant dollar expenses, and expenses per capita. Constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per capita take into account both inflation and growth in the population.

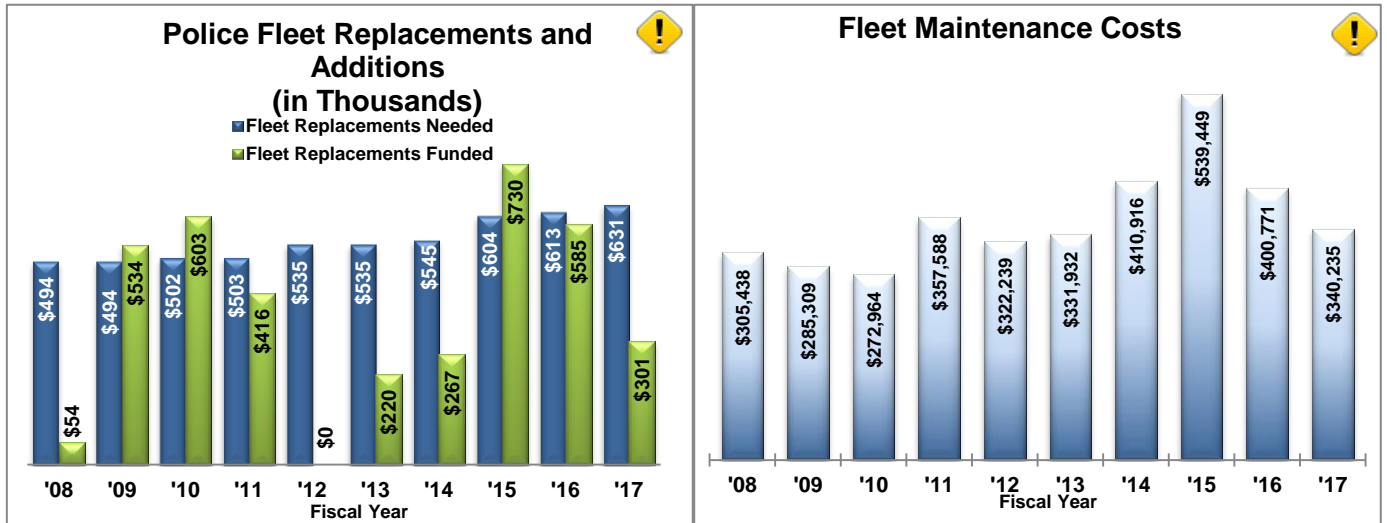
Analysis: For the period shown, total expenses increased 19.79%, constant dollar expenses increased 5.22%, and per capita expenses in constant dollars decreased 15.29%. The growth in the police department's budget has not kept pace with the growth of inflation and population. The primary reason for this is the department is funded largely by general sources of which sales tax is the largest source. There has been a lower sales tax growth (due to increased online sales which are not subject to local sales taxes) and this has not allowed the city to increase the police department budget as much as was needed to keep pace with inflation and population growth.

- Personnel costs are over 77% of this budget and the largest increase over the past ten years has been in the personnel costs area due to 21.40 FTE positions and increased pension and health insurance costs.
- Expenses were higher in FY 2009 due the addition of four police officers to create the Street Crimes Unit and to higher fleet replacement costs.
- Expenses were lower from FY 2012 through FY 2014 because intragovernmental charges were reflected in the City General budget instead of this budget.
- Beginning in FY 2015 intragovernmental charges were allocated back to the department in order to better reflect the total cost of this department.
- In FY 2016 three positions were added, and health and pension costs increased.
- In FY 2017 capital additions decreased over \$367,000.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund <http://www.como.gov/finance/accounting/financial-reports/>
- City of Columbia Accounting System
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Police Department



Fiscal Year	Fleet Replacements Needed	Fleet Replacements Funded	Funding Short of Need	Total Fleet Maintenance Costs
2008	\$494,400	\$53,538	(\$440,862)	\$305,438
2009	\$494,400	\$533,702	\$39,302	\$285,309
2010	\$501,900	\$602,794	\$100,894	\$272,964
2011	\$502,500	\$416,053	(\$86,447)	\$357,588
2012	\$535,000	\$0	(\$535,000)	\$322,239
2013	\$535,000	\$219,884	(\$315,116)	\$331,932
2014	\$544,800	\$266,563	(\$278,237)	\$410,916
2015	\$604,250	\$729,861	\$125,611	\$539,449
2016	\$613,000	\$585,141	(\$27,859)	\$400,771
2017	\$630,500	\$300,517	(\$329,983)	\$340,235
10 Yr % Chg				11.39%

Description: Fleet replacements include licensed vehicles with an estimated useful life in excess of one year and an initial cost of \$5,000 or more. The amount of fleet replacement dollars can vary from year to year and is based on the life and mileage of the vehicles. It is important to replace worn-out vehicles on a regular basis to minimize maintenance costs and vehicle downtime. In addition, new vehicles are added to the fleet as additional positions are approved. This increases the size of the fleet and the amount needed to adequately fund future fleet replacement needs. When economic downturns occur or budget cuts are needed to balance the general fund, one of the short-term decisions that can be made is to delay the replacement of fleet. When this decision is made, the hope is that the economic downturn or budget cut will be temporary and fleet replacements will be able to resume in the following year.

Analysis: For the period shown, total fleet replacements funding has fallen short of the needed amount in seven of the past ten years, with the total shortage over the ten years being \$1.7 million.

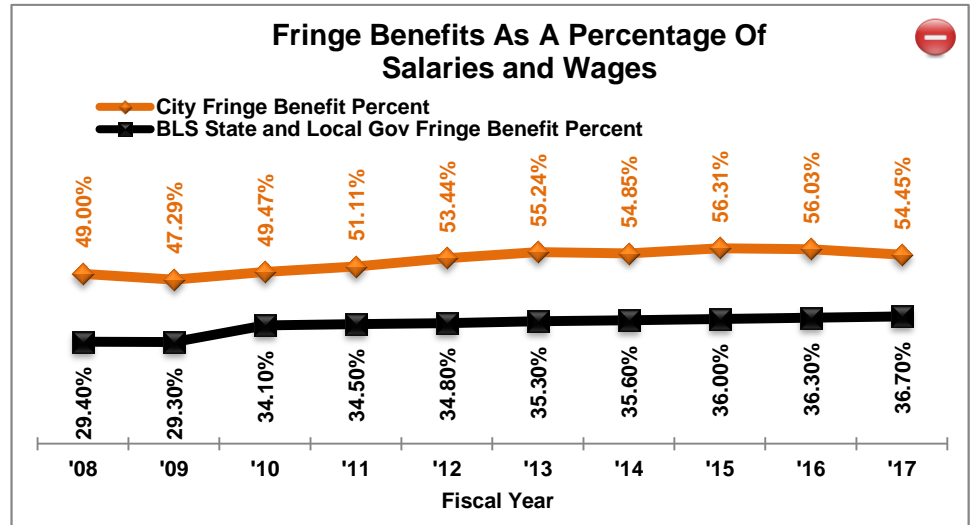
- The economic downturn in FY 2009 and budget cuts needed in FY 2012 through FY 2014 to balance the general fund resulted in lower amounts of funding being available to replace fleet in all departments.
- Lower growth of sales taxes (due to increased online sales which do not collect local sales taxes) is another reason for lower available funding for fleet replacements. Using national average figures for the percentage of online sales, the City estimates it has lost over \$13.5 million in general fund sales taxes over the past ten years, with the FY 2017 loss estimated at \$2.3 million. If the City had not lost those funds, the fleet replacement plan could have been adequately funded.
- During this timeframe there have also been significant increases in pension and health insurance costs which have also resulted in fewer resources for fleet replacements.
- There has been an overall increase in maintenance costs of 11.39% during this same timeframe. When replacements are not funded as needed, more expensive maintenance costs (such as engine or transmission replacements) often occur.
- There is no dedicated funding source for police fleet replacements. The City needs to identify additional resources that can be used to adequately fund the police fleet replacement plan need of at least \$600,000 per year.
- Fleet replacements in FY 2015 - FY 2017 were accomplished through use of general fund savings and reallocation of funding from other operating expenses within the Police budget.

Source:

- City of Columbia Accounting System

Police Department

Trend Key:
City Benefit Percent
Positive Trend: = or < BLS rate for 1-2 yrs
Warning Trend: > BLS rate for 1-3 yrs
Negative Trend: > BLS rate for 3+ years



Fiscal	Cost of Fringe Benefits	Salaries And Wages	Fringe Benefits As a Percent of Salaries & Benefits	Police Pension Rate Pre FY 2013	Post FY 2013 Pension Rate	BLS State and Local Gov Fringe Benefit Percent
2008	\$4,656,989	\$9,503,369	49.00%	31.06%	N/A	29.30%
2009	\$4,728,015	\$9,998,569	47.29%	29.61%	N/A	34.10%
2010	\$4,857,668	\$9,819,457	49.47%	31.75%	N/A	34.50%
2011	\$5,210,960	\$10,195,490	51.11%	34.48%	N/A	34.80%
2012	\$5,376,557	\$10,060,723	53.44%	36.76%	N/A	35.30%
2013	\$5,389,847	\$9,756,331	55.24%	39.73%	30.43%	35.60%
2014	\$5,344,450	\$9,743,825	54.85%	40.35%	31.35%	36.00%
2015	\$5,693,394	\$10,110,703	56.31%	40.85%	40.85%	36.30%
2016	\$5,847,610	\$10,436,307	56.03%	41.58%	41.58%	36.70%
2017	\$5,644,197	\$10,365,554	54.45%	39.19%	39.19%	37.40%
10 Yr % Chg	21.20%	9.07%	11.12%	26.18%		27.65%

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare the city's fringe benefit percent.

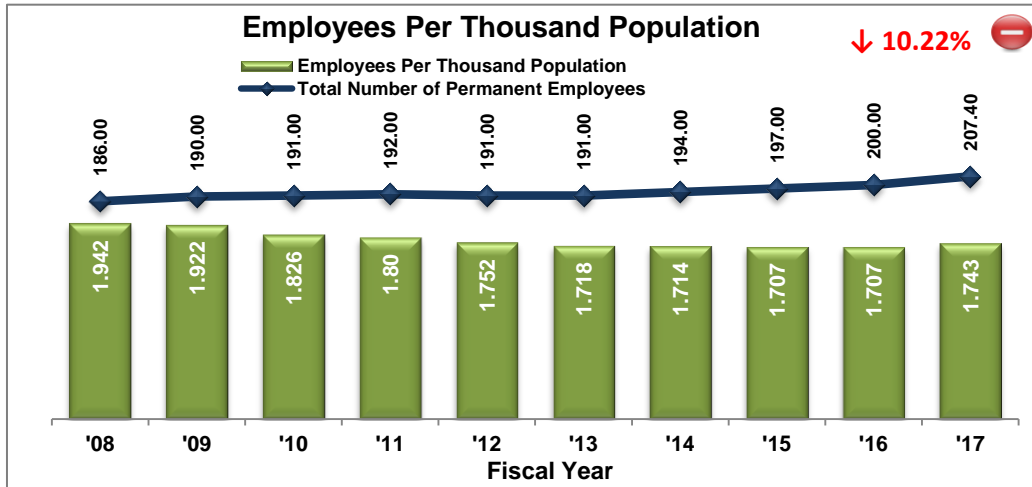
Analysis: For the period shown, fringe benefits as a percent of salaries and wages increased 11.12%. The FY 2017 fringe benefit percent is 54.45%.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the police pension rate increased from 31.06% to 36.76%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. The pension contribution rate is 39.19% for FY 2017.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The city's fringe benefit percent has been significantly above the Bureau of Labor Statistics (BLS) average state and local government fringe benefit percent for all years shown.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Police Department



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	186.00	95,782	1.942					
2009	190.00	98,831	1.922	4.00	4.00			ADDED: (4) Officers to create Street Crimes Unit
2010	191.00	104,620	1.826	1.00	1.00			ADDED: (1) Deputy Police Chief to function as the second in command
2011	192.00	106,658	1.800	1.00	1.00			ADDED: (1) Public Information Officer (civilian position) added to expand outreach efforts
2012	191.00	109,008	1.752	(1.00)		(1.00)		DELETED: (1) civilian position
2013	191.00	111,145	1.718					
2014	194.00	113,155	1.714	3.00	3.00			ADDED: (3) Officers added to increase community policing efforts
2015	197.00	115,391	1.707	3.00	3.00			ADDED: (2) officers and (1) Civilian Investigative Technician
2016	200.00	117,165	1.707	3.00	3.00			ADDED: (3) civilian positions to allow (3) officer positions to focus on sworn officer duties
2017	207.40	118,966	1.743	7.40	8.00		(0.60)	Added: (7) officers and (1) Police Lt.
10 Yr Chg	11.51%	24.21%	(10.22%)	21.40	23.00	(1.00)	(0.60)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimates, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

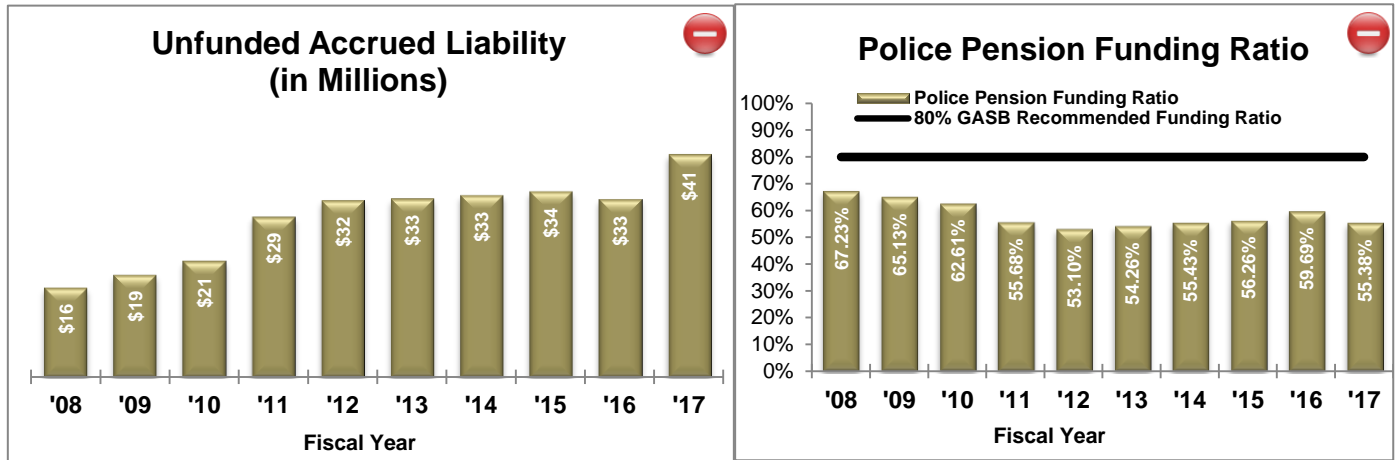
Description: Personnel costs are 77% of total expenses for this department. The employees per thousand population is an important indicator when looking at the increases in positions over time. If employees per thousand population is increasing significantly, it may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing, or productivity is declining. If the number of employees per thousand population is declining significantly, it may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the ten year period shown, the total number of positions increased by 21.40. Employees per thousand population decreased 10.22% while population increased 24.21%. This indicates the growth of the police department staff has not kept up with the growth in the population for this period. There has been low revenue growth and significant increases in pension costs and health insurance rates. The Police department has added 18 sworn positions over this period to improve internal communication, create a Professional Standards Unit, create a Street Crimes Unit, and increase community policing efforts.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Pension Unfunded Accrued Liability and Funding Ratio: Police (General Fund)



Trend Key: Positive Trend (Funding Ratio \geq 80%) Warning Trend: (Funding Ratio 75%-79%) Negative Trend (Funding Ratio $<$ 75%)

Fiscal Year	Actuarial value of assets	Entry age Actuarial Accrued Liability	Unfunded Accrued Liability (UAL) *	Funding Ratio **	Employer's Contribution as a percent of ARC ***
2008	\$33,792,282	\$50,267,213	\$16,474,931	67.23%	100%
2009	\$35,143,685	\$53,963,403	\$18,819,718	65.13%	100%
2010	\$35,759,187	\$57,118,412	\$21,359,225	62.61%	100%
2011	\$36,987,824	\$66,426,426	\$29,438,602	55.68%	100%
2012	\$36,776,070	\$69,262,789	\$32,486,719	53.10%	100%
2013	\$38,862,427	\$71,627,366	\$32,764,939	54.26%	100%
2014	\$41,564,868	\$74,992,992	\$33,428,124	55.43%	100%
2015	\$43,868,797	\$77,970,501	\$34,101,704	56.26%	100%
2016	\$48,364,215	\$81,021,262	\$32,657,047	59.69%	100%
2017	\$50,744,190	\$91,623,783	\$40,879,593	55.38%	100%
10 Yr % Chg	50.17%	82.27%	148.13%	(17.62%)	0.00%

*Pension obligation: Unfunded actuarial accrued liability = Entry age actuarial accrued liability minus actuarial value of assets

** Funding ratio is the actuarial value of pension plan resources as a percentage of actuarial accrued liability

*** ARC: Annual required contribution: includes both the cost of pension benefits earned by employees during the current period and an additional amount designed to amortize the unfunded actuarial accrued liability over a period not to exceed 30 years.

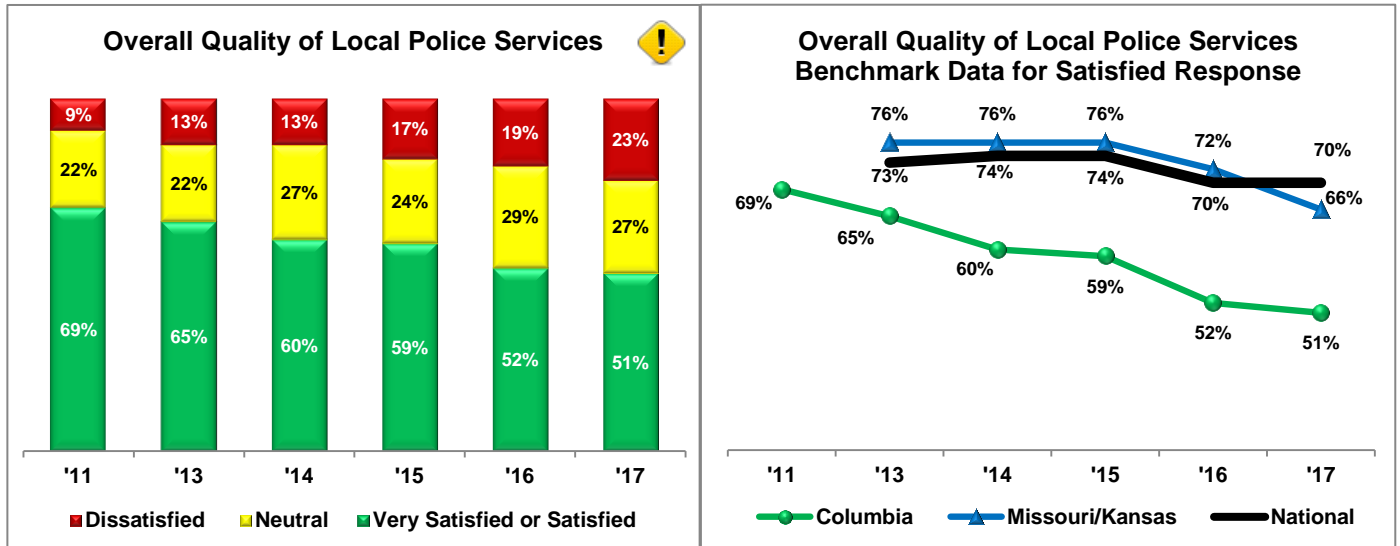
Description: Pension plans represent a significant expenditure obligation for local governments. Generally accepted accounting principles (GAAP) require that the cost of defined benefit pension plans be accrued as an expense by employers, regardless of whether the employer funds the full obligation. The present value of the projected cost of pension benefits earned by employees is referred to as the "actuarial accrued liability." The difference between the projected cost and the value of the resources of the pension is the "unfunded actuarial accrued liability." The annual required contribution (ARC) is an actuarially determined cost that includes both the cost of pension benefits earned by employees during the current period and an additional amount designed to amortize the unfunded actuarial accrued liability over time. The funding ratio expresses the actuarial value of pension plan resources as a percentage of the actuarial accrued liability. The Governmental Accounting Standards Board (GASB) recommends a funding ratio of 80%.

Analysis: The unfunded accrued liability increased significantly from FY 2008 - FY 2013 due to pension plan changes and investment income earned on pension assets decreasing due to the economic downturn. In FY 2013 different pension plans were created for new hires which have different benefits and years of service requirements than previously hired employees. Over time, these changes will not only stop the growth in unfunded liabilities, but they will begin to decrease them. It is anticipated that this may take up to twenty years to resolve. As the graph on the left indicates, there was a slowing in the liability increase since the pension changes were made and FY 2016 shows a decrease in the liability. In FY 2017, changes to the calculation of the accrued liability method resulted in an increase to the liability. The funding ratio has been below the GASB recommended level for all ten years. Changes mentioned above will help to raise the funding ratio to the GASB recommended level in the future. The City has fully funded the annual required contribution (ARC) for all years shown. In FY 2015, the City Council and management made the decision to utilize \$2 million of excess General Fund reserves to make a one-time contribution into the Police and Fire pension fund to lower the police portion of the liability. The funding ratio for FY 2017 is 55.38%

Sources:

- City of Columbia Police and Firemen's Retirement Fund actuarial report

Police Department



Key: Percent of Customers Very Satisfied or Satisfied in most recent citizen survey:
 Positive (75% - 100% Satisfaction) Warning: (50% - 74% Satisfaction) Negative (<50% Satisfaction)

Fiscal	Very Satisfied or		
	Satisfied	Neutral	Dissatisfied
2011	69%	22%	9%
2013	65%	22%	13%
2014	60%	27%	13%
2015	59%	24%	17%
2016	52%	29%	19%
2017	51%	27%	23%

Benchmark Data for Satisfied Responses		
Columbia	Missouri/Kansas	National
69%		
65%	76%	73%
60%	76%	74%
59%	76%	74%
52%	72%	70%
51%	66%	70%

Description: The City of Columbia began taking Customer Satisfaction Surveys in the Spring of 2003. The surveys became annual surveys in FY 2013. The purpose of the survey is to help the City in its efforts to identify concerns from residents, respond to these concerns, and assess the overall satisfaction of citizens. The surveys also help determine priorities based on citizen input and measures strategic performance. Survey packets are sent to a random sampling of residents within the City of Columbia.

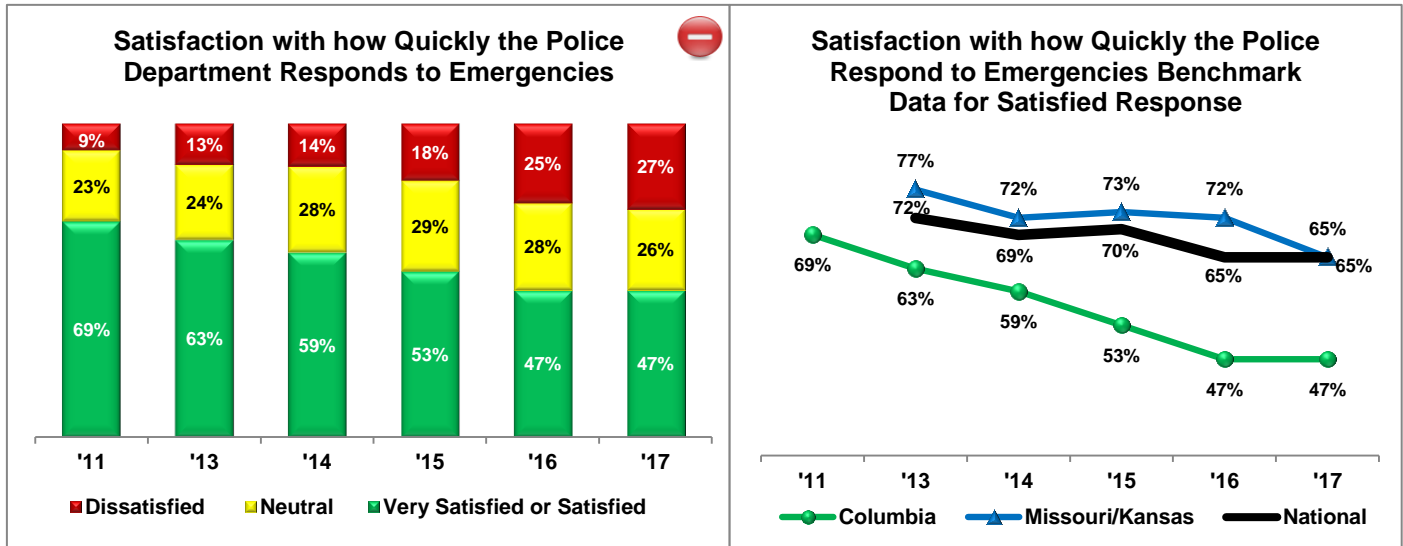
Analysis:

- The percentage of citizens satisfied with the overall quality of local police services decreased significantly from 69% in FY 2011 to 51% in FY 2017.
- Looking at benchmark data, Columbia's satisfaction rating has been lower than the state and national ratings and Columbia's satisfaction rating has been falling while the other benchmark data shows little change in the satisfaction level.
- In FY 2015, the city used a focus group to try to obtain specific reasons for the decline in satisfaction. Some of the feedback obtained show the public is not satisfied with the response time and they don't believe that the city has enough officers. The city added public safety as a focus area in the FY 2015 strategic plan and is working to improve this area over the next few years.
- During this time the growth in the city's general sales tax (which is used heavily to fund police) has slowed due to increasing online sales which do not collect local sales taxes. Pension increases of nearly \$1.6 million over the past ten years has used up some of the sales tax dollar growth. The Police Department does not have any ongoing dedicated sources to fund additional positions and pension increases. The department has dealt with the low number of additional officers by shifting non-sworn officer work to civilian positions and identifying services that they no longer need to offer.

Source:

- DirectionFinder Survey by ETC Institute
<http://www.como.gov/survey-results/>

Police Department



Key: Percent of Customers Very Satisfied or Satisfied in most recent citizen survey:
 Positive (75% - 100% Satisfaction) Warning: (50% - 74% Satisfaction) Negative (<50% Satisfaction)

Fiscal Year	Very Satisfied or Satisfied	Neutral	Dissatisfied
2011	69%	23%	9%
2013	63%	24%	13%
2014	59%	28%	14%
2015	53%	29%	18%
2016	47%	28%	25%
2017	47%	26%	27%

Benchmark Data for Satisfied Responses		
Columbia	Missouri/Kansas	National
69%		
63%	77%	72%
59%	72%	69%
53%	73%	70%
47%	72%	65%
47%	65%	65%

Description: The City of Columbia began taking Customer Satisfaction Surveys in the Spring of 2003. The purpose of the survey is to help the City in its efforts to identify concerns from residents, respond to these concerns, and assess the overall satisfaction of citizens. The surveys also help determine priorities based on citizen input and measures strategic performance. Survey packets are sent to a random sampling of residents within the City of Columbia.

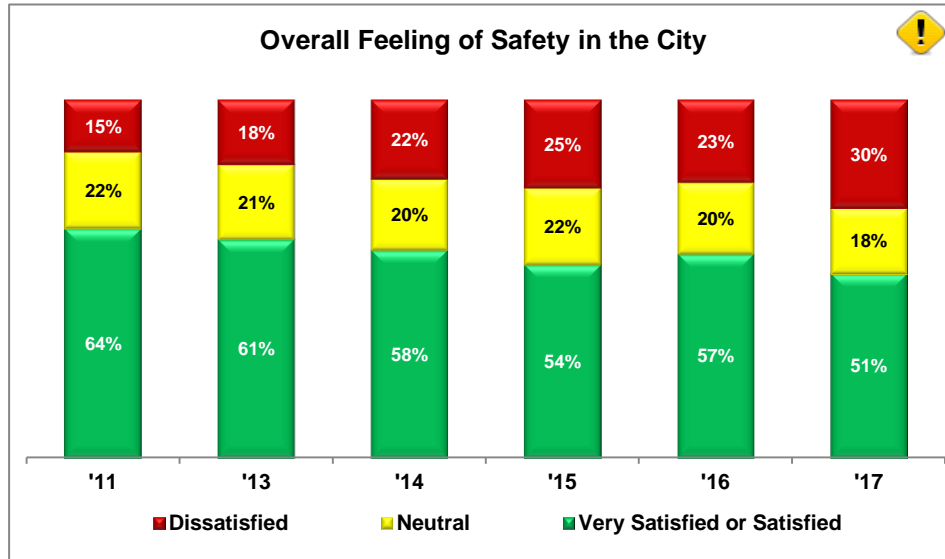
Analysis

- The percentage of citizens satisfied with how quickly the police respond to emergencies declined from 69% in FY 2011 to 47% in FY 2017 and the percentage of dissatisfied citizens has tripled.
- Looking at benchmark data, the City was close to state and national ratings in FY 2013 but has dropped significantly below both in the years since. For FY 2017, Columbia's satisfaction rating for response time was 47% versus 65% for state and 65% for national ratings.
- In FY 2015, the city utilized a focus group to try to obtain specific reasons for the drop in satisfaction. Some of the feedback obtained believe it takes too long for officers to respond and they believe the city does not have enough officers.
- During FY 2015 the city utilized two officers per car in an effort to keep officers safe. There was increasing violence against officer statewide and nationally during this period. In FY 2017 the number of officers per car was reduced from two to one.
- During this time the growth in the city's general sales tax (which is used heavily to fund police) has slowed due to increasing online sales which do not collect local sales taxes. Pension increases of nearly \$1.6 million over the past ten years have used up some of the sales tax growth. Police does not have any ongoing dedicated sources to fund additional positions. The department has dealt with the low number of additional officers by shifting non-sworn officer work to civilian positions and identifying services that they no longer need to offer.

Source:

- DirectionFinder Survey by ETC Institute
<http://www.como.gov/survey-results/>

Police Department



Key: Percent of Customers Very Satisfied or Satisfied in most recent citizen survey:
 Positive (75% - 100% Satisfaction) Warning: (50% - 74% Satisfaction) Negative (<50% Satisfaction)

Fiscal Year	Very Satisfied or Satisfied	Neutral	Dissatisfied
2011	64%	22%	15%
2013	61%	21%	18%
2014	58%	20%	22%
2015	54%	22%	25%
2016	57%	20%	23%
2017	51%	18%	30%

Description: The City of Columbia began taking Customer Satisfaction Surveys in the Spring of 2003. The purpose of the survey is to help the City in its efforts to identify concerns from residents, respond to these concerns, and assess the overall satisfaction of citizens. The surveys also help determine priorities based on citizen input and measures strategic performance. Survey packets are sent to a random sampling of residents within the City of Columbia. The surveys were conducted annually beginning in FY 2013.

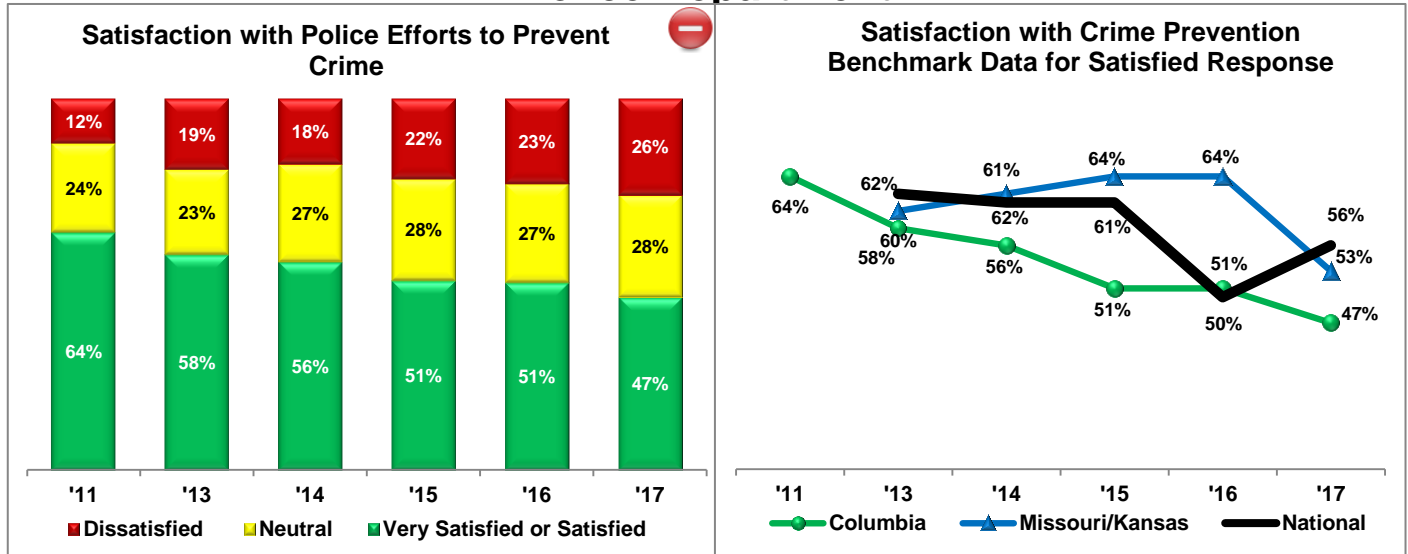
Analysis: The percentage of citizens who have an overall feeling of safety in the City decreased from 64% in FY 2011 to 51% in FY 2017 and the percentage of dissatisfied citizens has doubled.

- There is no state or national benchmark data available for this indicator.
- In FY 2015, the city utilized a focus group to try to obtain specific reasons for the drop in satisfaction. Some of the feedback obtained indicate an increase in car thefts and break-ins, hearing gunfire in their neighborhood, and fewer police cars out at one time because there are two officers in each car.
- The FY 2015 strategic plan included public safety as one of the strategic areas and three neighborhoods were identified to provide resources in.
- During this time the growth in the city's general sales tax (which is used heavily to fund police) has slowed due to increasing online sales which do not collect local sales taxes. Pension increases of nearly \$1.6 million over the past ten years have used up some of the sales tax growth. Police does not have any ongoing dedicated sources to fund additional positions. The department has dealt with the low number of additional officers by shifting non-sworn officer work to civilian positions and identifying services that they no longer need to offer.

Source:

- DirectionFinder Survey by ETC Institute
<http://www.como.gov/survey-results/>

Police Department



Key: Percent of Customers Very Satisfied or Satisfied in most recent citizen survey:
 Positive (75% - 100% Satisfaction) Warning: (50% - 74% Satisfaction) Negative (<50% Satisfaction)

Fiscal Year	Very Satisfied or Satisfied	Neutral	Dissatisfied
2011	64%	24%	12%
2013	58%	23%	19%
2014	56%	27%	18%
2015	51%	28%	22%
2016	51%	27%	23%
2017	47%	28%	26%

Benchmark Data for Satisfied Responses		
Columbia	Missouri/Kansas	National
64%		
58%	60%	62%
56%	62%	61%
51%	64%	61%
51%	64%	50%
47%	53%	56%

Description: The City of Columbia began taking Customer Satisfaction Surveys in the Spring of 2003. The purpose of the survey is to help the City in its efforts to identify concerns from residents, respond to these concerns, and assess the overall satisfaction of citizens. The surveys also help determine priorities based on citizen input and measures strategic performance. Survey packets are sent to a random sampling of residents within the City of Columbia. The survey were conducted annually beginning in FY 2013.

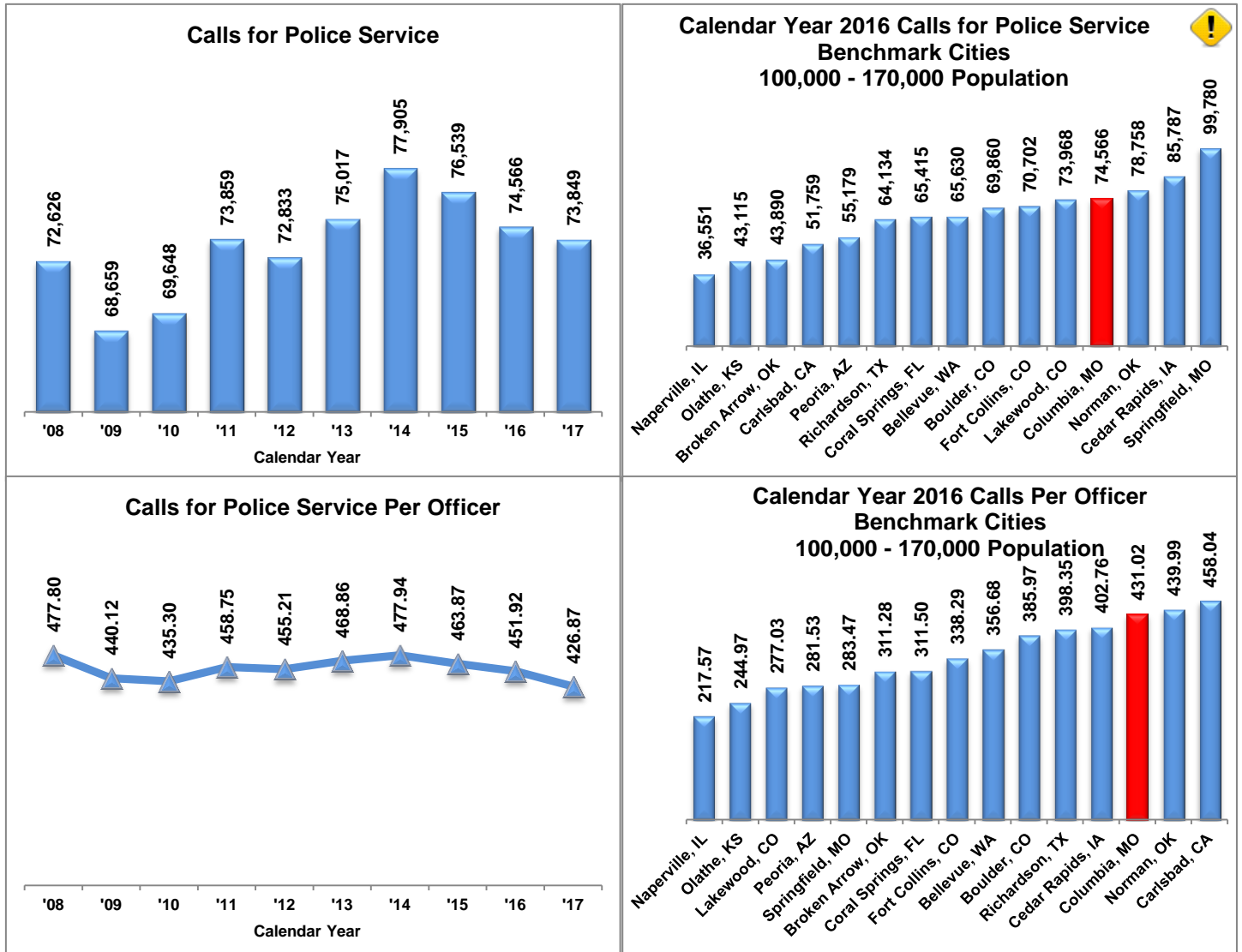
Analysis: The percentage of citizens satisfied with police efforts to prevent crime decreased from 64% in FY 2007 to 47% in FY 2017 and the percentage of dissatisfied citizens has more than doubled.

- Looking at benchmark data, the City was above the state and national ratings in FY 2011 but dropped significantly below both in the years since. For FY 2017 only 47% of citizens are satisfied with police efforts to prevent crime.
- In FY 2015, the city added public safety to the strategic plan and is working to improve this indicator over the next few years.
- During this time the growth in the city's general sales tax (which is used heavily to fund police) has slowed due to increasing online sales which do not collect local sales taxes. Pension increases of nearly \$1.6 million over the past ten years have used up some of the sales tax growth. Police does not have any ongoing dedicated sources to fund additional positions. The department has dealt with the low number of additional officers by shifting non-sworn officer work to civilian positions and identifying services that they no longer need to offer.

Source:

- DirectionFinder Survey by ETC Institute
<http://www.como.gov/survey-results/>

Police Department



Description: Two indicators that measure the workload for police officers are calls for police service and calls per officer. As each of these indicators increase, it may reveal a need for additional police officers or the response time to citizens will suffer. The City participates in an annual survey of benchmark cities which began in 2011.

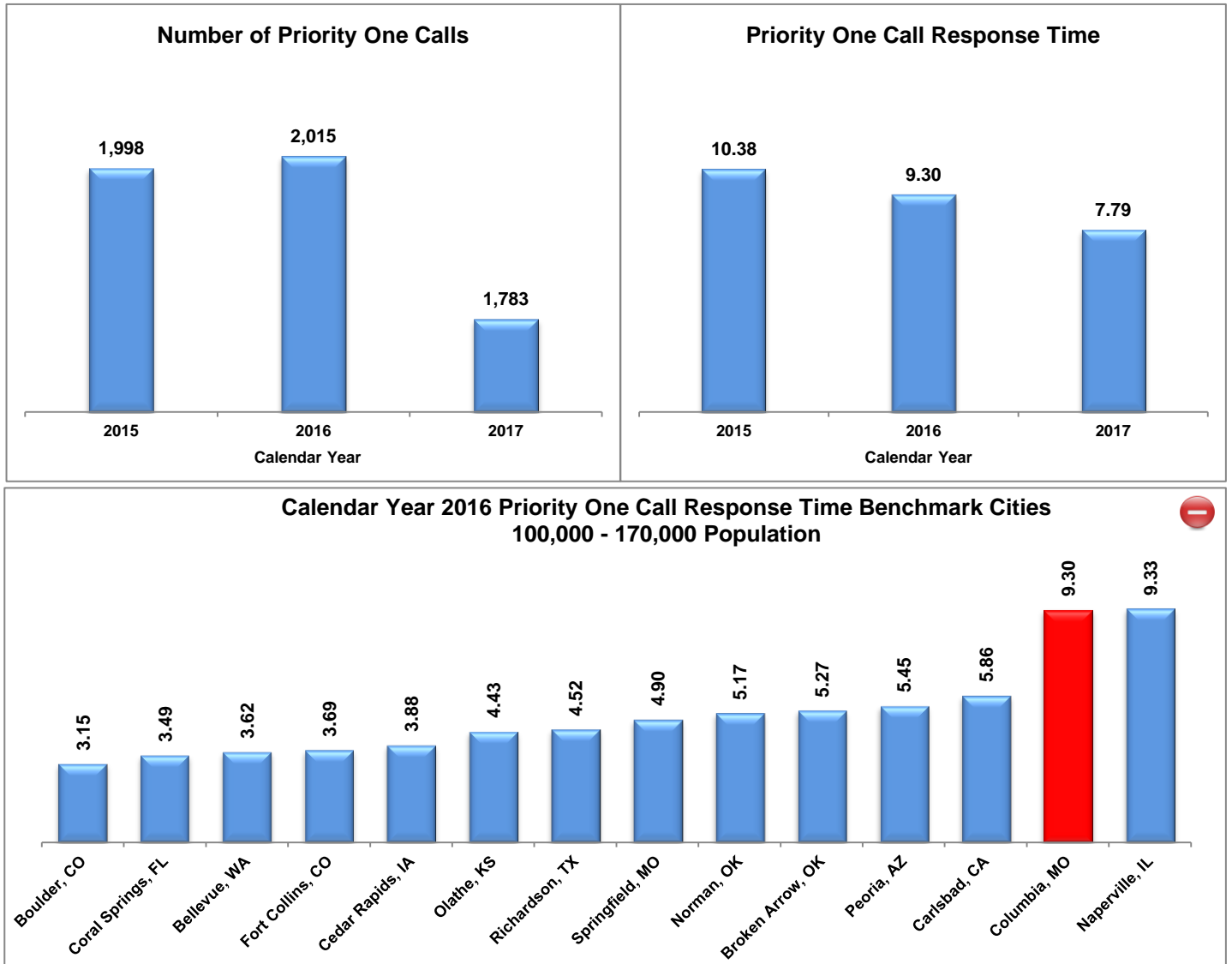
Analysis: For the past ten years, the City has added 21.40 FTE positions which represents an 11.51% increase in staffing. During this same time, the population for the City has increased by 24.21%. Staffing increases have not kept up with population growth.

- The calls for police service show an overall increase of 1,223 or 1.68%. In a comparison of calendar year 2016 calls for service with benchmark cities with a population between 100,000 and 170,000, Columbia's number of calls of 74,566 ranked the fourth highest out of 15 cities.
- The number of calls for service per police officer show a decrease of 477.80 in FY 2008 to 426.87 in FY 2017. When comparing the City's calls for service per officer for FY 2016 (the latest information available for benchmark cities), the City's 431.02 calls per officer ranked the third highest among the 15 benchmark cities.
- Citizen surveys reveal a fall in the satisfaction with how quickly the police responds to emergencies from 69% in 2011 to 47% in 2017 and shows Columbia significantly lower than the national and state benchmark data.

Sources:

Police Benchmark City Survey
DirectionFinder Survey by ETC Institute

Police Department



Description: Priority one calls are emergency calls for police services which require immediate response and there is reason to believe that an immediate threat to life exists. The call response time is the amount of time it takes the officer to get to the emergency after being notified by dispatch. For the City of Columbia, prior to calendar year 2015, the calls were categorized in different priority groups, so we are not able to report yearly call response times prior to 2015.

Analysis: For calendar year 2017, the priority one call response time was 7.79 minutes. This reduction was achieved by reducing the number of officers per car from two to one in FY 2016.

- When compared to other benchmark cities with a population between 100,000 and 170,000 population, Columbia's priority one call response time was significantly higher than the other cities except Naperville, IL. The average response time of all of these cities was 5.15 minutes. It should be noted that Lakewood, Colorado does not track call response time and is thus not included in the graph. The department has a goal of 5 minutes or less for priority one call response.
- Citizen surveys reveal a fall in the satisfaction with how quickly the police responds to emergencies from 69% in 2011 to 47% in 2017 and shows Columbia significantly lower than the national and state benchmark data.















Sources:

Police Benchmark City Survey
DirectionFinder Survey by ETC Institute

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Fire Department Trends

General Fund Department

Indicator	2016	2017	Comments
Expenses Per Capita			Expenses per capita decreased 5.81% while inflation increased 13.85% and the population increased 24.21%. This is primarily due to downturn in the economy in FY 2009 which resulted in budget cuts for several years to balance the general fund budget and low general source growth (such as sales taxes).
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries and benefits has been significantly above the Bureau of Labor Statistics (BLS) average fringe benefit percent for state and local governments for the past ten years. The pension plan was changed in FY 2013 for new hires, but it will take years for the fringe benefit percentage to decrease. For FY 2017, the fringe benefit percentage is 68.21%.
Employees Per Thousand Population			The total number of employees increased by 7.00 FTE. Employees per thousand population decreased 15.40% while population increased 24.21% during this same time. The Fire Department is funded nearly 100% from general sources such as sales tax and the low growth due to increases in online sales which do not collect local sales tax have negatively impacted the City's ability to add more positions during this timeframe.
Unfunded Accrued Pension Liability			Over the past ten years, the unfunded accrued pension liability has increased over \$36 million or 141.35%. The City changed the pension plan for new hires in FY 2013, but it will take years for the unfunded accrued liability to decrease significantly. In FY 2015, the Council utilized \$3 million of excess fund balance to pay down some of the unfunded pension liability. In FY 2017 the unfunded liability increased \$14.7 million due to a change in the calculation method.
Fire Pension Funding Ratio			Over the past ten years, the funding ratio has decreased from 65.91% to 54.73%. The Governmental Accounting Standards Board (GASB) recommended funding ratio is 80%. There was improvement in the ratio for FY 2016 to 60.43% due to the Council's decision to utilize \$3 million in excess general fund reserves to make a one-time contribution to the plan. The ratio decreased in FY 2017 to 54.73% due to a change in the calculation method for unfunded liabilities.
Citizen Survey: Overall Quality of Local Fire Department Services			Citizen satisfaction with the overall quality of local fire services decreased slightly from 89% in FY 2011 to 85% in FY 2016 and FY 2017. When looking at benchmark data, the City's satisfaction rating trends closely with state and national data for most of the years. In FY 2017, the City's rating is higher than both national and state ratings.
Citizen Survey: How Quickly Fire Department Responds to Emergencies			Citizen satisfaction with how quickly the fire department responds to emergencies decreased from 89% in FY 2011 to 82% in FY 2106 and then increased to 85% in FY 2017. When looking at benchmark data, the City's satisfaction rating tracks very closely with national and state benchmark data. Due to low sales tax growth, the City did not have enough funding to build or staff one additional fire station that was approved in the 2005 capital improvement sales tax ballot.



Positive Trend

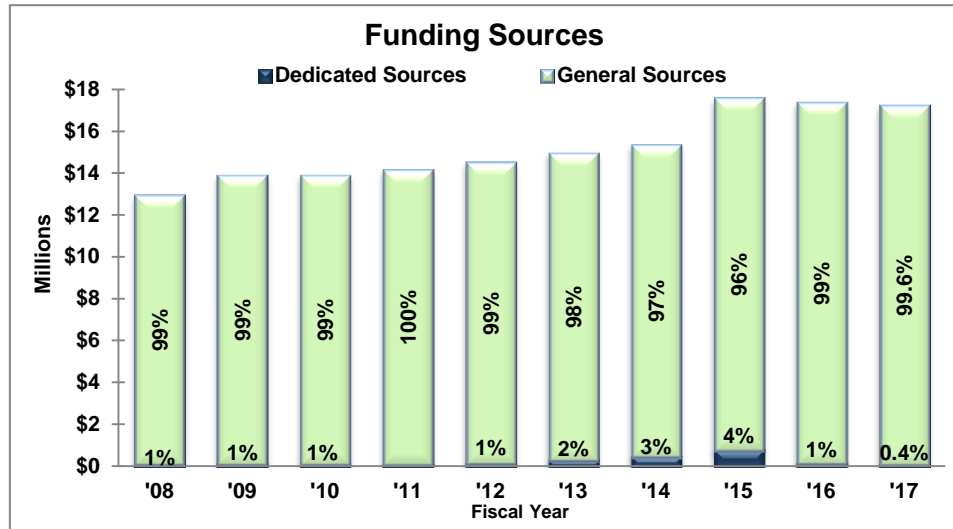


Warning Trend - Monitor Closely



Negative Trend - Action Needed

Fire



Dedicated Sources

Fiscal Year	Grant Revenues	Misc Revenues	Transfers In	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$49,354	\$34,091	\$3,550	\$86,995	\$12,826,989	\$12,913,984
2009	\$0	\$82,373	\$8,525	\$90,898	\$13,784,509	\$13,875,407
2010	\$0	\$51,387	\$32,440	\$83,827	\$13,788,577	\$13,872,404
2011	\$0	\$64,315	\$4,000	\$68,315	\$14,062,424	\$14,130,739
2012	\$2,636	\$67,069	\$47,900	\$117,605	\$14,366,740	\$14,484,345
2013	\$194,296	\$67,719	\$5,500	\$267,515	\$14,662,151	\$14,929,666
2014	\$366,410	\$64,135	\$9,176	\$439,721	\$14,886,135	\$15,325,856
2015	\$679,228	\$63,993	\$4,061	\$747,282	\$16,801,884	\$17,549,166
2016	\$60,527	\$56,517	\$774	\$117,818	\$17,218,541	\$17,336,359
2017	\$0	\$71,843	\$0	\$71,843	\$17,127,398	\$17,199,241
10 Yr % Chg	(100.00%)	110.74%	(100.00%)	(17.42%)	33.53%	33.18%

Description: The Fire Department is a General Fund department whose primary funding source is general revenue sources. The areas of operation include administration, emergency services, departmental services and fire marshal's division. The primary dedicated funding sources are grant revenue and miscellaneous revenue (reimbursement from the University of Missouri for shared cost of Asst. Fire Marshal liaison).

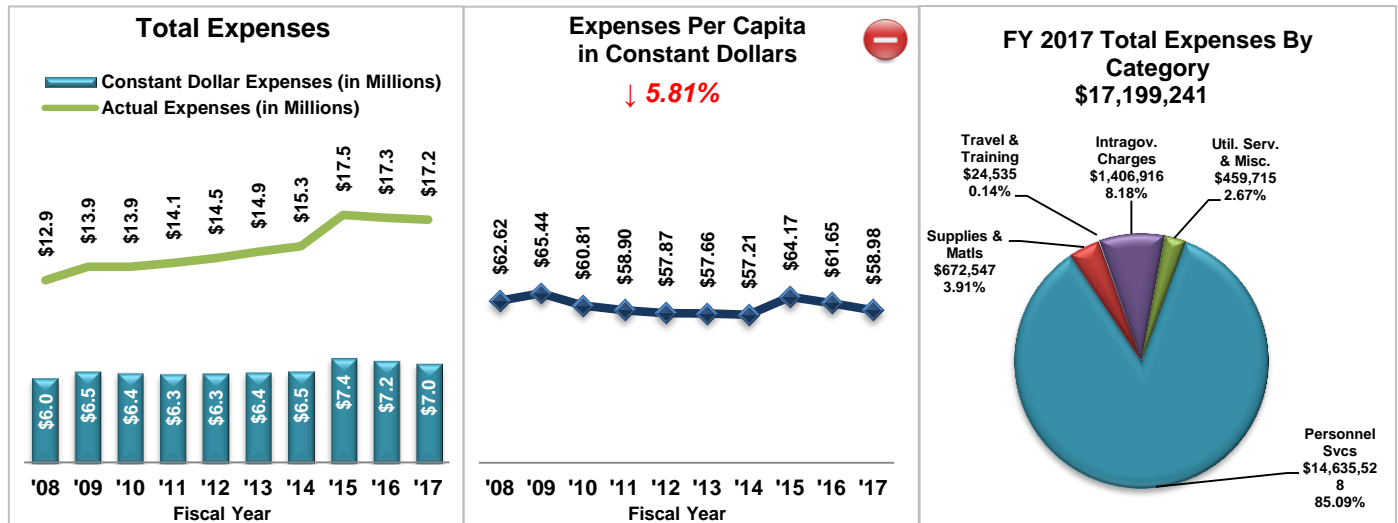
Analysis: Dedicated Sources include Federal and State Grants, Fines for Fire Alarm Violations and Miscellaneous Revenue. For the ten year period, total revenues increased 33.18% with dedicated sources decreasing 17.42% and general sources increasing 33.53%.

- A federal grant was received to fund 5 firefighter positions in FY 2013. The grant funded six months of FY 2013, a full year of FY 2014 and six months of FY 2015.
- In FY 2015, the grant was extended for 3 of the firefighter positions for the remaining six months of FY 2015 and six months of FY 2016. General source revenues paid the cost when the grants ended.
- General source revenues fund 99.6% of the Fire Department's expenses in FY 2017.

Sources:

- City of Columbia Accounting System

Fire



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$12,913,984	215.30	\$5,998,051	95,782	\$62.62	(3.18%)
2009	\$13,875,407	214.54	\$6,467,606	98,831	\$65.44	4.50%
2010	\$13,872,404	218.06	\$6,361,854	104,620	\$60.81	(7.08%)
2011	\$14,130,739	224.94	\$6,282,032	106,658	\$58.90	(3.14%)
2012	\$14,484,345	229.59	\$6,308,787	109,008	\$57.87	(1.75%)
2013	\$14,929,666	232.96	\$6,408,682	111,145	\$57.66	(0.36%)
2014	\$15,325,856	236.74	\$6,473,708	113,155	\$57.21	(0.78%)
2015	\$17,549,166	237.02	\$7,404,087	115,391	\$64.17	12.17%
2016	\$17,336,359	240.01	\$7,223,182	117,165	\$61.65	(3.93%)
2017	\$17,199,241	245.12	\$7,016,662	118,966	\$58.98	(4.33%)
10 Yr % Chg	33.18%	13.85%	16.98%	24.21%	(5.81%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimates, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

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

Analysis: For the ten year period, total expenses increased 33.18% while constant dollar expenses increased 16.98% and per capita expense decreased 5.81%.

- Personnel costs account for over 85% of the total expenses and increases come from the addition of positions and changes in salaries and benefits.
- While the cost of new and replacement fire trucks, as well as, construction of new fire stations is accounted for in the capital projects fund, the operating costs of new fire stations is accounted for in the Fire Department's operating budget. Extensions of the capital improvement sales tax, which is approved by voters every ten years, provide capital project funding.
- The City opened one new fire station (#9) and relocated one fire station (#7) during this ten year period. However, due to the economic downturn, one additional fire station approved by voters was not able to be built.
- Within the Fire Department, pension costs significantly increased during this timeframe and this resulted in the City not being able to fully staff station #2 until FY 2015 when (4) Firefighters were added.
- The FY 2013 budget addressed the pension issue by placing all new employees into a different pension plan.
- FY 2015 total expenses increased significantly due to four additional firefighters, the purchase of self contained breathing apparatus, intragovernmental charges being allocated to the departments, and funds for a co-op agreement with Boone County Fire District being moved to this budget from the City General budget.
- Close monitoring is needed for this department since it relies so heavily on general sources to ensure fire stations are adequately staffed as they are built.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund
<http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates

Fire

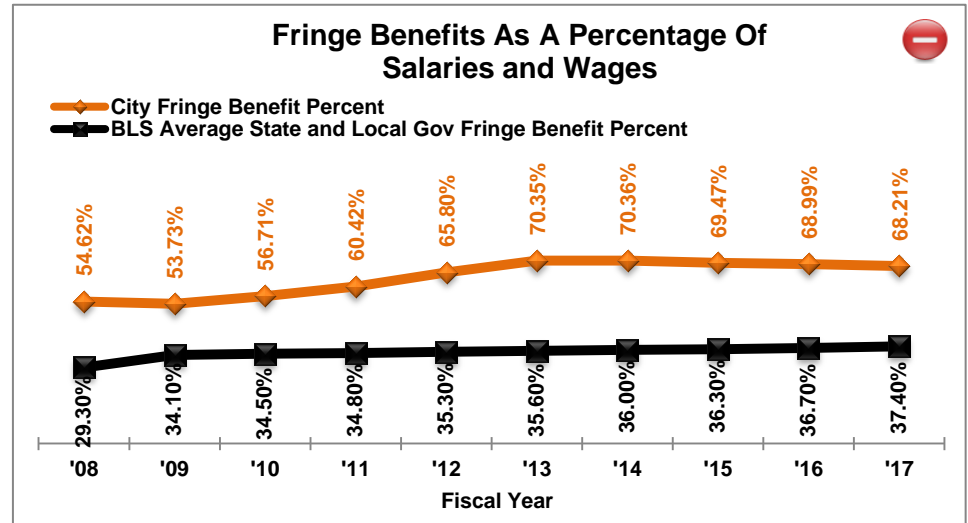
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	Fire Pension Pre FY 2013 Employee Contribution Rate	Fire Pension Post FY 2013 Employee Contribution Rate	BLS Average State and Local Gov Fringe Benefit Percent
2008	\$3,958,233	\$7,246,544	54.62%	41.50%	N/A	29.30%
2009	\$4,222,261	\$7,858,177	53.73%	41.15%	N/A	34.10%
2010	\$4,419,076	\$7,792,439	56.71%	44.70%	N/A	34.50%
2011	\$4,651,434	\$7,698,735	60.42%	48.91%	N/A	34.80%
2012	\$5,099,261	\$7,749,092	65.80%	54.26%	N/A	35.30%
2013	\$5,444,678	\$7,739,222	70.35%	58.68%	51.85%	35.60%
2014	\$5,666,805	\$8,054,448	70.36%	60.71%	53.88%	36.00%
2015	\$5,785,695	\$8,328,361	69.47%	58.82%	58.82%	36.30%
2016	\$6,103,976	\$8,847,260	68.99%	58.91%	58.91%	36.70%
2017	\$5,932,737	\$8,697,524	68.21%	56.46%	56.46%	37.40%
10 Yr % Chg	49.88%	20.02%	24.88%	36.05%		

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

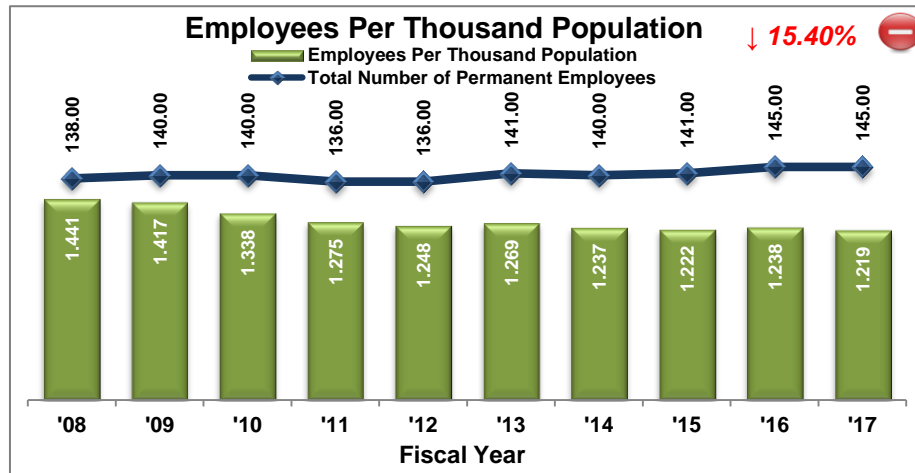
Analysis: For the period shown, fringe benefits as a percent of salaries and wages increased from 54.62% in FY 2008 to 70.36% in FY 2014 before they began declining. The fringe benefit percent is 68.21% for FY 2017.

- Pension costs are the largest fringe benefit cost. From FY 2007 to FY 2014, the fire pension rate increased from 41.50% to 60.71%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. Pension rates decreased in FY 2017 to 56.46%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The City's fringe benefit percent has been significantly above the Bureau of Labor Statistics (BLS) average state and local government fringe benefit percent for all years shown.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Fire



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population) Warning Trend: (0% up to % Chg in Population) Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	138.00	95,782	1.441					ADDED: (3) Firefighters
2009	140.00	98,831	1.417	2.00	2.00			ADDED: (2) Firefighters
2010	140.00	104,620	1.338	0.00				
2011	136.00	106,658	1.275	(4.00)		(4.00)		DELETED: (4) Vacant Firefighter due to budget cuts
2012	136.00	109,008	1.248	0.00				
2013	141.00	111,145	1.269	5.00	5.00			ADDED: (5) Firefighters (SAFER grant funded)
2014	140.00	113,155	1.237	(1.00)		(1.00)		DELETED: (1) Vacant; UNFUNDED: (1) Division Chief
2015	141.00	115,391	1.222	1.00	1.00			ADDED: (1) Firefighter
2016	145.00	117,165	1.238	4.00	4.00			ADDED: (4) Firefighters
2017	145.00	118,966	1.219	0.00				
10 Yr Chg	5.07%	24.21%	(15.40%)	7.00	12.00	(5.00)	0.00	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimates, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

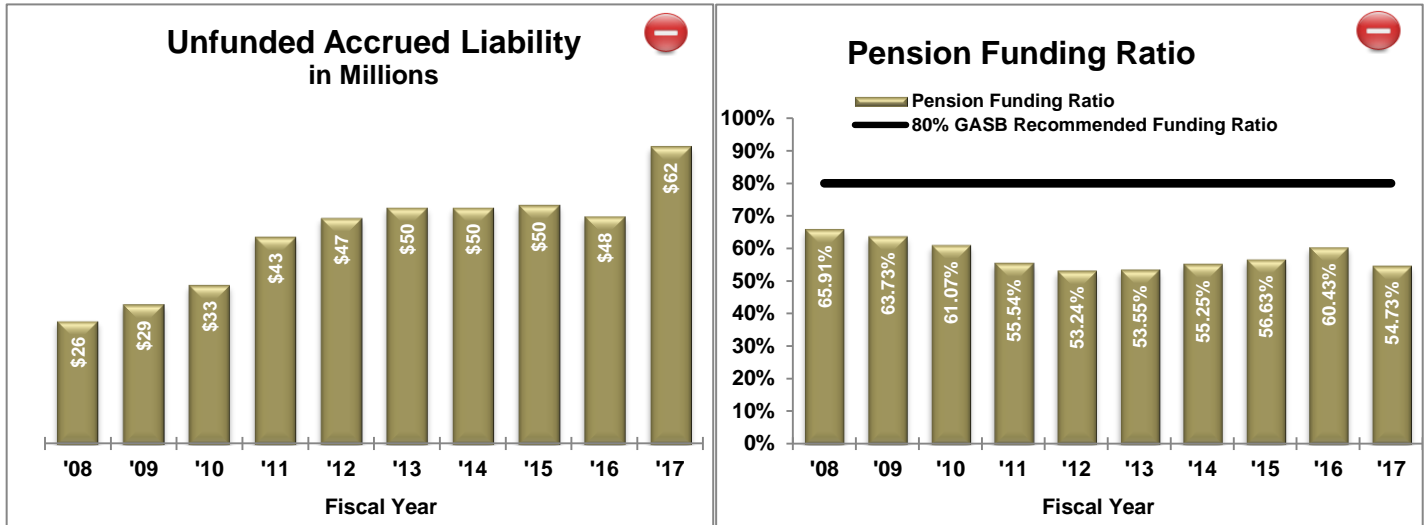
Description: Personnel costs are over 85% of total expenses for this department. The employees per thousand population is an important indicator when looking at the increases in positions over time. If employees per thousand population is increasing significantly, it may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing, or productivity is declining. If the number of employees per thousand population is declining significantly, it may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the ten year period shown, the total number of positions increased by 7.00 FTE. Employees per thousand employees decreased 15.40% while the growth in population has been 24.21%. This indicates that the number of employees added has not kept up with the growth in the population for this period. The City has not been able to add positions to keep up with population growth due to lower growth in revenues, such as sales taxes which are a primary funding source and significant increases in pension costs and health insurance rates. The table above shows the positions that were added over the past ten years. Due to budget cuts positions were deleted in FY 2011 and FY 2014; however a grant in FY 2013 allowed the city to add back the positions. The City does have the necessary staffing to keep all of the fire stations open on a consistent basis.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Fire



Trend Key: Positive Trend (Funding Ratio >= 80%) Warning Trend: (Funding Ratio 75%-79%) Negative Trend (Funding Ratio <75%)

Fiscal Year	Actuarial value of assets	Entry age Actuarial Accrued Liability	Unfunded Accrued Liability (UAL)	Funding Ratio **	Employer's Contribution as a percent of ARC ***
2008	\$49,976,390	\$75,827,181	\$25,850,791	65.91%	100%
2009	\$51,502,482	\$80,817,591	\$29,315,109	63.73%	100%
2010	\$52,295,939	\$85,635,565	\$33,339,626	61.07%	100%
2011	\$54,288,533	\$97,740,285	\$43,451,752	55.54%	100%
2012	\$53,951,012	\$101,338,847	\$47,387,835	53.24%	100%
2013	\$57,179,657	\$106,779,915	\$49,600,258	53.55%	100%
2014	\$61,190,565	\$110,758,321	\$49,567,756	55.25%	100%
2015	\$65,440,925	\$115,552,694	\$50,111,769	56.63%	100%
2016	\$72,876,702	\$120,598,202	\$47,721,500	60.43%	100%
2017	\$75,438,867	\$137,828,858	\$62,389,991	54.73%	100%
10 Yr % Chg	50.95%	81.77%	141.35%	(16.95%)	0.00%

*Pension obligation: Unfunded actuarial accrued liability = Entry age actuarial accrued liability minus actuarial value of assets

** Funding ratio is the actuarial value of pension plan resources as a percentage of actuarial accrued liability

*** ARC: Annual required contribution: includes both the cost of pension benefits earned by employees during the current period and an additional amount designed to amortize the unfunded actuarial accrued liability over a period not to exceed 30 years.

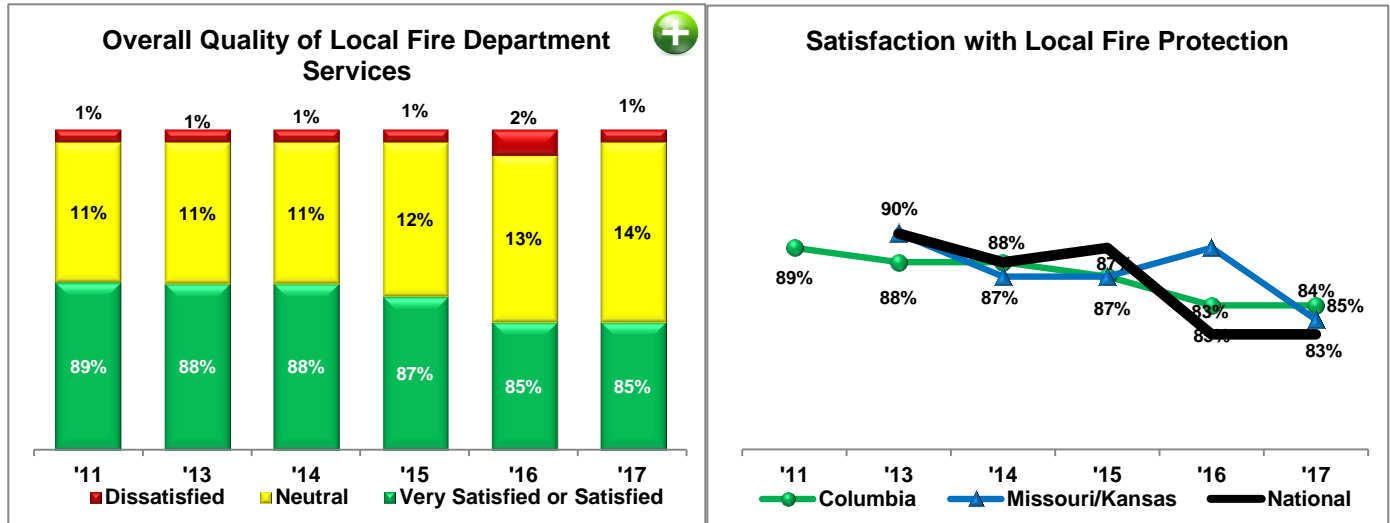
Description: Pension plans represent a significant expenditure obligation for local governments. Generally Accepted Accounting Principles (GAAP) require that the cost of defined benefit pension plans be accrued as an expense by employers, regardless of whether the employer funds the full obligation. The present value of the projected cost of pension benefits earned by employees is referred to as the "actuarial accrued liability." The difference between the projected cost and the value of the resources of the pension is the "unfunded actuarial accrued liability." The Annual Required Contribution (ARC) is an actuarially determined cost that includes both the cost of pension benefits earned by employees during the current period and an additional amount designed to amortize the unfunded actuarial accrued liability over time. The funding ratio expresses the actuarial value of pension plan resources as a percentage of the actuarial accrued liability. The Governmental Accounting Standards Board (GASB) recommends a funding ratio of 80%.

Analysis: The unfunded actuarial liability increased significantly from FY 2008 - FY 2013 due to pension plan changes and investment income earned on pension assets decreasing due to the economic downturn. In FY 2013 pension plans were created for new hires that have different benefits and years of service requirements than previously hired employees. Over time, this will not only stop the increase in unfunded accrued liability, but will begin to decrease them. It is anticipated that this may take up to twenty years to resolve. As the graph above indicates, there had been a slowing in the increase in the liability since the changes were made until FY 2016. In FY 2017, changes to the calculation method of the accrued liability caused a large increase in the unfunded liability and a decrease in the funding ratio to 54.73%. The funding ratio has been below the GASB recommended level for all ten years. Changes mentioned above will help to raise the funding ratio to the GASB recommended level in the future. The City has fully funded the annual required contribution (ARC) for all years shown. In FY 2015, the City Council and management made the decision to utilize \$3 million of excess General Fund reserves to make a one-time contribution into the Police and Fire pension fund to lower the fire portion of the liability. This decreased both the unfunded accrued liability and increased the funding ratio for FY 2016 to 60.43% which is the highest it has been since FY 2011.

Sources:

- City of Columbia Police and Firemen's Retirement Fund actuarial report

Fire Department



Key: Percent of Customers Very Satisfied or Satisfied in most recent citizen survey:

Positive (75% - 100% Satisfaction)

Warning: (50% - 74% Satisfaction)

Negative (<50% Satisfaction)

Fiscal Year	Very Satisfied or	Neutral	Dissatisfied
2011	89%	11%	1%
2013	88%	11%	1%
2014	88%	11%	1%
2015	87%	12%	1%
2016	85%	13%	2%
2017	85%	14%	1%

Benchmark Data for Satisfied Responses		
Columbia	Missouri/Kansas	National
89%		
88%	90%	90%
88%	87%	88%
87%	87%	89%
85%	89%	83%
85%	84%	83%

Description: The City of Columbia began taking Customer Satisfaction Surveys in the Spring of 2003. The purpose of the survey is to help the City in its efforts to identify concerns from residents, respond to these concerns, and assess the overall satisfaction of citizens. The surveys also help determine priorities based on citizen input and measures strategic performance. Survey packets are sent to a random sampling of residents within the City of Columbia.

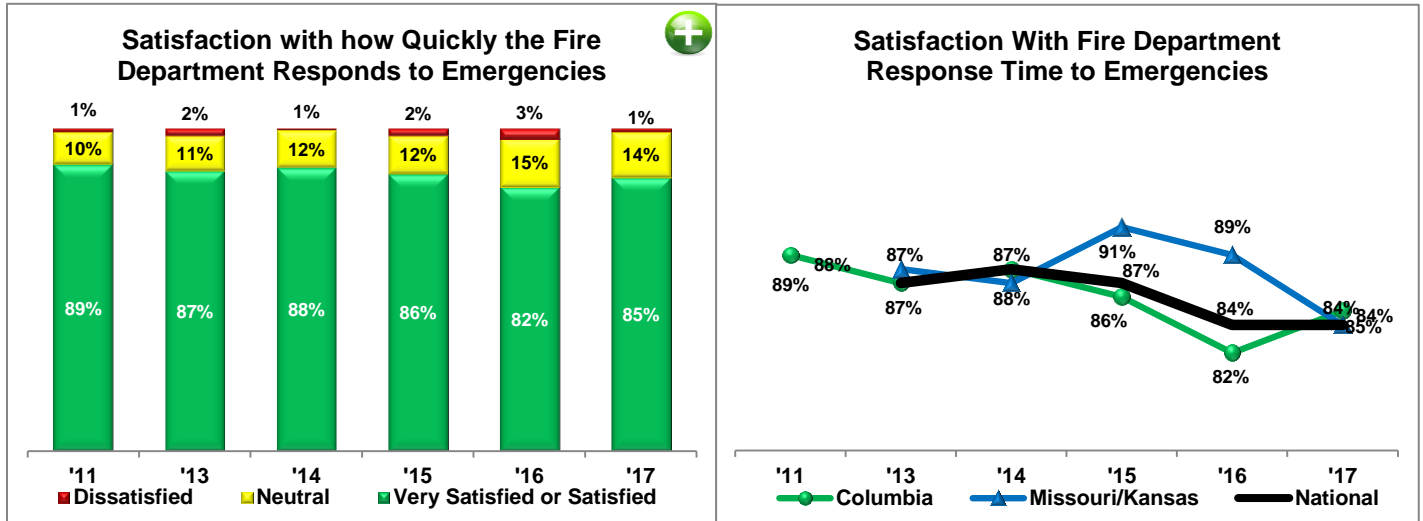
Analysis: Since FY 2011, the percentage of citizens satisfied with the overall quality of local fire department services has slowly declined from 89% in FY 2011 to 85% in FY 2017. The Fire Department continues to have a high satisfaction rating from the citizens.

- Looking at benchmark data, the City is above both the national and state ratings.
- It should be noted that fire apparatus replacement and fire station additions are reflected in the capital projects fund and are approved by the voters with the extension of each capital improvement sales tax ballot. They are not funded with general sales taxes.

Source:

- DirectionFinder Survey by ETC Institute
<http://www.como.gov/survey-results/>

Fire Department



Key: Percent of Customers Very Satisfied or Satisfied in most recent citizen survey:

Positive (75% - 100% Satisfaction)

Warning: (50% - 74% Satisfaction)

Negative (<50% Satisfaction)

Fiscal Year	Very Satisfied or Satisfied	Neutral	Dissatisfied
2011	89%	10%	1%
2013	87%	11%	2%
2014	88%	12%	1%
2015	86%	12%	2%
2016	82%	15%	3%
2017	85%	14%	1%

Benchmark Data for Satisfied Responses		
Columbia	Missouri/Kansas	National
89%		
87%	88%	87%
88%	87%	88%
86%	91%	87%
82%	89%	84%
85%	84%	84%

Description: The City of Columbia began taking Customer Satisfaction Surveys in the Spring of 2003. The purpose of the survey is to help the City in its efforts to identify concerns from residents, respond to these concerns, and assess the overall satisfaction of citizens. The surveys also help determine priorities based on citizen input and measures strategic performance. Survey packets are sent to a random sampling of residents within the City of Columbia.

Analysis: Since FY 2011, the percentage of citizens satisfied with the overall quality of local fire department services has been above 80%. The FY 2017 rating is 85% which has increased from the FY 2016 rating of 82%. The percentage of dissatisfied citizens has ranged from 1% to 3%.

- Looking at benchmark data, the City has been in line with state and national benchmark data for FY 2011 through FY 2014 and below for FY 2015 to FY 2016. For FY 2017, the City's satisfaction rating of 85% is comparable to both the state and national ratings.
- During this time the growth in the city's general sales tax (which is used heavily to fund fire) has slowed due to increasing online sales which do not collect local sales taxes. In addition, pension increases of over \$2.3 million for the past ten years have used up some of the sales tax growth. It has been challenging to increase fire staffing.
- The 2005 capital improvement sales tax ballot included an additional fire station and staffing; however, due to the economic downturn in FY 2009 and low sales tax growth, there was not enough generated to build or staff the station.

Source:

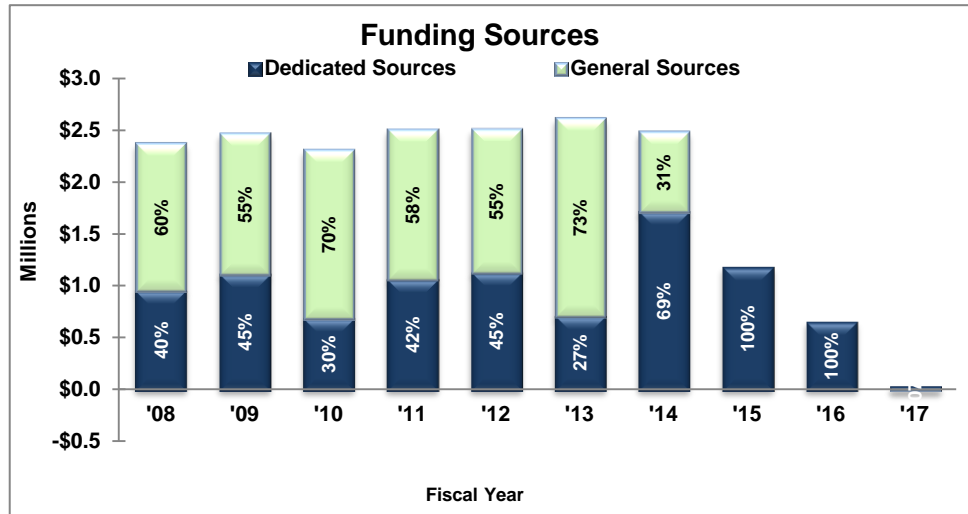
- DirectionFinder Survey by ETC Institute
<http://www.como.gov/survey-results/>

Public Safety Joint Communications Trends

General Fund Department

Public Safety Joint Communications has been paid for 100% by the County since January, 2013. While the operation is in a City building, some costs are being run through the City's books and reimbursed quarterly by the County.

Public Safety Joint Communications (PSJC)



Dedicated Sources

Fiscal Year	County Reimbursement	Grant Revenues	Misc Revenues	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$936,785	\$8,500	\$258	\$945,543	\$1,421,900	\$2,367,443
2009	\$1,100,025	\$0	\$2,281	\$1,102,306	\$1,361,010	\$2,463,316
2010	\$680,949	\$0	\$129	\$681,078	\$1,625,595	\$2,306,673
2011	\$1,000,782	\$44,728	\$7,704	\$1,053,214	\$1,448,125	\$2,501,339
2012	\$1,009,934	\$107,186	\$1,291	\$1,118,411	\$1,384,063	\$2,502,474
2013	\$682,173	\$19,806	\$47	\$702,026	\$1,905,664	\$2,607,690
2014	\$1,702,376	\$0	\$557	\$1,702,933	\$776,060	\$2,478,993
2015	\$1,169,126	\$0	\$270	\$1,169,396	\$1	\$1,169,397
2016	\$644,025	\$0	\$535	\$644,560	\$0	\$644,560
2017	\$23,635	\$0	\$127	\$23,762	(\$1,512)	\$22,250
10 Yr % Chg	(97.48%)	(100.00%)	(50.78%)	(97.49%)	(100.11%)	(99.06%)

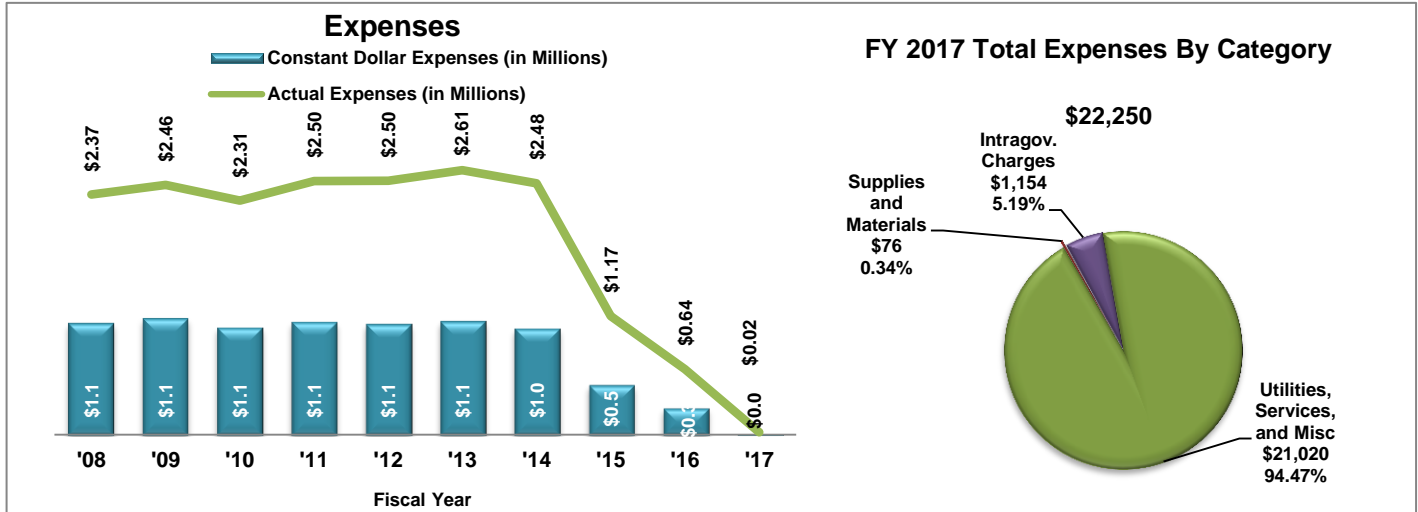
Description: The Public Safety Joint Communications (PSJC) Department is a General Fund department which received the majority of its funding from general revenue sources until FY 2013 when voters approved a county 911 tax and the department began to be transitioned over to the county.

Analysis: The citizens approved a county 911 tax in April 2013 which will eventually move the operation to the county once a new center is built. Beginning in January 2013, the county began reimbursing the city for all PSJC related expenses. All personnel were transferred over to the county in January 2015. The center will still operate on city property until the new building is constructed. Due to the timing of county reimbursement, general sources appear as negative for FY 2017.

Source:

- City of Columbia Accounting system

Public Safety Joint Communications (PSJC)



Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$2,367,443	215.30	\$1,099,587	95,782	\$11.48	(6.51%)
2009	\$2,463,316	214.54	\$1,148,201	98,831	\$11.62	1.22%
2010	\$2,306,673	218.06	\$1,057,835	104,620	\$10.11	(12.99%)
2011	\$2,501,339	224.94	\$1,112,008	106,658	\$10.43	3.17%
2012	\$2,502,474	229.59	\$1,089,975	109,008	\$10.00	(4.12%)
2013	\$2,607,690	232.96	\$1,119,372	111,145	\$10.07	0.70%
2014	\$2,478,993	236.74	\$1,047,137	113,155	\$9.25	(8.14%)
2015	\$1,169,397	237.02	\$493,375	115,391	\$4.28	(53.73%)
2016	\$644,560	240.01	\$268,555	117,165	\$2.29	(46.50%)
2017	\$22,250	245.12	\$9,077	118,966	\$0.08	(96.51%)
10 Yr % Chg	(99.06%)	13.85%	(99.17%)	24.21%	(99.30%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimates, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Public Safety Joint Communications Department (PSJC) is a General Fund department which is being transitioned over to the County.

Analysis: The citizens approved a county 911 tax in April 2013 which will eventually move the operation to the county once a new center is built.

- Beginning in January 2013, the county began reimbursing the city for all PSJC related expenses.
- Expenses dropped significantly in FY 2015 due to all of the PSJC personnel being transferred over to the county in January 2015. The center will still operate on city property until the new building is constructed.
- In FY 2016 other expenses were transitioned over to the county.
- In FY 2017 nearly all of the expenses have been transitioned over. City IT Department is still providing some support as hardware and software are transitioned over to a new system. All expenses are expected to be transitioned over to the County during FY 2018.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund
<http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

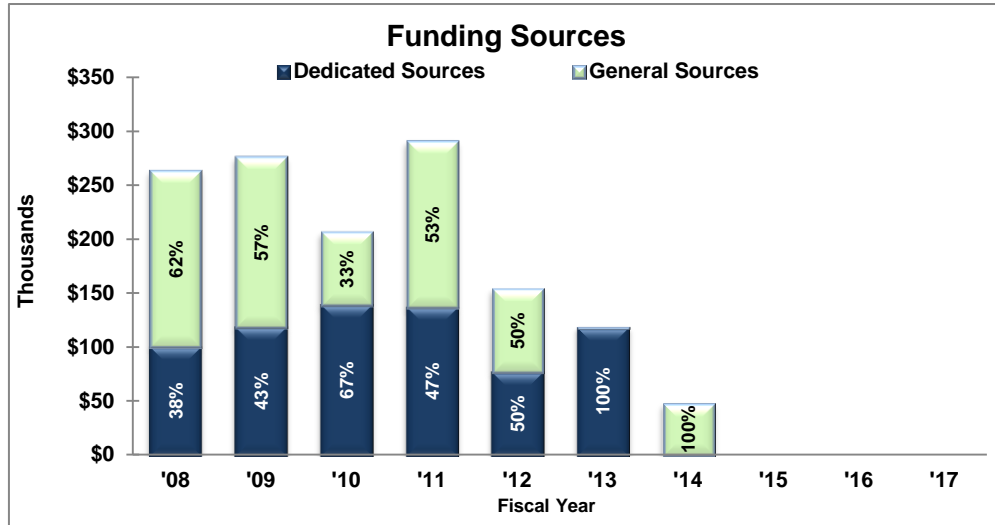
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Emergency Management

General Fund Department

The Office of Emergency Management was transitioned over to the County in January, 2014.

Emergency Management



Dedicated Sources

Fiscal Year	County Reimbursement	Grants	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$58,778	\$41,082	\$99,860	\$163,007	\$262,867
2009	\$69,796	\$48,105	\$117,900	\$157,785	\$275,685
2010	\$62,103	\$76,466	\$138,568	\$67,443	\$206,011
2011	\$60,223	\$76,147	\$136,370	\$153,730	\$290,100
2012	\$46,006	\$30,498	\$76,504	\$77,096	\$153,600
2013	\$0	\$117,312	\$117,312	\$1	\$117,313
2014	\$0	\$0	\$0	\$47,348	\$47,348
2015	\$0	\$0	\$0	\$0	\$0
2016	\$0	\$0	\$0	\$0	\$0
2017	\$0	\$0	\$0	\$0	\$0

10 Yr % Chg

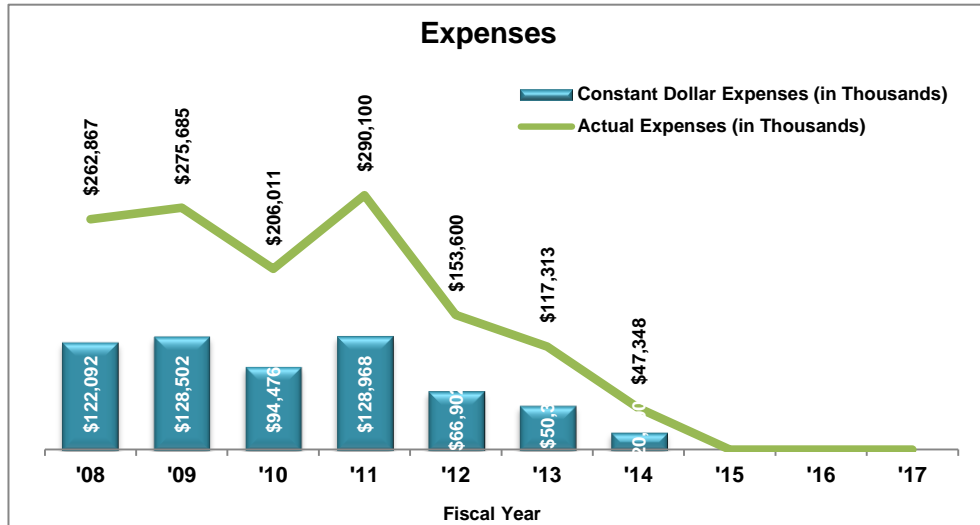
Description: The Emergency Management Department was a General Fund department. Dedicated funding came from grant revenues from the state and county. The County reimburses the City for services rendered.

Analysis: Beginning in FY 2013, the Boone County Fire Protection District took over leadership of the Office of Emergency Management. At that time, the city began to pay their portion of the cost to that entity. With the passage of Proposition 1 in April 2013, Boone County took over control and sole financial responsibility for this operation on January 1, 2014.

Source:

- City of Columbia Accounting system

Emergency Management



Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$262,867	215.30	\$122,092	95,782	\$1.27	49.41%
2009	\$275,685	214.54	\$128,502	98,831	\$1.30	2.36%
2010	\$206,011	218.06	\$94,476	104,620	\$0.90	(30.77%)
2011	\$290,100	224.94	\$128,968	106,658	\$1.21	34.44%
2012	\$153,600	229.59	\$66,902	109,008	\$0.61	(49.59%)
2013	\$117,313	232.96	\$50,358	111,145	\$0.45	(26.23%)
2014	\$47,348	236.74	\$20,000	113,155	\$0.18	(60.00%)
2015	\$0	237.02	\$0	115,391	\$0.00	(100.00%)
2016	\$0	240.01	\$0	117,165	\$0.00	#DIV/0!
2017	\$0	245.12	\$0	118,966	\$0.00	
10 Yr % Chg		13.85%		24.21%		

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimates, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Emergency Management Department was a General Fund department.

Analysis: Beginning in FY 2013, the Boone County Fire Protection District took over leadership of the Office of Emergency Management. At that time, the city began to pay their portion of the cost to that entity. With the passage of Proposition 1 in April 2013, Boone County took over control and sole financial responsibility for this operation on January 1, 2014.

Sources:

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https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

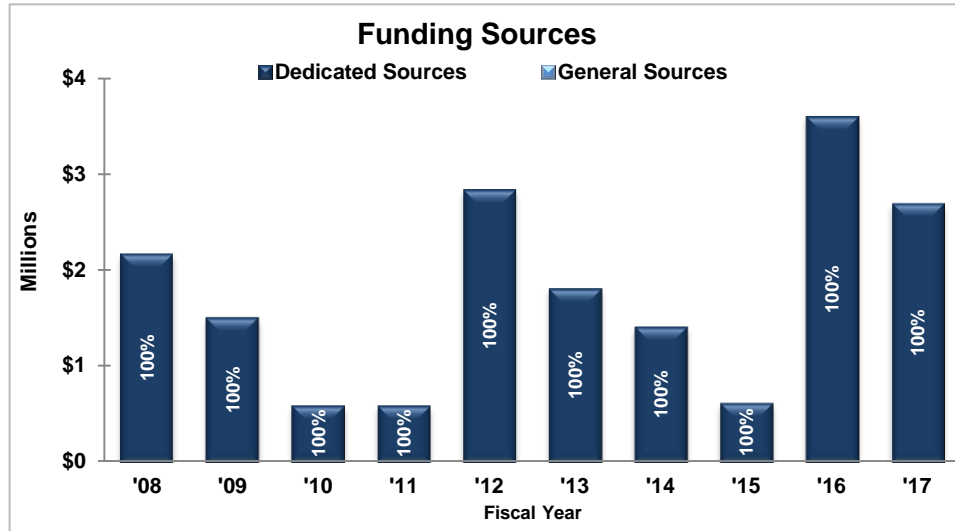
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Public Safety Capital Projects

Capital Projects Fund

The Capital Projects Fund includes administrative, streets and sidewalks, parks and recreation, and public safety capital projects. This section focuses on just the public safety capital projects.

Public Safety Capital Projects



Dedicated Sources					
Fiscal Year	Transfers In	Other Local Revenues	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$2,160,000	\$0	\$2,160,000	\$0	\$2,160,000
2009	\$1,402,000	\$91,250	\$1,493,250	\$0	\$1,493,250
2010	\$575,000	\$0	\$575,000	\$0	\$575,000
2011	\$575,000	\$0	\$575,000	\$0	\$575,000
2012	\$2,599,230	\$229,975	\$2,829,205	\$0	\$2,829,205
2013	\$1,705,000	\$90,992	\$1,795,992	\$0	\$1,795,992
2014	\$1,396,000	\$0	\$1,396,000	\$0	\$1,396,000
2015	\$601,476	\$0	\$601,476	\$0	\$601,476
2016	\$3,592,000	\$0	\$3,592,000	\$0	\$3,592,000
2017	\$2,684,271	\$0	\$2,684,271	\$0	\$2,684,271
10 Yr % Chg	24.27%		24.27%		24.27%

Description: Capital projects for Police, Fire, PSJC and Emergency Management are accounted for in the Capital Projects Fund. The primary funding sources include operating transfers (capital improvement sales tax) and other local revenues (part of the general sales tax that is designated for capital projects).

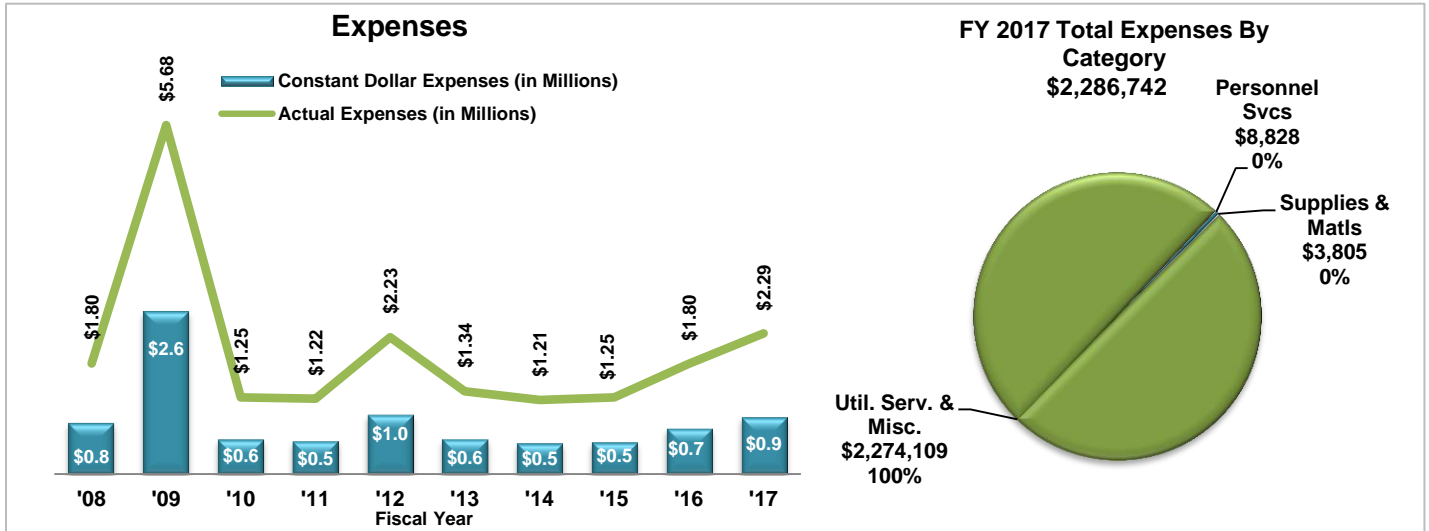
Analysis: The total sources can vary significantly from year to year due to the size and timing of capital projects. All of the funding for a capital project must be appropriated before a construction contract can be awarded or a fire apparatus can be ordered, even though the completion of the project may take several years.

- In FY 2008 there was funding for an additional fire station and fire truck.
- In FY 2012 there was an increase to fund a new records management system in police and a radio system enhancement and siren upgrades in PSJC. Fire replaced one ladder truck.
- In FY 2016 there was increased funding for major fire station repairs, training academy repairs, and a replacement fire truck for Fire and funding for downtown police building renovations as well as design funding for the police precinct/municipal service center north. All of these projects are funded by the capital improvement sales tax passed in 2015.
- In FY 2017 capital projects include the replacement of two fire engines and funding for the construction of the municipal service center. These projects were all funded by the capital improvement sales tax passed in 2015.

Source:

- City of Columbia Accounting system

Public Safety Capital Projects



Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$1,799,631	215.30	\$835,860	95,782	\$8.73	2.59%
2009	\$5,680,864	214.54	\$2,647,965	98,831	\$26.79	206.87%
2010	\$1,249,289	218.06	\$572,921	104,620	\$5.48	(79.54%)
2011	\$1,224,488	224.94	\$544,364	106,658	\$5.10	(6.93%)
2012	\$2,228,592	229.59	\$970,683	109,008	\$8.90	74.51%
2013	\$1,344,525	232.96	\$577,148	111,145	\$5.19	(41.69%)
2014	\$1,205,335	236.74	\$509,139	113,155	\$4.50	(13.29%)
2015	\$1,245,413	237.02	\$525,446	115,391	\$4.55	1.11%
2016	\$1,796,140	240.01	\$748,361	117,165	\$6.39	40.44%
2017	\$2,286,742	245.12	\$932,907	118,966	\$7.84	22.69%
10 Yr % Chg	27.07%	13.85%	11.61%	24.21%	(10.19%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimates, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2016 and 2017.

Description: Capital projects for Police, Fire, PSJC and Emergency Management are accounted for in the Capital Projects Fund.

Analysis: For the period shown, total expenses have varied significantly from year to year due to the cost of the various capital projects being constructed or fire apparatus being purchased.

- From the FY 2005 capital improvement sales tax, one additional fire station and fire apparatus were not able to be completed due to an economic downturn which resulted in lower funding generated in the capital improvement sales tax.
- In FY 2008 there was funding for an additional fire station and fire truck.
- In FY 2012 there was an increase to fund a new records management system in police and a radio system enhancement and siren upgrades in PSJC. Fire replaced one ladder truck.
- In FY 2016 there was increased funding for major fire station repairs, training academy repairs, and a replacement fire truck for Fire and funding for downtown police building renovations as well as design funding for the police precinct/municipal service center north. All of these projects are funded by the capital improvement sales tax passed in 2015.
- In FY 2017 capital projects include the replacement of two fire engines and funding for construction of the municipal service center. These projects were all funded by the capital improvement sales tax passed in 2015.









Sources:


- City of Columbia Accounting System
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

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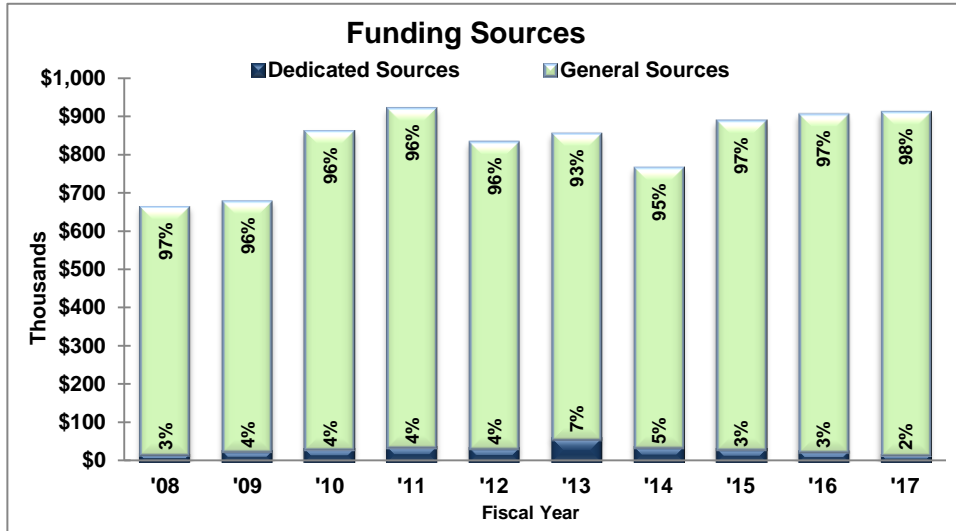
Municipal Court Trends

General Fund Department

Indicator	2016	2017	Comments
Expenses Per Capita			Expenses per capita decreased 3.11% while inflation increased 13.85% and the population increased 24.21%. There was a downturn in the economy in FY 2009 which resulted in budget cuts for several years to balance the general fund budget and low general source growth (such as sales taxes).
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries and benefits were above the Bureau of Labor Statistics (BLS) average state and local government fringe benefit percent for FY 2008 to FY 2015. The City's fringe benefit percent dropped below the BLS fringe benefit percent in FY 2016. The FY 2017 fringe benefit percent is 36.78%.
Employees Per Thousand Population			The total number of employees increased by 2.00 FTE. Employees per thousand population decreased 1.60% while the population increased 24.21% during this same time. Due to low general fund sources, no additional staff have been added since FY 2010.
Citizen Survey: Overall Quality of Municipal Court Department Services			Citizen satisfaction with the overall quality of municipal court department services decreased from 54% in FY 2011 to 42% in FY 2017. Municipal Court is working to improve their services by extending office hours (7:30 AM to 5:30 PM) beginning in March, 2017; an additional docket with language interpreter was added in March, 2017; and evening court arraignments will be available on the first and third Wednesday of each month beginning in April, 2017.

 Positive Trend
  Warning Trend - Monitor Closely
  Negative Trend - Action Needed

Municipal Court



Dedicated Sources					
Fiscal Year	Other Local Revenue	Transfers In	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$17,257	\$0	\$17,257	\$647,070	\$664,327
2009	\$25,239	\$0	\$25,239	\$653,116	\$678,355
2010	\$30,988	\$0	\$30,988	\$830,346	\$861,334
2011	\$36,276	\$0	\$36,276	\$884,778	\$921,054
2012	\$32,940	\$0	\$32,940	\$800,386	\$833,326
2013	\$35,676	\$21,250	\$56,926	\$798,200	\$855,126
2014	\$35,304	\$0	\$35,304	\$731,177	\$766,481
2015	\$30,405	\$0	\$30,405	\$857,493	\$887,898
2016	\$24,650	\$0	\$24,650	\$880,632	\$905,282
2017	\$16,553	\$0	\$16,553	\$894,486	\$911,039
10 Yr % Chg	(4.08%)		(4.08%)	38.24%	37.14%

Description: The Municipal Court Department is a general fund department that has both dedicated and general sources of funding. Dedicated sources cannot be used to support other departments. General sources can be reallocated to other departments. Dedicated funding for this department primarily come from other local revenues (bond forfeitures and shoplifters offender program). While the Municipal Court collects a number of fees and fines (municipal court fines, DWI fees, ticket fines, court fees, and parking meter fines), these are all considered to be general sources and are allocated to the various general fund departments.

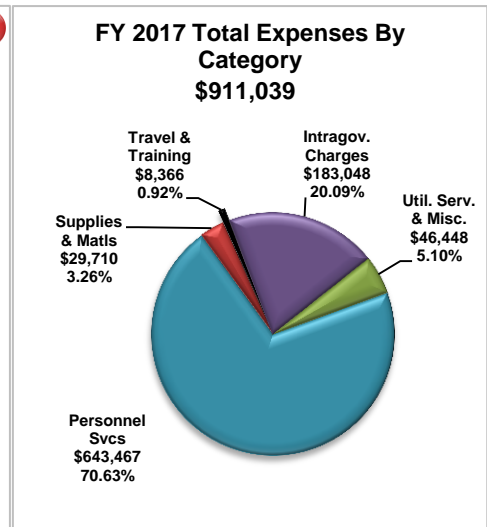
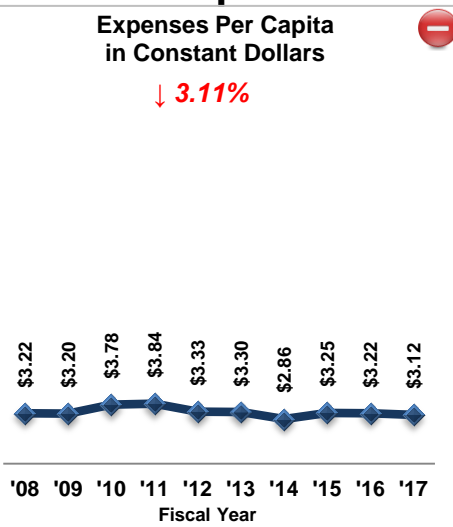
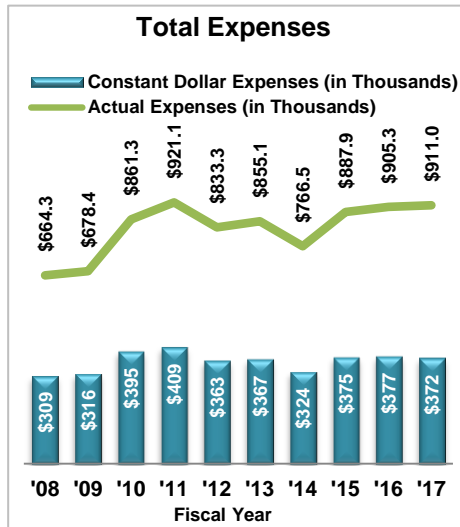
Analysis: For the period shown, total revenues increased 37.14%. For FY 2017, 98% of the budget is funded by general sources.

- Large increases in general source revenue occurred in FY 2010 and FY 2011 as staff and operating costs were added when the City implemented the red light camera program.
- Revenues were lower in FY 2012 through FY 2014 due to lower funding needed for the red light camera operations and most of the intragovernmental charges were reflected in the City General budget. In November 2013, the court stayed prosecution pending Red Light Camera tickets at the request of the City Prosecutor.
- In FY 2015, funding sources were increased due to the intragovernmental charges being put back in this budget to reflect the total cost of the operation.
- Municipal Court has no control over the number of cases that are filed with their office. The number of cases can increase or decrease significantly from year to year.

Source:

- City of Columbia Accounting system

Municipal Court



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$664,327	215.30	\$308,554	95,782	\$3.22	(9.04%)
2009	\$678,355	214.54	\$316,195	98,831	\$3.20	(0.62%)
2010	\$861,334	218.06	\$395,006	104,620	\$3.78	18.13%
2011	\$921,054	224.94	\$409,468	106,658	\$3.84	1.59%
2012	\$833,326	229.59	\$362,963	109,008	\$3.33	(13.28%)
2013	\$855,126	232.96	\$367,070	111,145	\$3.30	(0.90%)
2014	\$766,481	236.74	\$323,765	113,155	\$2.86	(13.33%)
2015	\$887,898	237.02	\$374,609	115,391	\$3.25	13.64%
2016	\$905,282	240.01	\$377,185	117,165	\$3.22	(0.92%)
2017	\$911,039	245.12	\$371,671	118,966	\$3.12	(3.11%)
10 Yr % Chg	37.14%	13.85%	20.46%	24.21%	(3.11%)	

** Estimated Population: 2008 reflect ACS (American Community Survey) one year population estimates, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2016 and 2017.

Description: The Municipal Court Department is a general fund department with areas of operation including court and traffic operations. It is important to examine the trends for actual expenses, constant dollar expenses, and expenses per capita. Constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per capita take into account both inflation and growth in the population.

Analysis: For the period shown, total expenses increased 37.14%, constant dollar expenses increased 20.46%, and per capita expenses decreased 3.11%.

- Personnel costs are over 70% of this budget and the largest increase over the past ten years has been in the personnel costs area. There have been a total of 2.00 FTE added to the budget to handle increasing workloads for a total number of employees of 11.00 FTE.
- Large increases occurred in FY 2010 and FY 2011 as staff and operating costs were added when the City implemented the red light camera program.
- Costs were lower in FY 2012 through FY 2014 due to lower funding needed for the red light camera operations, budget cuts and most of the intragovernmental charges being reflected in the City General budget. In November 2013, the court stayed prosecution pending Red Light Camera tickets at the request of the City Prosecutor.
- In FY 2015, there was an increase due to the intragovernmental charges being put back in this budget to reflect the total cost of the operation.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Required Supplementary Information - Budgetary Comparison Schedule - General Fund
<http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Municipal Court

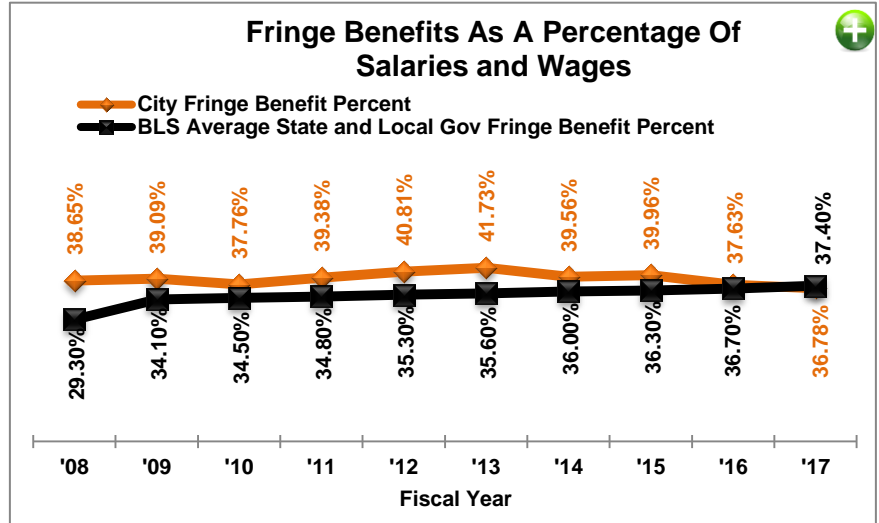
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe Benefit
2008	\$135,410	\$350,373	38.65%	14.10%	29.30%
2009	\$141,303	\$361,496	39.09%	13.90%	34.10%
2010	\$155,109	\$410,810	37.76%	14.90%	34.50%
2011	\$181,125	\$459,984	39.38%	15.10%	34.80%
2012	\$195,758	\$479,731	40.81%	16.10%	35.30%
2013	\$206,526	\$494,862	41.73%	17.10%	35.60%
2014	\$188,836	\$477,401	39.56%	17.50%	36.00%
2015	\$186,776	\$467,403	39.96%	16.60%	36.30%
2016	\$174,011	\$462,443	37.63%	15.10%	36.70%
2017	\$169,659	\$461,306	36.78%	13.80%	37.40%
10 Yr % Chg	25.29%	31.66%	(4.84%)	(2.13%)	

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

Analysis: For the period shown, fringe benefits as a percent of salaries and wages increased from 38.65% in FY 2008 to 41.73% in FY 2013 before they began declining. The fringe benefit percent is 36.78% for FY 2017.

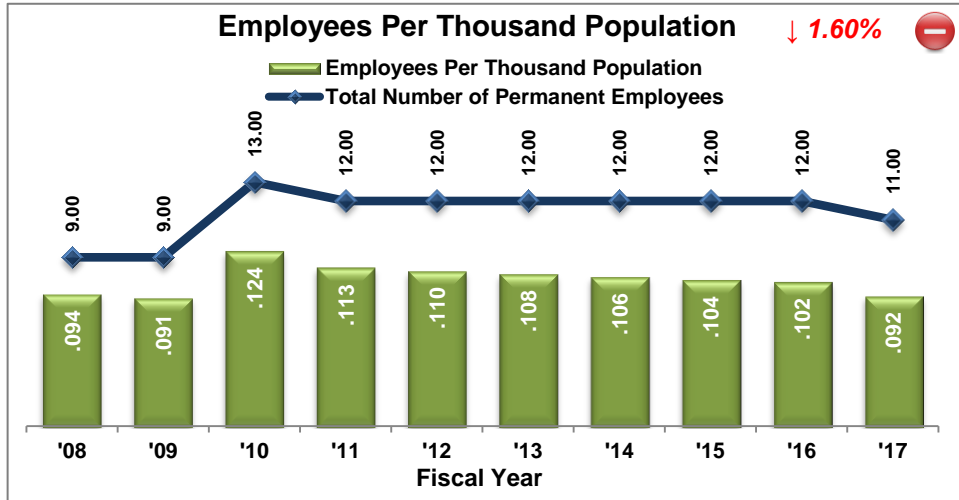
- Pension costs are the largest cost of the fringe benefits. For the ten year period shown, LAGERS-General pension contribution rates have decreased 2.13%.
- Health Insurance is the second largest component of fringe benefits and has been increasing significantly over the past ten years. As a way to lower growth in these costs, the City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide incentive to switch to HSAs.
- The City's fringe benefit percent was above the Bureau of Labor Statistics (BLS) average state and local fringe benefit percent for all FY 2008 to FY 2015 and has been lower than the BLS average for FY 2016 - FY 2017.

Management will need to continue monitoring this trend to ensure we are able to pay for the costs of current employees and have the funding to add employees to meet the needs of a growing community.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Municipal Court



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	9.00	95,782	0.094					
2009	9.00	98,831	0.091					ADDED: (.10) Municipal Judge (from .90 to 1.00)
2010	13.00	104,620	0.124	4.00	4.00			ADDED: (3) ASA II and (1) ASA III
2011	12.00	106,658	0.113	(1.00)		(1.00)		DELETED: (1) ASA deleted due to lower red-light camera violations than expected
2012	12.00	109,008	0.110					
2013	12.00	111,145	0.108					
2014	12.00	113,155	0.106					
2015	12.00	115,391	0.104					
2016	12.00	117,165	0.102					
2017	11.00	118,966	0.092	(1.00)			(1.00)	DELETED: (1) ASA due to budget constraints
10 Yr Chg	22.22%	24.21%	(1.60%)	2.00	4.00	(1.00)	(1.00)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimates, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

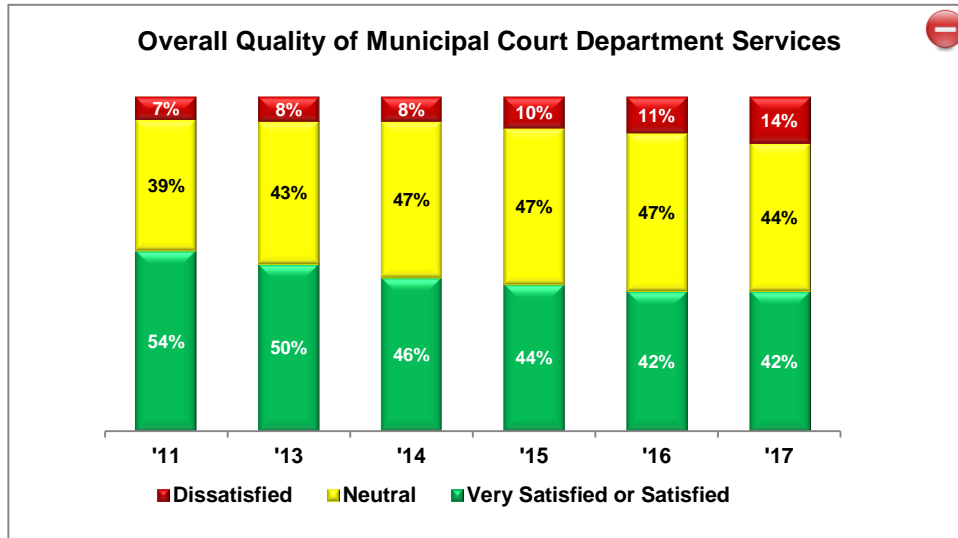
Description: Personnel costs are over 71% of total expenses for this department. The employees per thousand population is an important indicator when looking at the increases in positions over time. If employees per thousand population is increasing significantly, it may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing, or productivity is declining. If the number of employees per thousand population is declining significantly, it may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the ten year period shown, the total number of positions increased by 2.00 FTE. Employees per thousand decreased 1.60% while the population increased 24.21%. Positions were added in FY 2010 were due to increasing workloads and the implementation of the red light camera program. A position was deleted in FY 2011 due to lower red light camera workload, and another position was deleted in FY 2017 due to budget constraints. There have not been any new positions added since FY 2010.

Sources:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Municipal Court



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Very Satisfied or		
	Satisfied	Neutral	Dissatisfied
2011	54%	39%	7%
2013	50%	43%	8%
2014	46%	47%	8%
2015	44%	47%	10%
2016	42%	47%	11%
2017	42%	44%	14%

Description: The City of Columbia began taking Customer Satisfaction Surveys in the Spring of 2003. The purpose of the survey is to help the City identify concerns from residents, respond to these concerns, and assess the overall satisfaction of citizens. The surveys also help determine priorities based on citizen input and measure strategic performance. Survey packets are sent to a random sampling of residents within the City of Columbia. Beginning in FY 2013, the city began conducting the survey annually.

Analysis: The percentage of citizens who are satisfied with the quality of the municipal court department services decreased from 54% in FY 2011 to 42% in FY 2017 and the percentage of dissatisfied citizens increased from 7% to 14%.

- There are no state or national benchmark data available for this indicator.
- A wedding docket was added in September, 2015 which is free to the public, and allows equal access to everyone.
- Municipal Court has improved their services in several areas. In March, 2017 the court's office hours were extended (7:30 AM - 5:30 PM) and an additional docket with an available language interpreter was added so there are two dockets of this type per month. On April 5, 2017, the court began offering evening court arraignments on the first and third Wednesday each month with hearings beginning at 5:30 pm.

Source:

- DirectionFinder Survey by ETC Institute
<http://www.como.gov/survey-results/>



Supporting Activity Departments

Description

Supporting activity departments are those departments that provide goods and services to other City departments on a cost-reimbursement basis. These departments are classified as Internal Service Funds.

The most significant revenue to these departments is the fees and service charges they receive from providing goods services to other City funds. All of the funding sources within these funds are dedicated and cannot be moved from one department to another.

In the City departments which receive goods and services from supporting activity departments, the fees are accounted for in the Intragovernmental Charges category. A brief discussion of the methodology used to recover these charges is included in each department's section.

Employee Benefit Fund

The Employee Benefit Fund accounts for the transactions and reserves associated with the City's medical, dental, prescription drug, life and long-term disability programs for City employees, plus other benefits such as safety and service awards and sick leave buyback. Employee health and wellness programs are also managed through this fund. Coverage for health, dental, and prescription drug plans are self-insured. Other coverages are placed with commercial insurance carriers.

Self Insurance Fund

The Self-Insurance Reserve Fund accounts for the transactions and reserves associated with the City's Self-Insurance Program. This program provides coverage for the City's workers' compensation, and property and casualty claims. Claims administration is managed by the City Finance Department.

Custodial & Building Maintenance Fund

Custodial and Building Maintenance Services Fund provides custodial services to City Hall, Howard Building, Gentry Building, Sanford Kimpton (Health) Building, Wabash and Grissum Building. Building maintenance is provided to these facilities as well as the Walton Building, police buildings (excluding Training Facility) and other City facilities.

Fleet Operations Fund

The Fleet Operations Division provides preventive maintenance, mechanical repair, repair parts, acquisition support, and fuel for the vehicles and equipment belonging to the Public Works Department, the Police Department, the Fire Department and other City departments.

GIS (Geospatial Information Systems)

The Geospatial Information Services Fund (GIS) is responsible for developing, coordinating, and supporting the use of geospatial technologies, such as, computer mapping, geographic information systems, global positioning systems, remote sensing, and the accompanying spatial data across all City departments. These functions improve data quality and control, improve the quality of information and ease of information access, and reduce duplication of data and effort, all of which help the City accurately and reliably serve the public.

Information Technology Fund

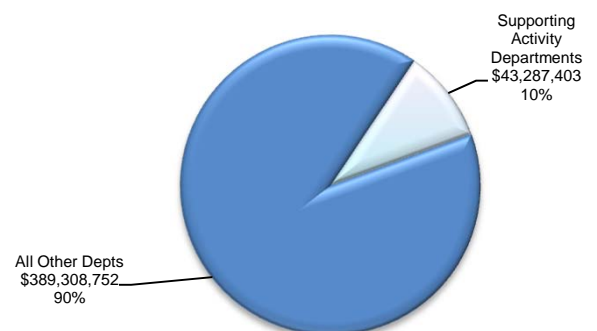
Information Technology (I.T.) is responsible for support and administration of AS/400 midrange computers, a Wide Area Network (WAN), Local Area Networks (LANs), telecommunications (PBX), City's Web-site, personal computers (PCs), and workstations throughout all City departments. I.T. provides systems development, system enhancements, upgrades, repairs and consulting in regards to individual department needs. I.T. also works to improve the operational efficiencies of the City as a whole.

Community Relations Fund

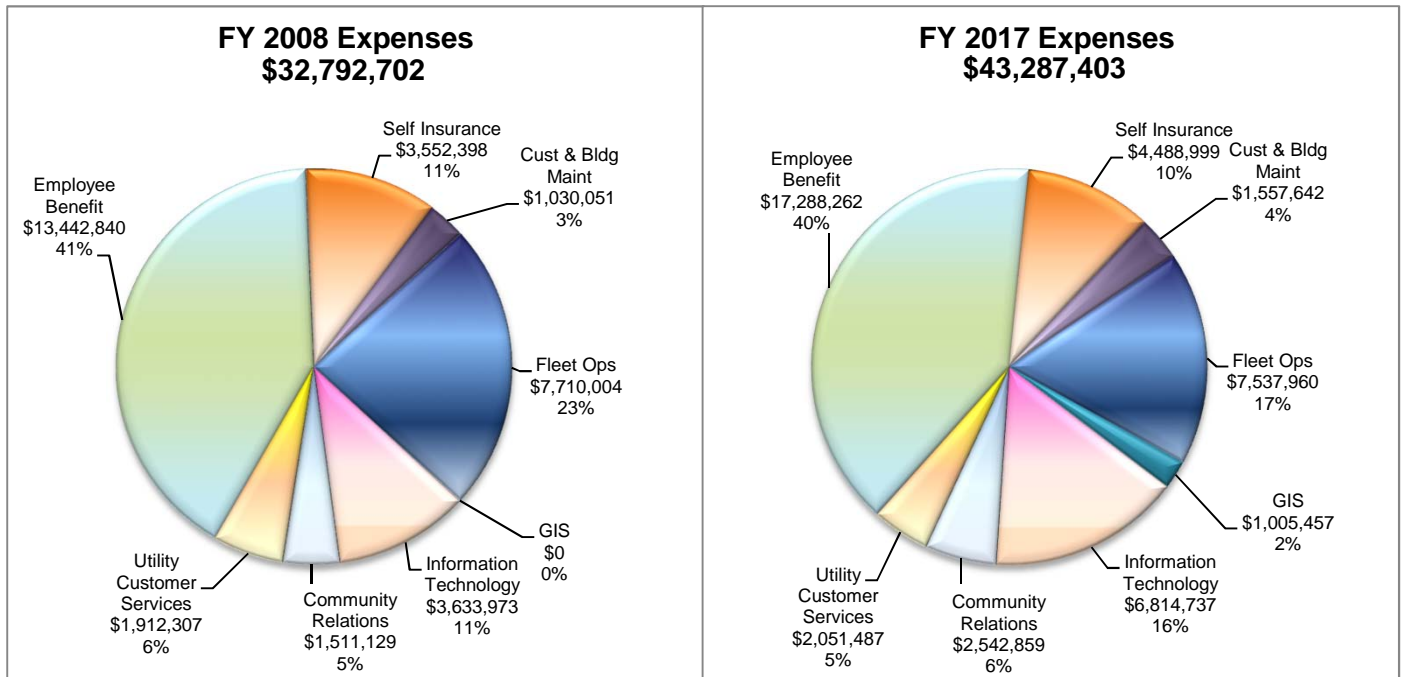
The Community Relations Department provides direct technical and consultation services for City agencies, City Council and the public. Its umbrella covers coordination of communications strategies; print and broadcast outlets; and central document support services. It has become increasingly responsible for operation and facilitation of the City's communications network (excluding telecommunications) and meeting facilities.

Utility Customer Services Fund

The Utility Customer Services (UCS) Division is responsible for all billing related activities for the City's electric, water, sewer, solid waste, and storm water enterprise activities. As the City's primary interface to the customers, UCS staff handles all inquiries and service orders from customers and related City departments in an efficient and customer friendly manner. Our goal is to make it easy for our customers to interact with UCS and the City of Columbia.

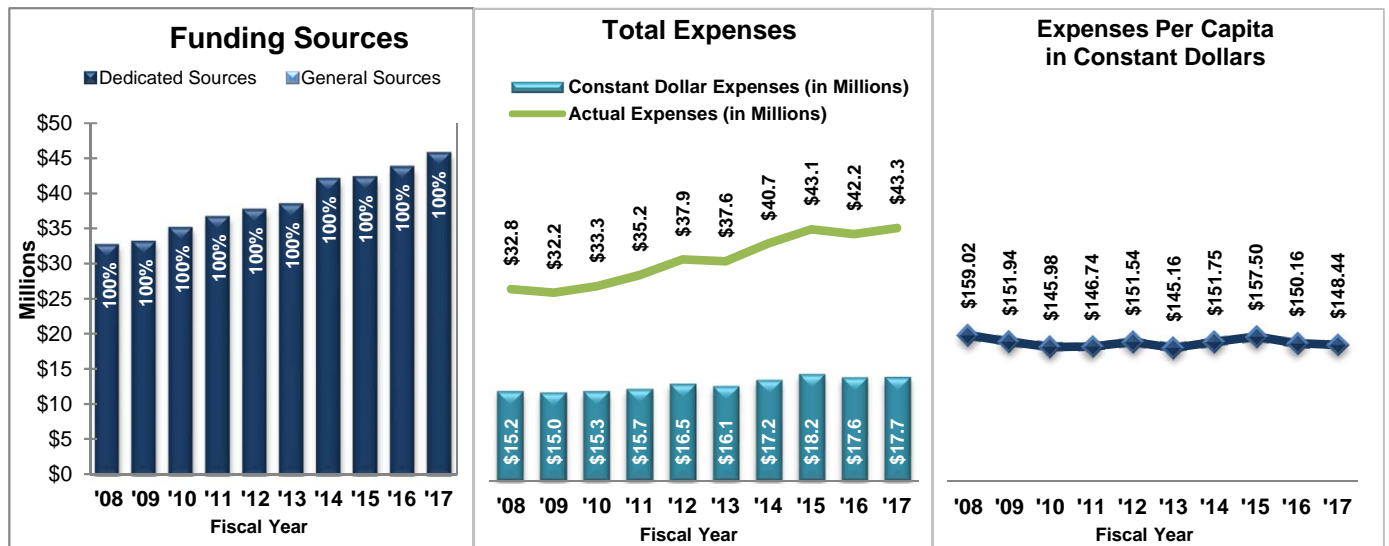


Supporting Activity Departments - Summary



Total Expenses increased by \$10.8 million from FY 2008 to FY 2017.







- The largest increase occurred in Employee Benefit Fund, which experienced rising health insurance premiums and medical claims over the ten year period, as well as the addition of the City University in FY 2014.
- Information Technology increased \$3.1 million as personnel costs increased to service the growing technological needs of the city.
- Fleet Operations increased due to the consolidation of fleet services for all city operations and resulted in employees formerly assigned to Water and Electric as well as Parks and Recreation being reassigned to Fleet Operations.



All funding sources for Supporting Activities are dedicated, and primarily arise from fees and service charges collected from other departments for the services provided. Over the ten year period, constant dollar expenses have risen by \$2.6 million; however, per capita expenses in constant dollars have decreased 6.05%. The reduction in per capita expenses in constant dollars reflects that services provided are not keeping pace with inflation and population growth of the city.

Employee Benefit Fund Trends

Internal Service Fund

Indicator	2016	2017	Comments
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries and benefits have been below the Bureau of Labor Statistics (BLS) average fringe benefit percent for state and local governments since FY 2012. The FY 2017 fringe benefit percent is 34.08%.
Employees Per Thousand Population			The total number of employees increased by 4.84 FTE. Employees per thousand population increased 110.40% while population increased 24.21% during this same time. Several positions have been added to analyze and manage health and wellness plans and to begin the City University training program.
Unassigned Cash Reserves			Due to rising claims costs, unassigned cash reserves have fallen below the cash reserve target for FY 2015 through FY 2017. Funding will need to be increased in future budgets to ensure the financial health of this fund.



Positive Trend

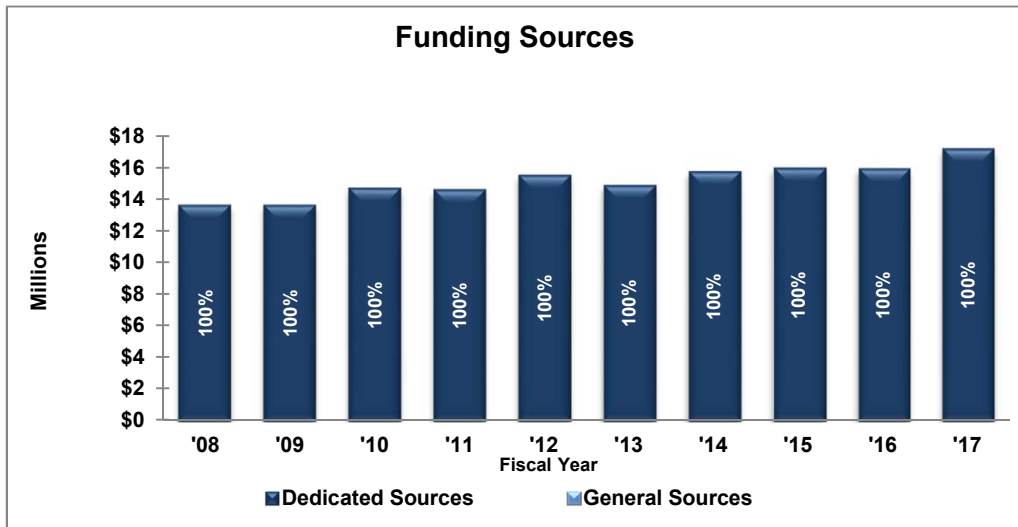


Warning Trend - Monitor Closely



Negative Trend - Action Needed

Employee Benefit Fund



Dedicated Sources

Fiscal Year	Fees and Service Charges	Other Local Revenue	Interest Revenue	Transfers In	Total Dedicated Sources	Total General Sources	Total Sources
2008	\$10,692,775	\$2,748,933	\$90,109	\$0	\$13,531,817	\$0	\$13,531,817
2009	\$10,748,645	\$2,688,087	\$96,684	\$0	\$13,533,416	\$0	\$13,533,416
2010	\$11,541,769	\$2,937,282	\$126,386	\$0	\$14,605,437	\$0	\$14,605,437
2011	\$11,701,901	\$2,705,945	\$102,554	\$0	\$14,510,400	\$0	\$14,510,400
2012	\$11,695,396	\$3,664,838	\$67,959	\$0	\$15,428,193	\$0	\$15,428,193
2013	\$11,976,757	\$2,812,234	-\$58,820	\$55,000	\$14,785,171	\$0	\$14,785,171
2014	\$12,780,901	\$2,779,043	\$82,618	\$0	\$15,642,562	\$0	\$15,642,562
2015	\$13,077,185	\$2,656,004	\$135,276	\$0	\$15,868,465	\$0	\$15,868,465
2016	\$13,140,361	\$2,627,494	\$67,944	\$0	\$15,835,799	\$0	\$15,835,799
2017	\$14,314,301	\$2,787,212	(\$13,268)	\$0	\$17,088,245	\$0	\$17,088,245
10 Yr % Chg	33.87%	1.39%			26.28%		26.28%

Description: The Employee Benefit Fund is an internal service fund that accounts for the transactions and reserves associated with the City's medical, dental, vision, prescription drug, Medicare supplement, life and long-term disability voluntary benefits, 401(a), Post Employment Health Plan, Cafeteria Plan, and Employee Recognition programs for City employees and retirees. All funding sources for this fund are dedicated and cannot be allocated to another department's budget. Dedicated funding sources include fees and service charges (insurance premiums for employee and retiree health insurance premiums, and intragovernmental charges to other city departments for employee wellness, City University, and insurance administration).

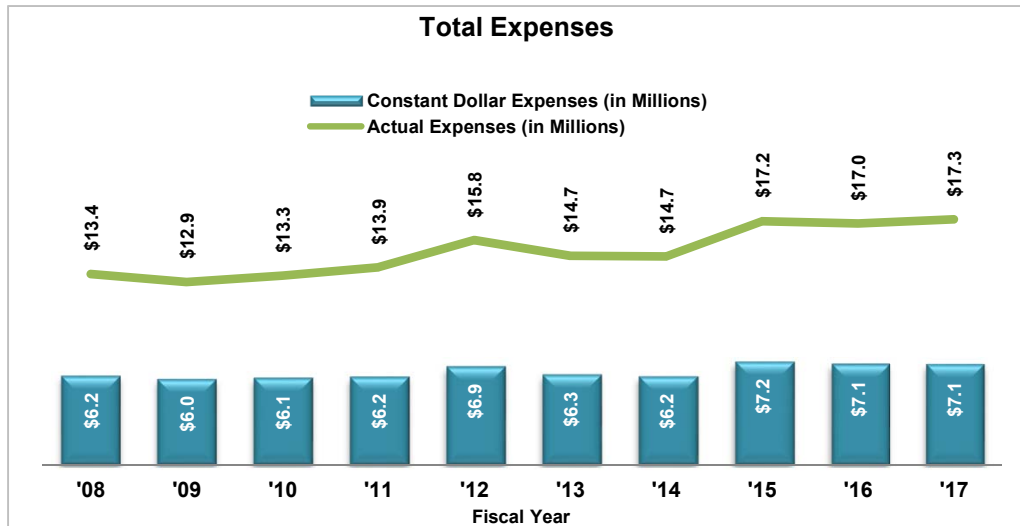
Analysis: For the period shown, total revenue sources increased 26.28%. The primary increase in this fund comes from fees and service charges, which closely relates to the cost of services provided to city employees.

- In FY 2010 there was a significant increase in health insurance premiums for both employees and retirees.
- In FY 2014, departments began to be charged for the City U training program that began in mid-FY 2013. There were also significant increases in employee and retiree health premiums.
- Rising medical claims costs and insurance premiums have required higher service charges to pay for the cost of employee health insurance. In FY 2013, management increased contributions into Health Savings Accounts to encourage more employees to move to the high deductible plans. HSA enrollment has increased since FY 2013, which has helped slow the growth of medical claims costs and premiums.
- 401(a) administration fees are typically paid for through interest revenue and fund balance.
- In FY 2017 fees and service charges increased by \$1.2 million due to increases in health insurance.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Funds

Employee Benefit Fund



Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$13,442,840	215.30	\$6,243,684	95,782	\$65.19	(1.10%)
2009	\$12,881,189	214.54	\$6,004,181	98,831	\$60.75	(6.81%)
2010	\$13,329,993	218.06	\$6,113,105	104,620	\$58.43	(3.82%)
2011	\$13,898,810	224.94	\$6,178,924	106,658	\$57.93	(0.86%)
2012	\$15,817,531	229.59	\$6,889,469	109,008	\$63.20	9.10%
2013	\$14,728,529	232.96	\$6,322,342	111,145	\$56.88	(10.00%)
2014	\$14,667,768	236.74	\$6,195,729	113,155	\$54.75	(3.74%)
2015	\$17,159,382	237.02	\$7,239,635	115,391	\$62.74	14.59%
2016	\$16,989,018	240.01	\$7,078,463	117,165	\$60.41	(3.71%)
2017	\$17,288,262	245.12	\$7,052,979	118,966	\$59.29	(1.85%)
10 Yr % Chg	28.61%	13.85%	12.96%	24.21%	(9.05%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimates, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Employee Benefit Fund is an internal service fund that accounts for the transactions and reserves associated with the City's medical, dental, vision, prescription drug, Medicare supplement, life and long-term disability, voluntary benefits, 401(a), Post Employment Health Plan, Cafeteria Plan, and Employee Recognition programs for City employees and retirees. It is important to examine the trends for actual expenses, constant dollar expenses, and expenses per capita. Constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per capita take into account both inflation and the growth in the population.

Analysis: Total expenses increased 28.61%, while constant dollar expenses increased 12.96% and per capita expenses in constant dollars decreased 9.05% for the period shown.

- The City U, a training program open to all city employees, began mid-FY 2013 and reflects a full year of costs in FY 2014.
- Medical claims and insurance premiums have been steadily rising over the ten year period. In FY 2011, the City added two new plan offerings (a higher deductible PPO and an HDHP). A sharp rise of \$1.8 million in medical claims from FY 2011 to FY 2012 lead to management increasing contributions to Health Savings Accounts to encourage employees to move to the high deductible plan available. Employee movement from higher cost plans to HSAs resulted in lower claims cost in FY 2013 and FY 2014.
- Higher prescription drug costs and claims costs in FY 2015 resulted in several plan design changes in FY 2016. Management will continue to monitor these costs and recommend future plan changes to manage future increases.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Funds
<http://www.cmo.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Employee Benefit Fund

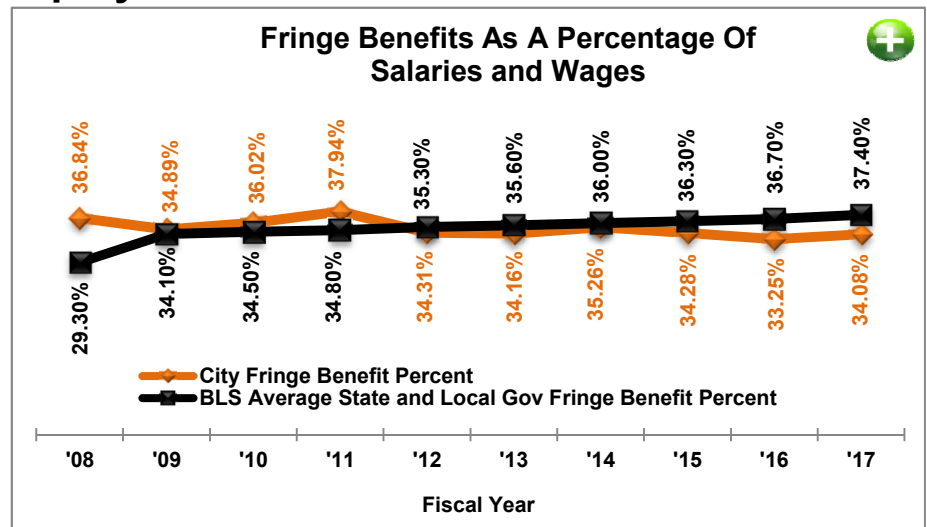
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percentage of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe Benefit Percent
2008	\$47,306	\$128,426	36.84%	14.10%	29.30%
2009	\$53,434	\$153,166	34.89%	13.90%	34.10%
2010	\$65,986	\$183,176	36.02%	14.90%	34.50%
2011	\$71,012	\$187,188	37.94%	15.10%	34.80%
2012	\$61,226	\$178,431	34.31%	16.10%	35.30%
2013	\$80,852	\$236,706	34.16%	17.10%	35.60%
2014	\$96,907	\$274,830	35.26%	17.50%	36.00%
2015	\$112,066	\$326,946	34.28%	16.60%	36.30%
2016	\$113,350	\$340,871	33.25%	15.10%	36.70%
2017	\$124,733	\$365,974	34.08%	13.80%	37.40%
10 Yr % Chg	163.67%	184.97%	(7.47%)	(2.13%)	27.65%

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance, require immediate cash outlays, and others, like pension benefits, can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city -- one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

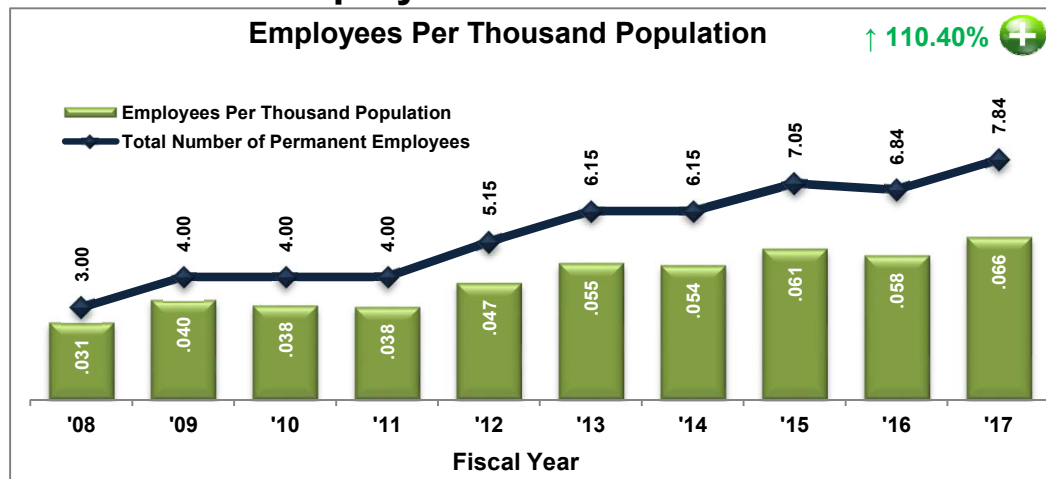
Analysis: For the period shown, fringe benefits as a percent of salaries and wages increased from 36.84% in FY 2008 to 37.94% in FY 2011 before it began decreasing. The FY 2017 fringe benefit percent is 34.08%.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. From FY 2015 to FY 2017 the pension rates decreased with the FY 2017 rate at 13.80%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The City's fringe benefit percent has been below the Bureau of Labor Statistics (BLS) average state and local government fringe benefit percent since FY 2012.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Employee Benefit Fund



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	3.00	95,782	0.031					
2009	4.00	98,831	0.040	1.00	1.00			ADDED: (1) HR Coordinator to analyze and manage health and wellness plans data, work with the City's benefits consultant and prepare management reports
2010	4.00	104,620	0.038					
2011	4.00	106,658	0.038					
2012	5.15	109,008	0.047	1.15	1.00		0.15	ADDED: (1) HR Analyst, MOVED (0.15) HR Director from Human Resources
2013	6.15	111,145	0.055	1.00	1.00			ADDED: (1) Training Coordinator to start City University program
2014	6.15	113,155	0.054					
2015	7.05	115,391	0.061	0.90			0.90	REALLOCATED: parts of positions from Human Resources
2016	6.84	117,165	0.058	(0.21)			(0.21)	REALLOCATED: parts of positions to Human Resources
2017	7.84	118,966	0.066	1.00	1.00			ADDED: (1) Sr. ASA to track, schedule and maintain medical physicals
10 Yr Chg	161.33%	24.21%	110.40%	4.84	4.00	0.00	0.84	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimates, 2009 through 2016 reflect

ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: If employees per thousand population is increasing significantly, it may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. If the number of employees per thousand population is declining significantly, it may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the period shown, there has been an increase of 4.84 FTE. Employees per thousand population increased 110.40% while the population increased 24.21%. Several organizational changes have occurred which have resulted in positions being added.

- In 2009, a position was added to analyze and manage health and wellness plans data and prepare management reports.
- In 2012, an analyst position was added and split between Human Resources and Employee Benefit Fund to increase customer service and efficiency.
- The formation of the City U training program resulted in a position added in FY 2013.
- In 2017, a Sr. ASA was added to track, schedule, and maintain medical physicals and associated records.
- In other years time was reallocated between Human Resources and Employee Benefit Fund to reflect workload changes in each area.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

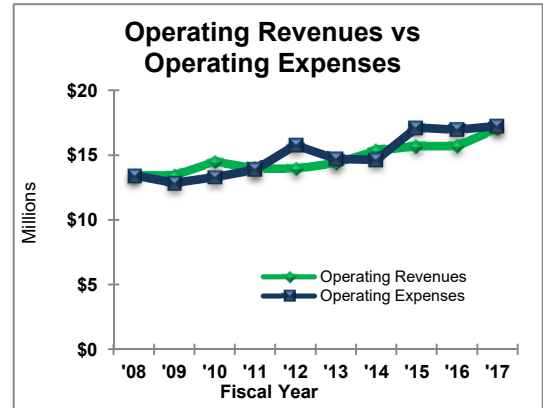
Employee Benefit Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Operating Revenues:					
Fees & Service Charges	\$10,692,775	\$10,748,645	\$11,541,769	\$11,701,901	\$11,695,396
Misc. Operating Revenues	\$2,742,204	\$2,683,204	\$2,930,210	\$2,259,706	\$2,252,634
Total Operating Revenues	\$13,434,979	\$13,431,849	\$14,471,979	\$13,961,607	\$13,948,030
Operating Expenses:					
Personnel Services	\$232,381	\$251,714	\$342,593	\$379,592	\$410,213
Materials and Supplies	\$36,741	\$30,403	\$15,828	\$18,158	\$65,246
Travel and Training	\$588	\$2,427	\$520	\$3,297	\$1,954
Intragovernmental	\$56,312	\$66,506	\$70,203	\$68,681	\$436
Utilities, Services and Miscellaneous	\$13,116,818	\$12,508,223	\$12,878,981	\$13,407,214	\$15,292,915
Depreciation	\$0	\$0	\$0	\$0	\$0
Total Operating Expenses	\$13,442,840	\$12,859,273	\$13,308,125	\$13,876,942	\$15,770,764
Operating Income (Loss)	(\$7,861)	\$572,576	\$1,163,854	\$84,665	(\$1,822,734)
Non-Operating Revenues:					
Investment Revenue	\$90,109	\$96,684	\$126,386	\$102,554	\$67,959
Miscellaneous Revenue	\$6,729	\$4,883	\$7,072	\$446,239	\$1,412,204
Total Non-Operating Revenues	\$96,838	\$101,567	\$133,458	\$548,793	\$1,480,163
Total Non-Operating Revenues (Expenses)	\$96,838	\$101,567	\$133,458	\$548,793	\$1,480,163
Income (Loss) Before Transfers	\$88,977	\$674,143	\$1,297,312	\$633,458	(\$342,571)
Transfers In	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	(\$21,916)	(\$21,868)	(\$21,868)	(\$46,767)
Total Net Transfers	\$0	(\$21,916)	(\$21,868)	(\$21,868)	(\$46,767)
Change in Net Position	\$88,977	\$652,227	\$1,275,444	\$611,590	(\$389,338)
Net Position - Beginning	\$1,039,476	\$1,128,453	\$1,780,680	\$3,056,124	\$3,667,714
Net Position - Ending	\$1,128,453	\$1,780,680	\$3,056,124	\$3,667,714	\$3,278,376

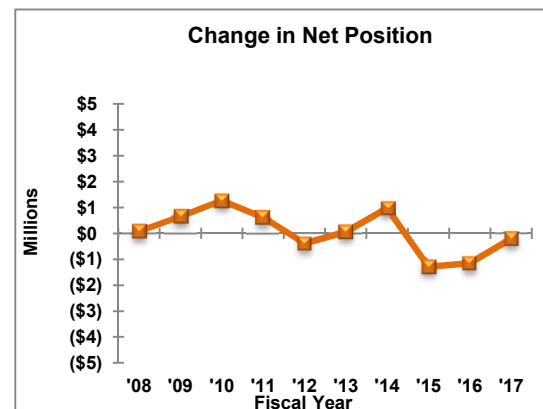
Note: Beginning in FY 2016, Personnel Services includes the GASB 68 Adjustment for Pensions
FY 2015 was restated for contributed capital and GASB 68 Accounting and Financial Reporting for Pensions

Revenues, Expenses, and Changes in Net Position

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$11,976,757	\$12,780,901	\$13,077,185	\$13,140,361	\$14,314,301
\$2,406,825	\$2,564,784	\$2,607,115	\$2,559,323	\$2,732,752
\$14,383,582	\$15,345,685	\$15,684,300	\$15,699,684	\$17,047,053
\$571,218	\$1,014,935	\$1,221,699	\$506,866	\$587,070
\$83,125	\$73,125	\$47,641	\$54,187	\$51,031
\$9,383	\$15,127	\$7,820	\$18,536	\$28,953
\$858	\$465	\$2,931	\$2,732	\$2,950
\$14,042,077	\$13,533,181	\$15,857,423	\$16,384,829	\$16,585,597
\$0	\$0	\$0	\$0	\$0
\$14,706,661	\$14,636,833	\$17,137,514	\$16,967,150	\$17,255,601
(\$323,079)	\$708,852	(\$1,453,214)	(\$1,267,466)	(\$208,548)
(\$58,820)	\$82,618	\$135,276	\$67,944	(\$13,268)
\$405,409	\$214,259	\$48,889	\$68,171	\$54,460
\$346,589	\$296,877	\$184,165	\$136,115	\$41,192
\$346,589	\$296,877	\$184,165	\$136,115	\$41,192
\$23,510	\$1,005,729	(\$1,269,049)	(\$1,131,351)	(\$167,356)
\$55,000	\$0	\$0	\$0	\$0
(\$21,868)	(\$30,935)	(\$21,868)	(\$21,868)	(\$32,661)
\$33,132	(\$30,935)	(\$21,868)	(\$21,868)	(\$32,661)
\$56,642	\$974,794	(\$1,290,917)	(\$1,153,219)	(\$200,017)
\$3,278,376	\$3,335,018	\$4,444,762	\$3,153,845	\$2,000,626
\$3,335,018	\$4,309,812	\$3,153,845	\$2,000,626	\$1,800,609



Operating revenues have fallen below operating expenses for half of the years shown. This indicates that the fees collected for employee and retiree insurance have not kept pace with the rising costs of claims and there were some expenses for insurance administration that were not being recovered. Plan design changes were made in FY 2016 to help control claim increases, and the City rebid health insurance in FY 2017. Administrative changes to the collection of budgeted fees will also assist in ensuring adequate funding for the fund.



The fund shows a net loss for the past three years due to rising claims costs and a lack of recovery on insurance administration expense. Future budgets will need to focus on recovery of these administration fees.

Employee Benefit Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Fees & Service Charges	\$10,692,775	\$10,748,645	\$11,541,769	\$11,701,901	\$11,695,396
Misc. Operating Revenues	\$2,742,204	\$2,683,204	\$2,930,210	\$2,259,706	\$2,252,634
Interest	\$90,109	\$96,684	\$126,386	\$102,554	\$67,959
Less: GASB 31 Adjustment	(\$10,208)	(\$34,834)	\$53,746	\$1,847	\$50,439
Other Local Revenues ++	\$6,729	\$4,883	\$7,072	\$446,239	\$1,412,204
Total Financial Sources Before Transfers	\$13,521,609	\$13,498,582	\$14,659,183	\$14,512,247	\$15,478,632
Transfers In^	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$13,521,609	\$13,498,582	\$14,659,183	\$14,512,247	\$15,478,632
Financial Uses					
Personnel Services	\$232,381	\$251,714	\$342,593	\$379,592	\$410,213
Less: GASB 16 Vacation Liability Adjustment	(\$2,214)	\$3,833	(\$3,354)	(\$1,061)	\$6,521
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$36,741	\$30,403	\$15,828	\$18,158	\$65,246
Travel and Training	\$588	\$2,427	\$520	\$3,297	\$1,954
Intragovernmental	\$56,312	\$66,506	\$70,203	\$68,681	\$436
Utilities, Services and Miscellaneous	\$13,116,818	\$12,508,223	\$12,878,981	\$13,407,214	\$15,292,915
Interest Expense	\$0	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$21,916	\$21,868	\$21,868	\$46,767
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$13,440,626	\$12,885,022	\$13,326,639	\$13,897,749	\$15,824,052
Financial Sources Over (Under) Uses	\$80,983	\$613,560	\$1,332,544	\$614,498	(\$345,420)
Current Assets	\$2,290,500	\$2,621,217	\$3,987,690	\$4,696,711	\$4,505,052
Less: GASB 31 Pooled Cash Adj	(\$75,585)	(\$113,304)	(\$59,558)	(\$57,712)	(\$7,273)
Less: Current Liabilities	(\$1,158,857)	(\$838,452)	(\$927,744)	(\$1,024,269)	(\$1,221,800)
Unassigned Cash Reserve	\$1,056,058	\$1,669,461	\$3,000,388	\$3,614,730	\$3,275,979
Budgeted Operating Expenses w/o Depreciation	\$11,802,145	\$12,238,433	\$12,347,865	\$12,135,164	\$12,542,553
Add: Operating Transfers to Other Funds	\$0	\$21,916	\$21,868	\$21,868	\$21,868
Add: Interest and Other Non-Oper Cash Exp	\$0	\$0	\$0	\$0	\$0
Add: Principal Payments	\$0	\$0	\$0	\$0	\$0
Add: Capital Additions	\$0	\$0	\$0	\$0	\$12,000
Less: Retiree Medicare Premiums (pass through)	(\$430,000)	(\$567,000)	(\$625,000)	(\$715,000)	(\$652,219)
Less: Cafeteria Plan Claims (pass through)	\$0	\$0	\$0	\$0	\$0
Less: Voluntary Vision Insurance (pass through)	\$0	\$0	\$0	\$0	(\$48,000)
Less: Voluntary Optional Coverage (pass through)	\$0	\$0	\$0	\$0	\$0
Total Budgeted Financial Uses	\$11,372,145	\$11,693,349	\$11,744,733	\$11,442,032	\$11,876,202
	x 20%	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target	\$2,274,429	\$2,338,670	\$2,348,947	\$2,288,406	\$2,375,240
(20% for FY 2006 - FY 2014, 25% for FY 2015 - FY 2016)					
Above/(Below) Cash Reserve Target	(\$1,218,371)	(\$669,209)	\$651,441	\$1,326,324	\$900,739

++ Other Local Revenues include investment revenue

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

Financial Sources and Uses

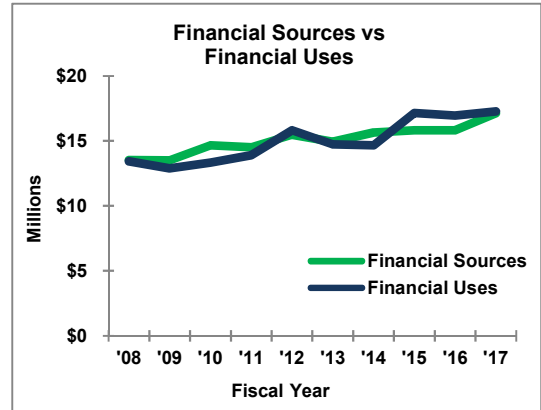
Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$11,976,757	\$12,780,901	\$13,077,185	\$13,140,361	\$14,314,301
\$2,406,825	\$2,564,784	\$2,607,115	\$2,559,323	\$2,732,752
(\$58,820)	\$82,618	\$135,276	\$67,944	(\$13,268)
\$137,346	\$142	(\$51,343)	(\$5,355)	\$30,525
\$405,409	\$214,259	\$48,889	\$68,171	\$54,460
\$14,867,517	\$15,642,704	\$15,817,122	\$15,830,444	\$17,118,770
\$55,000	\$0	\$0	\$0	\$0
\$14,922,517	\$15,642,704	\$15,817,122	\$15,830,444	\$17,118,770

\$571,218	\$1,014,935	\$1,221,699	\$506,866	\$587,070
(\$2,683)	(\$14,393)	\$989	\$2,568	(\$4,746)
\$0	\$0	(\$1,922)	(\$42,341)	(\$16,687)
\$83,125	\$73,125	\$47,641	\$54,187	\$51,031
\$9,383	\$15,127	\$7,820	\$18,536	\$28,953
\$858	\$465	\$2,931	\$2,732	\$2,950
\$14,042,077	\$13,533,181	\$15,857,423	\$16,384,829	\$16,585,597
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$21,868	\$30,935	\$21,868	\$21,868	\$32,661
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$14,725,846	\$14,653,375	\$17,158,449	\$16,949,245	\$17,266,829

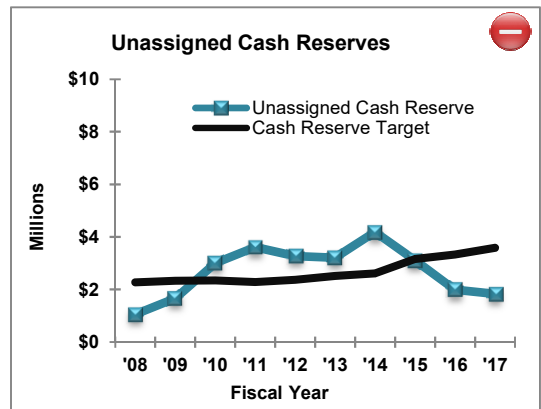
\$196,671	\$989,329	(\$1,341,327)	(\$1,118,801)	(\$148,059)
\$4,529,009	\$5,495,134	\$4,491,116	\$3,284,111	\$2,939,171
(\$130,073)	(\$130,214)	\$78,871	\$73,516	\$104,041
(\$1,188,660)	(\$1,175,365)	(\$1,460,449)	(\$1,364,007)	(\$1,204,952)
\$3,210,276	\$4,189,555	\$3,109,538	\$1,993,620	\$1,838,260

\$13,229,642	\$13,655,323	\$15,392,317	\$16,236,324	\$17,502,223
\$21,868	\$21,868	\$21,868	\$21,868	\$32,661
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$615,888)	(\$532,500)	(\$495,720)	(\$195,989)	(\$439,869)
\$0	\$0	(\$2,000,000)	(\$2,500,000)	(\$2,500,000)
(\$73,200)	(\$80,000)	(\$87,500)	(\$114,000)	(\$118,000)
\$0	\$0	(\$165,000)	(\$136,000)	(\$130,000)
\$12,562,422	\$13,064,691	\$12,665,965	\$13,312,203	\$14,347,015
x 20%	x 20%	x 25%	x 25%	x 25%
\$2,512,484	\$2,612,938	\$3,166,491	\$3,328,051	\$3,586,754

\$697,792	\$1,576,617	(\$56,953)	(\$1,334,431)	(\$1,748,494)
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Financial sources have been lower than financial uses for five of the past ten years. The health insurance premiums being charged have not been sufficient to cover rising claims costs.









Due to rising claims costs, the cash reserve target was increased from 20% to 25% in FY 2014. For FY 2015 to FY 2017, the ending unassigned cash reserve has been below the cash reserve target. This will need to be addressed in future budgets to ensure the fund's financial condition improves.

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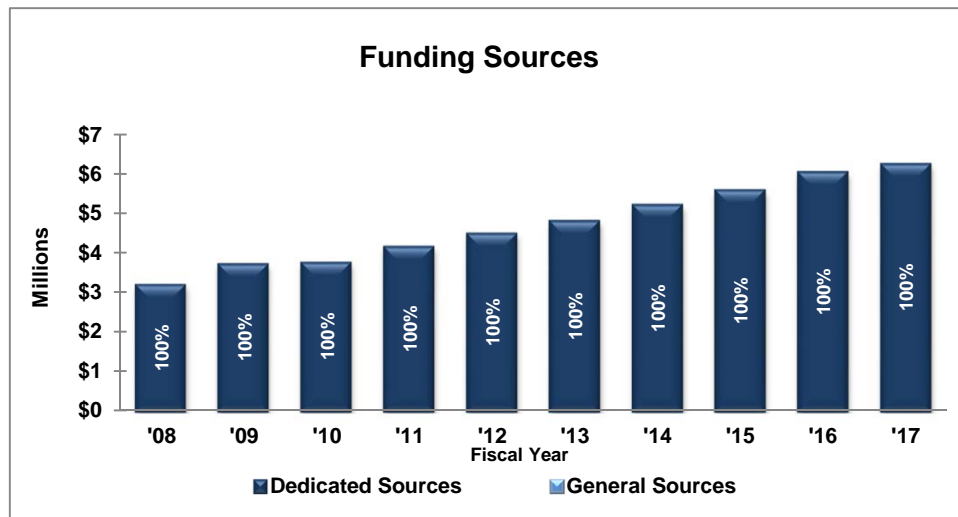
Self Insurance Reserve Fund Trends

Internal Service Fund

Indicator	2016	2017	Comments
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries and benefits have been below the Bureau of Labor Statistics (BLS) average fringe benefit percent for state and local governments since FY 2015. The FY 2017 fringe benefit percent is 33.73%.
Employees Per Thousand Population			The total number of employees increased .30 FTE over the ten year period. Employees per thousand population decreased 11.44% while population increased 24.21%. A position was eliminated in FY 2017 due to budget constraints.
Unassigned Cash Reserves			The unassigned cash reserve is \$1.4 million over the cash reserve target and trending upwards due to two years of lower claims than were anticipated.

 Positive Trend
  Warning Trend - Monitor Closely
  Negative Trend - Action Needed

Self Insurance Reserve Fund



Dedicated Sources

Fiscal Year	User Charges	Investment Revenue	Misc. Revenue	Transfers In	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$2,944,239	\$248,164	\$0	\$0	\$3,192,403	\$0	\$3,192,403
2009	\$3,303,866	\$79,260	\$325,876	\$0	\$3,709,002	\$0	\$3,709,002
2010	\$3,700,336	\$19,603	\$31,419	\$0	\$3,751,358	\$0	\$3,751,358
2011	\$4,070,362	\$29,159	\$47,500	\$0	\$4,147,021	\$0	\$4,147,021
2012	\$4,436,696	\$4,348	\$37,956	\$0	\$4,479,000	\$0	\$4,479,000
2013	\$4,837,151	(\$68,887)	\$30,099	\$0	\$4,798,363	\$0	\$4,798,363
2014	\$5,082,233	\$67,741	\$55,258	\$0	\$5,205,232	\$0	\$5,205,232
2015	\$5,332,960	\$132,548	\$114,651	\$0	\$5,580,159	\$0	\$5,580,159
2016	\$5,759,704	\$209,784	\$63,101	\$0	\$6,032,589	\$0	\$6,032,589
2017	\$6,220,365	(\$54,129)	\$42,314	\$25,087	\$6,233,637	\$0	\$6,233,637
10 Yr % Chg	111.27%	(121.81%)			95.26%		95.26%

Description: The Self Insurance Fund is an internal service fund that 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. The primary dedicated funding source is self insurance charges that are charged to each fund based on three components: 50% of the cost is based on the department's five year claims cost history; 30% is based on the department's workers' compensation exposure as determined by industry standards and rates based on job duties; and 20% is based on the department's vehicle exposure which is determined by the number and types of vehicles.

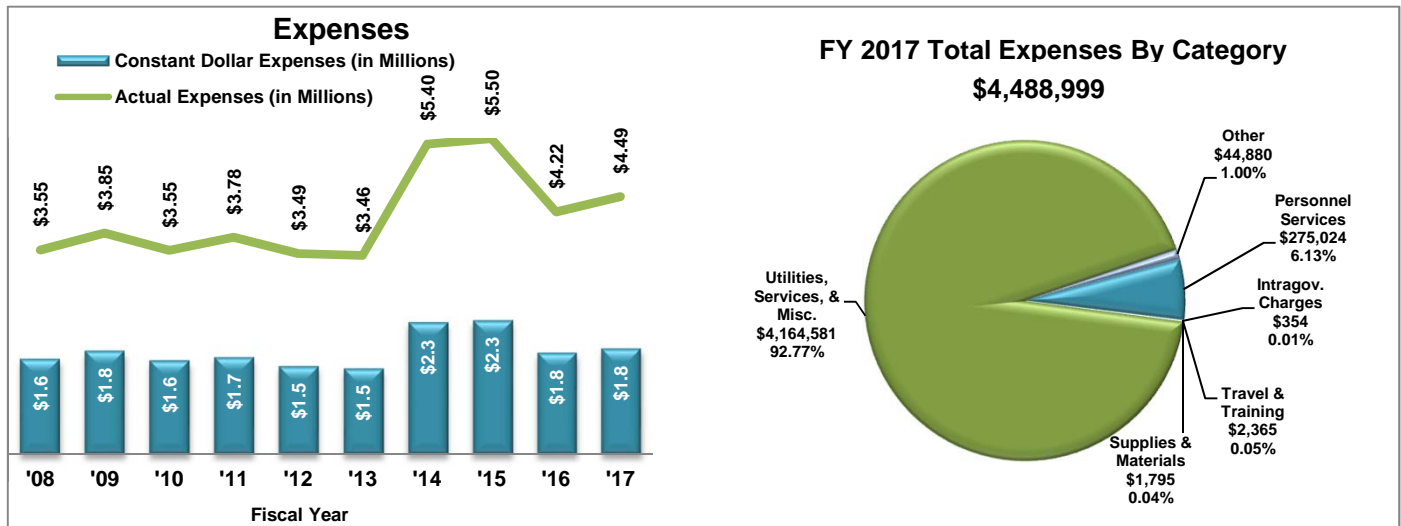
Analysis: For the period shown, total revenue sources increased by 95.26%.

- The use of five year claims history helps to smooth the user charge calculations over time. This explains why user charges show steady increases while expenses (shown on the next page) fluctuate from year to year.
- Management closely monitors this fund to ensure it is properly funded and premium and claim cost increases are minimized. As part of the annual budget process, the fees to departments are adjusted to ensure the financial health of the fund.

Source:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position - Internal Service Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Self Insurance Reserve Fund



Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$3,552,398	215.30	\$1,649,953	95,782	\$17.23	(25.84%)
2009	\$3,847,864	214.54	\$1,793,567	98,831	\$18.15	5.34%
2010	\$3,545,676	218.06	\$1,626,039	104,620	\$15.54	(14.38%)
2011	\$3,775,710	224.94	\$1,678,548	106,658	\$15.74	1.29%
2012	\$3,493,574	229.59	\$1,521,658	109,008	\$13.96	(11.31%)
2013	\$3,458,276	232.96	\$1,484,493	111,145	\$13.36	(4.30%)
2014	\$5,402,957	236.74	\$2,282,232	113,155	\$20.17	50.97%
2015	\$5,497,148	237.02	\$2,319,276	115,391	\$20.10	(0.35%)
2016	\$4,216,427	240.01	\$1,756,771	117,165	\$14.99	(25.42%)
2017	\$4,488,999	245.12	\$1,831,348	118,966	\$15.39	2.67%
10 Yr % Chg	26.37%	13.85%	10.99%	24.21%	(10.68%)	

** Estimated Population: 2008 reflect ACS (American Community Survey) one year population estimates, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Self Insurance Fund is an internal service fund that 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. It is important to examine the trends for actual expenses, constant dollar expenses, and expenses per capita. Constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per capita take into account both inflation and the growth in the population.

Analysis: Total expenses increased 26.37%, constant dollar expenses increased 10.99%, and per capita expenses decreased 10.68%.

- The largest expense in this budget is for claims and the amount each year is dependent on the size and number of claims in a given year. This can cause significant fluctuations from year to year.
- In FY 2014 there was an increase of \$1.8 million in claims costs.
- In FY 2016 there was a decrease of \$1.1 million in claims costs.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position - Internal Service Funds
<http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Self Insurance Reserve Fund

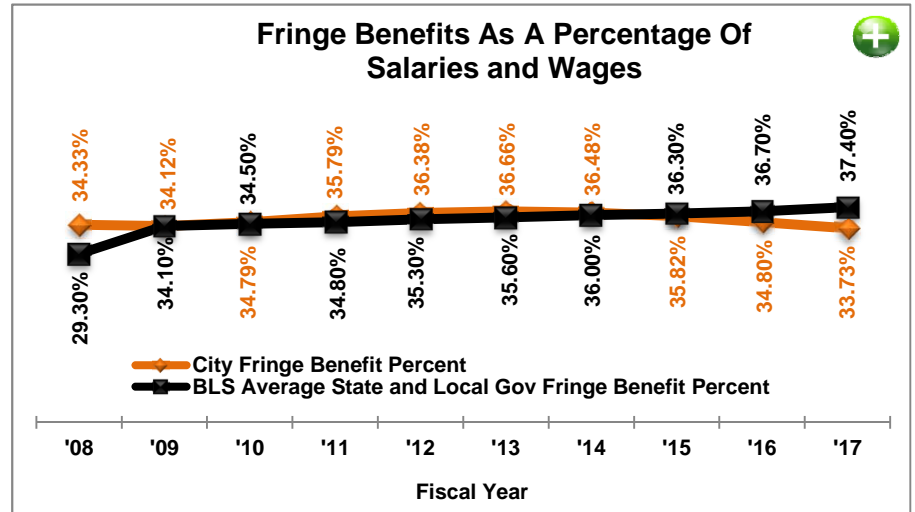
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe Benefit Percent
2008	\$47,577	\$138,597	34.33%	14.10%	29.30%
2009	\$49,124	\$143,993	34.12%	13.90%	34.10%
2010	\$49,856	\$143,312	34.79%	14.90%	34.50%
2011	\$51,469	\$143,792	35.79%	15.10%	34.80%
2012	\$50,345	\$138,379	36.38%	16.10%	35.30%
2013	\$60,532	\$165,124	36.66%	17.10%	35.60%
2014	\$60,344	\$165,406	36.48%	17.50%	36.00%
2015	\$62,357	\$174,072	35.82%	16.60%	36.30%
2016	\$79,657	\$228,909	34.80%	15.10%	36.70%
2017	\$62,277	\$184,634	33.73%	13.80%	37.40%
10 Yr % Chg	30.90%	33.22%	(1.74%)	(2.13%)	27.65%

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance, require immediate cash outlays, and others, like pension benefits, can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city -- one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

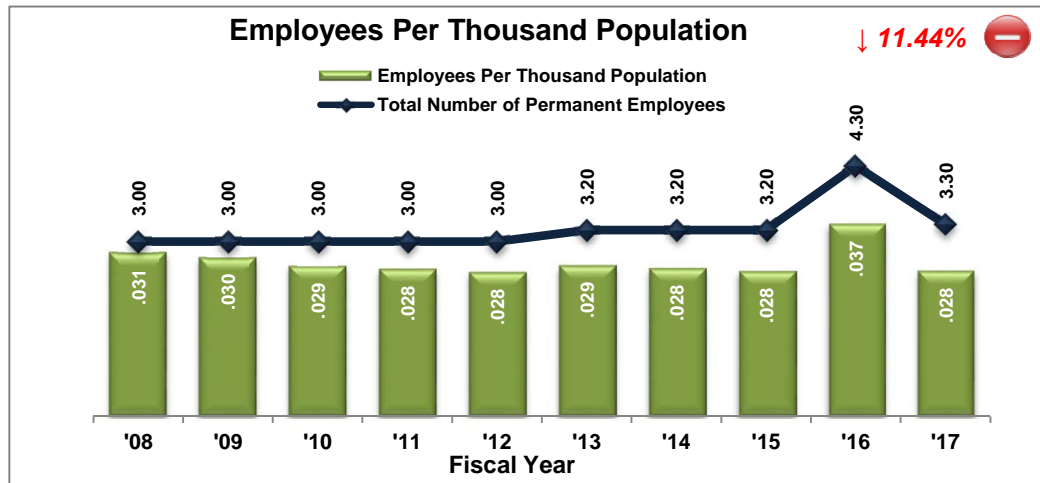
Analysis: For the period shown, fringe benefits as a percent of salaries and wages increased from 34.33% in FY 2008 to 36.66% in FY 2013, before beginning to decline. The fringe benefit percent for FY 2017 is 33.73%.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. From FY 2015 to FY 2017 the pension rates decreased with the FY 2017 rate at 13.80%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The City's fringe benefit percent has been below the Bureau of Labor Statistics (BLS) average state and local government fringe benefit percent since FY 2015.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Self Insurance Reserve Fund



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	3.00	95,782	0.031					
2009	3.00	98,831	0.030					
2010	3.00	104,620	0.029					
2011	3.00	106,658	0.028					
2012	3.00	109,008	0.028					
2013	3.20	111,145	0.029	0.20			0.20	REALLOCATION: (.2) Asst Finance Director from Finance budget
2014	3.20	113,155	0.028					
2015	3.20	115,391	0.028					
2016	4.30	117,165	0.037	1.10			1.10	REALLOCATION: (1) Risk Management Specialist moved from Public Works, changed allocation of Assistant Finance Director
2017	3.30	118,966	0.028	(1.00)		(1.00)		DELETED: (1) Risk Management Specialist
10 Yr Chg	10.00%	24.21%	(11.44%)	0.30		(1.00)	1.30	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimates, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: If employees per thousand population is increasing significantly, it may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. If the number of employees per thousand population is declining significantly, it may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the period shown, there has been an increase of 0.30 FTE. Employees per thousand population decreased 11.44% while population increased 24.21%. Beginning in FY 2013, part of the Assistant Finance Director's time was allocated to Self Insurance to reflect oversight responsibility. In FY 2016, a Risk Management Specialist moved from Public Works to this budget to centralize risk management efforts citywide. Due to budget constraints, a Risk Management Specialist was eliminated in FY 2017.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Self Insurance Reserve Fund

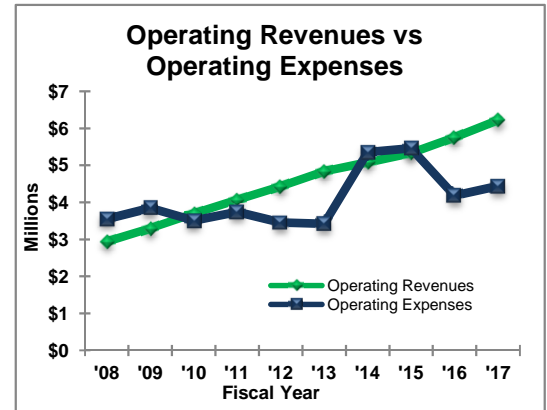
	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Operating Revenues:					
User Charges	\$2,944,239	\$3,303,866	\$3,700,336	\$4,070,362	\$4,436,696
Total Operating Revenues	\$2,944,239	\$3,303,866	\$3,700,336	\$4,070,362	\$4,436,696
Operating Expenses:					
Personnel Services *	\$187,252	\$194,436	\$191,810	\$197,613	\$195,056
Materials and Supplies	\$2,571	\$8,402	\$7,273	\$5,184	\$5,810
Travel and Training	\$3,629	\$4,524	\$4,870	\$4,005	\$1,421
Intragovernmental	\$41,220	\$42,797	\$41,994	\$52,460	\$251
Utilities, Services and Miscellaneous	\$3,317,226	\$3,597,705	\$3,263,884	\$3,480,603	\$3,255,191
Depreciation	\$500	\$0	\$0	\$0	\$0
Total Operating Expenses	\$3,552,398	\$3,847,864	\$3,509,831	\$3,739,865	\$3,457,729
Operating Income (Loss)	(\$608,159)	(\$543,998)	\$190,505	\$330,497	\$978,967
Non-Operating Revenues:					
Investment Revenue	\$248,164	\$79,260	\$19,603	\$29,159	\$4,348
Miscellaneous Revenue	\$0	\$325,876	\$31,419	\$47,500	\$37,956
Total Non-Operating Revenues	\$248,164	\$405,136	\$51,022	\$76,659	\$42,304
Non-Operating Expenses:					
Interest Expense	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses)	\$248,164	\$405,136	\$51,022	\$76,659	\$42,304
Income (Loss) Before Transfers	(\$359,995)	(\$138,862)	\$241,527	\$407,156	\$1,021,271
Transfers In	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	(\$35,845)	(\$35,845)	(\$35,845)
Total Net Transfers	\$0	\$0	(\$35,845)	(\$35,845)	(\$35,845)
Change in Net Position	(\$359,995)	(\$138,862)	\$205,682	\$371,311	\$985,426
Net Position - Beginning	\$2,695,207	\$2,335,212	\$2,196,350	\$2,402,032	\$2,773,343
Net Position - Ending	\$2,335,212	\$2,196,350	\$2,402,032	\$2,773,343	\$3,758,769

*Beginning in FY 2016, Personnel Services includes the GASB 68 Adjustment for Pensions

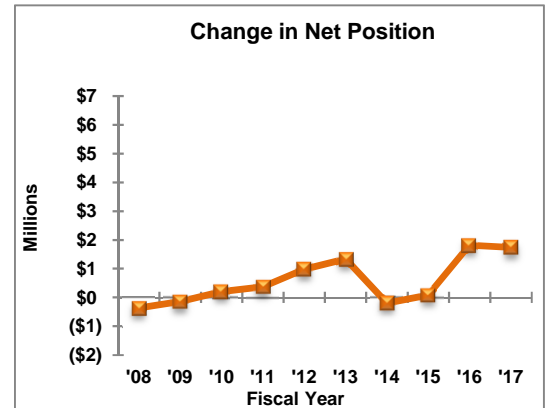
FY 2015 was restated for contributed capital and GASB 68 Accounting and Financial Reporting for Pensions

Revenues, Expenses, and Changes in Net Position

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$4,837,151	\$5,082,233	\$5,332,960	\$5,759,704	\$6,220,365
\$4,837,151	\$5,082,233	\$5,332,960	\$5,759,704	\$6,220,365
\$225,730	\$229,936	\$241,627	\$305,138	\$275,024
\$7,456	\$6,635	\$10,108	\$1,807	\$1,795
\$9,799	\$2,401	\$3,964	\$4,695	\$2,365
\$255	\$304	\$275	\$328	\$354
\$3,179,191	\$5,123,105	\$5,205,329	\$3,868,614	\$4,164,581
\$0	\$0	\$0	\$0	\$0
\$3,422,431	\$5,362,381	\$5,461,303	\$4,180,582	\$4,444,119
\$1,414,720	(\$280,148)	(\$128,343)	\$1,579,122	\$1,776,246
(\$68,887)	\$67,741	\$132,548	\$209,784	(\$54,129)
\$30,099	\$55,258	\$114,651	\$63,101	\$42,314
(\$38,788)	\$122,999	\$247,199	\$272,885	(\$11,815)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$38,788)	\$122,999	\$247,199	\$272,885	(\$11,815)
\$1,375,932	(\$157,149)	\$118,856	\$1,852,007	\$1,764,431
\$0	\$0	\$0	\$0	\$25,087
(\$35,845)	(\$40,576)	(\$35,845)	(\$35,845)	(\$44,880)
(\$35,845)	(\$40,576)	(\$35,845)	(\$35,845)	(\$19,793)
\$1,340,087	(\$197,725)	\$83,011	\$1,816,162	\$1,744,638
\$3,758,769	\$5,098,856	\$4,958,749	\$5,041,760	\$6,857,922
\$5,098,856	\$4,901,131	\$5,041,760	\$6,857,922	\$8,602,560



Because the self insurance fee charged to departments uses a five year average of claims costs, the operating revenue line is substantially smoother than operating expense line. In FY 2016, a large decrease in claims resulted in operating revenues being substantially more than operating expenses which continued in FY 2017.



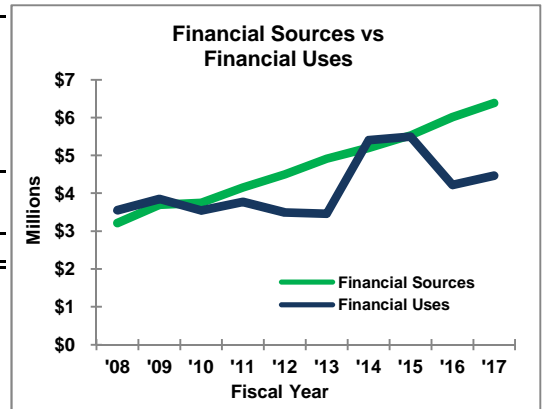
In FY 2014 there were significant claims costs which impacted the net income. Due to the five year claims average being used to recover fees from the city departments, it generally takes a couple of years to recover when claims costs are significantly higher than were forecasted.

Self Insurance Reserve Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Fees and Service Charges	\$2,944,239	\$3,303,866	\$3,700,336	\$4,070,362	\$4,436,696
Interest	\$248,164	\$79,260	\$19,603	\$29,159	\$4,348
Less: GASB 31 Interest Adjustment	\$21,683	(\$14,277)	(\$4,692)	\$691	\$21,367
Miscellaneous Non-Operating Revenue	\$0	\$325,876	\$31,419	\$47,500	\$37,956
Total Financial Sources Before Transfers	\$3,214,086	\$3,694,725	\$3,746,666	\$4,147,712	\$4,500,367
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$3,214,086	\$3,694,725	\$3,746,666	\$4,147,712	\$4,500,367
Financial Uses					
Personnel Services	\$187,252	\$194,436	\$191,810	\$197,613	\$195,056
Less: GASB 16 Vacation Liability Adjustment	(\$1,071)	(\$1,314)	\$1,363	(\$2,348)	(\$3,514)
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$2,571	\$8,402	\$7,273	\$5,184	\$5,810
Travel and Training	\$3,629	\$4,524	\$4,870	\$4,005	\$1,421
Intragovernmental	\$41,220	\$42,797	\$41,994	\$52,460	\$251
Utilities, Services and Miscellaneous	\$3,317,226	\$3,597,705	\$3,263,884	\$3,480,603	\$3,255,191
Interest Expense	\$0	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$35,845	\$35,845	\$35,845
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$3,550,827	\$3,846,550	\$3,547,039	\$3,773,362	\$3,490,060
Financial Sources Over (Under) Uses	(\$336,741)	(\$151,825)	\$199,627	\$374,350	\$1,010,307
Unassigned Cash Reserves					
Current Assets	\$7,058,978	\$6,951,077	\$6,762,097	\$7,348,456	\$8,044,609
Less: GASB 31 Pooled Cash Adj	\$1,272	(\$13,004)	(\$17,697)	(\$17,005)	\$4,362
Less: Investments <i>(Required to remain self insured)</i>	(\$1,300,767)	(\$1,300,767)	(\$1,300,767)	(\$1,300,767)	(\$1,300,767)
Less: Current Liabilities	(\$1,842,093)	(\$1,507,525)	(\$2,075,465)	(\$1,627,780)	(\$1,549,770)
Less: Non Current Claims Payable	(\$2,879,388)	(\$3,244,742)	(\$2,281,770)	(\$2,943,429)	(\$2,729,576)
Unassigned Cash Reserve	\$1,038,002	\$885,039	\$1,086,398	\$1,459,475	\$2,468,858
Cash Reserve Target:					
Budgeted Insurance Premiums	\$810,000	\$866,000	\$850,000	\$832,000	\$915,000
Budgeted Claims	\$2,500,000	\$3,041,760	\$3,031,778	\$3,076,175	\$3,277,339
Budgeted Cash Reserve Target	\$3,310,000	\$3,907,760	\$3,881,778	\$3,908,175	\$4,192,339
Above/(Below) Cash Reserve Target	(\$2,271,998)	(\$3,022,721)	(\$2,795,380)	(\$2,448,700)	(\$1,723,481)

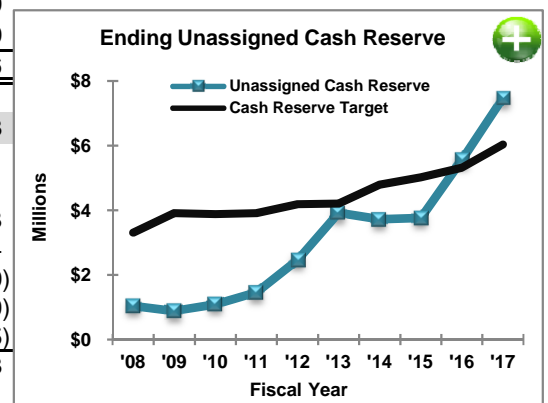
Financial Sources and Uses

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$4,837,151	\$5,082,233	\$5,332,960	\$5,759,704	\$6,220,365
(\$68,887)	\$67,741	\$132,548	\$209,784	(\$54,129)
\$114,460	(\$2,437)	(\$46,995)	(\$25,472)	\$149,762
\$30,099	\$55,258	\$114,651	\$63,101	\$42,314
\$4,912,823	\$5,202,795	\$5,533,164	\$6,007,117	\$6,358,312
\$0	\$0	\$0	\$0	\$25,087
\$4,912,823	\$5,202,795	\$5,533,164	\$6,007,117	\$6,383,399



Significant claims in FY 2007 resulted in financial uses above financial sources. After that self insurance fees were adjusted and sources were above uses. In FY 2016, there was a significant decrease in claims which continued in FY 2017 so the financial sources are above the financial uses.

\$225,730	\$229,936	\$241,627	\$305,138	\$275,024
(\$70)	(\$4,180)	(\$4,372)	\$3,651	(\$2,892)
\$0	\$0	(\$819)	(\$223)	(\$25,221)
\$7,456	\$6,635	\$10,108	\$1,807	\$1,795
\$9,799	\$2,401	\$3,964	\$4,695	\$2,365
\$255	\$304	\$275	\$328	\$354
\$3,179,191	\$5,123,105	\$5,205,329	\$3,868,614	\$4,164,581
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$35,845	\$40,576	\$35,845	\$35,845	\$44,880
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$3,458,206	\$5,398,777	\$5,491,957	\$4,219,855	\$4,460,886









In FY 2017, claims were lower than anticipated. This resulted in unassigned cash reserves ending \$1.4 million above the cash reserve target. The cash reserve target decreased in FY 2017 due to lower projected insurance premiums for FY 2018. The premiums have decreased due to the rebidding process conducted in FY 2017.

\$1,454,617	(\$195,982)	\$41,207	\$1,787,262	\$1,922,513
\$9,421,437	\$10,424,420	\$11,350,414	\$13,334,715	\$14,465,593
\$118,822	\$116,385	\$69,390	\$44,686	\$199,454
(\$1,300,767)	(\$1,300,767)	(\$1,300,767)	(\$1,300,767)	(\$1,298,440)
(\$1,606,891)	(\$2,146,452)	(\$2,434,777)	(\$2,302,529)	(\$2,036,919)
(\$2,710,681)	(\$3,369,808)	(\$3,922,197)	(\$4,222,387)	(\$3,851,845)
\$3,921,920	\$3,723,778	\$3,762,063	\$5,553,718	\$7,477,843
\$1,022,000	\$1,275,000	\$1,402,000	\$1,507,000	\$1,733,050
\$3,188,472	\$3,521,394	\$3,615,364	\$3,815,554	\$4,302,998
\$4,210,472	\$4,796,394	\$5,017,364	\$5,322,554	\$6,036,048
(\$288,552)	(\$1,072,616)	(\$1,255,301)	\$231,164	\$1,441,795

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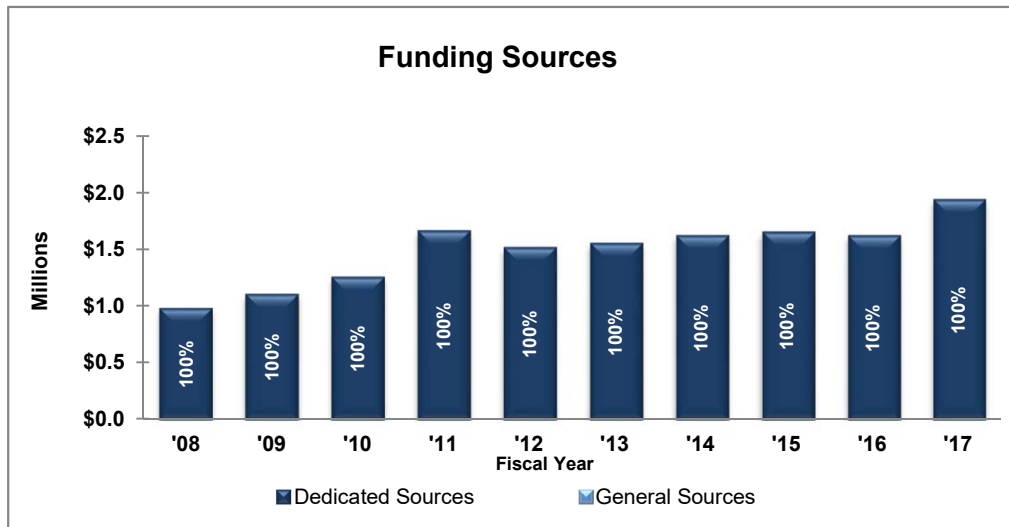
Custodial and Building Maintenance Fund Trends

Internal Service Fund

Indicator	2016	2017	Comments
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries and benefits have been above the Bureau of Labor Statistics (BLS) average fringe benefit percent for state and local governments for all years shown. The FY 2017 fringe benefit percent is 39.38%. Changes were made to the pension plan for employees hired after October 1, 2012 which will help lower this percent in the future. There has been a steady decrease in the fringe benefit percent since that change was made
Employees Per Thousand Population			The total number of employees increased by 7.07 FTE. Employees per thousand population increased 34.72% primarily due to the addition of the Grissum and Wabash buildings for custodial services, and the expansion of the Daniel Boone Building.
Unassigned Cash Reserves			Unassigned cash reserves have been above the cash reserve target for the entire ten year period. Future charges to departments will be adjusted to use down excess cash reserves.

 Positive Trend
  Warning Trend - Monitor Closely
  Negative Trend - Action Needed

Custodial and Building Maintenance Fund



Dedicated Sources									
Fiscal Year	Custodial User Charges	Maint. User Charges	Utility User Charges	Investment Revenue	Transfers In	Misc. Revenue	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$331,130	\$350,656	\$255,323	\$27,742	\$0	\$3,450	\$968,301	\$0	\$968,301
2009	\$470,096	\$429,479	\$165,857	\$24,642	\$0	\$4,175	\$1,094,249	\$0	\$1,094,249
2010	\$469,995	\$519,035	\$235,654	\$19,975	\$0	\$0	\$1,244,659	\$0	\$1,244,659
2011	\$589,484	\$659,061	\$382,860	\$14,760	\$0	\$4,119	\$1,650,284	\$0	\$1,650,284
2012	\$561,513	\$638,281	\$293,000	\$10,404	\$0	\$12	\$1,503,210	\$0	\$1,503,210
2013	\$597,241	\$647,242	\$303,025	(\$9,105)	\$0	\$2,946	\$1,541,349	\$0	\$1,541,349
2014	\$604,860	\$678,490	\$312,652	\$13,115	\$0	\$0	\$1,609,117	\$0	\$1,609,117
2015	\$614,251	\$679,446	\$322,552	\$23,124	\$0	\$0	\$1,639,373	\$0	\$1,639,373
2016	\$601,652	\$665,039	\$322,552	\$19,481	\$0	\$89	\$1,608,813	\$0	\$1,608,813
2017	\$640,759	\$789,736	\$353,084	(\$7,809)	\$150,000	\$0	\$1,925,770	\$0	\$1,925,770
10 Yr % Chg	93.51%	125.22%	38.29%	(128.15%)		(100.00%)	98.88%		98.88%

Description: The Custodial and Building Maintenance Department Fund is an internal service fund that accounts for the provision of custodial services, building maintenance used by other City departments, and payment of utilities for City buildings downtown. All of the funding is dedicated and cannot be allocated to another department.

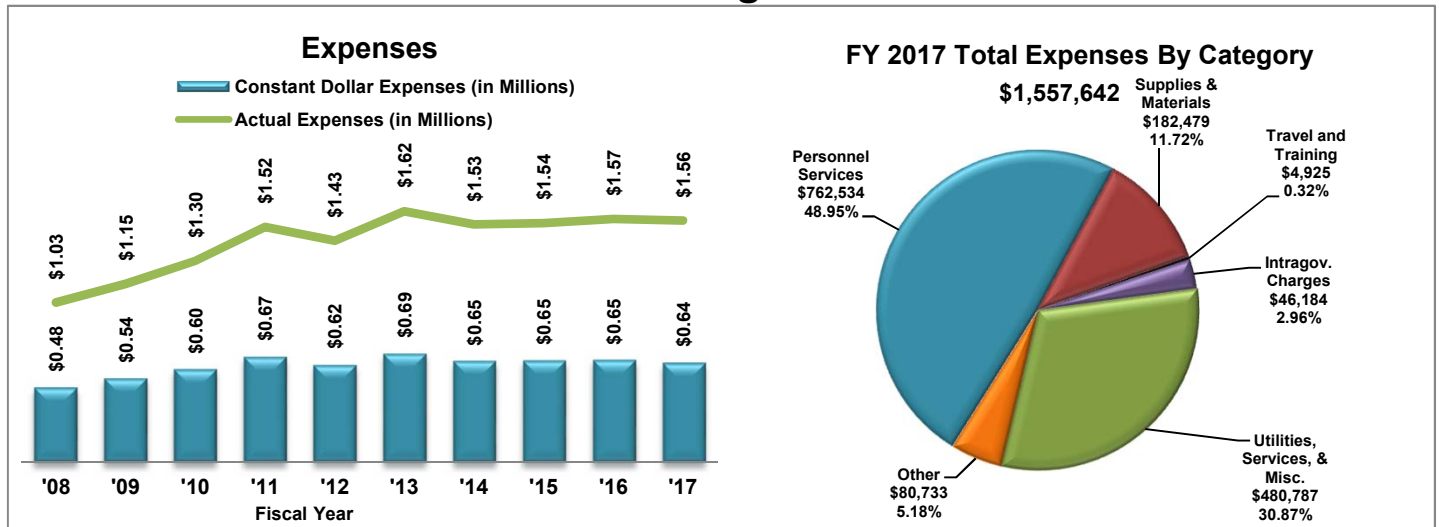
Analysis: For the period shown, total revenues increased 98.88%. Custodial and maintenance user charges are calculated each year as a part of the annual budget process based on anticipated expenses and overall financial goals.

- In FY 2009, the custodial and building maintenance revenues increased as services were offered at the Grissum Building and Wabash Station.
- In FY 2011, custodial, building maintenance, and utility revenues increased due to the extra space in the Daniel Boone building from the renovation project and the addition of custodial and maintenance staff.
- In FY 2015 custodial user charges increased due to increases in cleaning supply costs for green clean certification that were passed onto the departments.
- In FY 2017, all charges increased due to rate increase for Electric and Sewer and a new HVAC contract for the Daniel Boone building.

Source:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position - Internal Service Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Custodial and Building Maintenance Fund



Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$1,030,051	215.30	\$478,419	95,782	\$4.99	(4.89%)
2009	\$1,150,861	214.54	\$536,439	98,831	\$5.43	8.82%
2010	\$1,297,550	218.06	\$595,054	104,620	\$5.69	4.79%
2011	\$1,516,422	224.94	\$674,148	106,658	\$6.32	11.07%
2012	\$1,428,977	229.59	\$622,404	109,008	\$5.71	(9.65%)
2013	\$1,618,207	232.96	\$694,629	111,145	\$6.25	9.46%
2014	\$1,533,669	236.74	\$647,828	113,155	\$5.73	(8.32%)
2015	\$1,540,889	237.02	\$650,109	115,391	\$5.63	(1.75%)
2016	\$1,569,585	240.01	\$653,967	117,165	\$5.58	(0.89%)
2017	\$1,557,642	245.12	\$635,461	118,966	\$5.34	(4.30%)
10 Yr % Chg	51.22%	13.85%	32.83%	24.21%	7.01%	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Custodial and Building Maintenance Department Fund is an internal service fund that provides custodial services to city buildings downtown, along with the Sanford Kimpton (Health), Wabash and Grissum Buildings. Building maintenance services are provided to these facilities as well as the Walton Building, police building, and other city facilities. For downtown City buildings that have multiple departments in them, there is also the allocation of utility bill charges to the various departments in those buildings on the basis of square feet utilized.

It is important to examine the trends for actual expenses, constant dollar expenses, and expenses per capita. Constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per capita take into account both inflation and the growth in the population.

Analysis: Total expenses increased 51.22%, constant dollar expenses increased 32.83%, and per capita expenses in constant dollars increased 7.01% during the period shown.

- In FY 2009 expenses increased as custodial and building maintenance began being charged to the Grissum Building and Wabash Station.
- In FY 2011, renovations to the Daniel Boone building and construction of the new City Hall were completed. Additional staff and operating expenses were added to maintain the new space.
- In FY 2013, Public Works administration staff were allocated to this budget, the cost of janitorial supplies for green clean certification was higher, the roof was repaired on the Howard building and the exterior of the Armory building was painted.
- In FY 2016, there was a maintenance assistant position added, and increases in janitorial supply costs.

Sources:

- City of Columbia Comprehensive Annual Financial report Combining Statement of Revenues, Expenses, and Changes in Net Position - Internal Service Funds
<http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates

Custodial and Building Maintenance Fund

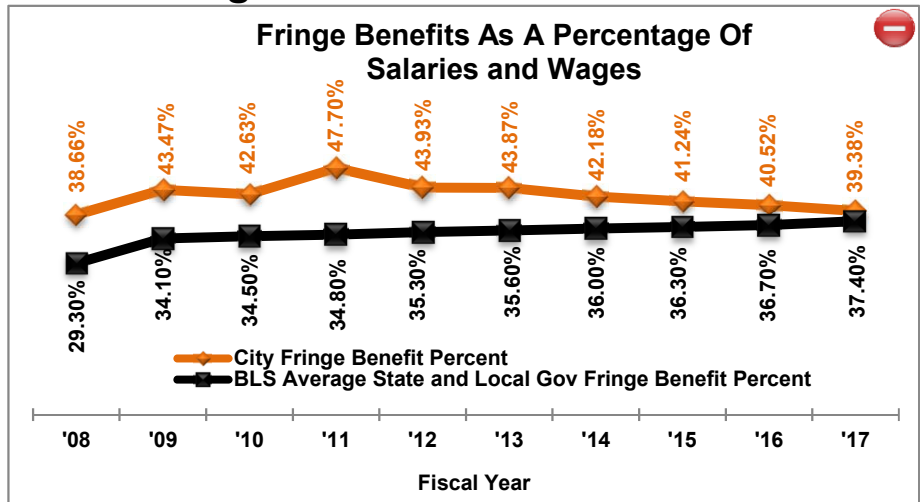
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov
2008	\$137,987	\$356,910	38.66%	14.10%	29.30%
2009	\$181,620	\$417,782	43.47%	13.90%	34.10%
2010	\$171,415	\$402,117	42.63%	14.90%	34.50%
2011	\$230,016	\$482,196	47.70%	15.10%	34.80%
2012	\$203,737	\$463,746	43.93%	16.10%	35.30%
2013	\$222,916	\$508,142	43.87%	17.10%	35.60%
2014	\$204,206	\$484,126	42.18%	17.50%	36.00%
2015	\$206,591	\$500,975	41.24%	16.60%	36.30%
2016	\$199,245	\$491,715	40.52%	15.10%	36.70%
2017	\$194,323	\$493,396	39.38%	13.80%	37.40%
10 Yr % Chg	40.83%	38.24%	1.87%	(2.13%)	27.65%

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance, require immediate cash outlays, and others, like pension benefits, can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city -- one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

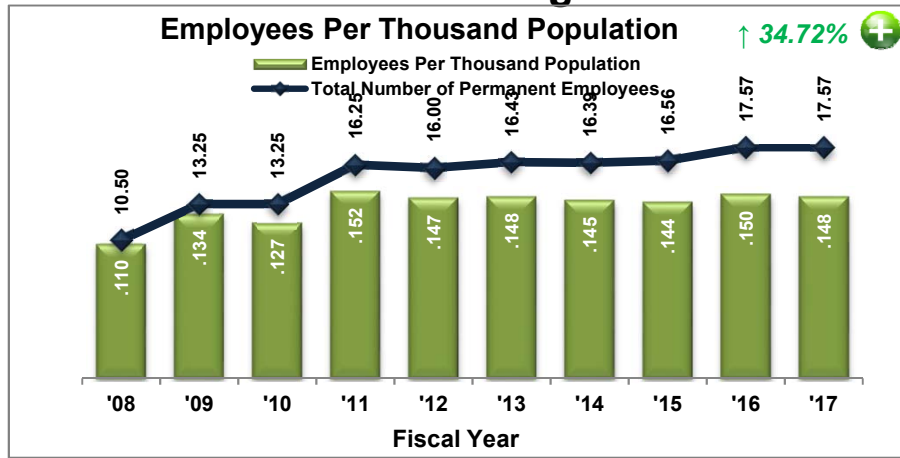
Analysis: For the period shown, fringe benefits as a percent of salaries and wages increased from 38.66% in FY 2008 to 47.70% in FY 2011 and then began decreasing. The FY 2017 fringe benefit percent is 39.38%.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. In FY 2015 to FY 2017 the pension rates decreased with the FY 2017 rate at 13.80%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The fringe benefit percent has been above the BLS average fringe benefit percent for state and local government for the past ten years.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Custodial and Building Maintenance Fund



Trend Key: 10 Year Percent Change in EEs Per Thousand Population
 Positive Trend (\geq % Chg in Population) Warning Trend: (0% up to % Chg in Population) Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	10.50	95,782	0.110					
2009	13.25	98,831	0.134	2.75	1.75		1.00	ADDED: (1.75) Custodians for Grissum and Wabash Buildings, REALLOCATED (1) Custodian from Public Works
2010	13.25	104,620	0.127					
2011	16.25	106,658	0.152	3.00	3.00			ADDED: (1) Bldg Maintenance Mech and (2) Custodians for additional space after Daniel Boone Building remodel
2012	16.00	109,008	0.147	(0.25)			(0.25)	MOVED: (.25) Bldg Regulations Supervisor to Community Development
2013	16.43	111,145	0.148	0.43			0.43	REALLOCATION of Public Works Administration staff to individual divisions
2014	16.39	113,155	0.145	(0.04)			(0.04)	MOVED: (.04) Senior ASA to Community Relations
2015	16.56	115,391	0.144	0.17			0.17	REALLOCATION: from Public Works Administration
2016	17.57	117,165	0.150	1.01	1.02	(0.25)	0.24	ADDED: (1) Maintenance Assistant, (.02) Deputy City Manager, DELETED (.25) Assistant PW Director, REALLOCATION: PW Admin staff from reorg of Utilities
2017	17.57	118,966	0.148					
10 Yr Chg	67.33%	24.21%	34.72%	7.07	5.77	(0.25)	1.55	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Employee per thousand population increases may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. Employees per thousand population decreases may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the period, there has been an increase of 7.07 FTE. Employees per thousand population increased 34.72%. A number of organizational changes have caused these increases. In FY 2009, cleaning and maintenance were added to the Grissum Building and Wabash Station. In 2011, positions were added to handle the additional space in the Daniel Boone Building after the renovation. In 2013, the Public Works administrative staff began to be allocated across all the various divisions to reflect time spent in those divisions. In 2016, an additional maintenance assistant was added to help maintain the aging portfolio of buildings.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Custodial and Building Maintenance Fund

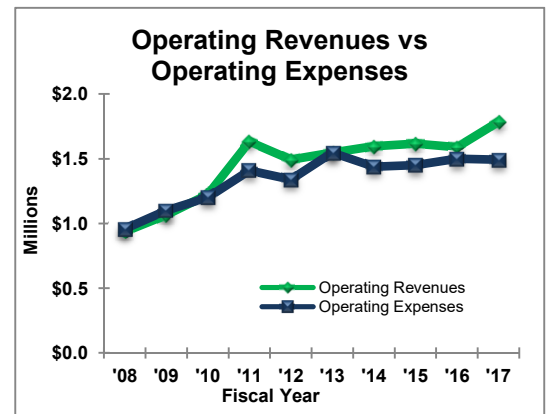
	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Operating Revenues:					
Custodial User charges	\$331,130	\$470,096	\$469,995	\$589,484	\$561,513
Bldg. Maint. User Charges	\$350,656	\$429,479	\$519,035	\$659,061	\$638,281
Utility User Charges	\$255,323	\$165,857	\$235,654	\$382,860	\$293,000
Total Operating Revenues	\$937,109	\$1,065,432	\$1,224,684	\$1,631,405	\$1,492,794
Operating Expenses:					
Personnel Services *	\$514,538	\$605,294	\$600,807	\$731,465	\$688,227
Materials and Supplies	\$105,922	\$129,656	\$156,594	\$168,836	\$188,054
Travel and Training	\$1,477	\$508	\$1,255	\$2,376	\$1,631
Intragovernmental	\$82,511	\$77,000	\$95,478	\$114,380	\$62,441
Utilities, Services and Miscellaneous	\$243,251	\$276,012	\$333,492	\$376,823	\$381,051
Depreciation	\$10,905	\$12,656	\$13,209	\$15,813	\$17,358
Total Operating Expenses	\$958,604	\$1,101,126	\$1,200,835	\$1,409,693	\$1,338,762
Operating Income (Loss)	(\$21,495)	(\$35,694)	\$23,849	\$221,712	\$154,032
Non-Operating Revenues:					
Investment Revenue	\$27,742	\$24,642	\$19,975	\$14,760	\$10,404
Revenue from Other Gov Units	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$3,450	\$4,175	\$0	\$4,119	\$12
Total Non-Operating Revenues	\$31,192	\$28,817	\$19,975	\$18,879	\$10,416
Non-Operating Expenses:					
Interest Expense	\$0	\$0	\$0	\$0	\$0
Loss on Disposal of Assets	\$8,164	\$0	\$0	\$1,899	\$0
Miscellaneous Expenses	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$8,164	\$0	\$0	\$1,899	\$0
Total Non-Operating Revenues (Expenses)	\$23,028	\$28,817	\$19,975	\$16,980	\$10,416
Income (Loss) Before Transfers	\$1,533	(\$6,877)	\$43,824	\$238,692	\$164,448
Transfers In	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	(\$69,646)	(\$69,646)	(\$69,646)
Total Transfers	\$0	\$0	(\$69,646)	(\$69,646)	(\$69,646)
Change in Net Position	\$1,533	(\$6,877)	(\$25,822)	\$169,046	\$94,802
Net Position - Beginning	\$694,563	\$696,096	\$689,219	\$663,397	\$832,443
Net Position - Ending	\$696,096	\$689,219	\$663,397	\$832,443	\$927,245

*Beginning in FY 2016, Personnel Services includes the GASB 68 Adjustment for Pensions

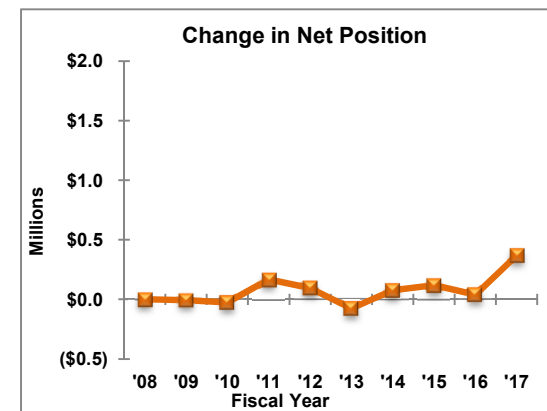
FY 2015 was restated for contributed capital and GASB 68 Accounting and Financial Reporting for Pensions

Revenues, Expenses and Changes in Net Position

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$597,241	\$604,860	\$614,251	\$601,652	\$640,759
\$647,242	\$678,490	\$679,446	\$665,039	\$789,736
\$303,025	\$312,652	\$322,552	\$322,552	\$353,084
\$1,547,508	\$1,596,002	\$1,616,249	\$1,589,243	\$1,783,579
\$759,390	\$715,387	\$728,290	\$788,506	\$762,534
\$226,922	\$222,679	\$196,734	\$211,632	\$182,479
\$7,310	\$6,955	\$7,483	\$3,719	\$4,925
\$61,757	\$60,979	\$20,864	\$22,383	\$46,184
\$471,574	\$417,513	\$482,593	\$458,066	\$480,787
\$19,647	\$16,266	\$15,484	\$15,633	\$15,633
\$1,546,600	\$1,439,779	\$1,451,448	\$1,499,939	\$1,492,542
\$908	\$156,223	\$164,801	\$89,304	\$291,037
(\$9,105)	\$13,115	\$23,124	\$19,481	(\$7,809)
\$0	\$0	\$0	\$0	\$0
\$2,946	\$0	\$0	\$89	\$0
(\$6,159)	\$13,115	\$23,124	\$19,570	(\$7,809)
\$0	\$0	\$0	\$0	\$0
\$1,961	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$1,961	\$0	\$0	\$0	\$0
(\$8,120)	\$13,115	\$23,124	\$19,570	(\$7,809)
(\$7,212)	\$169,338	\$187,925	\$108,874	\$283,228
\$0	\$0	\$0	\$0	\$150,000
(\$69,646)	(\$93,890)	(\$69,646)	(\$69,646)	(\$65,100)
(\$69,646)	(\$93,890)	(\$69,646)	(\$69,646)	\$84,900
(\$76,858)	\$75,448	\$118,279	\$39,228	\$368,128
\$927,245	\$850,387	\$1,243,801	\$1,362,080	\$1,401,308
\$850,387	\$925,835	\$1,362,080	\$1,401,308	\$1,769,436



Operating revenues have been greater than operating expenses since FY 2010. Prior to FY 2010, management decided to recover lower amounts from departments and use up some of the excess cash in the fund. Operating revenues and expenses have increased due to services being provided at additional buildings (Grissum and Wabash) and increased space to service (Daniel Boone building after renovations).



There was a net loss in three of the past ten years. It is not the goal of an internal service fund such as the Custodial and Building Maintenance Fund to generate a lot of net income. The primary goal is to recover their costs. Prior to FY 2010, management decided to recover lower amounts from departments in order to use up some of the excess cash in the fund. In FY 2011 there was a large change in net position due to utility costs coming in lower than were estimated for the renovated Daniel Boone Building space.

Custodial and Building Maintenance Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Fees and Service Charges	\$937,109	\$1,065,432	\$1,224,684	\$1,631,405	\$1,492,794
Interest (w/o GASB 31 Adjustment)	\$27,742	\$24,642	\$19,975	\$14,760	\$10,404
Less: GASB 31 Interest Adjustment	(\$3,195)	(\$7,787)	\$10,738	\$265	\$8,643
Miscellaneous Non-Operating Revenue	\$3,450	\$4,175	\$0	\$4,119	\$12
Total Financial Sources Before Transfers	\$965,106	\$1,086,462	\$1,255,397	\$1,650,549	\$1,511,853
Transfers In [^]	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$965,106	\$1,086,462	\$1,255,397	\$1,650,549	\$1,511,853
Financial Uses					
Personnel Services	\$514,538	\$605,294	\$600,807	\$731,465	\$688,227
Less: GASB 16 Vacation Liability Adjustment	(\$4,908)	\$3,194	(\$4,797)	\$1,494	(\$1,306)
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$105,922	\$129,656	\$156,594	\$168,836	\$188,054
Travel and Training	\$1,477	\$508	\$1,255	\$2,376	\$1,631
Intragovernmental	\$82,511	\$77,000	\$95,478	\$114,380	\$62,441
Utilities, Services and Miscellaneous	\$243,251	\$276,012	\$333,492	\$376,823	\$381,051
Interest Expense	\$0	\$0	\$0	\$0	\$0
Bank and Paying Agent Fees	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$69,646	\$69,646	\$69,646
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$63,283	\$49,735	\$27,069	\$35,184	\$20,569
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$1,006,074	\$1,141,399	\$1,279,544	\$1,500,204	\$1,410,313
Financial Sources Over/(Under) Uses	(\$40,968)	(\$54,937)	(\$24,147)	\$150,345	\$101,540
Unassigned Cash Reserve					
Current Assets	\$583,332	\$515,703	\$467,374	\$618,252	\$731,873
Less: GASB 31 Pooled Cash Adj	(\$5,953)	(\$13,740)	(\$3,002)	(\$2,736)	\$5,906
Less: Current Liabilities**	(\$98,998)	(\$79,821)	(\$68,359)	(\$66,056)	(\$83,567)
Unassigned Cash Reserve	\$478,381	\$422,142	\$396,013	\$549,460	\$654,212
Budgeted Financial Uses					
Budgeted Operating Expenses w/o Depreciation	\$1,167,765	\$1,336,402	\$1,357,175	\$1,540,536	\$1,493,644
Add: Budgeted Operating Transfers to Other Funds	\$0	\$0	\$69,646	\$69,646	\$69,646
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Principal Payments	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$6,000	\$0	\$0	\$40,000	\$22,000
Total Budgeted Financial Uses	\$1,173,765	\$1,336,402	\$1,426,821	\$1,650,182	\$1,585,290
	x20%	x20%	x20%	x20%	x20%
Budgeted Cash Reserve Target	\$234,753	\$267,280	\$285,364	\$330,036	\$317,058
Above/(Below) Cash Reserve Target	\$243,628	\$154,862	\$110,649	\$219,424	\$337,154

**FY 2014 was restated for contributed capital and GASB 68 Accounting and Financial Reporting for Pensions

++ Other Local Revenues include miscellaneous revenues

^ Transfers In does not include Capital Contributions.

Financial Sources and Uses

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$1,547,508	\$1,596,002	\$1,616,249	\$1,589,243	\$1,783,579
(\$9,105)	\$13,115	\$23,124	\$19,481	(\$7,809)
\$22,852	\$24	(\$8,216)	(\$2,292)	\$17,312
\$2,946	\$0	\$0	\$89	\$0
\$1,564,201	\$1,609,141	\$1,631,157	\$1,606,521	\$1,793,082
\$0	\$0	\$0	\$0	\$150,000
\$1,564,201	\$1,609,141	\$1,631,157	\$1,606,521	\$1,943,082

\$759,390	\$715,387	\$728,290	\$788,506	\$762,534
(\$5,960)	(\$4,755)	\$3,422	(\$1,388)	(\$386)
\$0	\$0	(\$4,518)	(\$80,204)	(\$66,097)
\$226,922	\$222,679	\$196,734	\$211,632	\$182,479
\$7,310	\$6,955	\$7,483	\$3,719	\$4,925
\$61,757	\$60,979	\$20,864	\$22,383	\$46,184
\$471,574	\$417,513	\$482,593	\$458,066	\$480,787
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$69,646	\$93,890	\$69,646	\$69,646	\$65,100
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$19,795	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$1,590,639	\$1,512,648	\$1,524,309	\$1,472,360	\$1,475,526

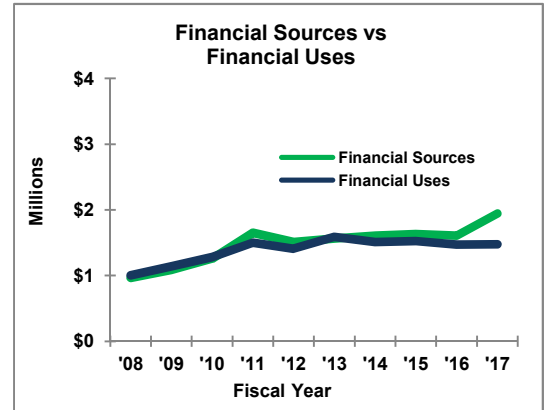
(\$26,438)	\$96,493	\$106,848	\$134,161	\$467,556
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\$693,416	\$811,445	\$895,846	\$1,028,411	\$1,476,454
\$28,758	\$28,783	\$20,566	\$18,275	\$35,586
(\$100,950)	(\$124,542)	(\$91,221)	(\$86,699)	(\$89,910)
\$621,224	\$715,686	\$825,191	\$959,987	\$1,422,130

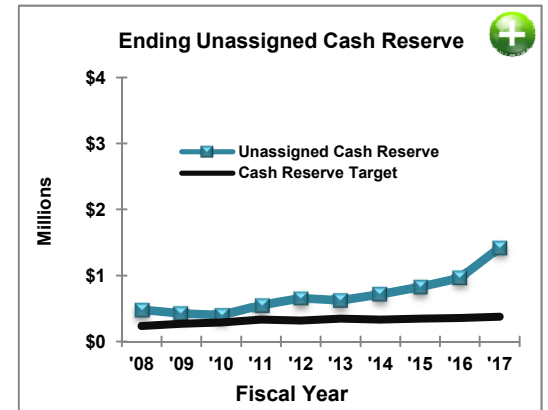
\$1,650,671	\$1,585,301	\$1,629,772	\$1,711,153	\$1,812,326
\$69,646	\$69,646	\$69,646	\$69,646	\$65,100
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$22,500	\$0	\$0
\$1,720,317	\$1,654,947	\$1,721,918	\$1,780,799	\$1,877,426

x20%	x20%	x20%	x20%	x20%
\$344,063	\$330,989	\$344,384	\$356,160	\$375,485

\$277,161	\$384,697	\$480,807	\$603,827	\$1,046,645
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Financial sources were below financial uses for FY 2008 through FY 2010 due to a decision by management to recover lower amounts from departments in order to use up some of the excess cash in the fund. In FY 2013, financial uses were higher due to using excess cash balances to repair the roof on the Howard building and paint the exterior of the Armory building.











For FY 2008 through FY 2010 management recovered lower amounts from departments in order to use up some excess cash in the fund. Unassigned cash reserves have been above the cash reserve target for all ten years. Unassigned cash reserves have been increasing over the past few years primarily due to vacancies within the department and the time it takes to fill those positions. Fees to departments will be lowered in future years to further use down the access cash reserves.

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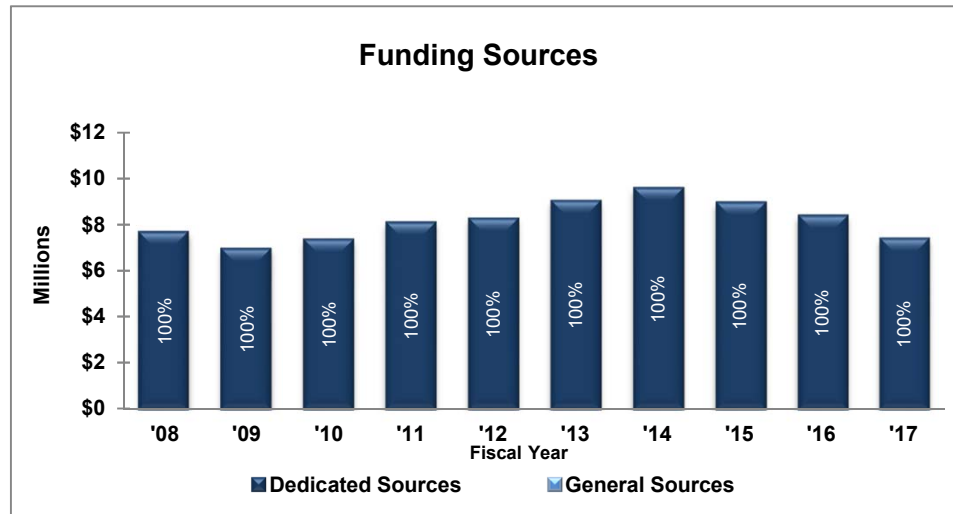
Fleet Operations Fund Trends

Internal Service Fund

Indicator	2016	2017	Comments
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries and benefits have been below the Bureau of Labor Statistics (BLS) average fringe benefit percent for state and local governments since FY 2016. The FY 2017 fringe benefit percent is 34.02%.
Employees Per Thousand Population			The total number of employees increased by 15.68 FTE. Employees per thousand population increased by 29.92% while population increased 24.21%. The increases were due to the addition of a third shift, consolidation of fleet operations within the city, and a new building at the Landfill. The current staffing level still results in a backlog of work which must be sent outside of the organization to be repaired.
Percentage of Eligible Vehicles Converted to CNG			In year four of the city's plan to convert 15% of the eligible vehicles to compressed natural gas (CNG), the City is at 12.8% and is on pace to exceed the 15% goal by FY 2018. The City has been slower in reaching the goal due to the replacement of some City buses with electric buses instead of CNG. As the city replaces vehicles, they will continue to convert more of them to CNG.
Unassigned Cash Reserves			Unassigned cash reserves fell below the cash reserve target for FY 2013 - FY 2015 due to the building of a parks maintenance fleet building and the purchase of land for the CNG facility. FY 2017 is above the budgeted cash reserve target by \$14,627.

 Positive Trend
  Warning Trend - Monitor Closely
  Negative Trend - Action Needed

Fleet Operations Fund



Dedicated Sources

Fiscal Year	User Charges	Investment Revenue	Misc. Revenue	Transfers In	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$7,557,805	\$18,414	\$63,936	\$0	\$7,640,155	\$0	\$7,640,155
2009	\$6,856,593	\$21,410	\$40,925	\$0	\$6,918,928	\$0	\$6,918,928
2010	\$7,228,728	\$28,401	\$60,932	\$0	\$7,318,061	\$0	\$7,318,061
2011	\$7,954,852	\$26,422	\$78,239	\$0	\$8,059,513	\$0	\$8,059,513
2012	\$8,088,141	\$18,333	\$118,607	\$0	\$8,225,081	\$0	\$8,225,081
2013	\$8,878,315	(\$22,879)	\$121,547	\$8,134	\$8,985,117	\$0	\$8,985,117
2014	\$9,274,757	\$11,318	\$154,406	\$110,000	\$9,550,481	\$0	\$9,550,481
2015	\$8,787,919	\$21,667	\$107,864	\$0	\$8,917,450	\$0	\$8,917,450
2016	\$8,251,065	\$23,878	\$73,887	\$0	\$8,348,830	\$0	\$8,348,830
2017	\$7,306,478	(\$7,180)	\$64,336	\$0	\$7,363,634	\$0	\$7,363,634
10 Yr % Chg	(3.33%)	(138.99%)	0.63%		(3.62%)		(3.62%)

Description: The Fleet Operations Fund is an internal service fund that provides preventive maintenance, mechanical repair, repair parts, acquisition support, and fuel for the vehicles and equipment belonging to City departments. All of the funding for this fund is dedicated and cannot be allocated to any other department. The primary dedicated funding source is fees and service charges for labor, parts, outside work authorizations and fuel that is charged to departments based on usage of fleet goods and services. Other funding sources include miscellaneous revenue (tower rentals, metal recycling), special fuel tax refund, external CNG sales, interest revenue, and transfers.

Analysis: For the period shown, total revenues decreased 3.62%.

- In FY 2009 user charges were lower due to lower fuel prices.
- In FY 2010 through FY 2011 user charges were higher due to fuel prices.
- In FY 2013 and FY 2014 user charges for parts, labor, and outside work authorizations were higher due to fleet operations beginning to provide mechanical services to Parks and Recreation in FY 2013 and Water and Electric in FY 2014.
- In FY 2014 there was an operating transfer from the transit fund to allow fleet to purchase two paratransit vehicles
- In FY 2015 and FY 2016 user charges were lower due to lower fuel prices.
- In FY 2017 user charges were lower due to lower part costs.

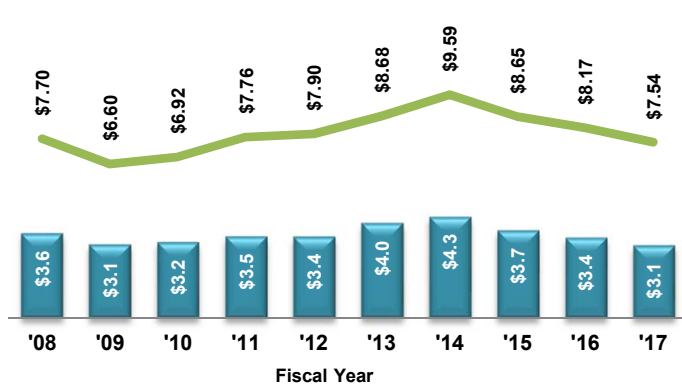
Source:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Fleet Operations Fund

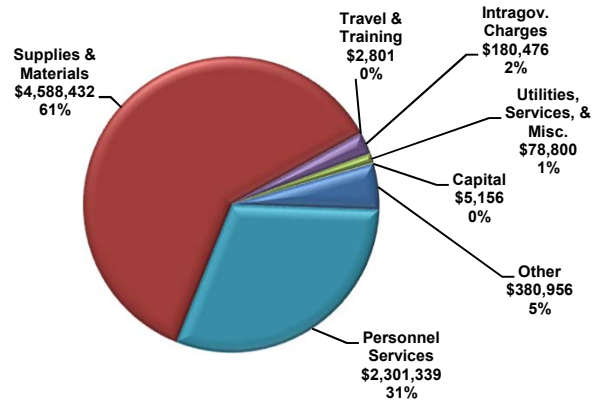
Expenses without Capital Projects

Constant Dollar Expenses (in Millions)
Actual Expenses without Capital Projects (in Millions)



FY 2017 Total Expenses By Category

\$7,537,960



Fiscal Year	Total Expenses	Less: Capital Projects	Expenses without Capital Projects	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$7,710,004	\$10,275	\$7,699,729	215.30	\$3,581,002	95,782	\$37.39	7.97%
2009	\$6,669,728	\$65,033	\$6,604,695	214.54	\$3,108,894	98,831	\$31.46	(15.86%)
2010	\$6,990,720	\$72,620	\$6,918,100	218.06	\$3,205,929	104,620	\$30.64	(2.61%)
2011	\$7,775,449	\$15,987	\$7,759,462	224.94	\$3,456,692	106,658	\$32.41	5.78%
2012	\$7,911,413	\$8,991	\$7,902,422	229.59	\$3,445,887	109,008	\$31.61	(2.47%)
2013	\$9,362,508	\$687,278	\$8,675,230	232.96	\$4,018,934	111,145	\$36.16	14.39%
2014	\$10,155,868	\$570,035	\$9,585,833	236.74	\$4,289,883	113,155	\$37.91	4.84%
2015	\$8,772,581	\$120,513	\$8,652,068	237.02	\$3,701,199	115,391	\$32.08	(15.38%)
2016	\$8,165,164	\$0	\$8,165,164	240.01	\$3,402,010	117,165	\$29.04	(9.48%)
2017	\$7,537,960	\$0	\$7,537,960	245.12	\$3,075,212	118,966	\$25.85	(10.98%)
10 Yr % Chg	(2.23%)	(100.00%)	(2.10%)	13.85%	(14.12%)	24.21%	(30.86%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimates, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Fleet operations provides preventive maintenance, mechanical repair, repair parts, acquisition support, and fuel for all the vehicles and equipment in the City. It is important to examine the trends for actual expenses, constant dollar expenses, and expenses per capita. Constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per capita take into account both inflation and the growth in the population.

Analysis: For the period shown, total expenses decreased 2.10%, constant dollar expenses decreased 10.60% and per capita expenses in constant dollars decreased 28.03%.

- In FY 2008 the increase was primarily in fuel due to higher fuel costs and outside work authorizations (work sent outside of the fleet operations facility to be repaired).
- In FY 2009 three positions were added to begin a third shift. This resulted in a significantly lower amount of work needing to be sent outside. Fuel costs were also significantly lower.
- In FY 2010 fuel costs increased.
- In FY 2011 fuel costs increased and three more positions were added to the third shift.
- In FY 2012 fuel and parts costs increased and there was a decrease in outside work authorizations.
- In FY 2013 fleet began servicing the Parks and Recreation Department. Two positions were transitioned over from Parks and Recreation and parts costs increased. In addition, fuel costs were higher.
- In FY 2014 fleet began servicing the Water and Electric Department. Two positions were moved over from Water and Electric and two positions were added. Parts and outside work authorizations increased.
- In FY 2015, one position was added and fuel costs were significantly lower.
- In FY 2016 fuel costs were significantly lower.
- In FY 2017 parts expenses were significantly lower.

Sources:

- City of Columbia Financial Management Information Supplement Exhibit G-2
<http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Fleet Operations Fund

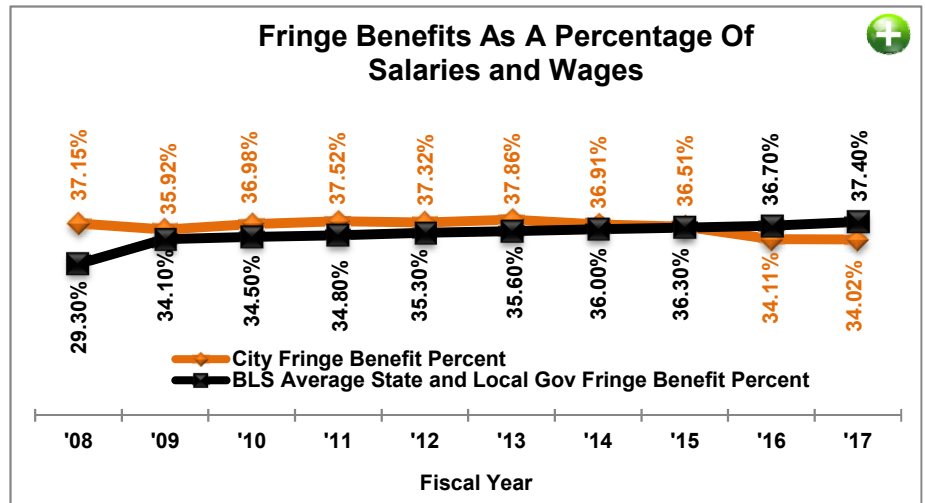
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov
2008	393,201	1,058,520	37.15%	14.10%	29.30%
2009	407,934	1,135,726	35.92%	13.90%	34.10%
2010	422,093	1,141,369	36.98%	14.90%	34.50%
2011	453,215	1,207,915	37.52%	15.10%	34.80%
2012	480,803	1,288,462	37.32%	16.10%	35.30%
2013	520,552	1,374,773	37.86%	17.10%	35.60%
2014	571,722	1,548,969	36.91%	17.50%	36.00%
2015	607,801	1,664,563	36.51%	16.60%	36.30%
2016	577,368	1,692,756	34.11%	15.10%	36.70%
2017	554,635	1,630,405	34.02%	13.80%	37.40%
10 Yr % Chg	41.06%	54.03%	(8.42%)	(2.13%)	27.65%

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance, require immediate cash outlays, and others, like pension benefits, can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city -- one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

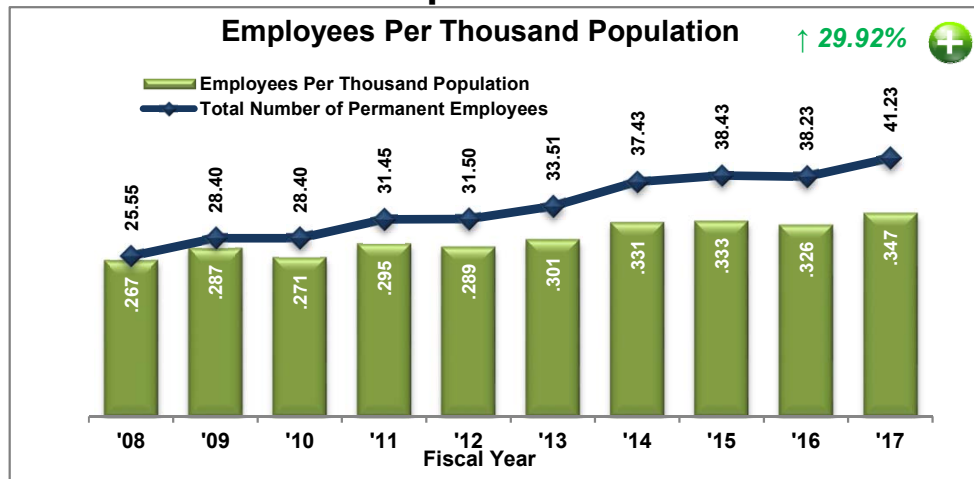
Analysis: For the period shown, fringe benefits as a percent of salaries and wages increased from 37.15% in FY 2008 to 37.86% in FY 2013 and then began decreasing. For FY 2017 the fringe benefit percent is 34.02%.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. From FY 2015 to FY 2017 the pension rates decreased with the FY 2017 rate at 13.80%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The fringe benefit percent has been below the BLS average fringe benefit percent for state and local governments for FY 2016 to FY 2017.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Fleet Operations Fund



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	25.55	95,782	0.267					
2009	28.40	98,831	0.287	2.85	3.00		(0.15)	ADDED: (2) Vehicle Mechs and (1) Vehicle Maint Supv I to move to 24 hour operations, (.05) Rate Analyst
2010	28.40	104,620	0.271					
2011	31.45	106,658	0.295	3.05	3.00		0.05	ADDED: (1) Vehicle Mech, (1) Stores Clerk, and (1) ASA III added to third shift
2012	31.50	109,008	0.289	0.05	0.10		(0.05)	ADDED: (0.10) Risk Mgmt Spec added to plan and promote safety programs throughout the Public Works Department
2013	33.51	111,145	0.301	2.01			2.01	MOVED: (2) FTE positions from Parks and Recreation - centralizing fleet maintenance operations
2014	37.43	113,155	0.331	3.92	2.00		1.92	ADDED: (2) Vehicle Mechanics; MOVED (2) FTE from Water and Electric - centralizing fleet maintenance operations
2015	38.43	115,391	0.333	1.00	1.00			ADDED: (1) Vehicle Maintenance Supervisor
2016	38.23	117,165	0.326	(0.20)	0.03			ADDED: (.03) Deputy City Manager; REALLOCATED: Public Works admin staff time due to reorganization that moved Sewer, Solid Waste, and Storm Water out of Public Works and into the Utilities Department
2017	41.23	118,966	0.347	3.00	3.00			ADDED: (1) Stores Clerk and (2) Vehicle Mechanics for new facility at landfill
10 Yr Chg	61.37%	24.21%	29.92%	15.68	12.13		3.55	

** Estimated Population: 2008 reflect ACS (American Community Survey) one year population estimates, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Employee per thousand population increases may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. Employees per thousand population decreases may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

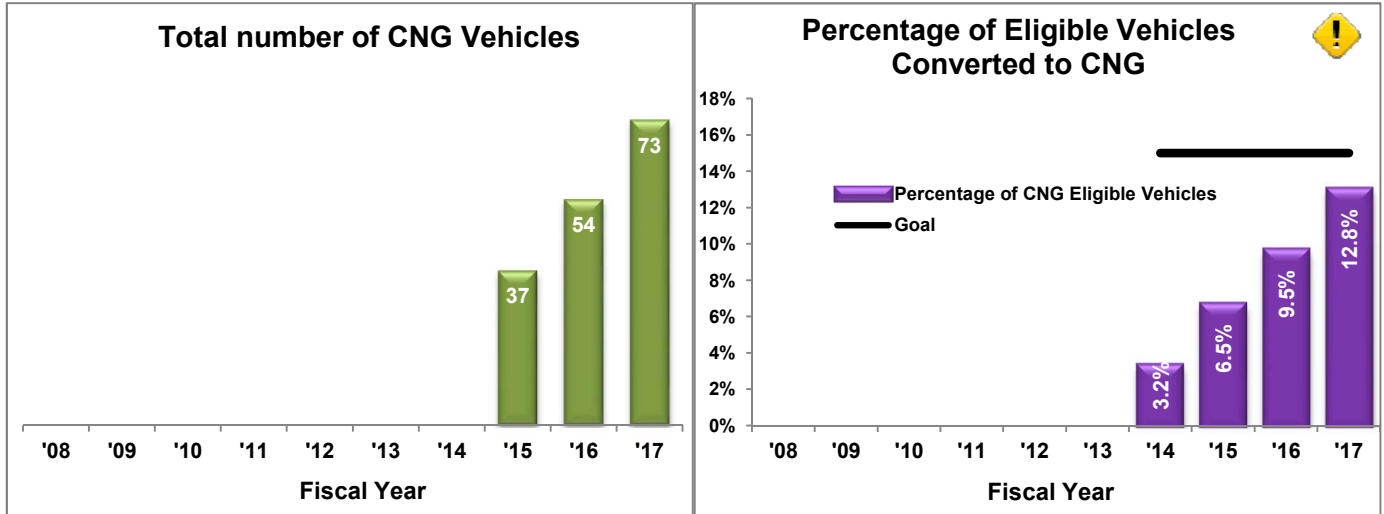
Analysis: For the past ten years, the number of positions increased by 15.68 FTE. Employees per thousand population increased 29.92% while the population increased 24.21%. These significant increases are due to several organizational changes over the past ten years. In FY 2009 and FY 2010 positions were added to move the operation to a 24 hour operation. This resulted in savings to the departments as the City's vehicle labor and parts rates are significantly lower than sending work outside of the City. In FY 2013 and FY 2014, staff were transferred from the Parks and Recreation and Water and Electric departments to centralize fleet maintenance across all city departments. In FY 2017, a new maintenance facility was opened at the landfill which required the addition of these positions.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

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Fleet Operations Fund



Key: Percent of Eligible Vehicles Converted to CNG
 Positive (At or Above 15% Goal) Warning: (11 - 14.99%) Negative (<11%)

Fiscal Year	Number of CNG vehicles	Percent of CNG Eligible Vehicles	CNG Percent Goal	Royalty Received
2008				
2009				
2010				
2011				
2012				
2013				
2014				
2015	37	6.5%	15%	\$7,854
2016	54	9.5%	15%	\$16,283
2017	73	12.8%	15%	\$11,390

Description:

The City contracted with Clean Energy to open a compressed natural gas (CNG) facility which opened in August, 2014. The benefits of CNG include reduced fuel costs, lower maintenance costs, and more environmentally friendly operations. The City set a goal of converting 15% of its fleet to CNG. As a part of the agreement, the City agreed to pay Clean Energy if the total number of gasoline gallon equivalents fell below 15,000 per month and the City would receive a royalty if the gasoline gallon equivalents was above 15,000 per month.

Analysis:

The City of Columbia has added 73 CNG vehicles to the fleet since FY 2014. With the addition of 19 more CNG vehicles in FY 2017, the City has reached 12.8% of all eligible vehicles to be CNG vehicles, over halfway to its goal of 15%. The CNG station usage has continued to grow and the City has received royalty checks from FY 2015 through FY 2017.

The progress of reaching the 15% goal has been slower than anticipated due to the replacement of some City buses with electric buses instead of CNG. There has been a lack of federal funding available for bus replacements and the City has been utilizing electric bus leases as an alternative.

Sources:

Fleet Operations Department

Fleet Operations Fund

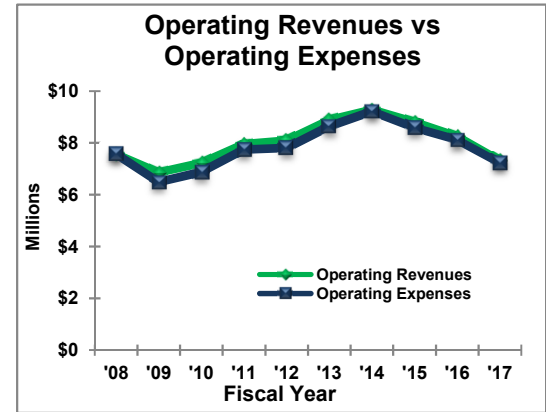
	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Operating Revenues:					
User Charges	\$7,557,805	\$6,856,593	\$7,228,728	\$7,954,852	\$8,088,141
Total Operating Revenues	\$7,557,805	\$6,856,593	\$7,228,728	\$7,954,852	\$8,088,141
Operating Expenses:					
Personnel Services	\$1,480,502	\$1,569,904	\$1,578,543	\$1,698,651	\$1,789,772
Materials and Supplies	\$5,630,020	\$4,435,386	\$4,767,766	\$5,517,620	\$5,749,497
Travel and Training	\$5,669	\$2,177	\$3,056	\$1,781	\$225
Intragovernmental	\$363,753	\$400,745	\$439,199	\$438,607	\$160,568
Utilities, Services and Miscellaneous	\$67,957	\$50,959	\$53,443	\$51,843	\$62,634
Depreciation	\$25,514	\$26,579	\$37,234	\$37,180	\$38,606
Total Operating Expenses	\$7,573,415	\$6,485,750	\$6,879,241	\$7,745,682	\$7,801,302
Operating Income (Loss)	(\$15,610)	\$370,843	\$349,487	\$209,170	\$286,839
Non-Operating Revenues:					
Investment Revenue	\$18,414	\$21,410	\$28,401	\$26,422	\$18,333
Revenue from Other Gov Units	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$63,936	\$40,925	\$60,932	\$78,239	\$118,607
Total Non-Operating Revenues	\$82,350	\$62,335	\$89,333	\$104,661	\$136,940
Non-Operating Expenses:					
Interest Expense	\$3,018	\$1,862	\$665	\$0	\$0
Loss on disposal of fixed assets	\$1,305	\$0	\$0	\$3,275	\$0
Total Non-Operating Expenses	\$4,323	\$1,862	\$665	\$3,275	\$0
Total Non-Operating Revenues (Expenses)	\$78,027	\$60,473	\$88,668	\$101,386	\$136,940
Income (Loss) Before Transfers	\$62,417	\$431,316	\$438,155	\$310,556	\$423,779
Transfers In	\$0	\$0	\$0	\$0	\$0
Transfers Out - CIP	\$0	\$0	\$0	\$0	\$0
Transfers Out - Other	(\$72,042)	(\$33,667)	(\$38,194)	(\$3,330)	(\$3,330)
Transfers Out	(\$72,042)	(\$33,667)	(\$38,194)	(\$3,330)	(\$3,330)
Total Transfers	(\$72,042)	(\$33,667)	(\$38,194)	(\$3,330)	(\$3,330)
Change in Net Position	(\$9,625)	\$397,649	\$399,961	\$307,226	\$420,449
Net Position - Beginning	\$964,024	\$954,399	\$1,352,048	\$1,752,009	\$2,059,235
Net Position - Ending	\$954,399	\$1,352,048	\$1,752,009	\$2,059,235	\$2,479,684

Note: Beginning in FY 2016, Personnel Services includes the GASB 68 Adjustment for Pensions

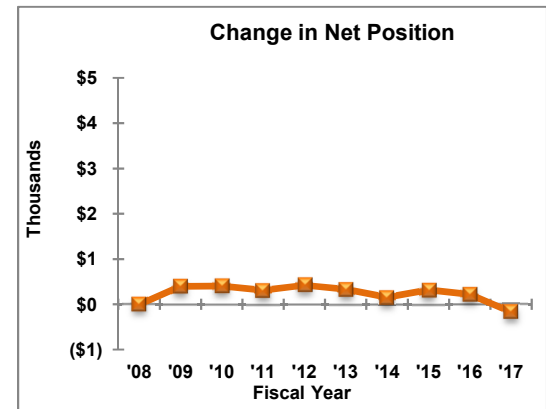
The Net Position - Beginning in FY 2015 was restated for contributed capital and GASB 68 Accounting and Financial Reporting for Pensions

Revenues, Expenses, and Changes in Net Position

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$8,878,315	\$9,274,757	\$8,787,919	\$8,251,065	\$7,306,478
\$8,878,315	\$9,274,757	\$8,787,919	\$8,251,065	\$7,306,478
\$1,935,106	\$2,164,313	\$2,304,057	\$2,501,251	\$2,301,339
\$6,407,329	\$6,724,131	\$5,949,146	\$5,278,507	\$4,588,432
\$300	\$3,098	\$21,806	\$13,238	\$2,801
\$172,843	\$197,221	\$173,369	\$172,703	\$180,476
\$75,867	\$79,203	\$68,707	\$75,603	\$78,800
\$46,569	\$46,803	\$59,677	\$76,368	\$66,915
\$8,638,014	\$9,214,769	\$8,576,762	\$8,117,670	\$7,218,763
\$240,301	\$59,988	\$211,157	\$133,395	\$87,715
(\$22,879)	\$11,318	\$21,667	\$23,878	(\$7,180)
\$0	\$0	\$0	\$0	\$0
\$121,547	\$154,406	\$107,864	\$73,887	\$64,336
\$98,668	\$165,724	\$129,531	\$97,765	\$57,156
\$0	\$0	\$0	\$0	\$0
\$7,700	\$119,431	\$14,174	\$9,920	\$0
\$7,700	\$119,431	\$14,174	\$9,920	\$0
\$90,968	\$46,293	\$115,357	\$87,845	\$57,156
\$331,269	\$106,281	\$326,514	\$221,240	\$144,871
\$8,134	\$110,000	\$0	\$0	\$0
\$0	\$0	\$0	\$0	(\$309,158)
(\$5,349)	(\$60,240)	(\$5,625)	(\$5,625)	(\$4,883)
(\$5,349)	(\$60,240)	(\$5,625)	(\$5,625)	(\$314,041)
\$2,785	\$49,760	(\$5,625)	(\$5,625)	(\$314,041)
\$334,054	\$156,041	\$320,889	\$215,615	(\$169,170)
\$2,479,684	\$2,813,738	\$3,707,364	\$4,028,253	\$4,243,868
\$2,813,738	\$2,969,779	\$4,028,253	\$4,243,868	\$4,074,698



Operating revenues have been above operating expenses for all years except FY 2008. As a part of the annual budget process, the financial health of the fund is examined and increases are made in fuel, parts, and labor rates as needed.



There has been a positive change in net position for all years except FY 2008 and FY 2017. In FY 2008 there were higher fuel costs and outside work authorizations. In FY 2017, a transfer to fund a capital project caused the fund to have a negative change in net position.

Fleet Operations Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Fees and Service Charges	\$7,557,805	\$6,856,593	\$7,228,728	\$7,954,852	\$8,088,141
Interest	\$18,414	\$21,410	\$28,401	\$26,422	\$18,333
Less: GASB 31 Interest Adjustment	(\$3,012)	(\$8,136)	\$9,869	\$554	\$18,343
Other Local Revenues ++	\$63,936	\$40,925	\$60,932	\$78,239	\$118,607
Total Financial Sources Before Transfers	\$7,637,143	\$6,910,792	\$7,327,930	\$8,060,067	\$8,243,424
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$7,637,143	\$6,910,792	\$7,327,930	\$8,060,067	\$8,243,424
Financial Uses					
Personnel Services	\$1,480,502	\$1,569,904	\$1,578,543	\$1,698,651	\$1,789,772
Less: GASB 16 Vacation Liability Adjustment	(\$2,079)	\$1,701	\$4,788	(\$8,615)	(\$1,589)
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$5,630,020	\$4,435,386	\$4,767,766	\$5,517,620	\$5,749,497
Travel and Training	\$5,669	\$2,177	\$3,056	\$1,781	\$225
Intragovernmental	\$363,753	\$400,745	\$439,199	\$438,607	\$160,568
Utilities, Services and Miscellaneous	\$67,957	\$50,959	\$53,443	\$51,843	\$62,634
Interest Expense	\$3,018	\$1,862	\$665	\$0	\$0
Bank & Paying Agent Fees					
Transfers Out	\$72,042	\$33,667	\$38,194	\$3,330	\$3,330
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$49,949	\$83,416	\$0	\$7,175	\$97,790
Ent. Revenues used for Capital Projects	\$10,275	\$65,033	\$0	\$0	\$100,000
Total Financial Uses	\$7,681,106	\$6,644,850	\$6,885,654	\$7,710,392	\$7,962,227
Financial Sources Over (Under) Uses	(\$43,963)	\$265,942	\$442,276	\$349,675	\$281,197
Current Assets	\$1,171,746	\$1,154,078	\$1,693,424	\$1,971,429	\$2,292,507
Less: GASB 31 Pooled Cash Adj	\$17,504	\$9,368	\$19,237	\$19,791	\$38,134
Less: Current Liabilities	(\$601,537)	(\$309,452)	(\$481,002)	(\$424,716)	(\$425,529)
Unassigned Cash Reserve	\$587,713	\$853,994	\$1,231,659	\$1,566,504	\$1,905,112
Budgeted Operating Expenses w/o Depreciation	\$6,479,658	\$8,181,663	\$6,985,208	\$7,059,233	\$7,489,422
Budgeted Operating Transfers to Other Funds	\$32,510	\$33,667	\$38,194	\$3,330	\$3,330
Budgeted Interest Expense	\$3,018	\$1,862	\$665	\$0	\$0
Budgeted Principal Payments	\$0	\$0	\$0	\$0	\$0
Budgeted Capital Additions	\$43,800	\$127,790	\$0	\$9,800	\$117,000
Total Budgeted Financial Uses	\$6,558,986	\$8,344,982	\$7,024,067	\$7,072,363	\$7,609,752
	x 20%	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target	\$1,311,797	\$1,668,996	\$1,404,813	\$1,414,473	\$1,521,950
Above/(Below) Cash Reserve Target	(\$724,084)	(\$815,002)	(\$173,154)	\$152,031	\$383,162

++ Other Local Revenues include miscellaneous revenues

Financial Sources and Uses

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$8,878,315	\$9,274,757	\$8,787,919	\$8,251,065	\$7,306,478
(\$22,879)	\$11,318	\$21,667	\$23,878	(\$7,180)
\$49,814	\$3,692	(\$7,983)	(\$3,305)	\$13,768
\$121,547	\$154,406	\$107,864	\$73,887	\$64,336
\$9,026,797	\$9,444,173	\$8,909,467	\$8,345,525	\$7,377,402
\$8,134	\$110,000	\$0	\$0	\$0
\$9,034,931	\$9,554,173	\$8,909,467	\$8,345,525	\$7,377,402

\$1,935,106	\$2,164,313	\$2,304,057	\$2,501,251	\$2,301,339
(\$13,749)	(\$28,302)	(\$7,489)	\$1,689	\$10,838
\$0	\$0	(\$10,486)	(\$218,701)	(\$116,687)
\$6,407,329	\$6,724,131	\$5,949,146	\$5,278,507	\$4,588,432
\$300	\$3,098	\$21,806	\$13,238	\$2,801
\$172,843	\$197,221	\$173,369	\$172,703	\$180,476
\$75,867	\$79,203	\$68,707	\$75,603	\$78,800
\$0	\$0	\$0	\$0	\$0

\$5,349	\$60,240	\$5,625	\$5,625	\$4,883
\$0	\$0	\$0	\$0	\$0
\$24,167	\$191,393	\$55,507	\$31,949	\$5,156
\$687,278	\$570,035	\$120,513	\$0	\$0
\$9,294,490	\$9,961,332	\$8,680,755	\$7,861,864	\$7,056,038

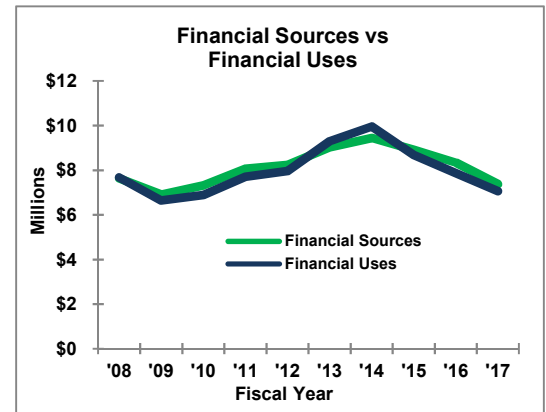
(\$259,559)	(\$407,159)	\$228,712	\$483,661	\$321,364
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\$2,314,564	\$1,754,958	\$1,954,254	\$2,327,094	\$2,208,681
\$87,948	\$91,640	\$83,657	\$80,352	\$94,120
(\$778,400)	(\$684,635)	(\$651,645)	(\$532,730)	(\$426,374)
\$1,624,112	\$1,161,963	\$1,386,266	\$1,874,716	\$1,876,427

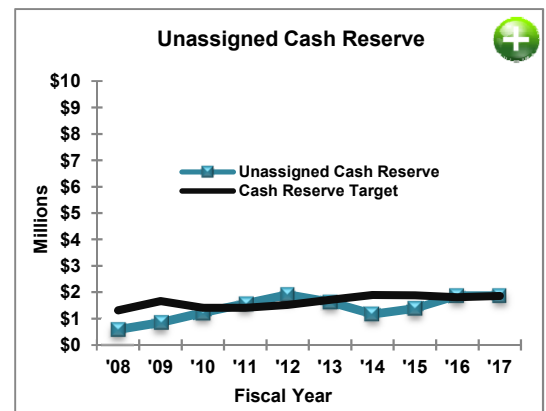
\$8,499,278	\$9,384,863	\$9,351,225	\$9,027,763	\$9,234,839
\$5,349	\$5,051	\$5,625	\$5,625	\$4,883
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$48,800	\$94,500	\$64,000	\$48,300	\$69,280
\$8,553,427	\$9,484,414	\$9,420,850	\$9,081,688	\$9,309,002

x 20%	x 20%	x 20%	x 20%	x 20%
\$1,710,685	\$1,896,883	\$1,884,170	\$1,816,338	\$1,861,800

(\$86,573)	(\$734,920)	(\$497,904)	\$58,378	\$14,627
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There have been three of the past ten years where financial uses were higher than financial sources. In all of these years the uses included higher capital addition and capital project costs. There have been several large cash outlays that have been needed in the past several years to build a fleet management building for Parks and Recreation, purchase land for a CNG facility, and replacement of the city's accounting software (COFERS project).









The unassigned cash reserve was below the target from FY 2008 through FY 2010. During that time charges to departments were increased to improve the financial condition of the fund. In FY 2012 through FY 2014 reserves were used to build a new fleet maintenance building for parks and recreation. In FY 2013 land was purchased for the CNG facility. These significant uses of reserves caused the ending unassigned cash reserves to fall below the target. FY 2017 shows reserves above the cash reserve target by \$14,627.

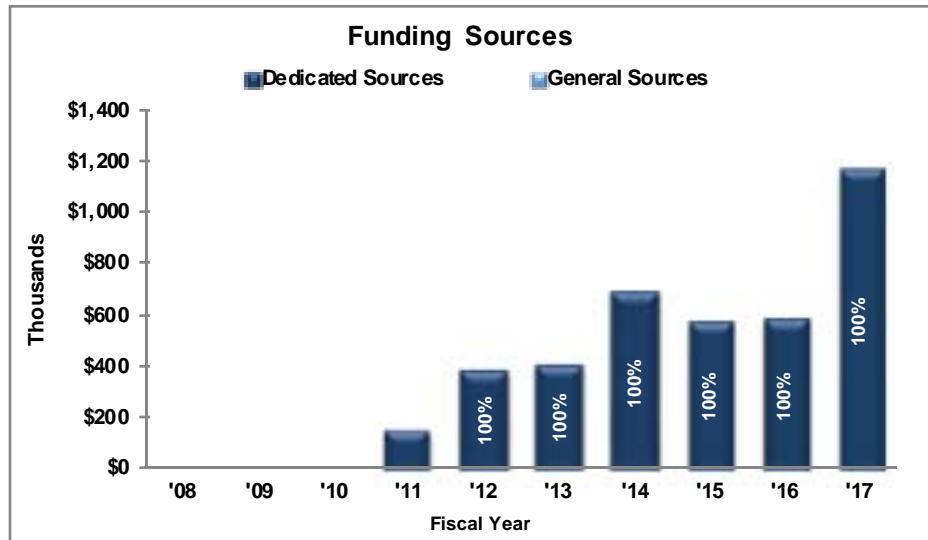
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Geospatial Information Services (GIS) Trends

Internal Service Fund

Indicator	2016	2017	Comments
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries and benefits have been below the Bureau of Labor Statistics (BLS) average fringe benefit percent for state and local government for all years shown. The FY 2017 fringe benefit percent is 31.87%.
Employees Per Thousand Population			The total number of employees increased by 8.75 FTE. Employees per thousand population increased by 149.44%. GIS was put into a separate fund in FY 2011 and most of the position changes have been the result of reallocating positions from other budgets in an effort to centralize GIS efforts citywide.
Unassigned Cash Reserves			Unassigned cash reserves have been above the cash reserve target since FY 2012. Reserves are currently being built up to pay for several large future projects which include LiDAR, topo, aerial imagery, and natural resources inventory.

Geospatial Information Services (GIS) Fund



Dedicated Sources								
Fiscal Year	Interest Revenue	Fees & Service Charges	Other Local Revenues	Grants	Transfers In	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	\$884	\$0	\$0	\$20,865	\$134,096	\$155,845	\$0	\$155,845
2012	\$578	\$322,004	\$0	\$62,847	\$0	\$385,429	\$0	\$385,429
2013	(\$2,020)	\$324,130	\$0	\$81,046	\$0	\$403,156	\$0	\$403,156
2014	\$4,282	\$615,315	\$15	\$69,373	\$0	\$688,985	\$0	\$688,985
2015	\$13,228	\$473,528	\$564	\$79,456	\$0	\$566,776	\$0	\$566,776
2016	\$8,646	\$487,194	\$55	\$84,824	\$0	\$580,719	\$0	\$580,719
2017	(\$2,559)	\$1,012,122	\$4,160	\$135,883	\$0	\$1,149,606	\$0	\$1,149,606
5 Yr % Chg	26.68%	212.26%		67.66%		185.15%		185.15%

Description: The GIS fund is used to account for the provision of geospatial technologies including computer mapping, geographic information systems, global positioning systems, remote sensing and the accompanying spatial data to all City departments. All of the funding is considered to be dedicated and cannot be allocated to any other department. The primary funding source is the GIS fee which is a fee charged to all user departments based on the number of network computers in each department. Other dedicated sources include grants (planning grant for eligible activities), interest revenue, and other local revenues (sunshine requests and copies).

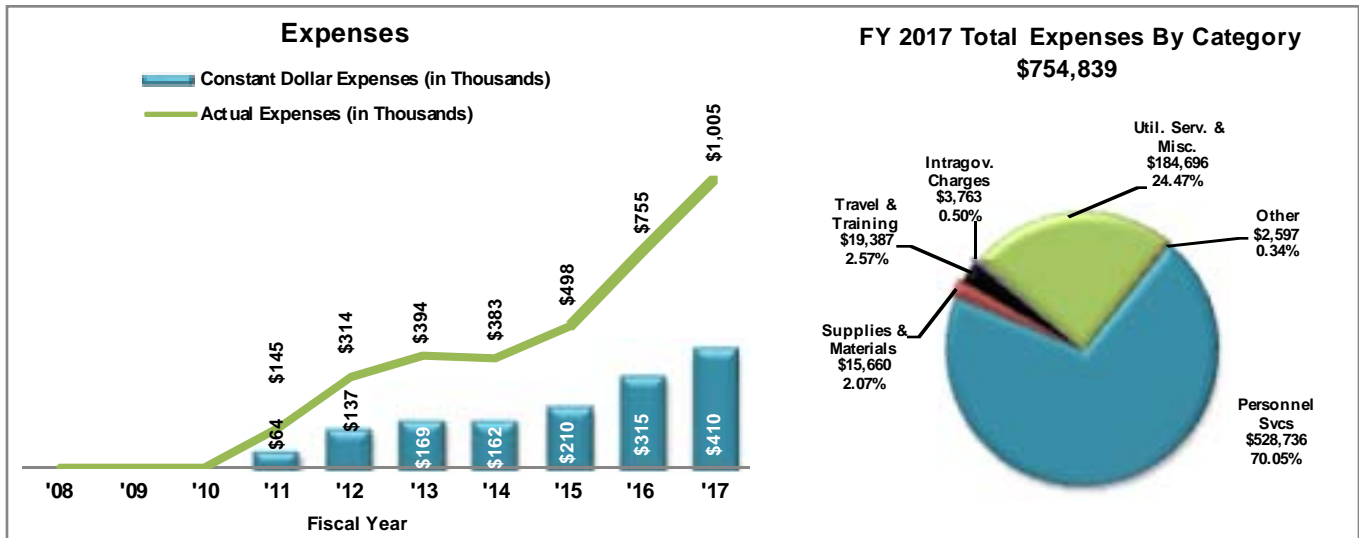
Analysis: The GIS Fund was established during FY 2011 when expenses were moved from the Information Technology and City Manager's budgets.

- FY 2012 reflects a full year of operations.
- Revenues were higher in FY 2014 due to a change in the fee calculation to include funding for several large projects (aerial image, topographic and planimetric data collection). After that year, the GIS fees began to include partial funding for these projects each year to minimize the impact on user department budgets.
- Revenues increased substantially in FY 2017 due to the reallocation of 6.00 FTE from other departments in an effort to centralize GIS efforts citywide and provide backup to the departments that utilize GIS sources.

Source:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Geospatial Information Services (GIS) Fund



Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollars Expenses	Population**	Per Capita Expenses in Constant	Per Capita Percent Change Over Previous Year
2008	\$0	215.30	\$0	95,782	\$0.00	
2009	\$0	214.54	\$0	98,831	\$0.00	
2010	\$0	218.06	\$0	104,620	\$0.00	
2011	\$144,748	224.94	\$64,350	106,658	\$0.60	
2012	\$313,722	229.59	\$136,644	109,008	\$1.25	108.33%
2013	\$393,509	232.96	\$168,917	111,145	\$1.52	21.60%
2014	\$382,941	236.74	\$161,756	113,155	\$1.43	(5.92%)
2015	\$498,407	237.02	\$210,281	115,391	\$1.82	27.27%
2016	\$754,839	240.01	\$314,503	117,165	\$2.68	47.25%
2017	\$1,005,457	245.12	\$410,190	118,966	\$3.45	28.73%
5 Yr % Chg	155.51%	5.22%	142.84%	7.04%	126.97%	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The GIS fund is responsible for developing, coordinating, and supporting the use of geospatial technologies such as computer mapping, geographic information systems, global positioning systems, remote sensing, and the accompanying spatial data across all City departments. It is important to examine the trends for actual expenses, constant dollar expenses, and expenses per capita. Constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per capita take into account both inflation and growth in the population.

Analysis: For the past seven years, total expenses increased 155.51%, constant dollar expenses increased 142.84%, and per capita expenses in constant dollars increased 126.97%.

- The GIS Fund was started during FY 2011. FY 2012 reflects a full year of operation.
- Personnel costs are over 70% of this budget and the largest increase over the past ten years has been in the personnel costs area. The total number of positions has increased from 3.50 FTE to 12.25 FTE.
- FY 2016 includes costs for Lidar topos for aerial imagery and mapping.
- FY 2017 expenses increased due to the reallocation of six positions from other departments into the GIS Fund. These personnel are performing dedicated GIS services for other departments within the city in an effort to centralize GIS efforts and provide backup to the departments that utilize GIS services.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Geospatial Information Services (GIS) Fund

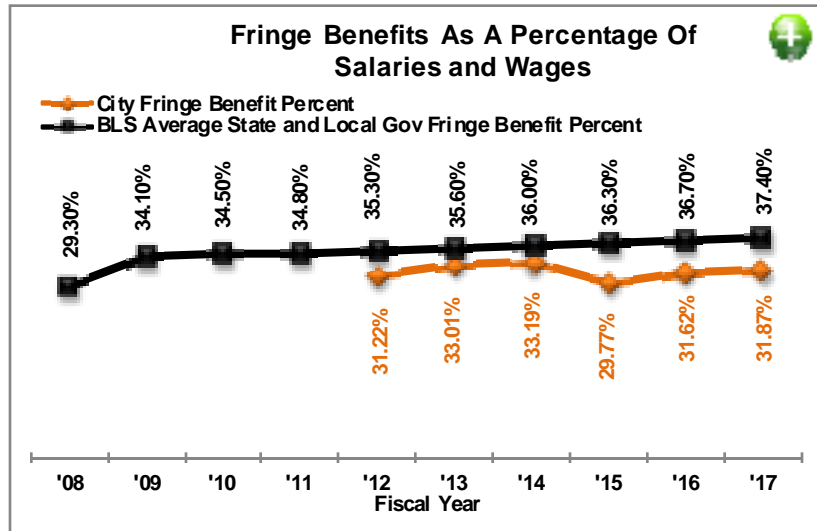
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Benefits as a Percent of Salaries and Wages			LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe
	Cost of Fringe Benefits	Salaries and Wages	Percent of Salaries and Wages		
2008	\$0	\$0		14.10%	29.30%
2009	\$0	\$0		13.90%	34.10%
2010	\$0	\$0		14.90%	34.50%
2011	\$0	\$0		15.10%	34.80%
2012	\$64,317	\$205,980	31.22%	16.10%	35.30%
2013	\$78,927	\$239,091	33.01%	17.10%	35.60%
2014	\$69,761	\$210,174	33.19%	17.50%	36.00%
2015	\$83,620	\$280,904	29.77%	16.60%	36.30%
2016	\$111,733	\$353,330	31.62%	15.10%	36.70%
2017	\$210,468	\$660,466	31.87%	13.80%	37.40%
				(2.13%)	27.65%

10 Yr % Chg

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

Analysis: For the period shown, fringe benefits as a percent of salaries and wages increased from 31.22% in FY 2011 to 33.19% in FY 2014 before they began declining. The fringe benefit percent is 31.87% for FY 2017.

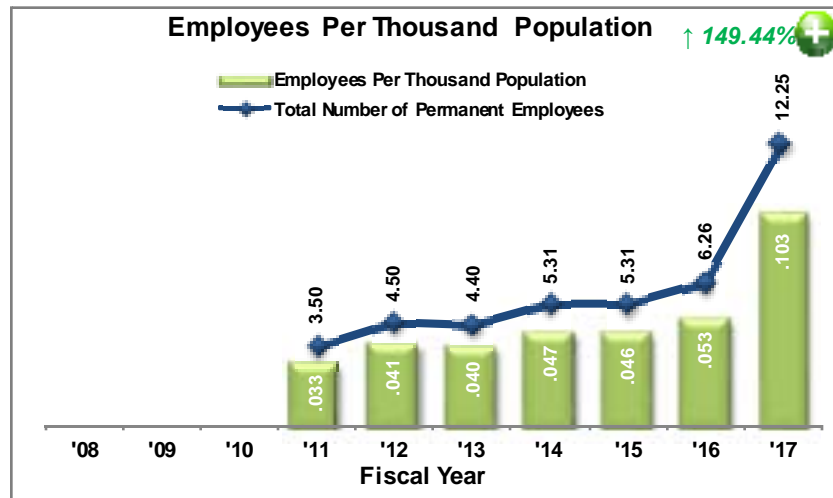
- Pension costs are the largest cost of the fringe benefits. For the ten year period shown, LAGERS-General pension contribution rates have decreased 2.13%.
- Health Insurance is the second largest component of fringe benefits and has been increasing significantly over the past ten years. As a way to lower growth in these costs, the City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide incentive to switch to HSAs.
- The fringe benefit percent has been below the BLS average fringe benefit percent for state and local government for all years shown.

Management will need to continue monitoring this trend to ensure we are able to pay for the costs of current employees and have the funding to add employees to meet the needs of a growing community.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group <https://www.bls.gov/news.release>

Geospatial Information Services (GIS) Fund



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008								
2009								
2010								
2011	3.50	106,658	0.033					ADDED: (1) GIS Tech, REALLOCATED: (.5) Sr. Planner from City Mgr to GIS Support Coord, (1) Systems Analyst from IT to a GIS Ent Systems Admin, (1) Eng
2012	4.50	109,008	0.041	1.00	1.00			ADDED: (1) GIS Technician
2013	4.40	111,145	0.040	(0.10)			(0.10)	REALLOCATION: Public Works Admin staff to the various divisions and (.30) City-wide Servs Mgr to Public Works Eng (over
2014	5.31	113,155	0.047	0.91			0.91	REALLOCATION: (1) position from IT, (.01) Sr ASA to Com Rel, and (.08) Asst PW Dir position reclassified as a Bus
2015	5.31	115,391	0.046					
2016	6.26	117,165	0.053	0.95	0.76		0.19	ADDED: (.75) Addressing Spec, REALLOCATION: (.20) positions due to job titles and splits between various depts during a city-wide reorg
2017	12.25	118,966	0.103	5.99			5.99	REALLOCATION: GIS Technician, (2) Eng Tech, GIS Suprv, GIS Analyst, and GIS Spec from Com Dev and Water and Light due to a reorg to centralize GIS,
Chg since '11	172.22%	9.14%	149.44%	8.75	1.76	0.00	6.99	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Employees per thousand population is an important indicator when looking at the increases in positions over time. If employees per thousand population is increasing significantly, it may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing, or productivity is declining. If the number of employees per thousand population is declining significantly, it may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: Since the fund began in FY 2011, the total number of positions has increased to 8.75 FTE. Employees per thousand increased 149.44%. As the department developed and the workload expanded, additional employees were added and/or reallocated from other departments. In FY 2016 an Addressing Specialist position was added to help maintain accurate and authoritative addresses for the City in multiple databases. This position is split with Community Development in the general fund. In FY 2017, 6.00 FTE were reallocated from other departments due to a reorganization in order to centralize GIS efforts citywide.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Geospatial Information Services (GIS) Fund

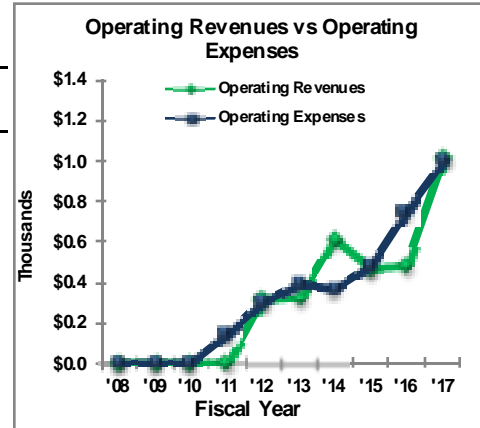
	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Operating Revenues:					
User Charges	\$0	\$0	\$0	\$0	\$322,004
Total Operating Revenues	\$0	\$0	\$0	\$0	\$322,004
Operating Expenses:					
Personnel Services **	\$0	\$0	\$0	\$134,899	\$282,449
Materials and Supplies	\$0	\$0	\$0	\$4,578	\$13,149
Travel and Training	\$0	\$0	\$0	\$3,115	\$9,558
Intragovernmental	\$0	\$0	\$0	\$0	\$447
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$2,156	\$3,631
Depreciation	\$0	\$0	\$0	\$0	\$0
Total Operating Expenses	\$0	\$0	\$0	\$144,748	\$309,234
Operating Income (Loss)	\$0	\$0	\$0	(\$144,748)	\$12,770
Non-Operating Revenues:					
Investment Revenue	\$0	\$0	\$0	\$884	\$578
Revenue from Other Gov Units	\$0	\$0	\$0	\$20,865	\$62,847
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Revenues	\$0	\$0	\$0	\$21,749	\$63,425
Non-Operating Expenses:					
Interest Expense	\$0	\$0	\$0	\$0	\$0
Miscellaneous Expenses	\$0	\$0	\$0	\$0	\$0
Loss on Disposal of Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses)	\$0	\$0	\$0	\$21,749	\$63,425
Income (Loss) Before Transfers	\$0	\$0	\$0	(\$122,999)	\$76,195
Capital Contributions	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$134,096	\$0
Transfers Out	\$0	\$0	\$0	\$0	(\$4,488)
Total Transfers and Contributions	\$0	\$0	\$0	\$134,096	(\$4,488)
Change in Net Position	\$0	\$0	\$0	\$11,097	\$71,707
Net Position - Beginning	\$0	\$0	\$0	\$0	\$11,097
Net Position - Ending	\$0	\$0	\$0	\$11,097	\$82,804

Net Position - Beginning in FY 2015 was restated for contributed capital and GASB 68 Accounting and Financial Reporting for Pensions

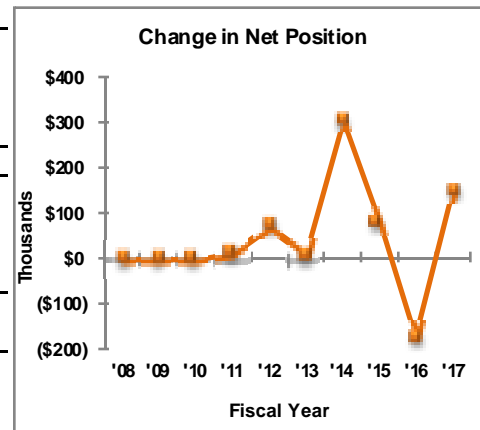
**Beginning in FY 2016, Personnel Services includes the GASB 68 Adj. for Pensions and GASB 16 Adj. for Vacation Liability

Revenues, Expenses and Changes in Net Position

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$324,130	\$615,315	\$473,528	\$487,194	\$1,012,122
\$324,130	\$615,315	\$473,528	\$487,194	\$1,012,122
\$332,502	\$330,490	\$392,895	\$528,736	\$875,438
\$12,515	\$16,992	\$25,651	\$15,660	\$18,762
\$10,675	\$11,670	\$17,615	\$19,387	\$30,125
\$3,786	\$6,440	\$7,622	\$3,763	\$3,879
\$34,031	\$6,965	\$45,752	\$184,696	\$66,237
\$0	\$0	\$1,082	\$2,597	\$1,255
\$393,509	\$372,557	\$490,617	\$754,839	\$995,696
(\$69,379)	\$242,758	(\$17,089)	(\$267,645)	\$16,426
(\$2,020)	\$4,282	\$13,228	\$8,646	(\$2,559)
\$81,046	\$69,373	\$79,456	\$84,824	\$135,883
\$0	\$15	\$564	\$55	\$4,160
\$79,026	\$73,670	\$93,248	\$93,525	\$137,484
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$4,112
\$0	\$0	\$0	\$0	\$4,112
\$79,026	\$73,670	\$93,248	\$93,525	\$133,372
\$9,647	\$316,428	\$76,159	(\$174,120)	\$149,798
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	(\$10,384)	\$0	\$0	\$0
\$0	(\$10,384)	\$0	\$0	\$0
\$9,647	\$306,044	\$76,159	(\$174,120)	\$149,798
\$82,804	\$92,451	\$500,479	\$576,638	\$402,518
\$92,451	\$398,495	\$576,638	\$402,518	\$552,316



For the period shown, operating revenues were lower than operating expenses in FY 2011, FY 2013, FY 2015, and FY 2016. In FY 2011, the fund was started by transferring funds from the City Manager and Information Technology departments, which is reflected in the Operating Transfers section of this statement. In the other years, there were payments for large projects (aerial photography, LiDAR, and topographic and planimetric data) which were paid partially by existing fund balances. Since these projects have a significant cost, the GIS fee collected from user departments include a portion of the costs each year so there is sufficient funding available to pay for the projects as they are needed.



For the period shown, there has been a positive change in net position for all years except FY 2016. In FY 2016, there was a payment for Lidar topos for aerial imagery and mapping which caused the total expenses to be above the total revenues. Beginning in FY 2014, the GIS fee charged to departments began collecting a portion of this cost each year so there would be sufficient funding to pay for the project in FY 2016. 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.

Geospatial Information Services (GIS) Fund

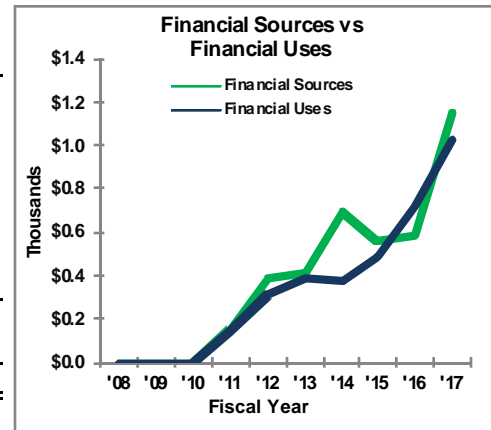
	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Fees and Service Charges	\$0	\$0	\$0	\$0	\$322,004
Interest	\$0	\$0	\$0	\$884	\$578
Less: GASB 31 Interest Adjustment	\$0	\$0	\$0	\$17	\$921
Grants	\$0	\$0	\$0	\$20,865	\$62,847
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
Financial Sources Before Transfers	\$0	\$0	\$0	\$21,766	\$386,350
Transfers In ^	\$0	\$0	\$0	\$134,096	\$0
Total Financial Sources	\$0	\$0	\$0	\$155,862	\$386,350
Financial Uses					
Personnel Services **	\$0	\$0	\$0	\$134,899	\$282,449
Less: GASB 16 Vacation Liability Adjustment	\$0	\$0	\$0	(\$8,151)	\$1,603
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$4,578	\$13,149
Travel and Training	\$0	\$0	\$0	\$3,115	\$9,558
Intragovernmental	\$0	\$0	\$0	\$0	\$447
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$2,156	\$3,631
Interest and Other Non-Oper Cash Exp	\$0	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$4,488
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$0	\$0	\$0	\$136,597	\$315,325
Financial Sources Over/(Under) Uses	\$0	\$0	\$0	\$19,265	\$71,025
Current Assets	\$0	\$0	\$0	\$32,211	\$110,579
Less: GASB 31 Pooled Cash Adj	\$0	\$0	\$0	\$17	\$938
Less: Current Liabilities*	\$0	\$0	\$0	(\$17,817)	(\$23,267)
Projected Ending Cash and Other Reserves	\$0	\$0	\$0	\$14,411	\$88,250
Less: Cash Set Aside for GIS Special Projects	\$0	\$0	\$0	\$0	\$0
Unassigned Cash Reserve	\$0	\$0	\$0	\$14,411	\$88,250
Budgeted Oper Exp w/o Depreciation	\$0	\$0	\$0	\$0	\$392,871
Add: Budgeted Operating Transfers to Other Fun	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0	\$0
Add: budgeted Principal Payments	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$0	\$0	\$0	\$0	\$0
Total Budgeted Financial Uses	\$0	\$0	\$0	\$0	\$392,871
	x 20%	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target	\$0	\$0	\$0	\$0	\$78,574
Above/(Below) Cash Reserve Target	\$0	\$0	\$0	\$14,411	\$9,676

^ Transfers In do not include Capital Contributions.

*FY 2015 was restated for GASB 68 Accounting and Financial Reporting for Pensions.

Financial Sources and Uses

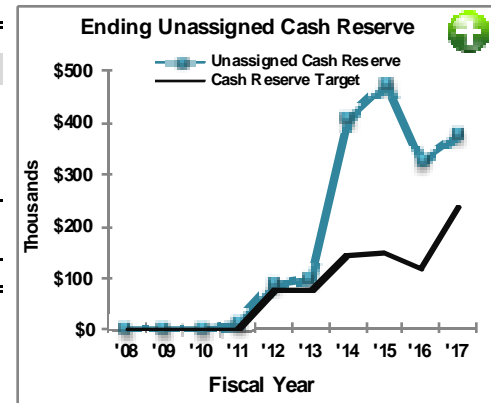
Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$324,130	\$615,315	\$473,528	\$487,194	\$1,012,122
(\$2,020)	\$4,282	\$13,228	\$8,646	(\$2,559)
\$3,369	\$148	(\$4,479)	(\$1,066)	\$5,258
\$81,046	\$69,373	\$79,456	\$84,824	\$135,883
\$0	\$15	\$564	\$55	\$4,160
\$406,525	\$689,133	\$562,297	\$579,653	\$1,154,864
\$0	\$0	\$0	\$0	\$0
\$406,525	\$689,133	\$562,297	\$579,653	\$1,154,864



For the period shown, financial sources have been above financial uses for all years except FY 2016. In FY 2016, there was a payment for 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 this project. 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.

\$332,502	\$330,490	\$392,895	\$528,736	\$875,438
(\$537)	(\$8,365)	(\$4,993)	(\$13,024)	(\$2,698)
\$0	\$0	(\$1,449)	(\$17,698)	\$30,626
\$12,515	\$16,992	\$25,651	\$15,660	\$18,762
\$10,675	\$11,670	\$17,615	\$19,387	\$30,125
\$3,786	\$6,440	\$7,622	\$3,763	\$3,879
\$34,031	\$6,965	\$45,752	\$184,696	\$66,237
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$10,384	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$7,790	\$0	\$5,649
\$0	\$0	\$0	\$0	\$0
\$392,972	\$374,576	\$490,883	\$721,520	\$1,028,018

\$13,553	\$314,557	\$71,414	(\$141,867)	\$126,846
\$119,858	\$439,859	\$560,521	\$375,941	\$486,817
\$4,307	\$4,455	(\$24)	(\$1,090)	\$4,168
(\$23,497)	(\$34,223)	(\$82,380)	(\$45,963)	(\$43,129)
\$100,668	\$410,091	\$478,117	\$328,888	\$447,856
\$0	\$0	\$0	\$0	(\$69,400)
\$100,668	\$410,091	\$478,117	\$328,888	\$378,456



The ending unassigned cash reserve has been above the cash reserve target for all years except FY 2011. For the period shown, there was a buildup of reserves from FY 2011 through FY 2015 and then a use of those reserves in FY 2016. Each year the GIS fee charged to user departments collects an amount above its operational costs in order to accumulate funds necessary to pay for several of the reoccurring large project costs (LiDAR, topo, aerial imagery, and natural resources inventory). 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.







\$392,871	\$719,288	\$734,272	\$587,312	\$1,165,086
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$18,000
\$392,871	\$719,288	\$734,272	\$587,312	\$1,183,086
x 20%	x 20%	x 20%	x 20%	x 20%
\$78,574	\$143,858	\$146,854	\$117,462	\$236,617

\$22,094	\$266,233	\$331,263	\$211,426	\$141,839
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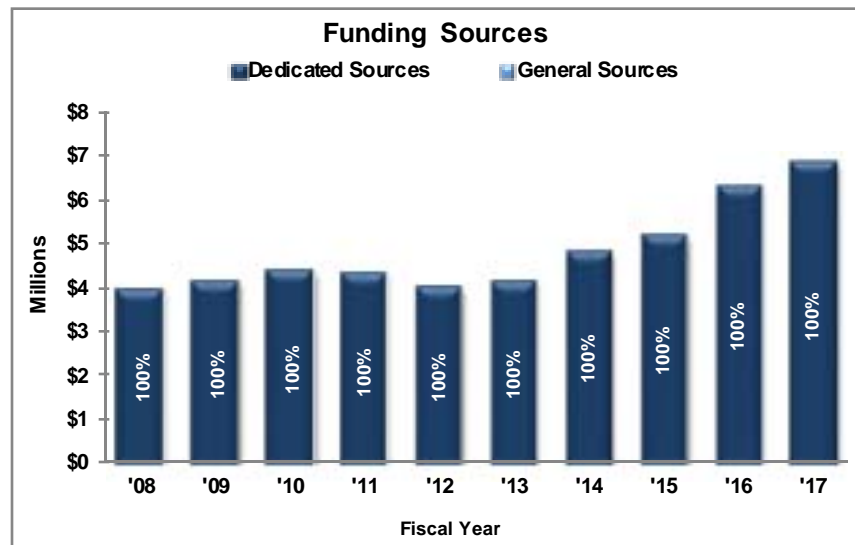
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Information Technology Fund Trends

Internal Service Fund

Indicator	2016	2017	Comments
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries and benefits have been below the Bureau of Labor Statistics (BLS) average fringe benefit percent for state and local government in all years since FY 2009. The FY 2017 fringe benefit percent is 30.58%.
Employees Per Thousand Population			The total number of employees increased by 14.10 FTE. Employees per thousand population increased by 25.92% while population increased 24.21%. Several positions were moved into this budget during this time as the city centralized help desk operations citywide, moved the e-government function to this department, and funded several Water and Electric dedicated employees due to increased regulations. A project management office was added in FY 2017 to manage City projects.
Ending Cash and Other Resources			Ending cash and other resources has been above the cash reserve target for the period shown. Fees to departments are increased a little each year to build up balances over several years to pay for significant capital items and the computer replacement plan.

Information Technology Fund



Dedicated Sources								
Fiscal Year	Grants	Interest Revenue	Fees & Service Charges	Other Local Revenues	Transfers In	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$0	\$52,361	\$3,904,424	\$2,678	\$0	\$3,959,463	\$0	\$3,959,463
2009	\$0	\$77,002	\$4,018,240	\$7,987	\$0	\$4,103,229	\$0	\$4,103,229
2010	\$0	\$84,789	\$4,264,037	\$4,699	\$0	\$4,353,525	\$0	\$4,353,525
2011	\$5,000	\$58,686	\$4,215,966	\$2,290	\$0	\$4,281,942	\$0	\$4,281,942
2012	\$0	\$16,862	\$3,983,822	\$7,574	\$0	\$4,008,258	\$0	\$4,008,258
2013	\$0	(\$27,958)	\$4,092,766	\$5,278	\$80,576	\$4,150,662	\$0	\$4,150,662
2014	\$0	\$27,814	\$4,781,757	\$922	\$0	\$4,810,493	\$0	\$4,810,493
2015	\$0	\$56,352	\$4,955,094	\$10,364	\$125,217	\$5,147,027	\$0	\$5,147,027
2016	\$0	\$40,823	\$6,211,450	\$4,405	\$0	\$6,256,678	\$0	\$6,256,678
2017	\$145,205	(\$17,863)	\$6,554,607	\$11,458	\$141,566	\$6,834,973	\$0	\$6,834,973
10 Yr % Chg		(134.12%)	67.88%	327.86%		72.62%		72.62%

Description: The Information Technology (IT) Fund is an internal service fund that is responsible for support and administration of the ERP system, a Wide Area Network (WAN), Local Area Networks (LANs), telecommunications (PBX), personal computers (PCs), and workstations throughout all City departments. IT also provides systems development, system enhancements, upgrades, repairs, consulting, and project management for departments. Telecommunication charges are based on the number of telephones per department. The rest of the budget is charged back to user departments on the basis of the number of network computers. The goal of an internal service fund is to recover the cost of providing the service. All of the funding is considered to be dedicated and cannot be allocated to another budget.

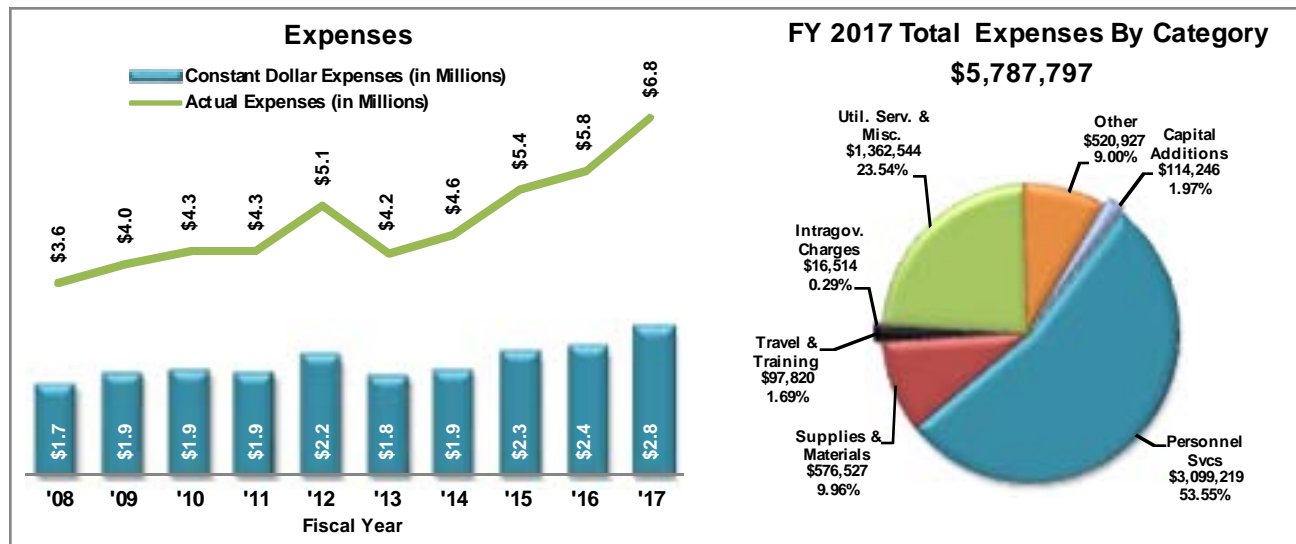
Analysis: For the period shown, total revenues have increased nearly \$2.9 million or 72.62%.

- FY 2008 reflects an increase in fees and service charges due to an additional position for GIS, computer replacement fees increasing due to more computers being covered by the plan and the cost per item increasing, and IT support and maintenance fees increasing.
- FY 2009 reflects an increase due to the addition of a Business Analyst position to assist departments with document imaging and records management/retention.
- FY 2012 reflects a decrease in fees and service charges due to movement of GIS personnel and operating costs out of the IT fund and into the GIS fund.
- FY 2013 reflects an increase in transfers due to the addition of three positions mid-year to support water and electric operations. Water and Electric transferred the cost of these four positions for the rest of the year to IT.
- FY 2014 reflects an increase in fees and service charges due to the full cost of the three dedicated water and electric support positions added during FY 2013.
- FY 2015 reflects a transfer from the Columbia Financial Enterprise Resource Software (COFERS) capital project to the IT Fund for capital assets purchased (load balancers, storage for the COFERS databases, and a server cluster host).
- FY 2016 reflects an increase in fees and service charges due to maintenance costs associated with Munis, and Advanced (new software with the COFERS project) and still needing to pay for HTE software maintenance (the old financial software) until all modules are converted over to the new software packages.
- FY 2017 reflects an increase in transfers from the Water and Light Department to pay for the addition of 2.00 FTE Junior System Administrators. Grant revenues reflect payments from the county for IT services provided during the transition of PSJC computer systems to the county.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Information Technology Fund



Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollars Expenses	Population*	Per Capita Expenses in Constant	Per Capita Percent Change Over Previous Year
2008	\$3,633,973	215.30	\$1,687,841	95,782	\$17.62	(13.86%)
2009	\$4,022,613	214.54	\$1,875,021	98,831	\$18.97	7.66%
2010	\$4,250,095	218.06	\$1,949,084	104,620	\$18.63	(1.79%)
2011	\$4,278,464	224.94	\$1,902,055	106,658	\$17.83	(4.29%)
2012	\$5,112,041	229.59	\$2,226,596	109,008	\$20.43	14.58%
2013	\$4,237,808	232.96	\$1,819,114	111,145	\$16.37	(19.87%)
2014	\$4,574,623	236.74	\$1,932,341	113,155	\$17.08	4.34%
2015	\$5,418,020	237.02	\$2,285,891	115,391	\$19.81	15.98%
2016	\$5,787,797	240.01	\$2,411,482	117,165	\$20.58	3.89%
2017	\$6,814,737	245.12	\$2,780,164	118,966	\$23.37	13.56%
10 Yr % Chg	87.53%	13.85%	64.72%	24.21%	32.63%	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Information Technology (IT) department is responsible for the design, implementation and maintenance of the City's computing resources, application development, telephone services, and project management across the city. It is important to examine the trends for actual expenses, constant dollar expenses, and expenses per capita. Constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per capita take into account both inflation and growth in the population.

Analysis: For the past ten years, total expenses increased 87.53%, constant dollar expenses increased 64.72%, and per capita expenses increased 32.63%. There have been several organizational changes associated with this significant increase.

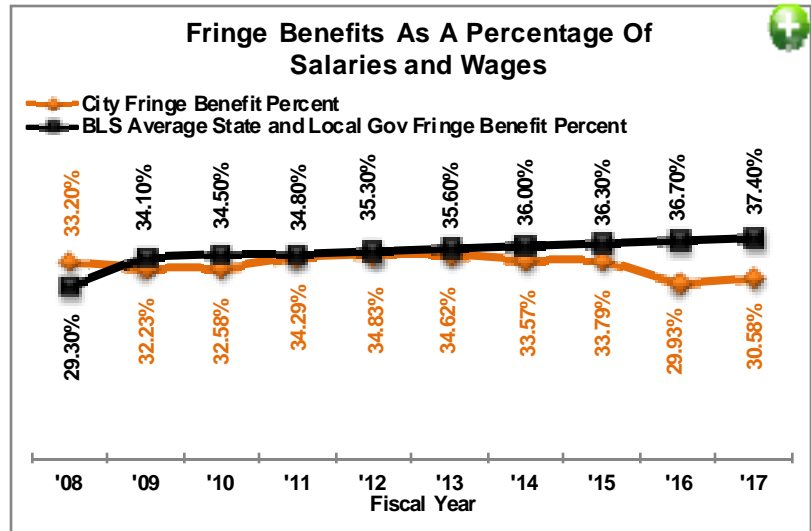
- In FY 2010, the IT Department began providing computer support to the Police Department. Two positions were transferred from the Police Department.
- In FY 2012 a \$1 million transfer of excess cash was made from IT to the COFERS capital project to provide some of the funding for the citywide financial software replacement. In addition, the E-government function was moved from the Community Relations budget to IT and a position was transferred from the Community Relations budget.
- FY 2014 reflects a full year of costs for the three water and electric dedicated employees that were added during FY 2013. Water and Electric pays the full cost of these positions.
- FY 2016 reflects the maintenance cost for the new COFERS financial project software being implemented as well as the old financial software. The City will continue to pay maintenance costs on the old financial software until all modules have been transitioned over to the new software and a system has been designed to access the old system information.
- FY 2017 reflects the addition of a project management office and the addition of 2 FTE Junior System Administrators, paid by Water and Light.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Funds
<http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Information Technology Fund

Trend Key:
City Benefit Percent
Positive Trend: = or < BLS rate for 1-2 yrs
Warning Trend: > BLS rate for 1-3 yrs
Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries	LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe
2008	\$478,470	\$1,441,105	33.20%	14.10%	29.30%
2009	\$496,459	\$1,540,304	32.23%	13.90%	34.10%
2010	\$550,043	\$1,688,314	32.58%	14.90%	34.50%
2011	\$588,392	\$1,716,100	34.29%	15.10%	34.80%
2012	\$590,356	\$1,694,792	34.83%	16.10%	35.30%
2013	\$608,631	\$1,758,119	34.62%	17.10%	35.60%
2014	\$659,266	\$1,964,134	33.57%	17.50%	36.00%
2015	\$703,465	\$2,082,086	33.79%	16.60%	36.30%
2016	\$667,500	\$2,230,062	29.93%	15.10%	36.70%
2017	\$766,609	\$2,507,289	30.58%	13.80%	37.40%
10 Yr % Chg	60.22%	73.98%	(7.91%)	(2.13%)	27.65%

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

Analysis: For the period shown, fringe benefits as a percent of salaries and wages increased from 33.20% in FY 2008 to 34.83% in FY 2012 before they began declining. The fringe benefit percent is 30.58% for FY 2017.

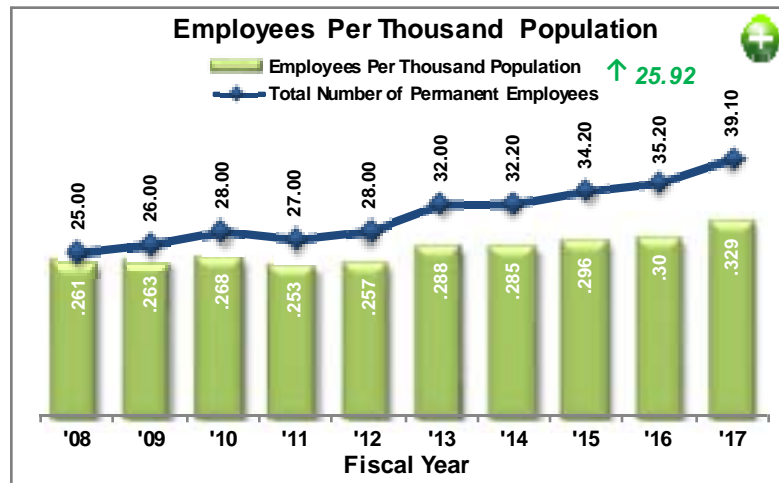
- Pension costs are the largest cost of the fringe benefits. For the ten year period shown, LAGERS-General pension contribution rates have decreased 2.13%.
- Health Insurance is the second largest component of fringe benefits and has been increasing significantly over the past ten years. As a way to lower growth in these costs, the City has modified the plan deductibles, offered a high deductible health savings account (HSA) plan, and increased the City's HSA contribution to provide incentive to switch to HSAs.
- The fringe benefit percent has been below the BLS average fringe benefit percent for state and local government since FY 2009.

Management will need to continue monitoring this trend to ensure we are able to pay for the costs of current employees and have the funding to add employees to meet the needs of a growing community.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group <https://www.bls.gov/news.release>

Information Technology Fund



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	25.00	95,782	0.261					ADDED: (1) Sys Analyst to assist with maint of GIS address database
2009	26.00	98,831	0.263	1.00	1.00			ADDED: (1) Business Analyst
2010	28.00	104,620	0.268	2.00	2.00			MOVED: (1) Sys Analyst and (1) Sys Supp Analyst from Police as IT began supporting Police computers.
2011	27.00	106,658	0.253	(1.00)			(1.00)	MOVED: (1) Sys Analyst that handled addressing to the GIS Fund
2012	28.00	109,008	0.257	1.00			1.00	MOVED: (1) Sys Analyst (E-Government) from Com Rel to IT
2013	32.00	111,145	0.288	4.00	5.00	(1.00)		ADDED: (2) Sys Analyst and (1) Sys Supp Analyst to support and be paid for by WE, (1) Assist Dir of IT, (1) Sys Supp Analyst; DELETED: (1) ASA II
2014	32.20	113,155	0.285	0.20	1.00		(0.80)	ADDED: (1) Tech Trainer; REALLOCATION: (.20) Dpty City Mgr from CMO to IT; MOVED (1) Sys Analyst to GIS
2015	34.20	115,391	0.296	2.00	2.00			ADDED: (1) Cyber Security Analyst to support and be paid for by WE, (1) Stores
2016	35.20	117,165	0.300	1.00	1.00			ADDED: (1) Database Administrator
2017	39.10	118,966	0.329	3.90	4.00		(0.10)	ADDED: (2) Junior Sys Admin; (1) Project Leader; (1) PMO Manager
10 Yr Chg	56.40%	24.21%	25.92%	14.10	16.00	(1.00)	(0.90)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Analysis: For the period shown, there has been an increase of 14.10 FTE. Employees per thousand population increased 25.92% while the population increased 24.21%. There are several organizational changes that are responsible for this large increase.

- In FY 2010, the IT Department began providing computer support to the Police Department and two positions were transferred over from Police.
- In FY 2012, the E-government (web page) function was moved from Community Relations to IT and one position was transferred from the Community Relations budget.
- In FY 2013, the IT Department began providing computer support to the Water and Electric Department and three positions were added that have been, and will continue to be paid by the Water and Electric fund.
- In FY 2015 an additional water and electric dedicated position was added to handle cyber security.
- In FY 2016 an additional Database Administrator position was added to help monitor and maintain numerous databases for the City
- In FY 2017, the PMO division was formed and added a PMO Manager and Project Leader. A Business Analyst was transferred from IT Applications into the PMO. Also added were 2.00 FTE Junior System Administrators that are paid for by Water and Light.

Source:

- City of Columbia Annual Budget Document
<http://www.columbia.mo.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Information Technology Fund

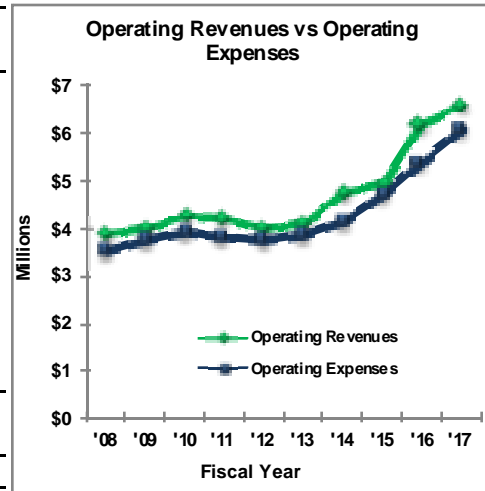
	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Operating Revenues:					
User Charges	\$3,904,424	\$4,018,240	\$4,264,037	\$4,215,966	\$3,983,822
Total Operating Revenues	\$3,904,424	\$4,018,240	\$4,264,037	\$4,215,966	\$3,983,822
Operating Expenses:					
Personnel Services **	\$1,953,762	\$2,092,835	\$2,292,441	\$2,348,757	\$2,313,828
Materials and Supplies	\$302,611	\$294,492	\$304,149	\$260,285	\$444,564
Travel and Training	\$46,562	\$38,988	\$38,159	\$22,172	\$8,112
Intragovernmental	\$149,538	\$166,848	\$175,351	\$199,010	\$11,297
Utilities, Services and Miscellaneous	\$846,561	\$884,273	\$893,948	\$834,408	\$836,695
Depreciation	\$273,532	\$274,092	\$223,969	\$189,288	\$180,121
Total Operating Expenses	\$3,572,566	\$3,751,528	\$3,928,017	\$3,853,920	\$3,794,617
Operating Income (Loss) *	\$331,858	\$266,712	\$336,020	\$362,046	\$189,205
Non-Operating Revenues:					
Investment Revenue	\$52,361	\$77,002	\$84,789	\$58,686	\$16,862
Revenue from Other Gov Units	\$0	\$0	\$0	\$5,000	\$0
Miscellaneous Revenue	\$2,678	\$7,987	\$4,699	\$2,290	\$7,574
Total Non-Operating Revenues	\$55,039	\$84,989	\$89,488	\$65,976	\$24,436
Non-Operating Expenses:					
Interest Expense	\$0	\$0	\$0	\$0	\$906
Loss on disposal of fixed assets	\$0	\$0	\$762	\$0	\$2,974
Miscellaneous Expenses	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$762	\$0	\$3,880
Total Non-Operating Revenues (Expenses)	\$55,039	\$84,989	\$88,726	\$65,976	\$20,556
Income (Loss) Before Transfers	\$386,897	\$351,701	\$424,746	\$428,022	\$209,761
Transfers In	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	(\$173,520)	(\$219,518)	(\$1,173,520)
Total Transfers	\$0	\$0	(\$173,520)	(\$219,518)	(\$1,173,520)
Change in Net Position	\$386,897	\$351,701	\$251,226	\$208,504	(\$963,759)
Net Position - Beginning	\$0	\$386,897	\$738,598	\$989,824	\$1,198,328
Net position - Ending	\$386,897	\$738,598	\$989,824	\$1,198,328	\$234,569

Net Position - Beginning in FY 2015 was restated for contributed capital and GASB 68 Accounting and Financial Reporting for Pensions

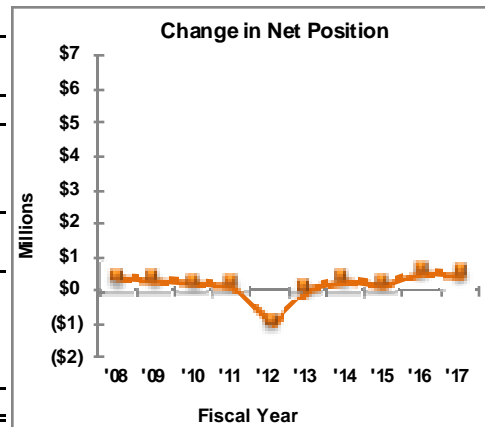
**Beginning in FY 2016, Personnel Services includes the GASB 68 Adj. for Pensions and GASB 16 Adj. for Vacation Liability

Revenues, Expenses and Changes in Net Position

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$4,092,766	\$4,781,757	\$4,955,094	\$6,211,450	\$6,554,607
\$4,092,766	\$4,781,757	\$4,955,094	\$6,211,450	\$6,554,607
\$2,431,106	\$2,660,086	\$2,842,126	\$3,099,219	\$3,378,572
\$387,969	\$370,291	\$302,754	\$576,527	\$673,456
\$29,389	\$35,610	\$76,068	\$97,820	\$113,210
\$11,594	\$11,124	\$12,764	\$16,514	\$9,010
\$840,982	\$896,060	\$1,270,675	\$1,362,544	\$1,654,857
\$182,118	\$188,747	\$207,070	\$246,980	\$256,931
\$3,883,158	\$4,161,918	\$4,711,457	\$5,399,604	\$6,086,036
\$209,608	\$619,839	\$243,637	\$811,846	\$468,571
(\$27,958)	\$27,814	\$56,352	\$40,823	(\$17,863)
\$0	\$0	\$0	\$0	\$145,205
\$5,278	\$922	\$10,364	\$4,405	\$11,458
(\$22,680)	\$28,736	\$66,716	\$45,228	\$138,800
\$1,660	\$1,373	\$864	\$427	\$47
\$0	\$0	\$0	\$0	\$9,514
\$0	\$0	\$0	\$0	\$0
\$1,660	\$1,373	\$864	\$427	\$9,561
(\$24,340)	\$27,363	\$65,852	\$44,801	\$129,239
\$185,268	\$647,202	\$309,489	\$856,647	\$597,810
\$80,576	\$0	\$125,217	\$0	\$141,566
(\$194,520)	(\$301,022)	(\$223,520)	(\$273,520)	(\$232,195)
(\$113,944)	(\$301,022)	(\$98,303)	(\$273,520)	(\$90,629)
\$71,324	\$346,180	\$211,186	\$583,127	\$507,181
\$234,569	\$1,665,692	\$2,667,713	\$2,878,899	\$3,462,026
\$305,893	\$2,011,872	\$2,878,899	\$3,462,026	\$3,969,207



For the period shown, operating revenues have been above operating expenses for all years shown. A portion of the user fees include an amount to add/replace capital items (which are not reflected on the revenues, expenses and changes in net position statement).



For the period shown, there has only been a negative change in net position in FY 2012 which was due to a \$1 million transfer to the COFERS capital project to provide some of the funding for the project.

Information Technology Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Fees and Service Charges	\$3,904,424	\$4,018,240	\$4,264,037	\$4,215,966	\$3,983,822
Interest	\$52,361	\$77,002	\$84,789	\$58,686	\$16,862
Less: GASB 31 Interest Adjustment	(\$8,719)	(\$28,266)	\$38,730	\$1,034	\$17,294
Grants	\$0	\$0	\$0	\$5,000	\$0
Miscellaneous Revenue	\$2,678	\$7,987	\$4,699	\$2,290	\$7,574
Total Financial Sources Before Transfers	\$3,950,744	\$4,074,963	\$4,392,255	\$4,282,976	\$4,025,552
Transfers In ^	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$3,950,744	\$4,074,963	\$4,392,255	\$4,282,976	\$4,025,552
Financial Uses					
Personnel Services **	\$1,953,762	\$2,092,835	\$2,292,441	\$2,348,757	\$2,313,828
Less: GASB 16 Vacation Liability Adjustment	\$5,650	(\$10,149)	(\$24,109)	\$1,161	\$5,241
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$302,611	\$294,492	\$304,149	\$260,285	\$444,564
Travel and Training	\$46,562	\$38,988	\$38,159	\$22,172	\$8,112
Intragovernmental	\$149,538	\$166,848	\$175,351	\$199,010	\$11,297
Utilities, Services and Miscellaneous	\$846,561	\$884,273	\$893,948	\$834,408	\$836,695
Interest Expense	\$0	\$0	\$0	\$0	\$906
Bank & Paying Agent Fees					
Transfers Out	\$0	\$0	\$173,520	\$219,518	\$1,173,520
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$61,407	\$271,085	\$147,796	\$205,026	\$140,024
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$3,366,091	\$3,738,372	\$4,001,255	\$4,090,337	\$4,934,187
Financial Sources Over/(Under) Uses	\$584,653	\$336,591	\$391,000	\$192,639	(\$908,635)
Current Assets	\$1,517,184	\$1,832,773	\$2,299,730	\$2,398,096	\$1,462,099
Less: GASB 31 Pooled Cash Adj	(\$2,237)	(\$30,503)	\$8,226	\$9,260	\$26,555
Less: Current Liabilities *	(\$242,002)	(\$202,050)	(\$327,374)	(\$232,685)	(\$260,929)
Projected Ending Cash and Other Reserves	\$1,272,945	\$1,600,220	\$1,980,582	\$2,174,671	\$1,227,725
Less: Cash Set Aside for GIS Special Projects	\$0	\$0	\$0	\$0	\$0
Less: Cash Set Aside for Computer Replacement	\$0	\$0	\$0	\$0	\$0
Unassigned Cash Reserve	\$1,272,945	\$1,600,220	\$1,980,582	\$2,174,671	\$1,227,725
Cash Reserve Target					
Budgeted Oper Exp w/o Depreciation	\$3,993,797	\$4,110,372	\$4,398,890	\$3,910,755	\$3,915,215
Add: Budgeted Operating Transfers to Other Funds	\$0	\$0	\$173,520	\$173,520	\$1,173,520
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Principal Payments	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$172,787	\$246,353	\$276,239	\$234,577	\$368,362
Total Budgeted Financial Uses	\$4,166,584	\$4,356,725	\$4,848,649	\$4,318,852	\$5,457,097
	x 20%	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target	\$833,317	\$871,345	\$969,730	\$863,770	\$1,091,419
Above/(Below) Cash Reserve Target	\$439,628	\$728,875	\$1,010,852	\$1,310,901	\$136,306

^ Transfers In do not include Capital Contributions.

*FY 2015 was restated for GASB 68 Accounting and Financial Reporting for Pensions.

Financial Sources and Uses

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$4,092,766	\$4,781,757	\$4,955,094	\$6,211,450	\$6,554,607
(\$27,958)	\$27,814	\$56,352	\$40,823	(\$17,863)
\$53,894	\$810	(\$21,626)	(\$3,953)	\$39,238
\$0	\$0	\$0	\$0	\$145,205
\$5,278	\$922	\$10,364	\$4,405	\$11,458
\$4,123,980	\$4,811,303	\$5,000,184	\$6,252,725	\$6,732,645
\$80,576	\$0	\$125,217	\$0	\$141,566
\$4,204,556	\$4,811,303	\$5,125,401	\$6,252,725	\$6,874,211

\$2,431,106	\$2,660,086	\$2,842,126	\$3,099,219	\$3,378,572
(\$24,734)	(\$15,504)	(\$32,415)	(\$3,297)	\$10,906
\$0	\$0	(\$9,332)	(\$179,543)	(\$97,147)
\$387,969	\$370,291	\$302,754	\$576,527	\$673,456
\$29,389	\$35,610	\$76,068	\$97,820	\$113,210
\$11,594	\$11,124	\$12,764	\$16,514	\$9,010
\$840,982	\$896,060	\$1,270,675	\$1,362,544	\$1,654,857
\$1,660	\$1,373	\$864	\$427	\$47

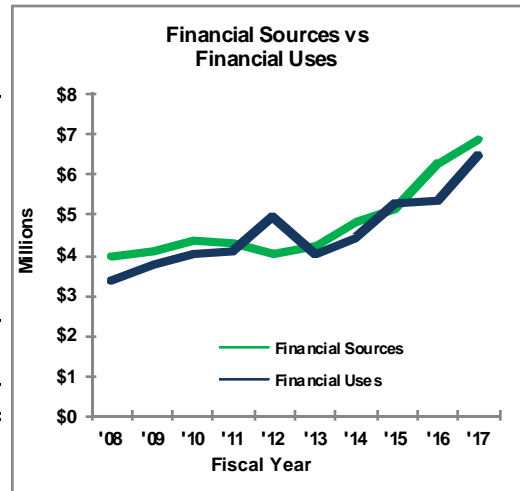
\$194,520	\$301,022	\$223,520	\$273,520	\$232,195
\$26,741	\$41,265	\$94,811	\$24,001	\$10,132
\$158,470	\$110,310	\$482,179	\$114,246	\$486,945
\$0	\$0	\$0	\$0	\$0
\$4,057,697	\$4,411,637	\$5,264,014	\$5,381,978	\$6,472,183

\$146,859	\$399,666	(\$138,613)	\$870,747	\$402,028
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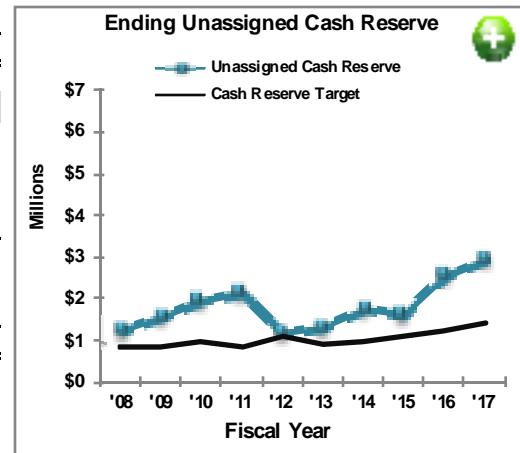
\$1,603,210	\$2,018,092	\$2,055,629	\$2,952,110	\$3,435,834
\$80,449	\$81,260	\$59,634	\$55,681	\$94,920
(\$340,309)	(\$354,600)	(\$459,740)	(\$462,741)	(\$603,900)
\$1,343,350	\$1,744,752	\$1,655,523	\$2,545,050	\$2,926,854
\$0	\$0	\$0	\$0	\$0
\$0	(\$17,220)	(\$148,081)	(\$230,811)	(\$400,222)
\$1,343,350	\$1,727,532	\$1,507,442	\$2,314,239	\$2,526,632

\$3,968,422	\$4,390,212	\$4,835,249	\$5,734,796	\$6,325,523
\$173,520	\$253,520	\$223,520	\$273,520	\$232,195
\$0	\$2,150	\$864	\$428	\$47
\$0	\$53,684	\$23,564	\$24,001	\$10,132
\$378,783	\$224,086	\$366,166	\$241,080	\$444,504
\$4,520,725	\$4,923,652	\$5,449,363	\$6,273,825	\$7,012,401
x 20%	x 20%	x 20%	x 20%	x 20%
\$904,145	\$984,730	\$1,089,873	\$1,254,765	\$1,402,480

\$439,205	\$742,802	\$417,569	\$1,059,474	\$1,124,152
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For the period shown, financial sources have been above financial uses for all years except FY 2012 and FY 2015. In FY 2012 there was a \$1 million transfer to the COFERS capital project to provide some of the funding for the project. In FY 2015, capital additions were higher. The capital addition needs vary from year to year. The fees charged to departments are based on an average amount needed so funds may be built up for several years before they are spent down in one year for capital items.









The ending unassigned cash reserves have been above the cash reserve target for all years. Funding was built up from FY 2008 until FY 2012 when cash above the cash reserve target was transferred to the COFERS capital project to help pay for the citywide financial software project. Ending unassigned cash reserves are currently being built up to pay for several significant capital items needed in the near future.

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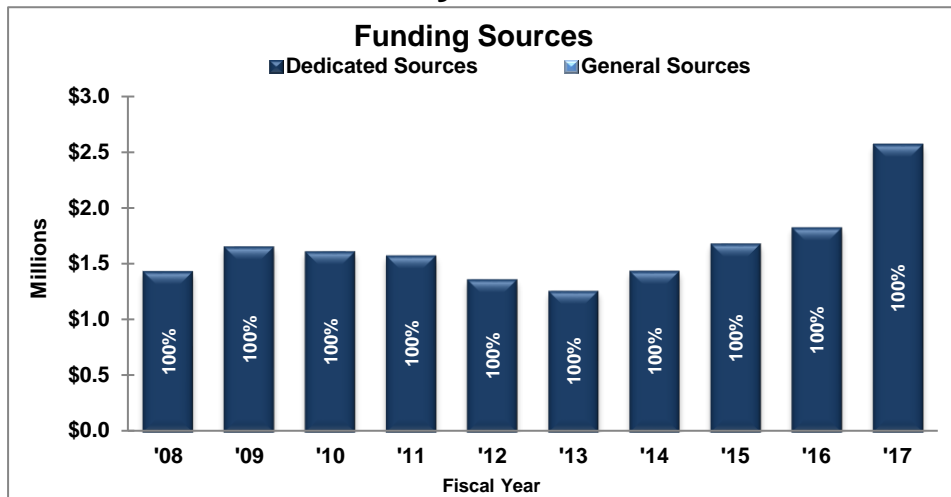
Community Relations Fund Trends

Internal Service Fund

Indicator	2016	2017	Comments
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries and benefits has been below the Bureau of Labor Statistics (BLS) average fringe benefit percent for state and local governments for FY 2016 - FY 2017. In FY 2017, the fringe benefit percent is 37.23% and is below the BLS average fringe benefit percent.
Employees Per Thousand Population			The total number of employees increased by 18.60 FTE. Employees per thousand population increased 107.96% while the population increased 24.21%. The contact center was created during this timeframe and there was a reallocation of employees from other departments to centralize communication efforts citywide.
Ending Cash and Other Resources			Ending cash and other resources has been above the budgeted cash reserve target for the entire ten year period. Fees to departments will be lowered in future years to use down excess cash reserves.

 Positive Trend
  Warning Trend - Monitor Closely
  Negative Trend - Action Needed

Community Relations Fund



Dedicated Sources

Fiscal Year	Cable Franchise Gross Receipts	Interest Revenue	Fees & Service Charges	Other Local Revenues	Transfer In	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$560,108	\$81,981	\$779,936	\$91	\$0	\$1,422,116	\$0	\$1,422,116
2009	\$733,726	\$75,338	\$828,042	\$6,430	\$0	\$1,643,536	\$0	\$1,643,536
2010	\$643,931	\$60,593	\$893,516	\$2,126	\$0	\$1,600,166	\$0	\$1,600,166
2011	\$659,982	\$36,922	\$865,918	\$115	\$0	\$1,562,937	\$0	\$1,562,937
2012	\$659,801	\$22,216	\$617,723	\$52	\$50,000	\$1,349,792	\$0	\$1,349,792
2013	\$644,257	(\$15,846)	\$569,313	\$122	\$50,000	\$1,247,846	\$0	\$1,247,846
2014	\$691,368	\$23,339	\$624,446	\$36,630	\$50,000	\$1,425,783	\$0	\$1,425,783
2015	\$698,146	\$39,514	\$775,676	\$153	\$155,000	\$1,668,489	\$0	\$1,668,489
2016	\$667,240	\$30,705	\$1,062,903	\$720	\$50,000	\$1,811,568	\$0	\$1,811,568
2017	\$591,828	(\$9,787)	\$1,925,642	\$243	\$50,000	\$2,557,926	\$0	\$2,557,926
10 Yr % Chg	5.66%	(111.94%)	146.90%	167.03%		79.87%		79.87%

Description: The Community Relations Fund is an internal service fund that provides direct technical and consultation services for the City departments, City Council and the public. Its umbrella covers coordination of communications strategies; print and broadcast outlets; and central document support services. All of the funding sources are dedicated and cannot be allocated to another department. The largest dedicated funding source is fees and service charges which include a fee charged to all of the user departments to support this budget as well as printing and postage charges for items the document support services area processes. Other dedicated sources include a portion of the cable franchise fees received, an operating transfer (from Electric for the printing of the City Source newsletter that is sent to all utility customers), interest revenue, and miscellaneous revenue.

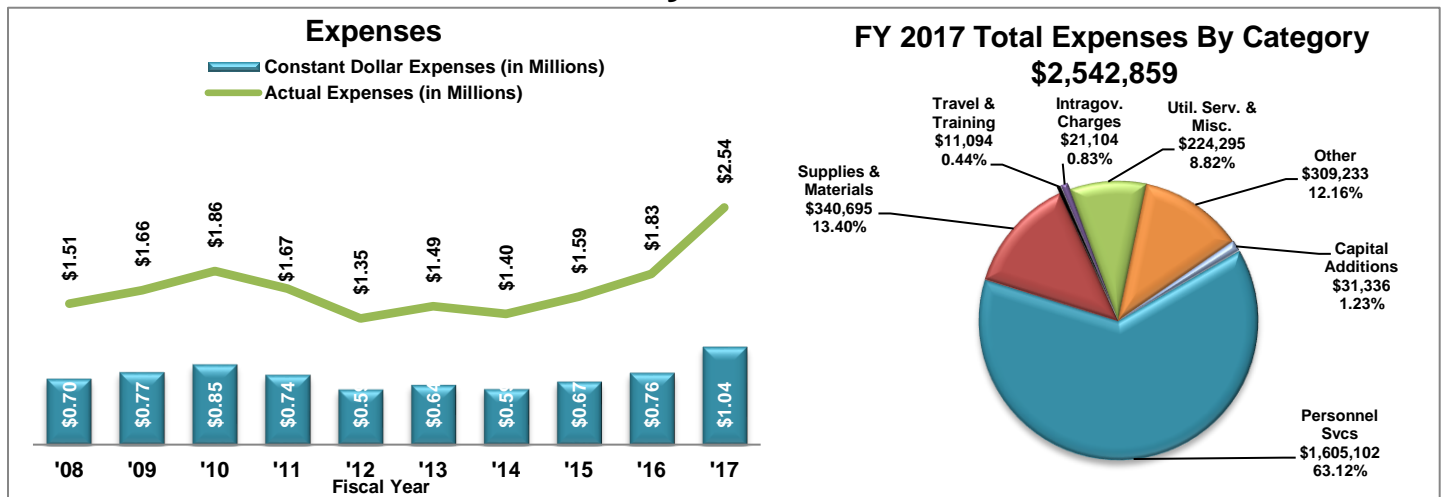
Analysis: For the period shown, total revenues increased 79.87%.

- Revenues for printing services decreased over \$44,960 or 43.52% during this period as the City has shifted to the use of digital files instead of printed copies. Council packets as well as financial reports such as the Annual Budget, Capital Improvement Plan, and Comprehensive Annual Report are now primarily distributed in digital format.
- Receipts from cable franchise fees increased 5.66% or \$31,720 during this time period.
- The community relations fees collected from user departments to support this budget increased \$1,460,382 or 486.79% during this period due to several organizational changes:
 - Beginning in FY 2013, a city contact center was created to handle customer calls for Solid Waste. It was expanded in FY 2014 through FY 2017 with staff added and calls from more department being handled.
 - In FY 2017 fees and service charges increased due to community relations specialists being reallocated to the Community Relations Fund from Convention & Visitor's Bureau, Human Resources, Police, Utilities, and Engineering to centralize communication efforts.
- The significant operating transfer increase in FY 2015 was from FY 2014 general fund savings that Council allocated to Community Relations (\$5,000 for closed captioning of City Channel programs and \$100,000 to conduct focus group research/strategic plan expenses).

Source:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Community Relations Fund



Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollars Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$1,511,129	215.30	\$701,862	95,782	\$7.33	72.73%
2009	\$1,655,060	214.54	\$771,457	98,831	\$7.81	6.55%
2010	\$1,860,655	218.06	\$853,292	104,620	\$8.16	4.48%
2011	\$1,674,307	224.94	\$744,338	106,658	\$6.98	(14.46%)
2012	\$1,352,631	229.59	\$589,151	109,008	\$5.40	(22.64%)
2013	\$1,485,640	232.96	\$637,723	111,145	\$5.74	6.30%
2014	\$1,401,043	236.74	\$591,807	113,155	\$5.23	(8.89%)
2015	\$1,586,163	237.02	\$669,211	115,391	\$5.80	10.90%
2016	\$1,831,047	240.01	\$762,904	117,165	\$6.51	12.24%
2017	\$2,542,859	245.12	\$1,037,394	118,966	\$8.72	33.95%
10 Yr % Chg	68.28%	13.85%	47.81%	24.21%	18.96%	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Community Relations Department helps the City Council, City Manager and City agencies with internal and external communications. The service areas include the Community Relations Office, Document Support Services, The City Channel, Event Services, and the Contact Center. It is important to examine the trends for actual expenses, constant dollar expenses, and expenses per capita. Constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per capita take into account both inflation and growth in the population.

Analysis: For the past ten years, total expenses increased 68.28%, constant dollar expenses increased 47.81%, and per capita expenses increased 18.96%.

- In FY 2009 there was a \$200,000 payment to CAT TV(Columbia Access Television) for operation of the public access channel. This was the second year of a six year agreement.
- In FY 2010 capital additions were up in the City Channel and the Community Relations budget began transferring \$119,561 per year to help pay for the 2008B special obligation bonds that were issued to fund downtown building renovations. Each department that has space in these buildings will pay a part of the bond payment based on the number of square feet they occupy. This payment will continue through FY 2028.
- In FY 2012 expenses were lower due to the movement of the e-government activity to the Information Technology department and the elimination of one administrative position.
- In FY 2013 the City started the Contact Center which included two additional positions and operating expenses.
- In FY 2015 expenses increased due to capital items needed for the City Channel and an additional position added for the Contact Center.
- In FY 2016 expenses were higher due to the addition of 2 positions for the Contact Center and movement of one community relations specialist position from Public Works into the Community Relations Office as a part of a reorganization to centralize communication efforts.
- In FY 2017 expenses were higher due to the addition of 7 positions to the Contact Center to handle increases in call volume for the utilities and reallocation of 4.85 positions from other departments into the Community Relations Office as a part of a reorganization to centralize communication efforts.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Funds
<http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Community Relations Fund

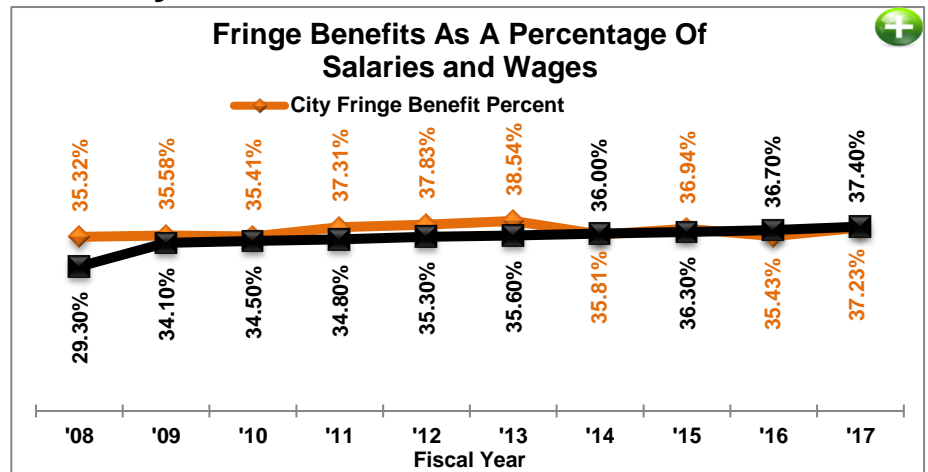
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe Benefit Percent
2008	\$184,165	\$521,416	35.32%	14.10%	29.30%
2009	\$193,934	\$545,043	35.58%	13.90%	34.10%
2010	\$181,544	\$512,758	35.41%	14.90%	34.50%
2011	\$187,403	\$502,332	37.31%	15.10%	34.80%
2012	\$173,680	\$459,105	37.83%	16.10%	35.30%
2013	\$181,790	\$471,635	38.54%	17.10%	35.60%
2014	\$206,925	\$577,830	35.81%	17.50%	36.00%
2015	\$209,048	\$565,929	36.94%	16.60%	36.30%
2016	\$272,272	\$768,397	35.43%	15.10%	36.70%
2017	\$425,826	\$1,143,735	37.23%	13.80%	37.40%
10 Yr % Chg	131.22%	119.35%	5.41%	(2.13%)	27.65%

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

Analysis: For the period shown, fringe benefits as a percent of salaries and wages increased from 35.32% in FY 2008 to 38.54% in FY 2013 before they began declining. The fringe benefit percent is 37.23% for FY 2017.

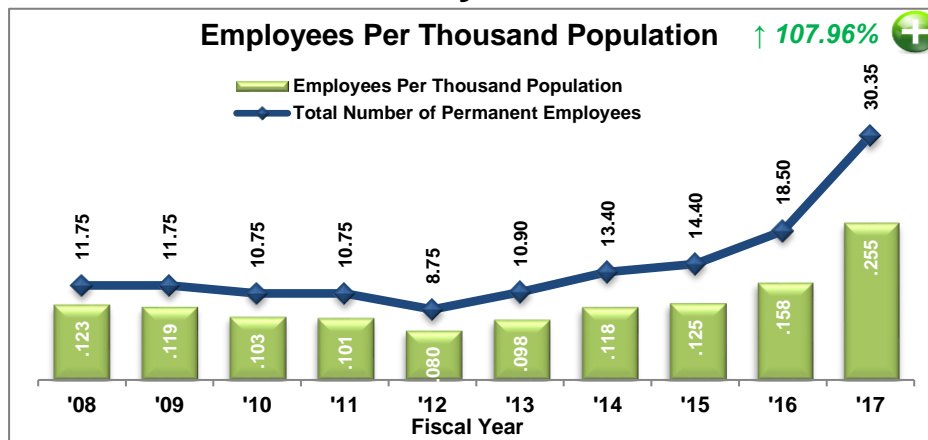
- Pension costs are the largest cost of the fringe benefits. For the ten year period shown, LAGERS-General pension contribution rates have decreased 2.13%.
- Health Insurance is the second largest component of fringe benefits and has been increasing significantly over the past ten years. As a way to lower growth in these costs, the City has modified the plan deductibles, offered a high deductible health savings account (HSA) plan, and increased the City's HSA contribution to provide incentive to switch to HSAs.
- The fringe benefit percent has tracked closely with the BLS average fringe benefit percent for state and local government with the FY 2016 and FY 2017 fringe benefit percent being below the BLS benchmark.

Management will need to continue monitoring this trend to ensure we are able to pay for the costs of current employees and have the funding to add employees to meet the needs of a growing community.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports

Community Relations Fund



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population) Warning Trend: (0% up to % Chg in Population) Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	11.75	95,782	0.123					
2009	11.75	98,831	0.119					
2010	10.75	104,620	0.103	(1.00)			(1.00)	MOVED: (1) Neighborhood Coordinator to Community Dev. - Neighborhood Programs
2011	10.75	106,658	0.101					
2012	8.75	109,008	0.080	(2.00)		(2.00)		DELETED: (1) ASA I; MOVED: (1) E-Government Coordinator to IT
2013	10.90	111,145	0.098	2.15	2.25	(0.10)		ADDED: (2) CSR II to start the Contact Center, (.25) ASA II; DELETED (.10) ASA II deleted to fund (.65) Public Communications Specialist
2014	13.40	113,155	0.118	2.50	1.25		1.25	ADDED: (1) Audio Visual Tech, (.25) Video Engineering Specialist, MOVED: (1) CSR II from Public Works to Contact Center, REALLOCATION: (.25) Assistant City Manager
2015	14.40	115,391	0.125	1.00	1.00			ADDED: (1) Contact Center Technician
2016	18.50	117,165	0.158	4.10	3.00		1.10	ADDED: (1) Customer Service Rep II and (1) Contact Center Manager to the Contact Center; (1) Videographer converted from temp help; MOVED (1) Community Rel. Spec. from Public Works to begin centralizing communication efforts, (0.10) Business Services Manager from Finance will provide oversight over Doc. Sup. Services
2017	30.35	118,966	0.255	11.85	7.00		4.85	ADDED: (7) CSR II - (5) for UCS workload, (1) CVB calls, & (1) for HR & Eng. calls; MOVED (2.2) Comm. Rel Spec, (1.2) Marketing Spec, & (.6) Graphic Artist to centralize the public information function across depts
10 Yr Chg	158.30%	24.21%	107.96%	18.60	14.50	(2.10)	6.20	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Employee per thousand population increases may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. Employees per thousand population decreases may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: Over the past ten years, the number of positions increased by 18.60 FTE. Employees per thousand population increased 107.96% while the population increased 24.21%. This large increase is due to several organizational changes.

- In FY 2013 the City created a contact center. 14.5 additional positions were added from FY 2011 - FY 2017. A significant number of City telephone numbers are now handled by the contact center to make it easier for citizens to communicate with the City.
- The Community Relations Office has centralized communication efforts and has transitioned 6.2 existing community relations specialist positions in departments over to this department.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Community Relations Fund

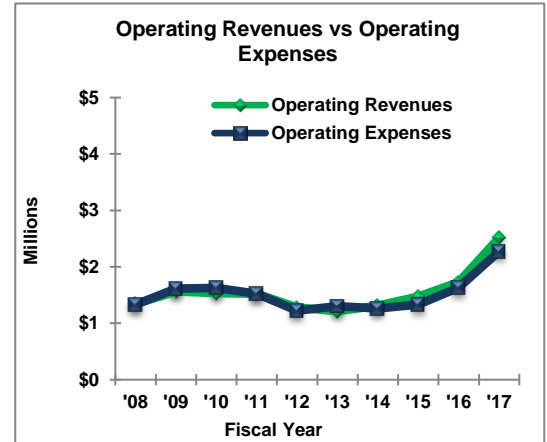
	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Operating Revenues:					
User Charges	\$779,936	\$828,042	\$893,516	\$865,918	\$617,723
Gross Receipts Tax	\$560,108	\$733,726	\$643,931	\$659,982	\$659,801
Total Operating Revenues	\$1,340,044	\$1,561,768	\$1,537,447	\$1,525,900	\$1,277,524
Operating Expenses:					
Personnel Services **	\$798,942	\$856,419	\$805,571	\$784,063	\$715,072
Materials and Supplies	\$240,945	\$203,369	\$249,337	\$209,983	\$199,849
Travel and Training	\$2,088	\$5,421	\$2,774	\$294	\$2,395
Intragovernmental	\$171,248	\$161,801	\$186,934	\$196,261	\$9,231
Utilities, Services and Miscellaneous	\$92,492	\$345,294	\$332,030	\$278,377	\$244,770
Depreciation	\$27,934	\$39,805	\$48,234	\$55,153	\$52,372
Total Operating Expenses	\$1,333,649	\$1,612,109	\$1,624,880	\$1,524,131	\$1,223,689
Operating Income (Loss)	\$6,395	(\$50,341)	(\$87,433)	\$1,769	\$53,835
Non-Operating Revenues:					
Investment Revenue	\$81,981	\$75,338	\$60,593	\$36,922	\$22,216
Revenue from Other Gov Units	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$91	\$6,430	\$2,126	\$115	\$52
Total Non-Operating Revenues	\$82,072	\$81,768	\$62,719	\$37,037	\$22,268
Non-Operating Expenses:					
Interest Expense	\$0	\$0	\$0	\$0	\$0
Loss on Disposal of Assets	\$0	\$16,722	\$535	\$0	\$0
Total Non-Operating Expenses	\$0	\$16,722	\$535	\$0	\$0
Total Non-Operating Revenues (Expenses)	\$82,072	\$65,046	\$62,184	\$37,037	\$22,268
Income (Loss) Before Transfers	\$88,467	\$14,705	(\$25,249)	\$38,806	\$76,103
Transfers In	\$0	\$0	\$0	\$0	\$50,000
Transfers Out	\$0	\$0	(\$119,563)	(\$119,562)	(\$119,562)
Total Transfers	\$0	\$0	(\$119,563)	(\$119,562)	(\$69,562)
Change in Net Position	\$88,467	\$14,705	(\$144,812)	(\$80,756)	\$6,541
Net Position - Beginning	\$1,882,223	\$1,970,690	\$1,985,395	\$1,840,583	\$1,759,827
Net Position - Ending	\$1,970,690	\$1,985,395	\$1,840,583	\$1,759,827	\$1,766,368

FY 2015 was restated for contributed capital and GASB 68 Accounting and Financial Reporting for Pensions

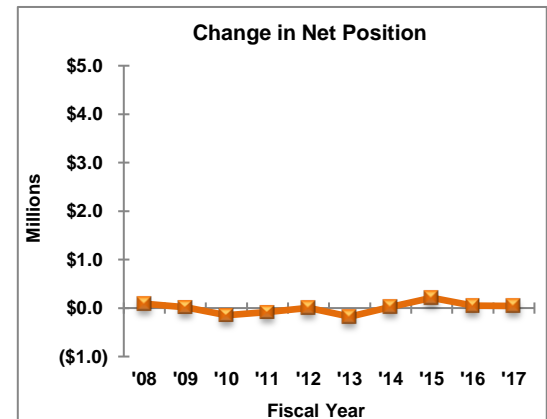
**Beginning in FY 2016, Personnel Services includes the GASB 68 Adj. for Pensions and GASB 16 Adj. for Vacation Liability

Revenues, Expenses, and Changes in Net Position

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$569,313	\$624,446	\$775,676	\$1,062,903	\$1,925,642
\$644,257	\$691,368	\$698,146	\$667,240	\$591,828
\$1,213,570	\$1,315,814	\$1,473,822	\$1,730,143	\$2,517,470
\$748,742	\$872,256	\$847,849	\$1,188,187	\$1,605,102
\$203,483	\$207,395	\$295,568	\$223,150	\$340,695
\$6,449	\$3,349	\$2,705	\$6,836	\$11,094
\$9,001	\$49,434	\$21,806	\$14,727	\$21,104
\$285,370	\$75,952	\$98,161	\$134,774	\$224,295
\$52,568	\$53,385	\$62,510	\$66,785	\$71,339
\$1,305,613	\$1,261,771	\$1,328,599	\$1,634,459	\$2,273,629
(\$92,043)	\$54,043	\$145,223	\$95,684	\$243,841
(\$15,846)	\$23,339	\$39,514	\$30,705	(\$9,787)
\$0	\$0	\$0	\$0	\$0
\$122	\$36,630	\$153	\$720	\$243
(\$15,724)	\$59,969	\$39,667	\$31,425	(\$9,544)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$8,510	\$4,700	\$0
\$0	\$0	\$8,510	\$4,700	\$0
(\$15,724)	\$59,969	\$31,157	\$26,725	(\$9,544)
(\$107,767)	\$114,012	\$176,380	\$122,409	\$234,297
\$50,000	\$50,000	\$155,000	\$50,000	\$50,000
(\$119,562)	(\$139,272)	(\$119,562)	(\$119,562)	(\$237,894)
(\$69,562)	(\$89,272)	\$35,438	(\$69,562)	(\$187,894)
(\$177,329)	\$24,740	\$211,818	\$52,847	\$46,403
\$1,766,368	\$1,589,039	\$1,889,842	\$2,101,660	\$2,154,507
\$1,589,039	\$1,613,779	\$2,101,660	\$2,154,507	\$2,200,910



For the period shown, 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 the period shown, there was a positive change in net position for all years except FY 2010, FY 2011, and FY 2013. There was a decision by management to operate the budget at a loss during this time to use down some excess reserves.

Community Relations Fund

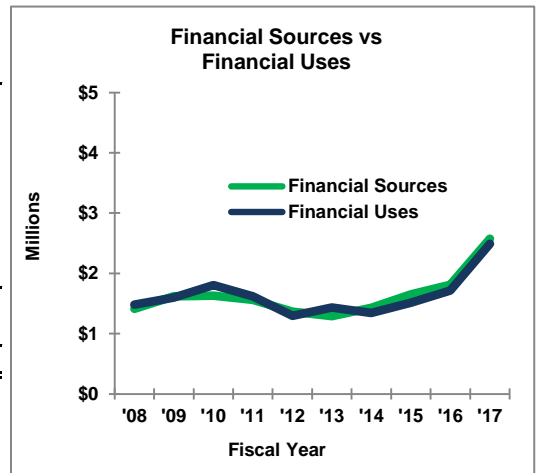
	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Fees and Service Charges	\$779,936	\$828,042	\$893,516	\$865,918	\$617,723
Gross Receipts & Other Local Taxes	\$560,108	\$733,726	\$643,931	\$659,982	\$659,801
Interest Revenue	\$81,981	\$75,338	\$60,593	\$36,922	\$22,216
Less: GASB 31 Interest Adjustment	(\$9,407)	(\$23,860)	\$29,029	\$546	\$17,266
Grants	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$91	\$6,430	\$2,126	\$115	\$52
Total Financial Sources Before Transfers	\$1,412,709	\$1,619,676	\$1,629,195	\$1,563,483	\$1,317,058
Transfers In [^]	\$0	\$0	\$0	\$0	\$50,000
Total Financial Sources	\$1,412,709	\$1,619,676	\$1,629,195	\$1,563,483	\$1,367,058
Financial Uses					
Personnel Services	\$798,942	\$856,419	\$805,571	\$784,063	\$715,072
Less: GASB 16 Vacation Liability Adjustment	(\$3,672)	(\$535)	(\$4,579)	(\$1,023)	(\$3,570)
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$240,945	\$203,369	\$249,337	\$209,983	\$199,849
Travel and Training	\$2,088	\$5,421	\$2,774	\$294	\$2,395
Intragovernmental	\$171,248	\$161,801	\$186,934	\$196,261	\$9,231
Utilities, Services and Miscellaneous	\$92,492	\$345,294	\$332,030	\$278,377	\$244,770
Interest Expense	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$119,563	\$119,562	\$119,562
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$177,480	\$26,229	\$115,677	\$30,614	\$9,380
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$1,479,523	\$1,597,998	\$1,807,307	\$1,618,131	\$1,296,689
Financial Sources Over/(Under) Uses	(\$66,814)	\$21,678	(\$178,112)	(\$54,648)	\$70,369
Current Assets	\$1,853,221	\$1,750,634	\$1,566,472	\$1,495,182	\$1,565,450
Less: GASB 31 Pooled Cash Adj	(\$10,635)	(\$34,495)	(\$5,466)	(\$4,919)	\$12,346
Less: Current Liabilities *	(\$207,569)	(\$62,701)	(\$86,955)	(\$69,741)	(\$86,128)
Unassigned Cash Reserve	\$1,635,017	\$1,653,438	\$1,474,051	\$1,420,522	\$1,491,668
Budgeted Oper Exp w/o Depreciation	\$1,485,637	\$1,696,803	\$1,619,408	\$1,526,245	\$1,353,623
Add: Budgeted Oper Transfers to Other Funds	\$0	\$0	\$119,562	\$119,562	\$119,562
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0	\$0
Add: budgeted Principal Payments	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$156,207	\$128,105	\$21,200	\$0	\$35,000
Total Budgeted Financial Uses	\$1,641,844	\$1,824,908	\$1,760,170	\$1,645,807	\$1,508,185
	x 20%	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target	\$328,369	\$364,982	\$352,034	\$329,161	\$301,637
Above/(Below) Cash Reserve Target	\$1,306,648	\$1,288,456	\$1,122,017	\$1,091,361	\$1,190,031

[^] Transfers In do not include Capital Contributions.

*FY 2015 was restated for GASB 68 Accounting and Financial Reporting for Pensions

Financial Sources and Uses

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$569,313	\$624,446	\$775,676	\$1,062,903	\$1,925,642
\$644,257	\$691,368	\$698,146	\$667,240	\$591,828
(\$15,846)	\$23,339	\$39,514	\$30,705	(\$9,787)
\$42,483	\$366	(\$14,838)	(\$3,088)	\$19,903
\$0	\$0	\$0	\$0	\$0
\$122	\$36,630	\$153	\$720	\$243
\$1,240,329	\$1,376,149	\$1,498,651	\$1,758,480	\$2,527,829
\$50,000	\$50,000	\$155,000	\$50,000	\$50,000
\$1,290,329	\$1,426,149	\$1,653,651	\$1,808,480	\$2,577,829



For the period shown, financial uses were above financial sources for many of the years between FY 2008 and FY 2013 as management made a decision to recover less from revenue from departments in these years and use up some of the excess cash in this fund.

\$748,742	\$872,256	\$847,849	\$1,188,187	\$1,605,102
\$2,075	(\$4,276)	\$2,461	(\$16,386)	(\$20,274)
\$0	\$0	(\$3,929)	(\$28,483)	\$37,578
\$203,483	\$207,395	\$295,568	\$223,150	\$340,695
\$6,449	\$3,349	\$2,705	\$6,836	\$11,094
\$9,001	\$49,434	\$21,806	\$14,727	\$21,104
\$285,370	\$75,952	\$98,161	\$134,774	\$224,295
\$0	\$0	\$0	\$0	\$0
\$119,562	\$139,272	\$119,562	\$119,562	\$237,894
\$0	\$0	\$0	\$0	\$0
\$60,465	\$0	\$129,492	\$72,326	\$31,336
\$0	\$0	\$0	\$0	\$0
\$1,435,147	\$1,343,382	\$1,513,675	\$1,714,693	\$2,488,824

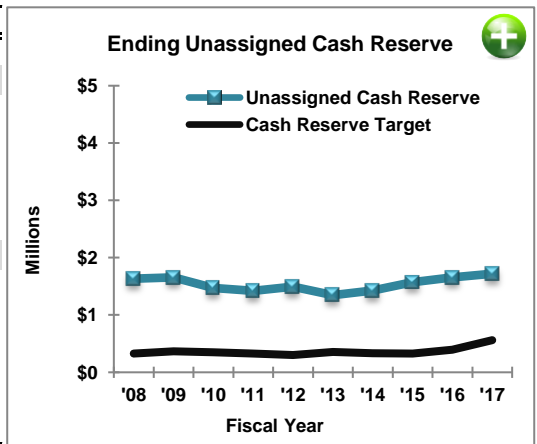
(\$144,818)	\$82,767	\$139,976	\$93,787	\$89,005
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\$1,415,458	\$1,511,693	\$1,664,434	\$1,698,038	\$1,794,035
\$54,829	\$55,195	\$40,357	\$37,269	\$57,172
(\$124,081)	(\$138,070)	(\$133,991)	(\$79,609)	(\$131,415)
\$1,346,206	\$1,428,818	\$1,570,800	\$1,655,698	\$1,719,792

\$1,395,401	\$1,416,801	\$1,467,294	\$1,833,525	\$2,559,189
\$119,562	\$119,562	\$119,562	\$119,562	\$237,894
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$250,174	\$120,000	\$60,999	\$25,000	\$6,375
\$1,765,137	\$1,656,363	\$1,647,855	\$1,978,087	\$2,803,458

x 20%	x 20%	x 20%	x 20%	x 20%
\$353,027	\$331,273	\$329,571	\$395,617	\$560,692

\$993,179	\$1,097,545	\$1,241,229	\$1,260,081	\$1,159,100
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For the period shown, ending unassigned cash reserves decreased from FY 2007 through FY 2013 as management made a decision to use excess reserves to fund the operation instead of increasing fees to departments. The ending unassigned cash reserves have been above the target for all years shown.



The plan is to continue to use down the excess reserves over the next few years by reducing the fees to departments.

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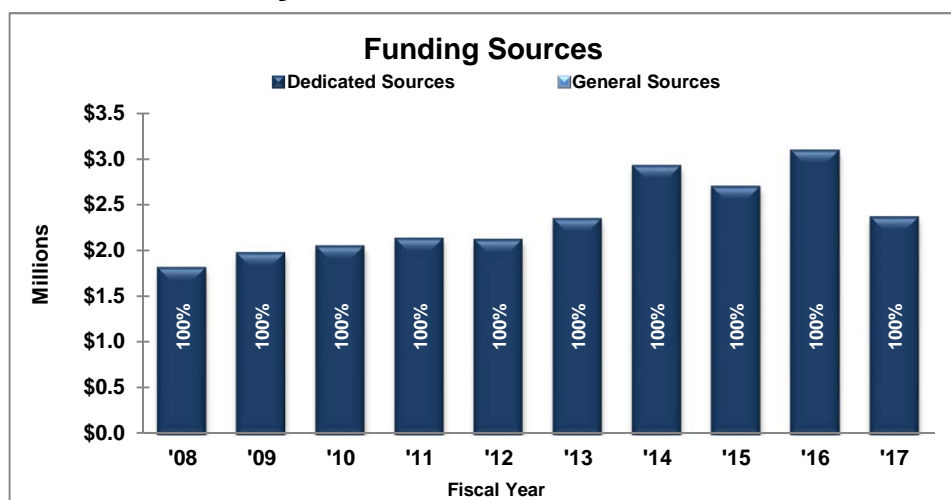
Utility Customer Services Fund

Internal Service Fund

Indicator	2016	2017	Comments
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries and wages have been above the Bureau of Labor Statistics (BLS) average fringe benefit percent for state and local government for all of the past ten years. The FY 2017 fringe benefit percent is 39.29%. The pension plan was changed in FY 2013 and there have been decreasing fringe benefit percentages since then.
Employees Per Thousand Population			The total number of employees increased by 7.20 FTE. Employees per thousand population increased 28.82% while the population increased 24.21%. Positions have been added to handle a growing customer base and to help reduce wait times for customers in person and on the phone. All increases in positions are paid for by the utility departments.
Unassigned Cash Reserves			Unassigned cash reserves have been above the cash reserve target since FY 2014.

 Positive Trend
  Warning Trend - Monitor Closely
  Negative Trend - Action Needed

Utility Customer Services Fund



Dedicated Sources						
	Interest	Fees & Service	Other Local	Total	Total	Total
Fiscal Year	Revenue	Charges	Revenues	Dedicated Sources	General Sources	Revenues
2008	\$33,654	\$1,405,466	\$365,938	\$1,805,058	\$0	\$1,805,058
2009	\$31,305	\$1,548,814	\$384,332	\$1,964,451	\$0	\$1,964,451
2010	\$28,582	\$1,606,295	\$405,238	\$2,040,115	\$0	\$2,040,115
2011	\$19,894	\$1,656,480	\$447,288	\$2,123,662	\$0	\$2,123,662
2012	\$6,806	\$1,708,122	\$393,299	\$2,108,227	\$0	\$2,108,227
2013	(\$6,896)	\$1,936,701	\$407,465	\$2,337,270	\$0	\$2,337,270
2014	\$11,166	\$2,533,217	\$371,882	\$2,916,265	\$0	\$2,916,265
2015	\$27,126	\$2,293,331	\$368,135	\$2,688,592	\$0	\$2,688,592
2016	\$23,637	\$2,725,192	\$332,948	\$3,081,777	\$0	\$3,081,777
2017	(\$8,417)	\$2,384,700	(\$21,900)	\$2,354,383	\$0	\$2,354,383
10 Yr % Chg	(125.01%)	69.67%	(105.98%)	30.43%		30.43%

Description: The Utility Customer Services Fund is an internal service fund that is responsible for all billing related activities for the City's electric, water, sewer, solid waste, and storm water utilities. All of the funding sources are dedicated and cannot be allocated to another department. Dedicated funding sources include fees and service charges (the amounts charged to water, electric, sewer, solid waste, and storm water for the services UCS provides, collection fees, and convenience fees), other local revenues (penalties paid on late utility payments), and interest revenue.

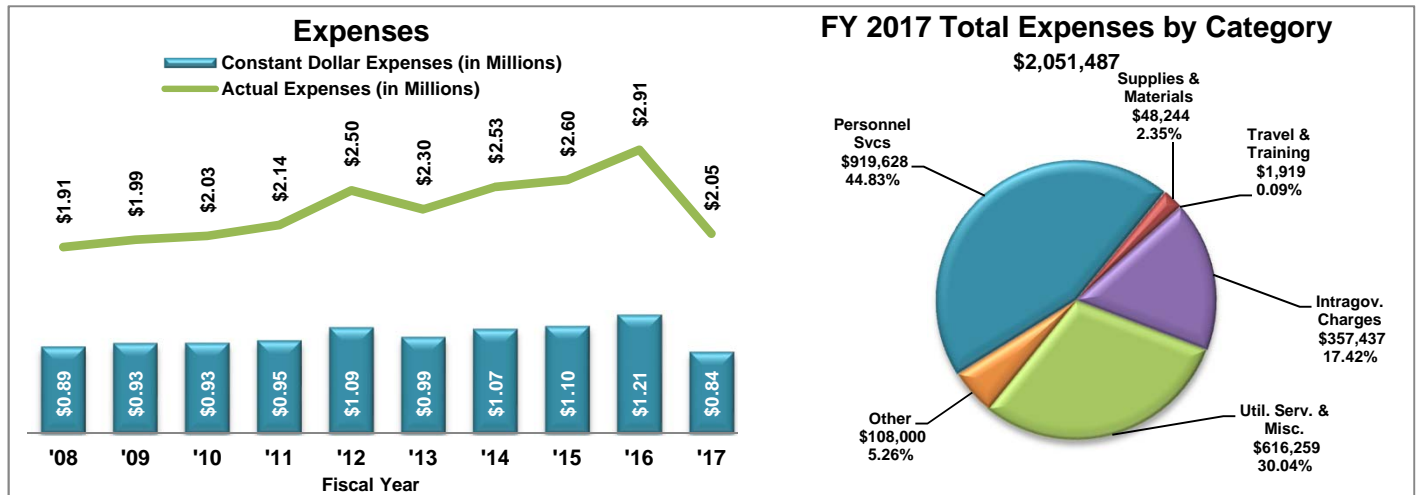
Analysis: For the period shown, total revenues have increased \$0.5 million or 30.43%.

- In other local revenues, reconnection fees were increased in FY 2013 for electric.
- The City used a third party to allow utility bill payments on the web in FY 2014 through FY 2016 and the convenience fee collected grew to over \$500,000 per year. This fee is represented in the revenues and there is an offsetting expense where the City pays the convenience fee to the third party for providing the service. In FY 2017, the convenience fee no longer passes through the City which accounts for a majority of the decrease in revenues in FY 2017.

Source:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Utility Customer Services Fund



Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollars Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$1,912,307	215.30	\$888,193	95,782	\$9.27	18.69%
2009	\$1,987,355	214.54	\$926,346	98,831	\$9.37	1.08%
2010	\$2,027,612	218.06	\$929,858	104,620	\$8.89	(5.12%)
2011	\$2,141,623	224.94	\$952,091	106,658	\$8.93	0.45%
2012	\$2,496,210	229.59	\$1,087,247	109,008	\$9.97	11.65%
2013	\$2,302,081	232.96	\$988,187	111,145	\$8.89	(10.83%)
2014	\$2,532,132	236.74	\$1,069,584	113,155	\$9.45	6.30%
2015	\$2,604,866	237.02	\$1,099,007	115,391	\$9.52	0.74%
2016	\$2,911,902	240.01	\$1,213,242	117,165	\$10.35	8.72%
2017	\$2,051,487	245.12	\$836,932	118,966	\$7.04	(31.98%)
10 Yr % Chg	7.28%	13.85%	(5.77%)	24.21%	(24.06%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Utility Customer Services is the primary interface for the public as it relates to utility services offered by the City. They handle all inquiries and service order requests from customers and related City departments. It is important to examine the trends for actual expenses, constant dollar expenses, and expenses per capita. Constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per capita take into account both inflation and growth in the population.

Analysis: For the past ten years, total expenses increased 7.28%, constant dollar expenses decreased 5.77%, and per capita expenses decreased 24.06%.

- In FY 2011 there were increases in the number of customers that began to pay their utility bill with credit cards and this resulted in an increase in the credit card fees the City had to pay
- In FY 2012 a \$300,000 transfer of excess cash was made to the COFERS capital project to provide some of the funding for the citywide financial software replacement.
- The City used a third party to allow utility bill payments on the web in FY 2014 through FY 2016 and the City paid a convenience fee to the third party. The amount paid grew to over \$500,000 per year. This fee is represented in the expenses and there is an offsetting revenue where the city charges the customer for the convenience fee paid to the third party for providing the service. In FY 2017, the convenience fees charged by a third party for online utility payments no longer passes thru the City's expenses.
- In FY 2016 two customer service representative positions were added to reduce wait time for customers in person and on the phone and one billing auditor position was added to assist in the examination of the City's growing utility accounts for billing accuracy and ordinance enforcement.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Utility Customer Services Fund

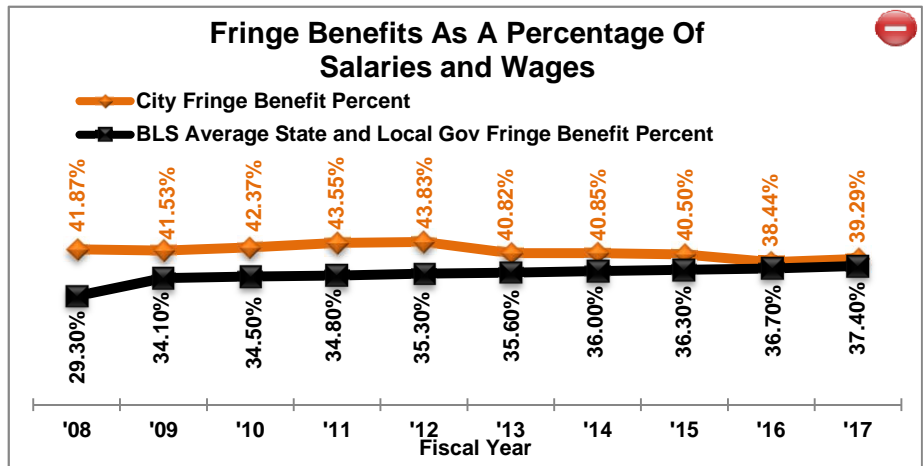
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe Benefit Percent
2008	\$161,534	\$385,775	41.87%	14.10%	29.30%
2009	\$163,163	\$392,918	41.53%	13.90%	34.10%
2010	\$167,199	\$394,613	42.37%	14.90%	34.50%
2011	\$174,982	\$401,774	43.55%	15.10%	34.80%
2012	\$190,135	\$433,822	43.83%	16.10%	35.30%
2013	\$186,376	\$456,634	40.82%	17.10%	35.60%
2014	\$192,787	\$471,984	40.85%	17.50%	36.00%
2015	\$214,327	\$529,211	40.50%	16.60%	36.30%
2016	\$237,613	\$618,156	38.44%	15.10%	36.70%
2017	\$234,511	\$596,933	39.29%	13.80%	37.40%
10 Yr % Chg	45.18%	54.74%	(6.18%)	(2.13%)	27.65%

Description: The most common forms of fringe benefits are pension plans and health and life insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health and life insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

Analysis: For the period shown, fringe benefits as a percent of salaries and wages increased from 41.87% in FY 2008 to 43.83% in FY 2012 before they began declining. The fringe benefit percent is 39.29% for FY 2017.

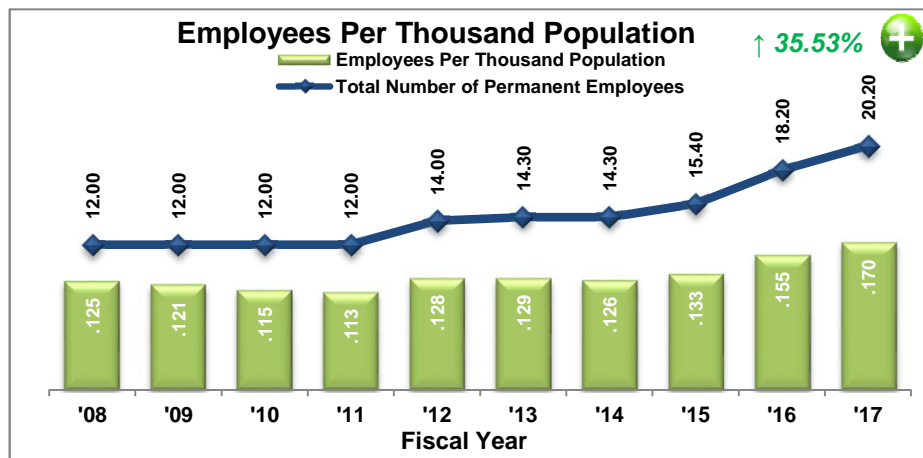
- Pension costs are the largest cost of the fringe benefits. For the ten year period shown, LAGERS-General pension contribution rates decreased 2.13%.
- Health Insurance is the second largest component of fringe benefits and has been increasing significantly over the past ten years. As a way to lower growth in these costs, the City has modified the plan deductibles, offered a high deductible health savings account (HSA) plan, and increased the City's HSA contribution to provide incentive to switch to HSAs.
- The fringe benefit percent has been above the BLS average fringe benefit percent for state and local government for all years shown. This is considered to be a negative trend. Since the change to a different pension plan in FY 2013, the fringe benefit percent has been decreasing.

Management will need to continue monitoring this trend to ensure we are able to pay for the costs of current employees and have the funding to add employees to meet the needs of a growing community.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group <https://www.bls.gov/news.release>

Utility Customer Services Fund



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	12.00	95,782	0.125					
2009	12.00	98,831	0.121					
2010	12.00	104,620	0.115					
2011	12.00	106,658	0.113					
2012	14.00	109,008	0.128	2.00	2.00			ADDED: (2) Customer Service Rep II to improve customer service and lower the number of abandoned calls
2013	14.30	111,145	0.129	0.30			0.30	REALLOCATED: (.3) Assistant Finance Director to reflect supervision over fund
2014	14.30	113,155	0.126					
2015	15.40	115,391	0.133	1.10	1.00		0.10	ADDED: (1) CSR II to help reduce wait time on customer phone calls; REALLOCATED (.10) Assistant Finance Director
2016	18.20	117,165	0.155	2.80	3.00		(0.20)	ADDED: (2) CSR II to reduce customer wait time, (1) Billing Auditor to improve billing accuracy and ordinance enforcement; REALLOCATION: (.40) reduction in Asst Finance Director due to a reorganization that moved Utility Customer Services from the Finance Department to the Utilities Department and (.20) increase in Utilities department personnel providing oversight
2017	20.20	118,966	0.170	2.00			2.00	ADDED: (1) Billing Auditor
10 Yr Chg	68.33%	24.21%	35.53%	8.20	6.00	0.00	2.20	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The employees per thousand population is an important indicator when looking at the increases in positions over time. If employees per thousand population is increasing significantly, it may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing, or productivity is declining. If the number of employees per thousand population is declining significantly, it may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the period shown, there has been an increase of 7.20 FTE. Employees per thousand population increased 28.82% while the population increased 24.21%. As the number of customers grow, staff has been added to help reduce wait time for customers in person and on the phone.

Source:

- City of Columbia Annual Budget Document
<http://www.columbia.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Utility Customer Services Fund

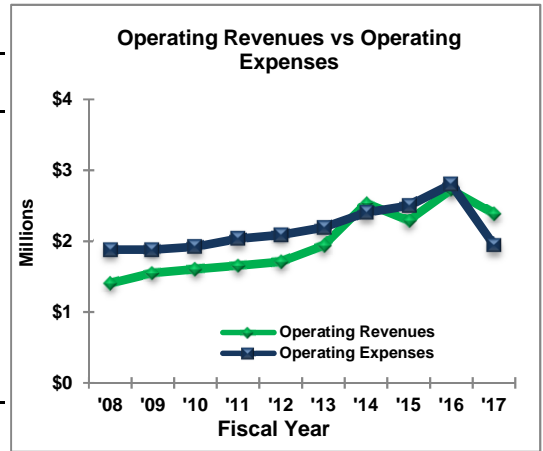
	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Operating Revenues:					
User Charges	\$1,405,466	\$1,548,814	\$1,606,295	\$1,656,480	\$1,708,122
Total Operating Revenues	\$1,405,466	\$1,548,814	\$1,606,295	\$1,656,480	\$1,708,122
Operating Expenses:					
Personnel Services **	\$577,883	\$602,772	\$601,989	\$627,854	\$642,038
Materials and Supplies	\$312,945	\$357,531	\$319,681	\$308,312	\$314,851
Travel and Training	\$1,292	\$2,080	\$6,234	\$0	\$1,817
Intragovernmental	\$372,163	\$357,759	\$392,572	\$319,125	\$358,538
Utilities, Services and Miscellaneous	\$615,000	\$561,179	\$600,848	\$780,044	\$772,672
Depreciation	\$449	\$0	\$0	\$0	\$0
Total Operating Expenses	\$1,879,732	\$1,881,321	\$1,921,324	\$2,035,335	\$2,089,916
Operating Income (Loss)	(\$474,266)	(\$332,507)	(\$315,029)	(\$378,855)	(\$381,794)
Non-Operating Revenues:					
Investment Revenue	\$33,654	\$31,305	\$28,582	\$19,894	\$6,806
Revenue from Other Gov Units	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$365,938	\$384,332	\$405,238	\$447,288	\$393,299
Total Non-Operating Revenues	\$399,592	\$415,637	\$433,820	\$467,182	\$400,105
Non-Operating Expenses:					
Interest Expense	\$0	\$0	\$0	\$0	\$0
Loss on Disposal of Assets	\$20,705	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$20,705	\$0	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses)	\$378,887	\$415,637	\$433,820	\$467,182	\$400,105
Income (Loss) Before Transfers	(\$95,379)	\$83,130	\$118,791	\$88,327	\$18,311
Transfers In	\$0	\$0	\$0	\$0	\$0
Transfers Out	(\$11,870)	(\$106,034)	(\$106,288)	(\$106,288)	(\$406,294)
Total Transfers	(\$11,870)	(\$106,034)	(\$106,288)	(\$106,288)	(\$406,294)
Change in Net Position	(\$107,249)	(\$22,904)	\$12,503	(\$17,961)	(\$387,983)
Net Position - Beginning	\$831,915	\$724,666	\$701,762	\$714,265	\$696,304
Net Position - Ending	\$724,666	\$701,762	\$714,265	\$696,304	\$308,321

Net Position - Beginning in FY 2015 was restated for contributed capital and GASB 68 Accounting and Financial Reporting for Pensions

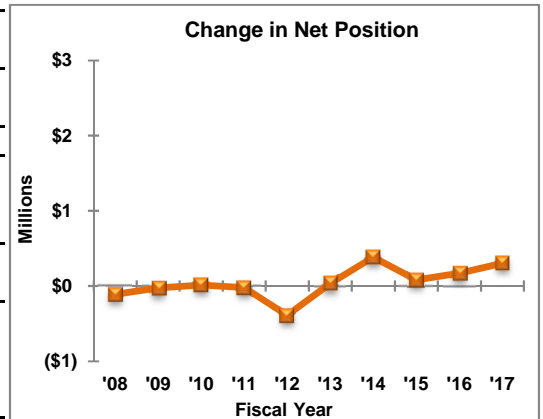
**Beginning in FY 2016, Personnel Services includes the GASB 68 Adj. for Pensions and GASB 16 Adj. for Vacation Liability

Revenues, Expenses, and Changes in Net Position

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$1,936,701	\$2,533,217	\$2,293,331	\$2,725,192	\$2,384,700
\$1,936,701	\$2,533,217	\$2,293,331	\$2,725,192	\$2,384,700
\$681,052	\$700,819	\$783,935	\$936,214	\$919,628
\$333,677	\$342,407	\$393,609	\$59,904	\$48,244
\$0	\$2,278	\$6,466	\$5,330	\$1,919
\$358,095	\$351,226	\$350,813	\$357,287	\$357,437
\$821,223	\$1,006,108	\$962,009	\$1,444,957	\$616,259
\$0	\$0	\$0	\$0	\$0
\$2,194,047	\$2,402,838	\$2,496,832	\$2,803,692	\$1,943,487
(\$257,346)	\$130,379	(\$203,501)	(\$78,500)	\$441,213
(\$6,896)	\$11,166	\$27,126	\$23,637	(\$8,417)
\$0	\$0	\$0	\$0	\$0
\$407,465	\$371,882	\$368,135	\$332,948	(\$21,900)
\$400,569	\$383,048	\$395,261	\$356,585	(\$30,317)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$400,569	\$383,048	\$395,261	\$356,585	(\$30,317)
\$143,223	\$513,427	\$191,760	\$278,085	\$410,896
\$0	\$0	\$0	\$0	\$0
(\$108,034)	(\$129,294)	(\$108,034)	(\$108,210)	(\$108,000)
(\$108,034)	(\$129,294)	(\$108,034)	(\$108,210)	(\$108,000)
\$35,189	\$384,133	\$83,726	\$169,875	\$302,896
\$308,321	\$343,510	\$1,022,862	\$1,106,588	\$1,276,463
\$343,510	\$727,643	\$1,106,588	\$1,276,463	\$1,579,359



For the period shown, operating revenues have been below operating expenses for all years shown except FY 2014 and FY 2017. Other than the user charges reflected in the operating revenues, UCS also has several non-operating revenues which are not reflected in this graph. Please refer to the change in net position graph below for a more complete view of revenue and expense activity for this budget.



For the period shown, there was a negative change in net position for most of the period of FY 2008 through FY 2012 except FY 2010. Internal service funds such as UCS are supposed to set their fees to the utilities to recover their operational costs. When the expenses come in below the revenue collected, a balance is accumulated. Management made a decision to reduce the amount charged to the utilities for this period to use up excess reserves. In FY 2012, there was a \$300,000 transfer of excess reserves to help fund the COFERS software project. There has been a positive change in net position for FY 2013 through FY 2017.

Utility Customer Services Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Fees and Service Charges	\$1,405,466	\$1,548,814	\$1,606,295	\$1,656,480	\$1,708,122
Interest Revenue	\$33,654	\$31,305	\$28,582	\$19,894	\$6,806
Less: GASB 31 Interest Adjustment	(\$3,817)	(\$10,059)	\$13,644	\$308	\$4,503
Grants	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$365,938	\$384,332	\$405,238	\$447,288	\$393,299
Total Financial Sources Before Transfers	\$1,801,241	\$1,954,392	\$2,053,759	\$2,123,970	\$2,112,730
Transfers In^	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$1,801,241	\$1,954,392	\$2,053,759	\$2,123,970	\$2,112,730

Financial Uses					
Personnel Services	\$577,883	\$602,772	\$601,989	\$627,854	\$642,038
Less: GASB 16 Vacation Liability Adjustment	(\$346)	(\$2,661)	(\$5,331)	\$4,705	\$4,231
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$312,945	\$357,531	\$319,681	\$308,312	\$314,851
Travel and Training	\$1,292	\$2,080	\$6,234	\$0	\$1,817
Intragovernmental	\$372,163	\$357,759	\$392,572	\$319,125	\$358,538
Utilities, Services and Miscellaneous	\$615,000	\$561,179	\$600,848	\$780,044	\$772,672
Interest Expense	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$11,870	\$106,034	\$106,288	\$106,288	\$406,294
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$1,890,807	\$1,984,694	\$2,022,281	\$2,146,328	\$2,500,441

Financial Sources Over/(Under) Uses	(\$89,566)	(\$30,302)	\$31,478	(\$22,358)	(\$387,711)
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Current Assets	\$805,012	\$764,512	\$786,210	\$815,531	\$422,936
Less: GASB 31 Pooled Cash Adj	\$10,005	(\$54)	\$13,590	\$13,898	\$18,401
Less: Current Liabilities *	(\$75,190)	(\$57,270)	(\$63,000)	(\$109,001)	(\$100,915)
Unassigned Cash Reserve	\$739,827	\$707,188	\$736,800	\$720,428	\$340,422

Budgeted Oper Exp w/o Depreciation	\$1,970,049	\$2,082,631	\$2,167,428	\$1,943,677	\$2,156,375
Add: Budgeted Oper Transfers to Other Funds	\$11,870	\$106,034	\$106,288	\$106,288	\$406,294
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0	\$0
Add: budgeted Principal Payments	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$0	\$0	\$0	\$0	\$0

Total Budgeted Financial Uses	\$1,981,919	\$2,188,665	\$2,273,716	\$2,049,965	\$2,562,669
	x 20%	x 20%	x 20%	x 20%	x 20%

Budgeted Cash Reserve Target	\$396,384	\$437,733	\$454,743	\$409,993	\$512,534
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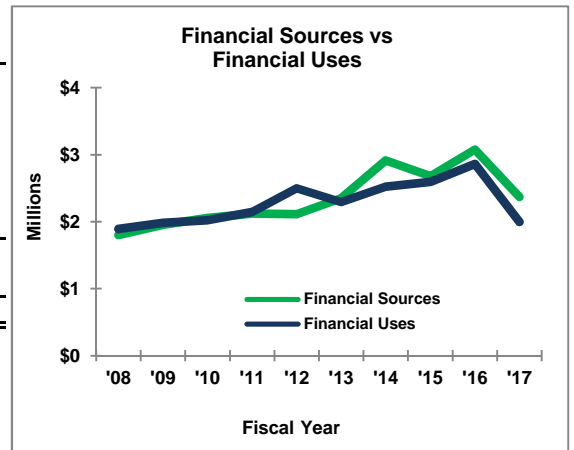
Above/(Below) Cash Reserve Target	\$343,443	\$269,455	\$282,057	\$310,435	(\$172,112)
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^ Transfers In do not include Capital Contributions.

*FY 2015 was restated for GASB 68 Accounting and Financial Reporting for Pensions

Financial Sources and Uses

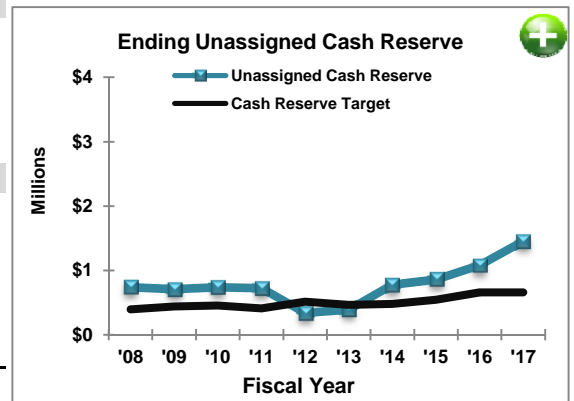
Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$1,936,701	\$2,533,217	\$2,293,331	\$2,725,192	\$2,384,700
(\$6,896)	\$11,166	\$27,126	\$23,637	(\$8,417)
\$15,030	\$787	(\$9,476)	(\$2,784)	\$17,885
\$0	\$0	\$0	\$0	\$0
\$407,465	\$371,882	\$368,135	\$332,948	(\$21,900)
\$2,352,300	\$2,917,052	\$2,679,116	\$3,078,993	\$2,372,268
\$0	\$0	\$0	\$0	\$0
\$2,352,300	\$2,917,052	\$2,679,116	\$3,078,993	\$2,372,268



For the period shown, financial sources were under financial uses for most of the period between FY 2008 and FY 2012. During this time, UCS was charging the utilities less than their operational costs in an effort to use down excess cash. The big gap between financial uses and sources occurred in FY 2012 when there was a \$300,000 transfer of excess cash to help fund the COFERS software project. Financial sources have been above financial uses from FY 2013 through FY 2017.

\$681,052	\$700,819	\$783,935	\$936,214	\$919,628
(\$6,764)	(\$10,750)	(\$3,182)	\$163	\$6,897
\$0	\$0	(\$4,202)	(\$50,756)	(\$59,422)
\$333,677	\$342,407	\$393,609	\$59,904	\$48,244
\$0	\$2,278	\$6,466	\$5,330	\$1,919
\$358,095	\$351,226	\$350,813	\$357,287	\$357,437
\$821,223	\$1,006,108	\$962,009	\$1,444,957	\$616,259
\$0	\$0	\$0	\$0	\$0
\$108,034	\$129,294	\$108,034	\$108,210	\$108,000
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$2,295,317	\$2,521,382	\$2,597,482	\$2,861,309	\$1,998,962

\$56,983	\$395,670	\$81,634	\$217,684	\$373,306
\$467,384	\$925,794	\$1,005,831	\$1,214,036	\$1,507,175
\$33,430	\$34,217	\$24,741	\$21,958	\$39,843
(\$110,437)	(\$180,280)	(\$171,153)	(\$156,640)	(\$95,475)
\$390,377	\$779,731	\$859,419	\$1,079,354	\$1,451,543
\$2,218,083	\$2,291,205	\$2,622,774	\$3,172,819	\$3,190,149
\$108,034	\$108,204	\$108,034	\$108,210	\$108,000
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$2,326,117	\$2,399,409	\$2,730,808	\$3,281,029	\$3,298,149
x 20%	x 20%	x 20%	x 20%	x 20%
\$465,223	\$479,882	\$546,162	\$656,206	\$659,630
(\$74,846)	\$299,849	\$313,257	\$423,148	\$791,913



For the period shown, ending unassigned cash reserves were above the cash reserve target for most of the ten year period. Management made a decision to use down some of the 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 reserves to help fund the COFERS software project and the ending reserve amount fell below the cash reserve target for FY 2012 and FY 2013. From FY 2014 through FY 2017 the ending reserves have been above the cash reserve target as the fund is building up cash for some forecasted needs in the next five years.

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Transportation Departments

Description

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

Public Works - 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).

Public Works - Streets & Engineering

Streets provides maintenance of 9.7 miles of unimproved streets and 507.3 miles of improved streets, snow removal on all City streets, mechanical and manual street cleaning, mowing of public right-of-ways, and utility service cut repairs. Engineering provides survey, design, contract administration and inspection of various public improvement projects, reviews of subdivision improvements, issuance of permits and inspection of all construction on public right-of-way.

Public Works - 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 down-town employees, customers, and businesses. This division works with the City Prosecutor's office, affected businesses, consumers in the identification and mitigation of problematic enforcement zones. The Traffic Maintenance Division fabricates, installs, and maintains approximately 20,000 traffic control and street name signs, paints 1,040,000 feet of pavement striping, paints curbs/ crosswalks/ symbols, and provides traffic signal maintenance.

Transit Fund (Buses)

Transit provides public bus transportation to as many citizens as possible at the lowest possible cost, while maintaining timely and dependable service.

Regional Airport Fund

The Airport provides safe and usable Airport facilities for the operation of commercial, general aviation and military aircraft, and creates a healthy environment so that the community may access the national air transportation system and promote the economic growth of the region.

Parking Utility Fund

The Parking Utility operates, maintains, and administers five parking facilities, nine surface lots as well as on- street parking meters.

Railroad Utility Fund

This fund operates and maintains the short line Columbia Terminal Railroad (COLT) to provide customers with safe, reliable, and efficient rail service.

Transload Facility Fund

This fund operates and maintains the Transload facility.

Capital 1/4 Cent Sales Tax Fund

This fund accounts for the one quarter cent capital improvement sales tax that was passed by voters in 2006 and the current tax 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

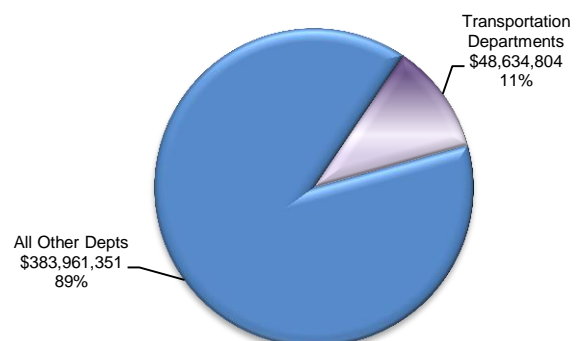
This fund accounts for the portion of the 1% general sales tax that is dedicated to the Capital Improvement Plan. Currently 4.1% of the amount of general sales taxes is dedicated to fund capital projects. These funds are transferred into the Capital Projects Fund to fund specific projects.

Special Road District Tax Fund (1976 - 2011)

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

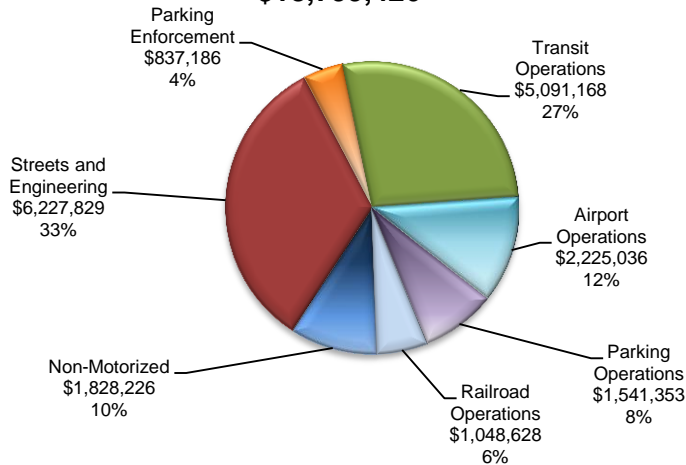
Stadium TDD

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

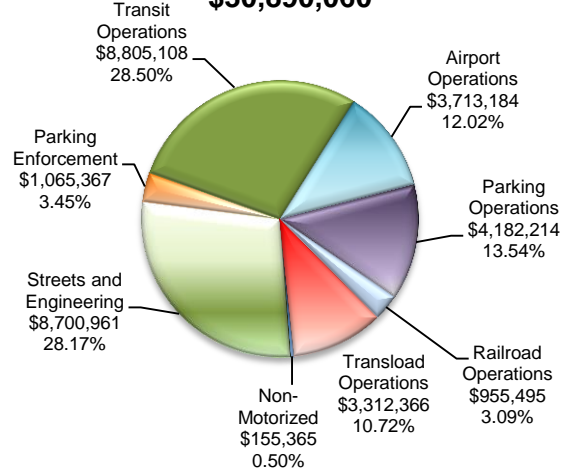


Transportation Departments - Summary

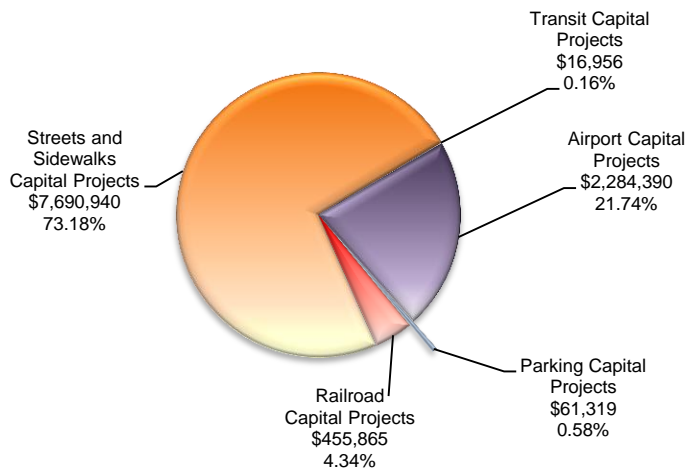
2008 Operation Expenses
\$18,799,426



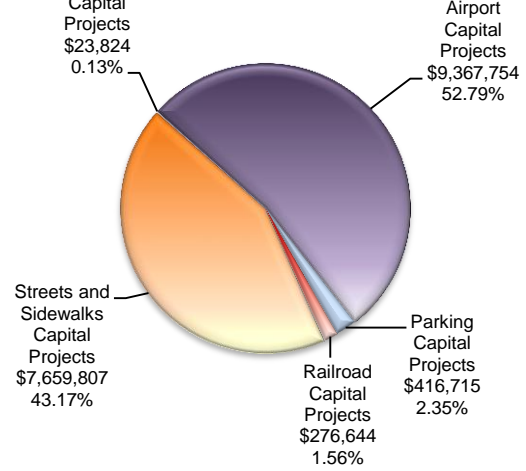
2017 Operation Expenses
\$30,890,060



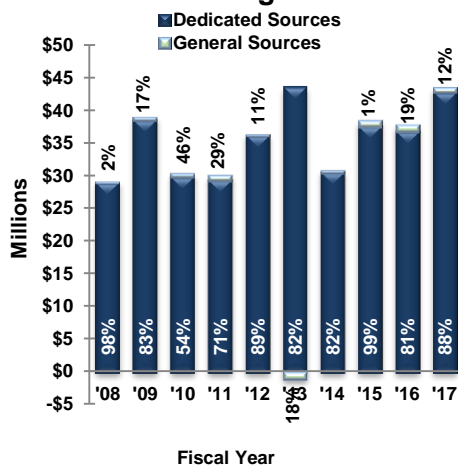
2008 Capital Project Expenses
\$10,509,470



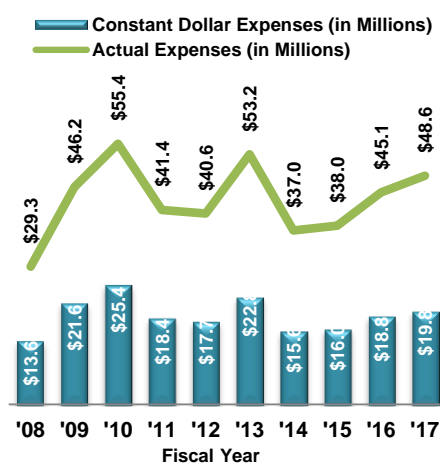
2017 Capital Project Expenses
\$17,744,744



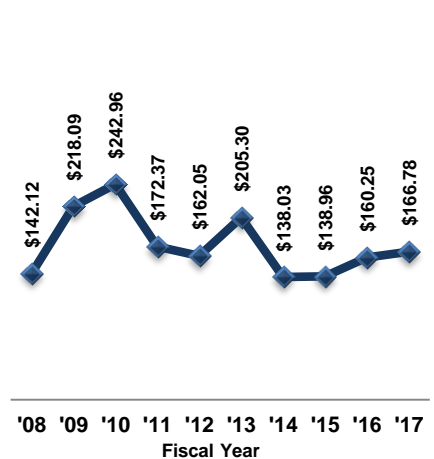
Funding Sources



Total Expenses























Expenses Per Capita in Constant Dollars



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

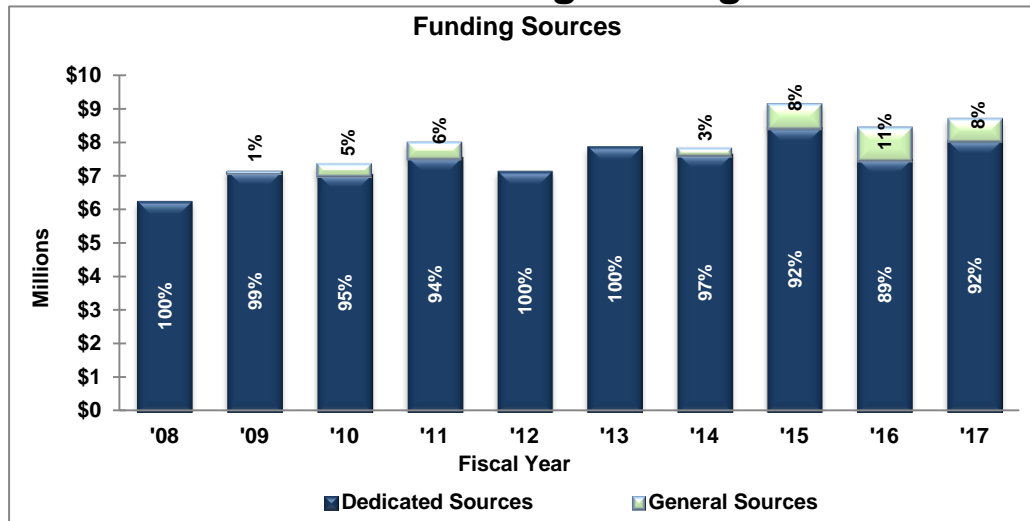
Streets and Engineering Trends

General Fund Department

Indicator	2016	2017	Comments
Expenses Per Capita in Constant Dollars			Expenses per capita in constant dollars decreased 1.19% over the past ten years while inflation increased 13.85% and the population increased 24.21%. There was a downturn in the economy in FY 2009 which resulted in budget cuts for several years to balance the general fund budget and low general source growth (such as in sales taxes).
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries and wages were below the Bureau of Labor Statistics (BLS) average for FY 2016 and FY 2017. The pension plan was changed in FY 2013 and there have been decreasing fringe benefit percentages since then.
Employees Per Thousand Population			Over the past ten years, the total number of employees increased by 1.51 FTE. Employees per thousand population decreased 17.24% while the population increased 24.21% during this same time. One major change occurred in FY 2011 when 6.25 FTE were moved to the Community Development Department to create a one-stop shop for building development. Most of the positions that have been added for street maintenance were through the conversion of temporary positions to permanent and utilization of some of the Columbia Energy Center (CEC) pilot funding that was allocated to Streets. There has not been enough growth in general source funding to add other positions.
Citizen Survey: Overall Condition of City Streets			Citizen satisfaction with the overall condition of city streets decreased from 33% in FY 2016 to 31% in FY 2017. Satisfaction has been below 37% for all years shown. Since satisfaction is below 50%, this is considered a negative trend.
Citizen Survey: Overall Condition of City Sidewalks			Citizen satisfaction with the overall condition of city sidewalks decreased from 50% in FY 2016 to 48% in FY 2017; it is now above both the state and national ratings. Since satisfaction is below 50%, it is considered to be a negative factor.
Citizen Survey: Snow Removal on Major City Streets			Citizen satisfaction with snow removal on major city streets has increased from 63% in FY 2016 to 65% in FY 2017. When looking at benchmark data, the City's satisfaction rating is above state and national benchmark ratings.
Citizen Survey: Snow Removal on Neighborhood Streets			Citizen satisfaction with snow removal on neighborhood streets has increased from 29% in FY 2016 to 31% in FY 2017; however it is significantly lower than state and national satisfaction ratings. Due to a lack of funding, the city maintains a policy of not utilizing overtime to clear neighborhood streets unless there is four or more inches of snow.
Citizen Survey: Maintenance and Repair Services for Major City Streets			Citizen satisfaction with maintenance and repair services for major city streets decreased from 49% in FY 2016 to 46% in FY 2017. When looking at benchmark data, the City's satisfaction rating is lower than state ratings, but higher than national satisfaction ratings for most years. It is estimated that the City is underfunding street maintenance by \$1.5 million each year due to the low growth of general sources such as sales tax.
Citizen Survey: Maintenance and Repair Services for Neighborhood Streets			Citizen satisfaction with maintenance and repair services for neighborhood streets has remained at 48% for FY 2016 and FY 2017. When looking at benchmark data, the City's satisfaction rating is significantly lower than state and higher than national satisfaction ratings. It is estimated that the City is underfunding street maintenance by \$1.5 million each year due to the low growth of general sources such as sales tax. In FY 2017, satisfaction is above national ratings but still below state ratings.
Street Maintenance Effort (In Dollars)			While the amount of street maintenance funding budgeted has increased over \$1.4 million dollars over the past ten years, it is still estimated that the City is underfunding street maintenance by \$1.5 million each year. The result is the City is not able to fix street maintenance issues when they are small and will end up needing to pay for major maintenance on streets in the future. The lower funding levels negatively impact citizen satisfaction with streets and sidewalks.

 Positive Trend  Warning Trend - Monitor Closely  Negative Trend - Action Needed

Streets and Engineering



Dedicated Sources								
Fiscal Year	Transfers In	Other Local Taxes	Fees and Service Charges	Other Local Revenue	Grants	Total Dedicated Sources	Total General Sources	Total Funding Sources
2008	\$4,023,784	\$1,934,187	\$266,781	\$3,077	\$0	\$6,227,829	\$0	\$6,227,829
2009	\$4,103,151	\$2,711,766	\$257,252	\$43,215	\$0	\$7,115,384	\$37,096	\$7,152,480
2010	\$4,017,582	\$2,743,311	\$207,021	\$65,577	\$0	\$7,033,491	\$351,029	\$7,384,520
2011	\$4,492,200	\$2,713,357	\$199,839	\$135,651	\$0	\$7,541,047	\$473,462	\$8,014,509
2012	\$4,547,550	\$2,287,351	\$234,347	\$35,736	\$10,000	\$7,114,984	\$0	\$7,114,984
2013	\$4,799,038	\$2,949,707	\$76,458	\$25,326	\$0	\$7,850,529	\$0	\$7,850,529
2014	\$4,983,333	\$2,525,170	\$94,452	\$34,931	\$0	\$7,637,886	\$204,298	\$7,842,184
2015	\$4,900,027	\$3,373,386	\$92,182	\$50,733	\$0	\$8,416,328	\$715,596	\$9,131,924
2016	\$4,967,628	\$2,437,525	\$58,075	\$26,003	\$0	\$7,489,231	\$953,508	\$8,442,739
2017	\$5,254,303	\$2,674,597	\$84,991	\$28,365	\$0	\$8,042,256	\$658,705	\$8,700,961
10 Yr % Chg	30.58%	38.28%	(68.14%)	821.84%		29.13%		39.71%

Description: The Streets and Engineering budget is a General Fund department that is funded by both dedicated and general sources. Dedicated sources cannot be used to support other departments. General sources can be reallocated to other departments. The primary dedicated funding sources are transfers from the transportation sales tax, other local taxes (gasoline taxes), other local revenues (auction revenues and miscellaneous revenues), and fees and service charges (street maintenance and miscellaneous fees).

Analysis: For the ten year period, total funding sources increased 39.71% and dedicated sources increased 29.13%.

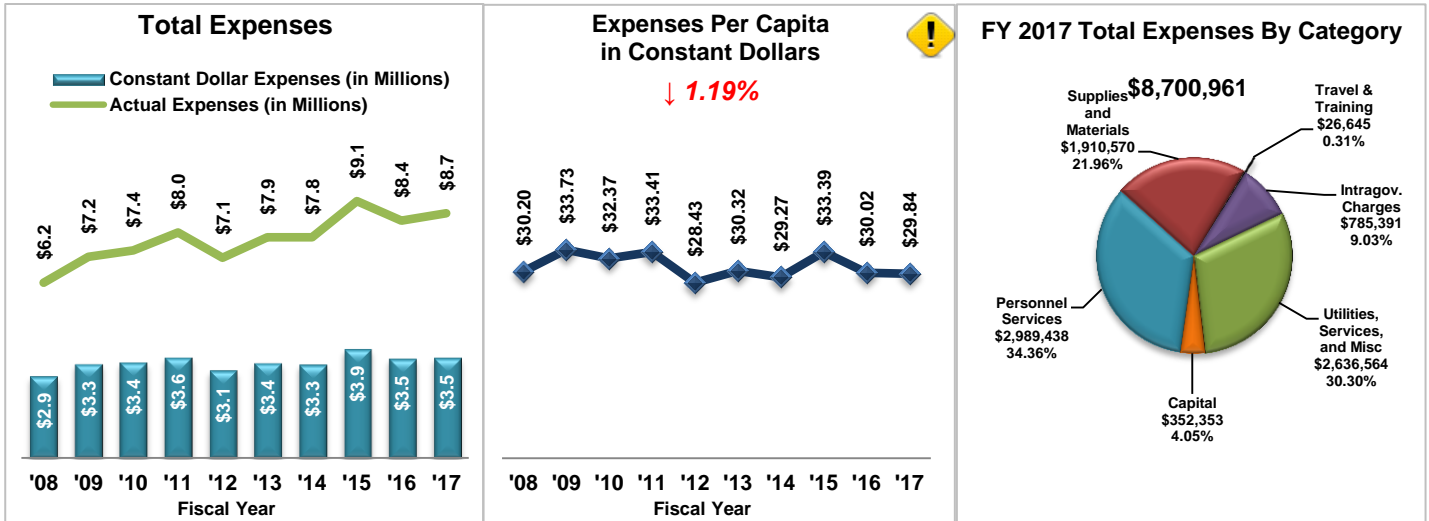
- Transfers from transportation sales tax have increased \$1,433,137 due to efforts by management to increase the funding for street maintenance.
- Fees and Service charges, specifically service cut fees have significantly decreased over time. The street department used to perform this work for the utilities but now the utilities take care of it themselves.
- Other local revenues can vary significantly from year to year as most of this revenue is auction revenue received from selling vehicles that are being replaced
- General sources for FY 2014 – FY 2017 were used to cover street lighting costs (which were moved from the City General budget to this budget in FY 2015) and additional street maintenance (funds used to pay a payment in lieu of taxes to the school, library and Boone County Family Resources for the loss of property taxes from the city purchasing the Columbia Energy Center). As these payments decreased each year, an extra \$204,298 was allocated to street maintenance.

It should be noted that transportation sales tax, which is the largest dedicated source, is also used to fund the transit and airport budgets. As online sales grow (which are not subject to local sales taxes), the growth rate of transportation sales tax is kept low and this has and will continue to hinder the ability of the City to increase street maintenance funding in the future.

Source:

- City of Columbia Accounting System

Streets and Engineering



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Actual Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$6,227,829	215.30	\$2,892,588	95,782	\$30.20	(9.69%)
2009	\$7,152,480	214.54	\$3,333,914	98,831	\$33.73	11.69%
2010	\$7,384,520	218.06	\$3,386,525	104,620	\$32.37	(4.03%)
2011	\$8,014,509	224.94	\$3,562,970	106,658	\$33.41	3.21%
2012	\$7,114,984	229.59	\$3,098,996	109,008	\$28.43	(14.91%)
2013	\$7,850,529	232.96	\$3,369,904	111,145	\$30.32	6.65%
2014	\$7,842,184	236.74	\$3,312,572	113,155	\$29.27	(3.46%)
2015	\$9,131,924	237.02	\$3,852,807	115,391	\$33.39	14.08%
2016	\$8,442,739	240.01	\$3,517,661	117,165	\$30.02	(10.09%)
2017	\$8,700,961	245.12	\$3,549,674	118,966	\$29.84	(0.60%)
10 Yr % Chg	39.71%	13.85%	22.72%	24.21%	(1.19%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Streets and Engineering budget is a General Fund budget that provides street maintenance, street lighting, snow removal, street cleaning, mowing of right-of-ways, utility service cut repairs, survey, design, contract administration, and construction inspection of capital projects for the Public Works Department.

Analysis: For the period shown, total expenses increased 39.71%, constant dollar expenses increased 22.72%, and per capita expenses decreased 1.19%.

- Annual citizen surveys reveal citizens are not satisfied with the City's efforts to maintain streets and sidewalks.
- During this timeframe, the number of lane miles increased 16% and the amount budgeted for street maintenance increased from \$1,740,151 to \$3,147,515. For FY 2017 it is estimated that the City should be budgeting \$4.7 million, which is \$1.5 million higher than the City is currently budgeting.
- The decrease in FY 2012 is due to more engineering time being charged directly to capital projects and not to this budget.
- The increase in FY 2015 is due to the movement of street lighting expenses from the City General budget to the street budget.
- FY 2016 reflects a decrease due to lower fleet replacements and construction materials.
- The increase in FY 2017 is due to Engineering absorbing 50% of survey crews from Sewer as part of a reorganization, as well as an increase in intragovernmental charges.

Sources:

- City of Columbia Annual Financial Report - Required Supplementary Information - General Fund Budgetary Comparison <http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Streets and Engineering

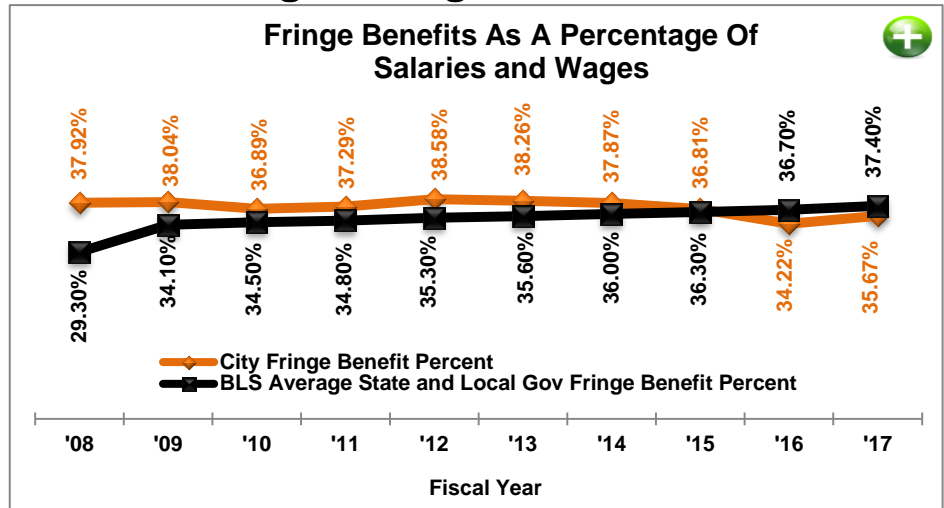
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe Benefit Percent
2008	\$737,409	\$1,944,645	37.92%	14.10%	29.30%
2009	\$799,584	\$2,101,882	38.04%	13.90%	34.10%
2010	\$849,750	\$2,303,249	36.89%	14.90%	34.50%
2011	\$785,035	\$2,105,098	37.29%	15.10%	34.80%
2012	\$768,825	\$1,992,587	38.58%	16.10%	35.30%
2013	\$826,933	\$2,161,295	38.26%	17.10%	35.60%
2014	\$816,519	\$2,156,326	37.87%	17.50%	36.00%
2015	\$734,810	\$1,996,069	36.81%	16.60%	36.30%
2016	\$710,336	\$2,076,025	34.22%	15.10%	36.70%
2017	\$728,819	\$2,043,419	35.67%	13.80%	37.40%
10 Yr % Chg	(1.16%)	5.08%	(5.94%)	(2.13%)	27.65%

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

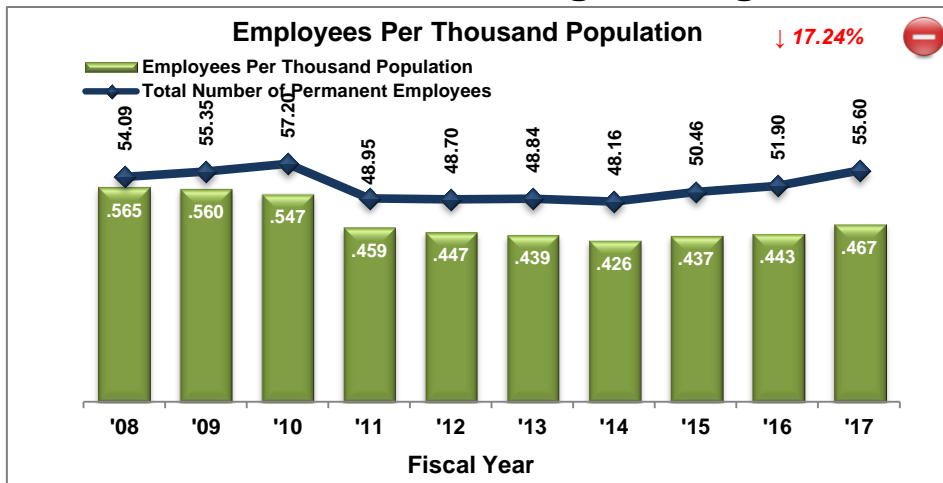
Analysis: For the period shown, fringe benefits as a percent of salaries and wages increased from 37.92% in FY 2008 to 38.58% in FY 2012 and then began decreasing. The FY 2017 fringe benefit percent is 35.67%.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. In FY 2015 to FY 2017 the pension rates decreased with the FY 2017 rate at 13.80%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible health savings account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The fringe benefit percent has been below the BLS average fringe benefit percent for state and local government for FY 2016 and FY 2017.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Streets and Engineering



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	54.09	95,782	0.565					
2009	55.35	98,831	0.560	1.26	2.00		(0.74)	ADDED: (1) Engineering Aide III to assist with street capital projects; (1) Equipment Operator I (from temporary) for Safety/Cleanup Crew
2010	57.20	104,620	0.547	1.85		(1.00)	2.85	DELETED: (1) vacant Equipment Operator III
2011	48.95	106,658	0.459	(8.25)			(8.25)	MOVED: (6.25 FTE) moved from Engineering to Community Development for the creation of the one-stop shop for building development
2012	48.70	109,008	0.447	(0.25)	1.05		(1.30)	ADDED: (1) Equipment Operator I; (.05) Risk Management Specialist
2013	48.84	111,145	0.439	0.14			0.14	
2014	48.16	113,155	0.426	(0.68)			(0.68)	
2015	50.46	115,391	0.437	2.30	2.00		0.30	ADDED: (1) Equipment Operator II and (1) Equipment Operator III
2016	51.90	117,165	0.443	1.44	2.00	(0.25)	(0.31)	ADDED: (2) Equipment Operator II; DELETED (.25) Assistant Public Works Director
2017	55.60	118,966	0.467	3.70			3.70	REALLOCATED: (.50) City Land Surveyor, (.50) Asst City Land Surveyor, (.60) Property Acquisition Coordinator, (.50) Eng Tech, (1) Assoc. Eng Tech from Sewer due to a reorganization
10 Yr Chg	2.79%	24.21%	(17.24%)	1.51	7.05	(1.25)	(4.29)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

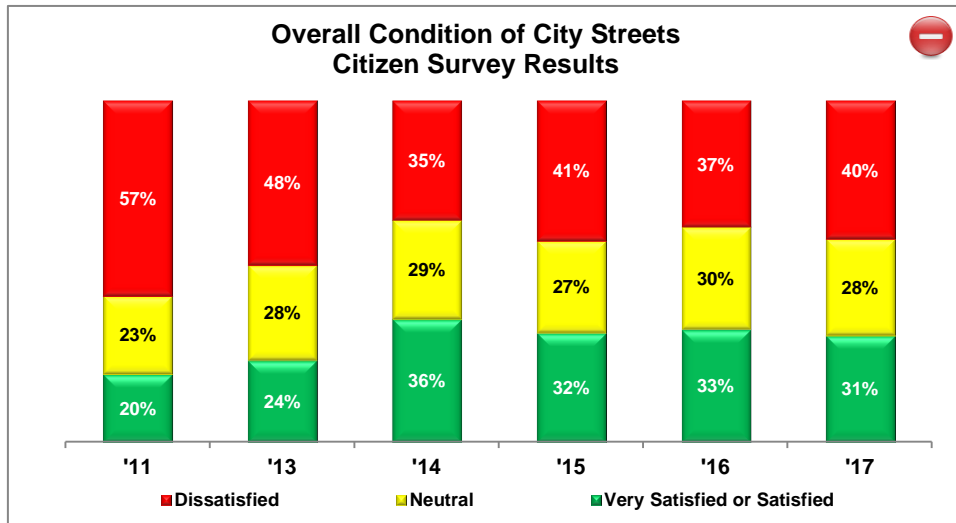
Description: Employee per thousand population increases may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. Employees per thousand population decreases may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the period shown, there has been a total increase of 1.51 FTE positions. Employees per thousand population decreased 17.24% while the population increased 24.21%. In FY 2011 6.25 FTE positions were moved from Public Works to Community Development to create a one stop shop for building development. Several positions have been added to increase the city's street maintenance efforts.

Sources:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Streets and Engineering



Key: Percent of Customers Very Satisfied or Satisfied in most recent citizen survey:
Positive (75% - 100% Satisfaction) Warning: (50% - 74% Satisfaction) Negative (<50% Satisfaction)

Fiscal Year	Very Satisfied or Satisfied	Neutral	Dissatisfied
2011	20%	23%	57%
2013	24%	28%	48%
2014	36%	29%	35%
2015	32%	27%	41%
2016	33%	30%	37%
2017	31%	28%	40%

Description: The City began conducting a citizen survey in FY 2003 to help the City identify concerns from residents, respond to these concerns, and assess the overall satisfaction of its citizens. Beginning in FY 2013 the City began conducting the surveys annually.

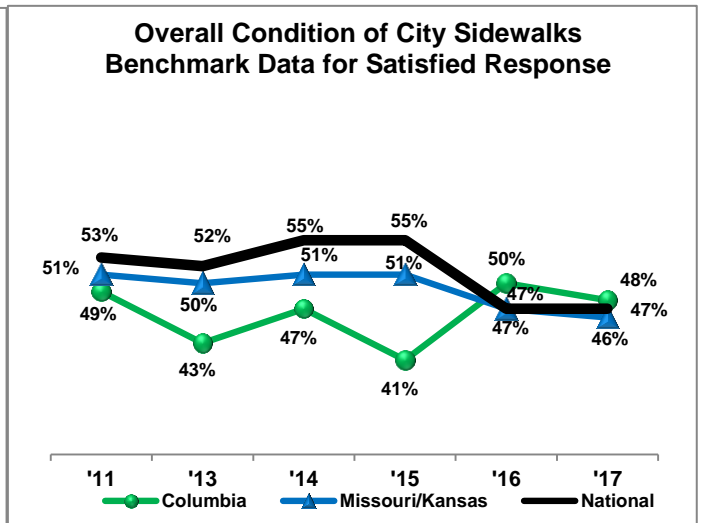
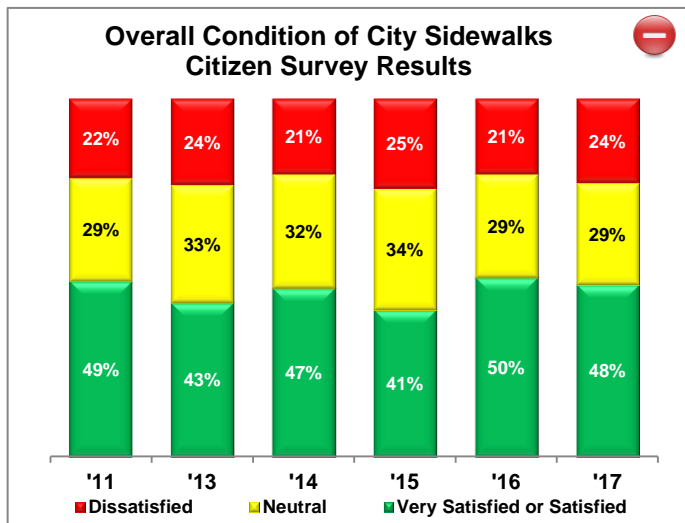
Analysis:

- In the FY 2017 citizen survey, 31% of residents are very satisfied or satisfied with the overall condition of city streets and citizens ranked the condition of city streets as the third most important priority (behind public safety services and City utility services. This score is higher than it was in FY 2011 – FY 2013 surveys but lower than it was in the FY 2014 - FY 2016 surveys.
- In response to lower scores, the City began increasing the street maintenance funds and focusing street maintenance efforts on streets that have the most traffic. This has helped improve citizen satisfaction.
- Lower sales tax growth due to increasing online sales (which do not collect local sales taxes), the City has been unable to fully fund street maintenance. It is estimated that the City is underfunding street maintenance by approximately \$1.5 million each year.
- The City needs to identify additional revenue sources to better fund street maintenance.

Source:

- DirectionFinder Survey by ETC Institute
<http://www.como.gov/survey-results/>

Streets and Engineering



Key: Percent of Customers Very Satisfied or Satisfied in most recent citizen survey:

Positive (75% - 100% Satisfaction)

Warning: (50% - 74% Satisfaction)

Negative (<50% Satisfaction)

Fiscal Year	Very Satisfied or Satisfied	Neutral	Dissatisfied
2011	49%	29%	22%
2013	43%	33%	24%
2014	47%	32%	21%
2015	41%	34%	25%
2016	50%	29%	21%
2017	48%	29%	24%

Benchmark Data for Satisfied Responses

Columbia	Missouri/Kansas	National
49%	51%	53%
43%	50%	52%
47%	51%	55%
41%	51%	55%
50%	47%	47%
48%	46%	47%

Description: The City began conducting a citizen survey in FY 2003 to help the City identify concerns from residents, respond to these concerns, and assess the overall satisfaction of its citizens. Beginning in FY 2013 the City began conducting the surveys annually. Property owners in the City are required to maintain their own sidewalks, including removal of snow and other debris.

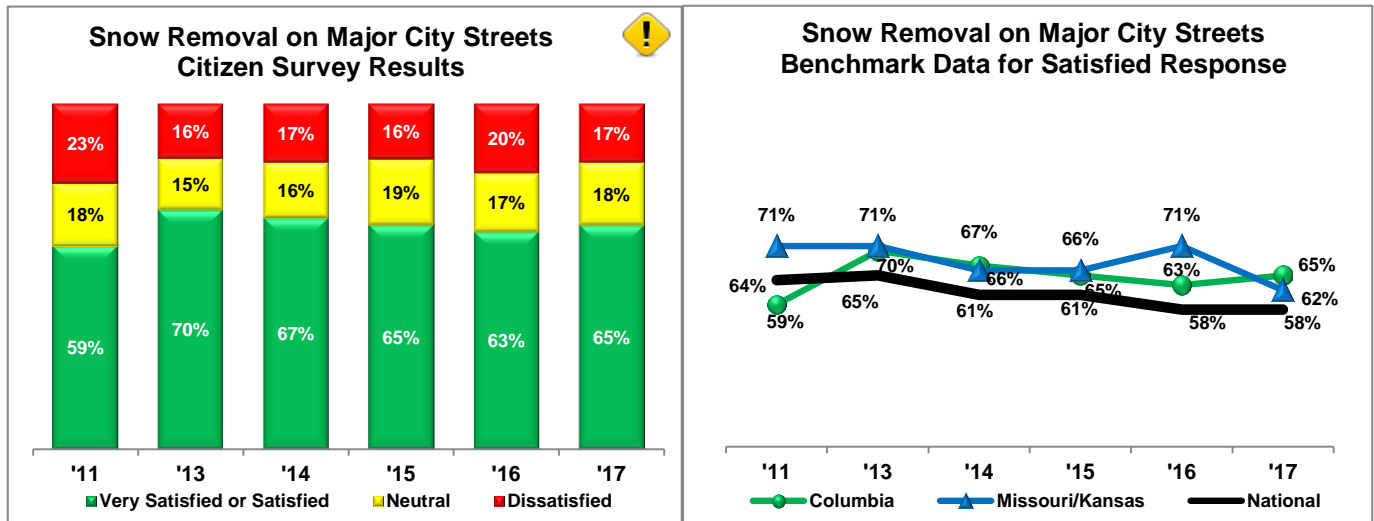
Analysis: During the ten year time period shown, citizen satisfaction with the overall condition of City sidewalks decreased from 49% in FY 2011 to 48% in FY 2017.

- In FY 2017, the City's satisfaction rating is above both the state and national satisfaction benchmarks.
- For FY 2017, the satisfaction rating of 48% moves this indicator from a warning to a negative trend.
- The City does not have adequate funding to take on the construction and maintenance of sidewalks. An additional funding source would have to be identified.

Source:

- DirectionFinder Survey by ETC Institute
<http://www.como.gov/survey-results/>
- City of Columbia Code of Ordinances: Section 24-12; 24-33; and 22-97

Streets and Engineering



Key: Percent of Customers Very Satisfied or Satisfied in most recent citizen survey:
 Positive (75% - 100% Satisfaction) Warning: (50% - 74% Satisfaction) Negative (<50% Satisfaction)

Fiscal Year	Very Satisfied or Satisfied	Neutral	Dissatisfied
2011	59%	18%	23%
2013	70%	15%	16%
2014	67%	16%	17%
2015	65%	19%	16%
2016	63%	17%	20%
2017	65%	18%	17%

Benchmark Data for Satisfied Responses		
Columbia	Missouri/Kansas	National
59%	71%	64%
70%	71%	65%
67%	66%	61%
65%	66%	61%
63%	71%	58%
65%	62%	58%

Description: The City began conducting a citizen survey in FY 2003 to help the City identify concerns from residents, respond to these concerns, and assess the overall satisfaction of its citizens. Beginning in FY 2013 the City began conducting the surveys annually.

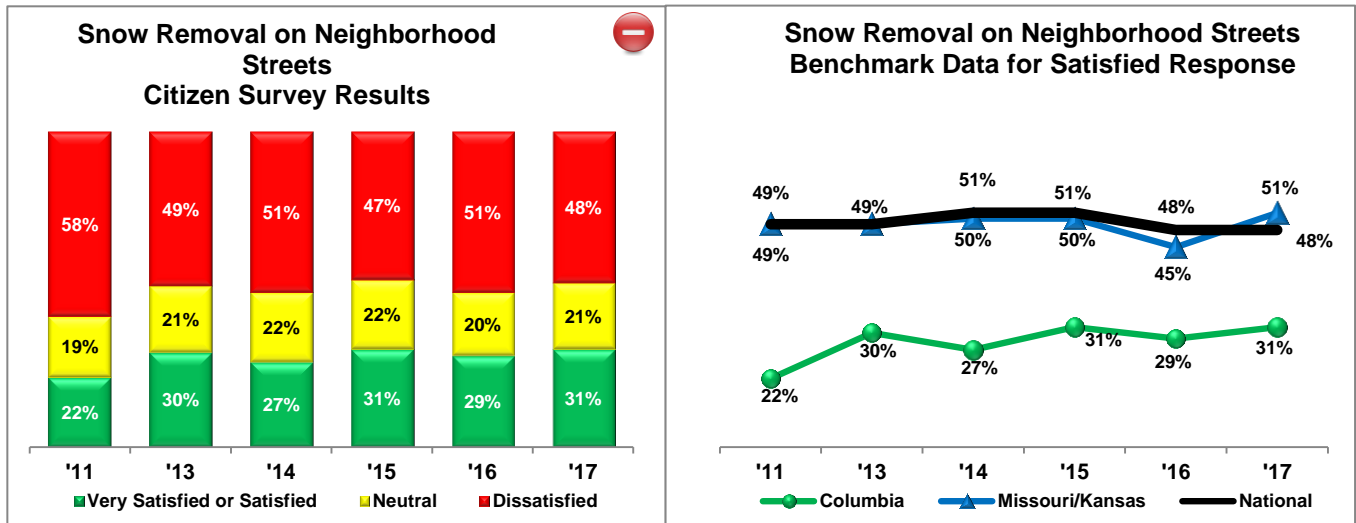
The City has divided major roads into various priority groupings. Priority I streets consist of 275 lane miles which are major streets that facilitate access to public transportation, hospitals, fire stations and other public safety needs. City crews work overtime as needed to keep priority one streets passable. Priority II streets are the next streets to be cleared and consist of 191 lane miles which are heavily traveled streets for access to schools and businesses. City crews work overtime as needed to make these streets passable as well.

Analysis: In the FY 2017 citizen survey, 65% of citizens were very satisfied or satisfied with the City's snow removal efforts on major City streets. This reflects an overall decrease in satisfaction from 70% in FY 2013. In comparison to national and state benchmarking information, in FY 2017, the City was higher than the national and state results.

Source:

- DirectionFinder Survey by ETC Institute
<http://www.como.gov/survey-results/>

Streets and Engineering



Key: Percent of Customers Very Satisfied or Satisfied in most recent citizen survey:
 Positive (75% - 100% Satisfaction) Warning: (50% - 74% Satisfaction) Negative (<50% Satisfaction)

Fiscal Year	Very Satisfied or Satisfied	Neutral	Dissatisfied
2011	22%	19%	58%
2013	30%	21%	49%
2014	27%	22%	51%
2015	31%	22%	47%
2016	29%	20%	51%
2017	31%	21%	48%

Benchmark Data for Satisfied Responses		
Columbia	Missouri/Kansas	National
22%	49%	49%
30%	49%	51%
27%	50%	51%
31%	50%	51%
29%	45%	48%
31%	51%	48%

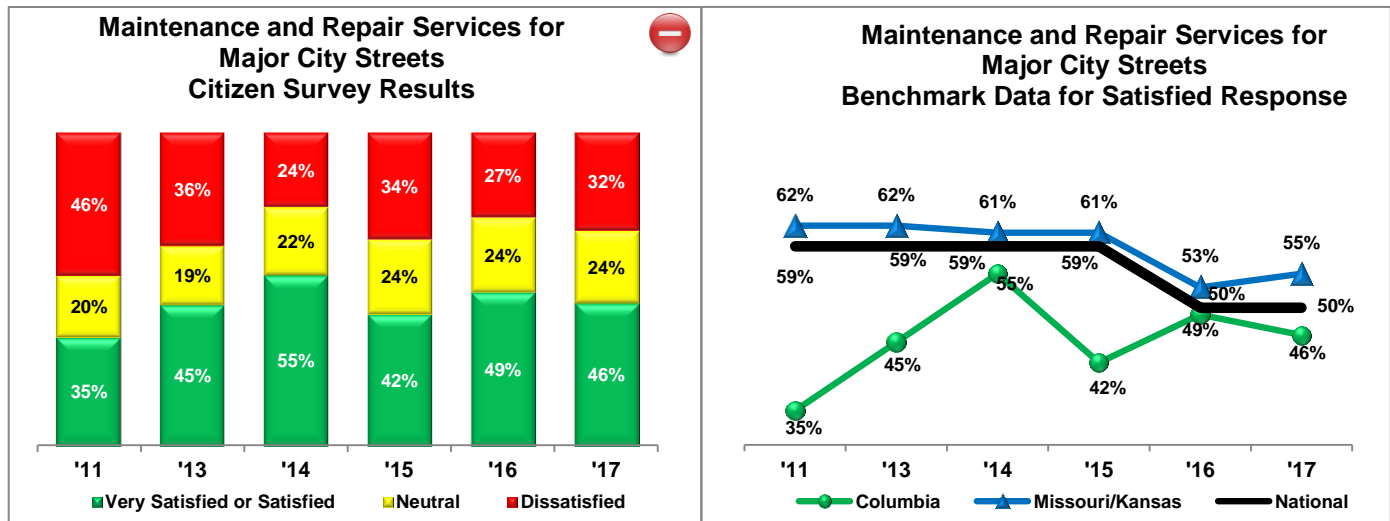
Description: The City began conducting a citizen survey in FY 2003 to help the City identify concerns from residents, respond to these concerns, and assess the overall satisfaction of its citizens. Beginning in FY 2013 the City began conducting the surveys annually. The City has a policy of utilizing overtime to clear neighborhood streets when there is four or more inches of snow. For smaller accumulations, City crews will work during regularly scheduled work hours to make neighborhood streets passable, overtime will not be utilized.

Analysis: In the FY 2017 citizen survey, 31% of citizens were very satisfied or satisfied with the City's snow removal efforts on neighborhood streets. This reflects a slight increase from the FY 2016 survey amount of 29%. In comparison to national and state benchmarking information, the City was significantly lower than the national and state results for all years. Due to budgetary cuts in the general fund, the City has been unable to provide funding for increased snow removal efforts on neighborhood streets.

Source:

- DirectionFinder Survey by ETC Institute
<http://www.como.gov/survey-results/>

Streets and Engineering



Key: Percent of Customers Very Satisfied or Satisfied in most recent citizen survey:
 Positive (75% - 100% Satisfaction) Warning: (50% - 74% Satisfaction) Negative (<50% Satisfaction)

Fiscal Year	Very Satisfied or Satisfied	Neutral	Dissatisfied
2011	35%	20%	46%
2013	45%	19%	36%
2014	55%	22%	24%
2015	42%	24%	34%
2016	49%	24%	27%
2017	46%	24%	32%

Benchmark Data for Satisfied Responses		
Columbia	Missouri/Kansas	National
35%	62%	59%
45%	62%	59%
55%	61%	59%
42%	61%	59%
49%	53%	50%
46%	55%	50%

Description: The City began conducting a citizen survey in FY 2003 to help the City identify concerns from residents, respond to these concerns, and assess the overall satisfaction of its citizens. Beginning in FY 2013 the City began conducting the surveys annually.

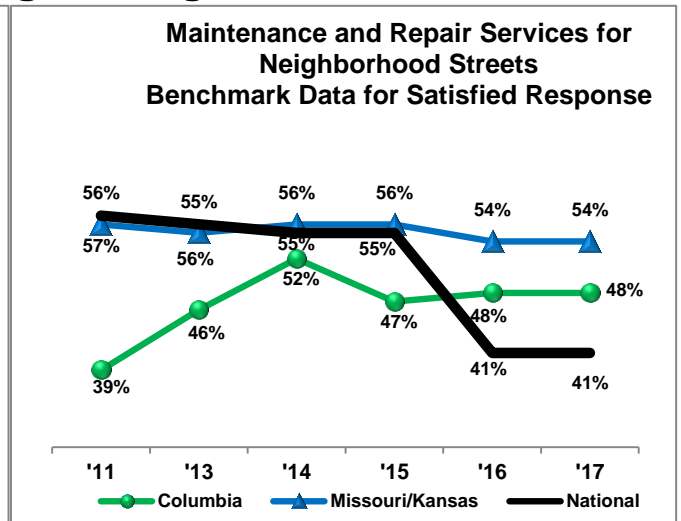
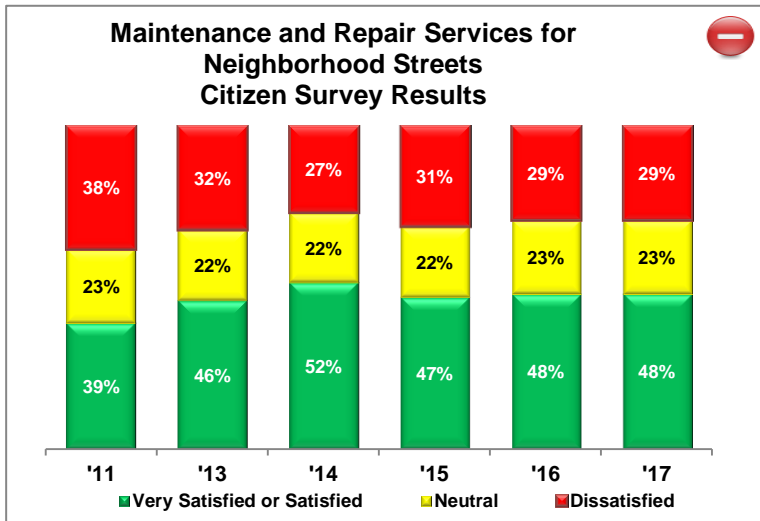
Analysis: In the FY 2017 citizen survey, 46% of citizens were very satisfied or satisfied with the City's maintenance and repair of major City streets and 32% are dissatisfied.

- This reflects an decrease in satisfaction from the FY 2016 survey when 49% were satisfied with the City's efforts.
- In comparison to national and state benchmarking information, satisfaction with the City's efforts are now below state and national ratings.
- The City added funding to street maintenance for the past several years to help improve the condition of major streets; however, it is estimated that the City is approximately \$1.5 million lower in street maintenance funding than is needed. The lower amount of street maintenance funding is due to lower sales tax growth (growth of online sales which do not collect local sales taxes). The City is not able to fix all of the areas that need to be fixed when the maintenance issues are small and will end up needing to pay for major maintenance later.

Source:

- DirectionFinder Survey by ETC Institute
<http://www.como.gov/survey-results/>

Streets and Engineering



Key: Percent of Customers Very Satisfied or Satisfied in most recent citizen survey:
Positive (75% - 100% Satisfaction) Warning: (50% - 74% Satisfaction) Negative (<50% Satisfaction)

Fiscal Year	Very Satisfied or Satisfied	Neutral	Dissatisfied
2011	39%	23%	38%
2013	46%	22%	32%
2014	52%	22%	27%
2015	47%	22%	31%
2016	48%	23%	29%
2017	48%	23%	29%

Benchmark Data for Satisfied Responses

Columbia	Missouri/Kansas	National
39%	56%	57%
46%	55%	56%
52%	56%	55%
47%	56%	55%
48%	54%	41%
48%	54%	41%

Description: The City began conducting a citizen survey in FY 2003 to help the City identify concerns from residents, respond to these concerns, and assess the overall satisfaction of its citizens. Beginning in FY 2013 the City began conducting the surveys annually.

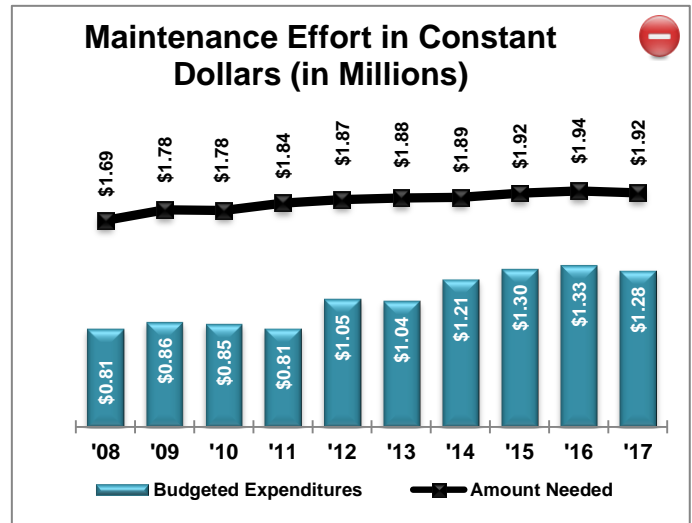
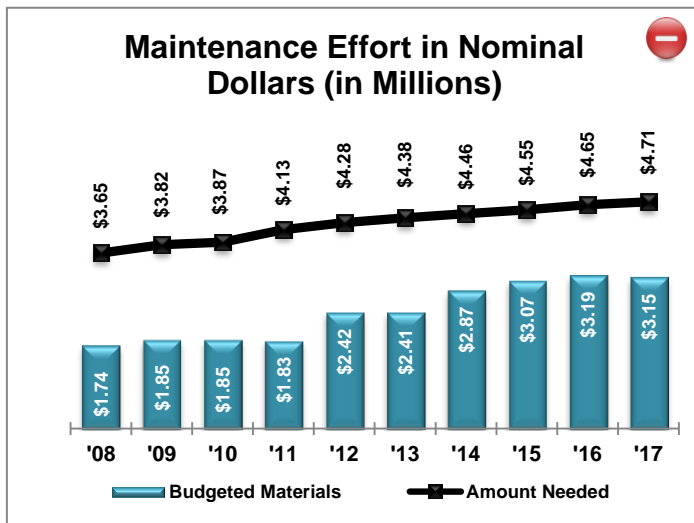
Analysis: In the FY 2017 citizen survey, 48% of citizens were very satisfied or satisfied with the City's maintenance and repair of neighborhood streets and 29% are dissatisfied.

- In comparison to national and state benchmarking information, satisfaction with the City's efforts are now above the national ratings but still remain below the state satisfaction rating. The results for FY 2017 have remained the same as FY 2016.
- The City has not been able to adequately fund street maintenance due lower sales tax growth (growth of online sales which do not collect local sales taxes).

Source:

- DirectionFinder Survey by ETC Institute
<http://www.como.gov/survey-results/>

Streets and Engineering



Fiscal Year	Budgeted Material and Contractual Expenditures for Streets and Sidewalk	Amount Needed for Material and Contractual Expenditures for Streets and Sidewalk	Consumer Price Index	Constant Dollar Budgeted Expenditures	Constant Dollar Expenditures Needed	Number of Paved Lane Miles	Maintenance Expenditures per Paved Lane Mile in Constant Dollars
2008	\$1,740,151	\$3,648,622	215.30	\$808,234	\$1,694,645	1,158.22	\$698
2009	\$1,849,687	\$3,820,252	214.54	\$862,176	\$1,780,696	1,200.58	\$718
2010	\$1,849,687	\$3,873,464	218.06	\$848,262	\$1,776,362	1,205.13	\$704
2011	\$1,825,732	\$4,133,324	224.94	\$811,656	\$1,837,531	1,273.12	\$638
2012	\$2,415,187	\$4,282,204	229.59	\$1,051,957	\$1,865,153	1,305.78	\$806
2013	\$2,414,187	\$4,379,350	232.96	\$1,036,310	\$1,879,872	1,322.05	\$784
2014	\$2,868,485	\$4,463,350	236.74	\$1,211,660	\$1,885,338	1,333.94	\$908
2015	\$3,072,783	\$4,545,206	237.02	\$1,296,424	\$1,917,647	1,337.89	\$969
2016	\$3,188,205	\$4,651,489	240.01	\$1,328,363	\$1,938,040	1,338.29	\$993
2017	\$3,147,515	\$4,710,781	245.12	\$1,284,071	\$1,921,826	1,351.00	\$950
							36.20%

Warning Trend:

Budgeted maintenance expenses below required maintenance amounts

Formulation:

Material and Contractual Expend. for Streets
Number of Lane Miles of Streets

Description: The condition of a city's long-lived assets such as its streets, sidewalks and bridges is significant because of their tremendous costs and the far-reaching implications should they be allowed to decline. The decline of these assets may affect business activity, property value and operating expenditures. Deferral of maintenance on the assets and their subsequent erosion can also create a significant unfunded liability.

Over the long run, maintenance expenditures should remain relatively stable in relation to the amount of assets to be maintained. If in the long run, the ratio between maintenance expenditures and the amount of assets appears to be declining, it may be a sign that the City is deteriorating and maintenance costs are being deferred to a future period when costs will be significantly higher.

Analysis: For the period shown, maintenance expenditures per lane mile of streets in constant dollars increased 36.20%; however, there is not adequate funding available for street maintenance. The graphs above show the budgeted street maintenance expenditures vs. the amount needed to properly maintain the streets at the desired level. It has been estimated that at FY 2017 funding levels, it would take 49.5 years to resurface every road in the City. In citizen surveys, the citizens have expressed their dissatisfaction with the condition of streets. Management needs to find additional revenue sources that can be used to increase the funding available for street maintenance.

Sources:

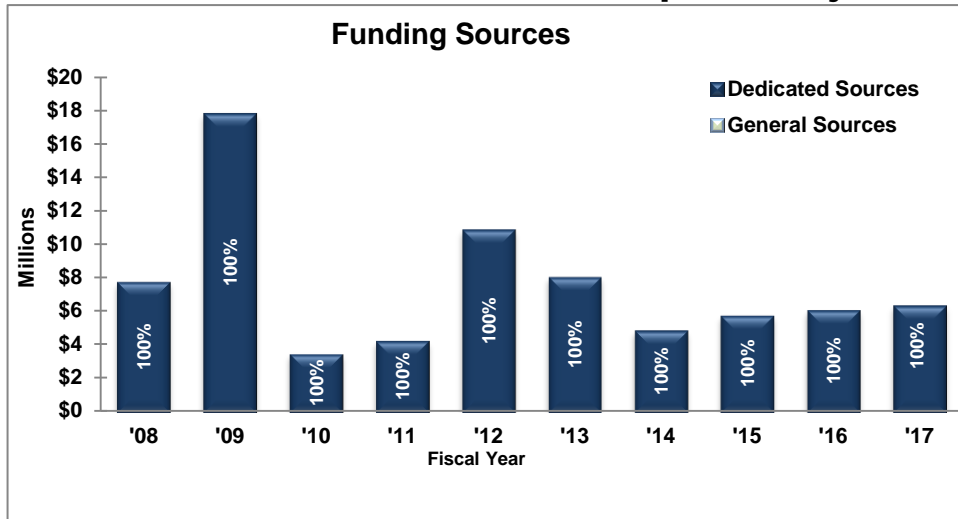
- City of Columbia Annual Budget Document (Demographic Statistics)

Streets and Sidewalk Capital Projects

Capital Projects Fund

The Capital Projects Fund includes administrative, streets and sidewalks, parks and recreation, and public safety capital projects. This section focuses on just the streets and sidewalk capital projects.

Streets and Sidewalks Capital Projects



Dedicated Sources

Fiscal Year	Grants	Transfers In*	County Rd Dist. Tax	Misc. Revenue	TDD	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$0	\$5,202,190	\$1,345,000	\$43,750	\$1,100,000	\$7,690,940	\$0	\$7,690,940
2009	\$3,772,100	\$9,107,500	\$4,155,500	\$743,750	\$0	\$17,778,850	\$0	\$17,778,850
2010	\$315,227	\$862,500	\$1,400,000	\$800,000	\$0	\$3,377,727	\$0	\$3,377,727
2011	\$392,000	\$2,360,000	\$1,400,000	\$0	\$0	\$4,152,000	\$0	\$4,152,000
2012	\$6,874,646	\$1,278,496	\$1,675,000	\$49,456	\$942,022	\$10,819,620	\$0	\$10,819,620
2013	\$3,585,550	\$2,196,876	\$2,083,417	\$114,360	\$0	\$7,980,203	\$0	\$7,980,203
2014	\$1,345,796	\$1,262,500	\$2,096,215	\$75,400	\$0	\$4,779,911	\$0	\$4,779,911
2015	\$2,346,555	\$3,280,941	\$0	\$51,506	\$0	\$5,679,002	\$0	\$5,679,002
2016	\$3,326,542	\$2,670,494	\$0	\$0	\$0	\$5,997,036	\$0	\$5,997,036
2017	\$4,538,481	\$1,720,309	\$0	\$21,718	\$0	\$6,280,508	\$0	\$6,280,508
10 Yr % Chg		(66.93%)	(100.00%)	(50.36%)	(100.00%)	(18.34%)		(18.34%)

* Transfers In: Capital Improvement Sales Tax, Transportation Sales Tax, Development Fees

Description: While general maintenance of streets is accounted for in the Streets and Sidewalks operating budget, new construction of streets and sidewalks as well as major maintenance of streets is accounted for in the Capital Projects Fund. All of the funding comes from dedicated sources which include capital improvement sales tax, special road district taxes, non-motorized grant, transportation sales tax, development fees, and grants. The primary source of funding comes from the temporary one-quarter cent capital improvement sales tax which is extended through passage of a ballot issue every ten years. The current extension was approved in 2015 and will continue through 2025.

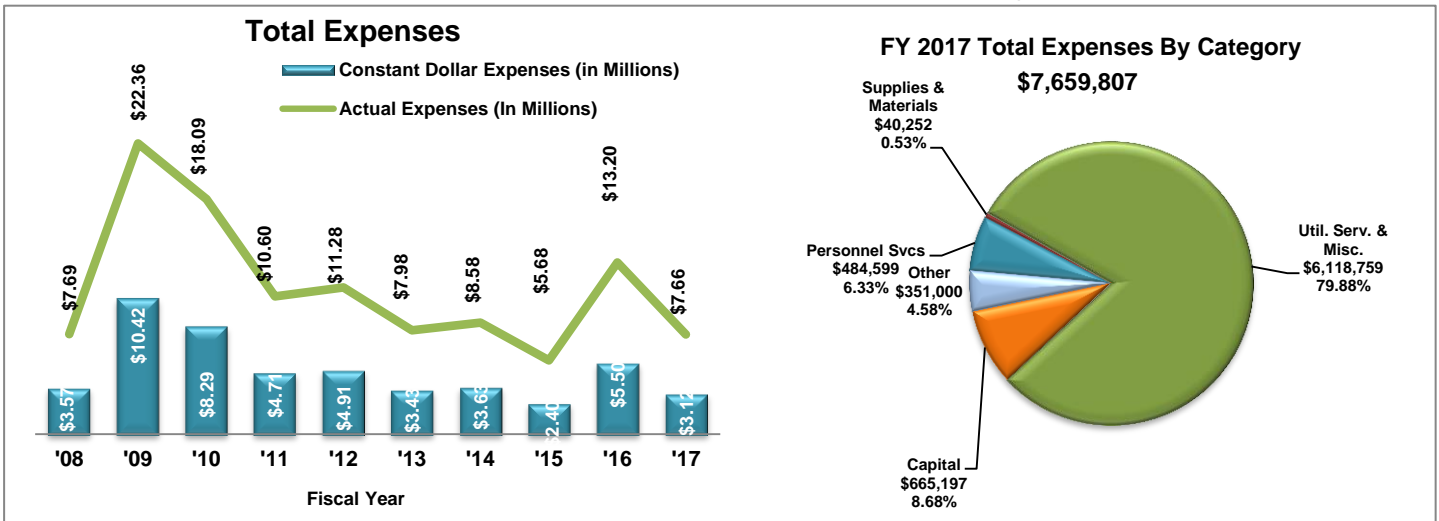
Analysis: The amount of spending can vary greatly from year to year depending on the number and cost of capital projects. All of the funding for a specific capital project must be appropriated before the City can enter into a construction contract, even though the actual construction of the project may take several years.

- Due to the economic downturn in FY 2009, the capital improvement sales tax receipts did not come in as was projected. However, other sources were identified to help finish the funding for all of the FY 2005 street and sidewalk ballot projects.
- The capital improvement sales tax funding is also used to fund public safety projects. One additional fire station, which was approved in the ballot issue, was not built as a result of the lower receipts.
- The FY 2016 and FY 2017 amounts reflect funding for projects approved in the August 2015 extension of the Capital Improvement Sales Tax.

Source:

- City of Columbia Accounting system

Streets and Sidewalks Capital Projects



Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$7,690,940	215.30	\$3,572,147	95,782	\$37.29	117.82%
2009	\$22,359,836	214.54	\$10,422,368	98,831	\$105.46	182.81%
2010	\$18,087,716	218.06	\$8,294,987	104,620	\$79.29	(24.82%)
2011	\$10,600,835	224.94	\$4,712,760	106,658	\$44.19	(44.27%)
2012	\$11,279,620	229.59	\$4,912,940	109,008	\$45.07	1.99%
2013	\$7,980,203	232.96	\$3,425,568	111,145	\$30.82	(31.62%)
2014	\$8,582,054	236.74	\$3,625,097	113,155	\$32.04	3.96%
2015	\$5,679,002	237.02	\$2,396,001	115,391	\$20.76	(35.21%)
2016	\$13,195,346	240.01	\$5,497,832	117,165	\$46.92	126.01%
2017	\$7,659,807	245.12	\$3,124,921	118,966	\$26.27	(44.01%)
10 Yr % Chg	(0.40%)	13.85%	(12.52%)	24.21%	(29.55%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Streets and sidewalks capital project expenses are for new construction of streets and sidewalks as well as major maintenance of concrete streets. An extension of the one quarter cent capital improvement sales tax is taken to the voter every ten years to continue this important funding source for streets and sidewalk capital projects. As projects are approved by voters, each project is given a unique project number that is used to track all of the various funding sources and expenses over the life of the project.

Analysis: The amount of expenses can vary widely from year to year based on the size and timing of construction on projects.

- While the first capital improvement sales tax was passed in April, 1991, the amount (one quarter) has never been increased since that time even though the city's network of roads and sidewalks has greatly increased during that time, construction costs have increased, and the source is also used to fund public safety capital projects.
- There are many projects identified in the City's capital improvement plan that have not been able to be funded because of the limited revenue generated from the capital improvement sales tax. This has greatly impacted the city's ability to maintain and expand streets as is needed and this has resulted in low satisfaction with street and sidewalk condition and maintenance in our citizen surveys.
- The City needs to identify additional revenue sources to be able to adequately fund these infrastructure needs.











Source:

- City of Columbia Accounting system

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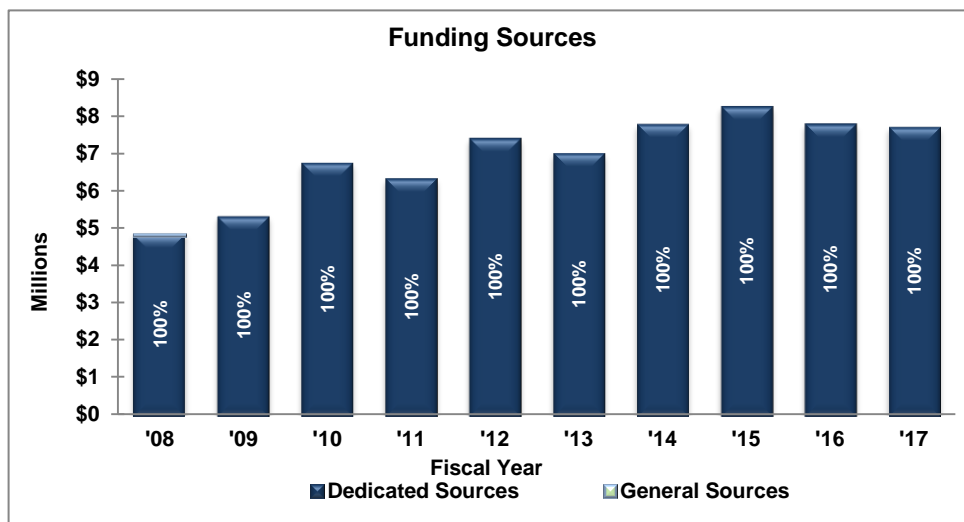
Transit Fund Trends

Enterprise Fund

Indicator	2016	2017	Comments
Expenses Per Capita			Expenses per capita in constant dollars increased 22.28% over the past ten years. During this time the City increased funding from the transportation sales tax and began a transfer from the Parking Fund. These local sources were leveraged to obtain increased FTA operating grant funding. Hours and service areas were increased during this period.
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries and wages was above the Bureau of Labor Statistics (BLS) average state and local government fringe benefit percent for the past ten years.
Employees Per Thousand Population			Over the past ten years, the total number of employees increased by 17.75 FTE. Employees per thousand population increased 17.34% while the population increased 24.21% during this same time. Nearly all of the positions that have been added have been the conversion of temporary positions to permanent positions. There continues to be a difficulty in finding and keeping qualified bus drivers.
Subsidy from Transportation Sales Tax			Over the past ten years, the subsidy from the transportation sales tax to support transit operations increased \$1.03 million or 74.20%. There is concern that the low growth in transportation sales taxes (due to a growth in online sales which do not collect local sales taxes) will not be sufficient to meet future cost increases in transit operations.
Unassigned Cash Reserves			The cash reserve fell below the target in FY 2017 due to expenses growing at a larger amount than financial sources. Management will have to monitor this closely and make changes necessary to ensure the financial health of the operation. There is concern that increasing fuel costs or increasing overtime due to a shortage of qualified drivers could easily cause the reserves to fall more below the cash reserve target in future years.

 Positive Trend
  Warning Trend - Monitor Closely
  Negative Trend - Action Needed

Transit Fund



Dedicated Sources

Fiscal Year	Fees and Service Charges	Investment Revenue	Grants	Other Local Revenue	Transfers In	Capital Contributions	Total Dedicated Sources	Total Revenues
2008	\$1,240,255	\$107,903	\$1,354,013	\$39,334	\$2,031,400	\$40,772	\$4,813,677	\$4,813,677
2009	\$1,447,616	\$109,543	\$1,828,755	\$41,205	\$1,779,618	\$91,968	\$5,298,705	\$5,298,705
2010	\$1,517,701	\$104,103	\$1,524,937	\$45,424	\$1,681,804	\$1,856,189	\$6,730,158	\$6,730,158
2011	\$1,671,933	\$67,132	\$1,456,756	\$49,984	\$2,079,255	\$983,225	\$6,308,285	\$6,308,285
2012	\$1,873,872	\$28,016	\$1,586,935	\$50,297	\$1,727,320	\$2,118,556	\$7,384,996	\$7,384,996
2013	\$2,080,065	\$8,324	\$2,050,092	\$65,823	\$2,546,571	\$238,505	\$6,989,380	\$6,989,380
2014	\$2,300,558	\$22,015	\$2,395,221	\$149,873	\$2,285,090	\$608,742	\$7,761,499	\$7,761,499
2015	\$2,073,373	\$52,590	\$2,278,773	\$54,099	\$2,897,542	\$878,174	\$8,234,551	\$8,234,551
2016	\$2,031,376	\$45,067	\$2,305,196	\$49,810	\$3,316,886	\$22,016	\$7,770,351	\$7,770,351
2017	\$1,877,796	(\$5,176)	\$2,449,647	\$101,313	\$3,264,037	\$0	\$7,687,617	\$7,687,617
10 Yr % Chg	51.40%	(104.80%)	80.92%	157.57%	60.68%	(100.00%)	59.70%	59.70%

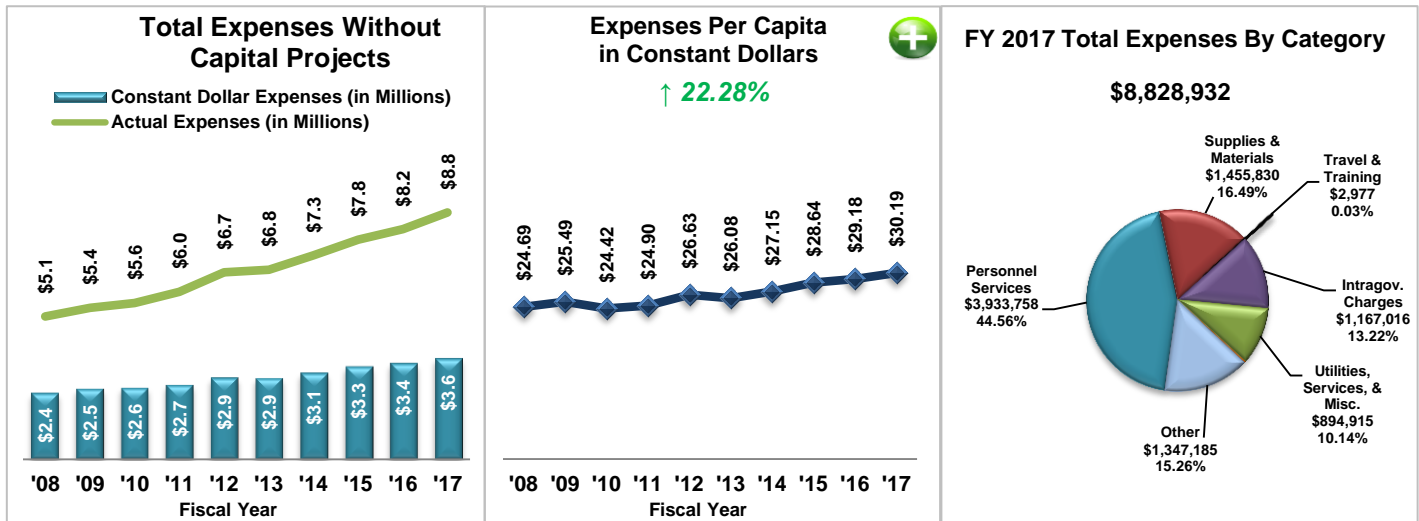
Description: The Transit Fund is an enterprise fund which only has dedicated funding sources. Dedicated sources cannot be used to support other departments. General sources can be reallocated to other departments. Dedicated funding sources for this fund include fees and service charges, federal grants, operating transfers, interest revenue, capital contributions, and other local revenues. The fees and service charges assessed are not intended to cover the full cost of providing the service. Federal grant funds from the Federal Transit Administration (FTA) help fund operating costs. Operating transfers come primarily from the transportation sales tax, the Convention and Visitors Bureau, and the Parking Fund. Interest revenues are received from investment of the fund's cash. Capital contributions include FTA grant funding and transportation sales tax matching funds for capital projects including the replacement of buses. Other local revenues include miscellaneous and auction revenues.

Analysis: For the period shown, total revenues increased 59.70% with the largest dollar increase occurring in Transfers.

- Fees and service charges increased over \$637,541 due to an increase in ridership, fee increases (FY 2009, FY 2012, and the addition of daily passes in FY 2015), and contractual relationships with various apartment buildings.
- Operating grants from the FTA increased over \$1 million or 80.92%. The City has leveraged local funding from the transportation sales tax and the parking fund to obtain higher operating grants from the FTA. This has allowed the City to expand service to a larger area and increase the hours of operation.
- Operating transfers from the transportation sales tax increased over \$1.2 million or 60.68%. While this additional funding has allowed the City to obtain additional FTA operating grant funding, there is concern about the availability of future increases from the transportation sales tax since it is also used to fund airport operating and capital project needs, and streets and sidewalks. There has been a low growth in the transportation sales tax due to increasing online sales which are not subject to local taxes. Beginning in FY 2015, the Council set a policy of allocating 50% of the growth in transportation sales tax each year to Transit.
- Capital Contributions have varied over the past ten years depending on the funding needed for bus replacements and other capital projects. There is an overall decrease in the capital contributions for the period shown. It is becoming more difficult for the City to obtain FTA funding for bus replacements. Due to the significant cost of bus replacements and the large number of buses needing to be replaced, the City has had to explore other options to handle the immediate bus replacement needs. In FY 2016, the City entered into a twelve year lease of its first electric bus. While the annual lease costs increase the operating costs (versus purchasing them in capital projects with FTA/local match funding), it is anticipated that other operating costs, such as fuel and maintenance, will decrease in future years as more of the fleet is converted over to leased electric buses.

Source: City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Nonmajor Enterprise Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Transit Fund



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Capital Projects	Expenses without Capital Projects	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$5,108,124	\$16,956	\$5,091,168	215.30	\$2,364,653	95,782	\$24.69	44.22%
2009	\$5,448,067	\$43,285	\$5,404,782	214.54	\$2,519,277	98,831	\$25.49	3.24%
2010	\$7,323,360	\$1,752,987	\$5,570,373	218.06	\$2,554,561	104,620	\$24.42	(4.20%)
2011	\$7,206,635	\$1,232,031	\$5,974,604	224.94	\$2,656,100	106,658	\$24.90	1.97%
2012	\$9,324,194	\$2,659,992	\$6,664,202	229.59	\$2,902,653	109,008	\$26.63	6.95%
2013	\$7,039,791	\$286,336	\$6,753,455	232.96	\$2,898,976	111,145	\$26.08	(2.07%)
2014	\$8,033,469	\$760,930	\$7,272,539	236.74	\$3,071,952	113,155	\$27.15	4.10%
2015	\$8,848,354	\$1,016,247	\$7,832,107	237.02	\$3,304,408	115,391	\$28.64	5.49%
2016	\$8,284,317	\$79,907	\$8,204,410	240.01	\$3,418,362	117,165	\$29.18	1.89%
2017	\$8,828,932	\$23,824	\$8,805,108	245.12	\$3,592,162	118,966	\$30.19	3.46%
10 Yr % Chg	72.84%	40.50%	72.95%	13.85%	51.91%	24.21%	22.28%	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Transit Fund includes the fixed route, paratransit, and university shuttle areas of operation. It is important to examine the trends for actual expenses, constant dollar expenses, and expenses per capita. Constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per capita take into account both inflation and growth in the population.

Analysis: For the period shown, total expenses without capital projects increased 72.95%, constant dollar expenses increased 51.91%, and per capita expenses in constant dollars increased 22.28%.

- In FY 2008, there were large increases in fuel costs and maintenance costs.
- In FY 2012, there were large increases in fuel costs, maintenance costs, and personnel costs. An additional Risk Management Specialist was added to the Public Works Department to help plan and promote safety programs for the department and that position was allocated 20% to the Transit budget.
- In FY 2014, there were large increases in personnel, fuel and maintenance costs. There continues to be high turnover and increased overtime costs.
- In FY 2015, the Affordable Care Act began to require temporary employees who work an average of 30 or more hours per week to be given health insurance benefits. The City converted 10 temporary help positions to permanent, benefitted positions. The ComoConnect project retooled all of the fixed routes to a more efficient networked system, eliminating the Wabash Station as the central hub of the system.
- In FY 2016, personnel costs increased due to turnover and to a requirement of GASB 68 to record an adjustment for pensions.
- In FY 2017, personnel costs increased due to mandatory overtime because of short staffing. Intragovernmental charges increased due to contact center taking on all calls for the City. Other large increases were fuel and parts costs. Interest also increased due to the lease of four electric buses.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Nonmajor Enterprise Funds
- <http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Transit Fund

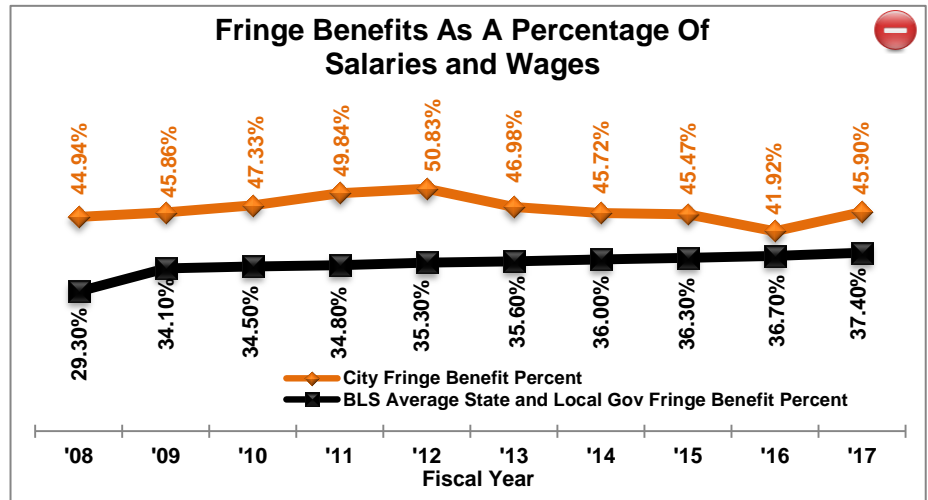
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe Benefit Percent
2008	\$572,069	\$1,272,861	44.94%	14.10%	29.30%
2009	\$602,507	\$1,313,782	45.86%	13.90%	34.10%
2010	\$602,109	\$1,272,018	47.33%	14.90%	34.50%
2011	\$626,590	\$1,257,255	49.84%	15.10%	34.80%
2012	\$683,940	\$1,345,485	50.83%	16.10%	35.30%
2013	\$666,715	\$1,419,012	46.98%	17.10%	35.60%
2014	\$681,869	\$1,491,561	45.72%	17.50%	36.00%
2015	\$852,642	\$1,875,199	45.47%	16.60%	36.30%
2016	\$858,873	\$2,048,845	41.92%	15.10%	36.70%
2017	\$975,358	\$2,124,858	45.90%	13.80%	37.40%
10 Yr % Chg	70.50%	66.94%	2.13%	(2.13%)	27.65%

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

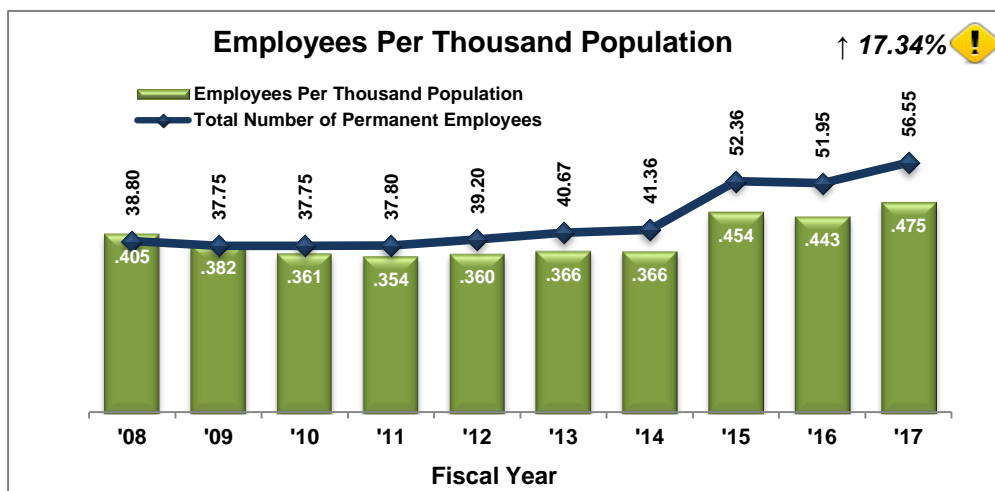
Analysis: For the period shown, fringe benefits as a percent of salaries and wages rose from 44.94% in FY 2008 to 50.83% in FY 2012 before they began declining. In FY 2017 fringe benefits are 45.90%.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. In FY 2015 to FY 2017 the pension rates decreased with the FY 2017 rate at 13.80%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible health savings account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The fringe benefit percent has been above the BLS average fringe benefit percent for state and local governments for the last ten years.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Transit Fund



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	38.80	95,782	0.405					ADDED: (1) ASA III
2009	37.75	98,831	0.382	(1.05)	0.15		(1.20)	ADDED: (.15) Rate Analyst, MOVED: (1) Custodian to Custodial and Building Maintenance
2010	37.75	104,620	0.361					
2011	37.80	106,658	0.354	0.05			0.05	
2012	39.20	109,008	0.360	1.40	1.20		0.20	ADDED: (.20) Risk Mngmt Specialist (1) Marketing Specialist
2013	40.67	111,145	0.366	1.47	1.25		0.22	ADDED: (1) ASA II, (.25) Bus Driver
2014	41.36	113,155	0.366	0.69			0.69	
2015	52.36	115,391	0.454	11.00	11.00			ADDED: (10) Bus Drivers from temp, (1) Maintenance Assistant
2016	51.95	117,165	0.443	(0.41)	0.05		(0.46)	ADDED: (.05) Deputy City Manager
2017	56.55	118,966	0.475	4.60	5.00		(0.40)	CONVERTED: (5) Bus Driver positions from temp to permanent.
10 Yr Chg	45.75%	24.21%	17.34%	17.75	18.65	0	(0.90)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Employee per thousand population increases may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. Employees per thousand population decreases may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the period shown, there has been a total increase of 17.75 FTE positions. Employees per thousand population increased 17.34% while the population increased 24.21%. Due to high turnover, increasing overtime, and the Affordable Care Act requiring the City to offer health insurance for temporary employees who work an average of 30 or more hours per week, the City has converted a number of temporary positions to permanent positions.

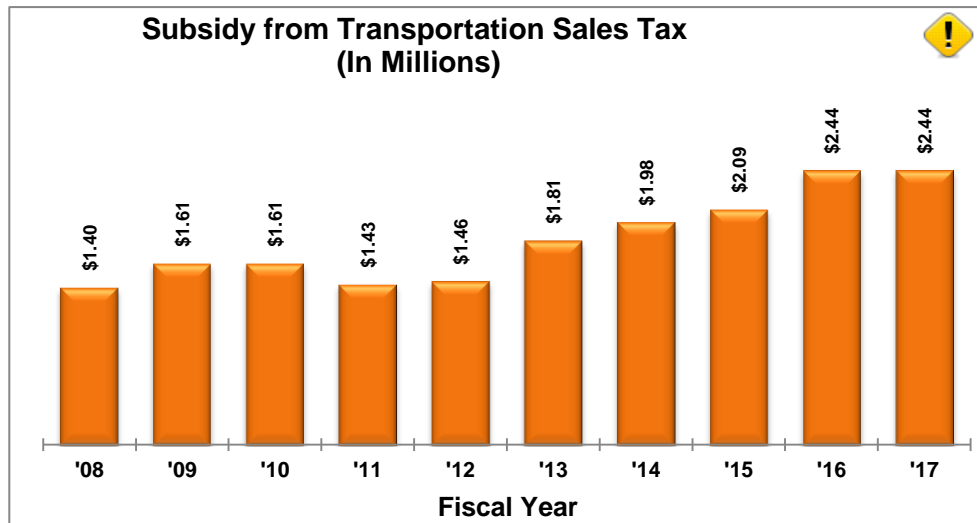
The warning trend with this indicator is there continues to be difficulty finding and keeping driver positions filled. In order to add more positions, it will require an increase in the transportation sales tax subsidy which has competing needs from streets and airport.

Sources:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

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Transit Fund



Fiscal Year	Operating Transfer from Transportation Sales Tax	Less: One-time funding	Operating Subsidy
2008	\$1,400,000	\$0	\$1,400,000
2009	\$1,612,500	\$0	\$1,612,500
2010	\$1,612,500	\$0	\$1,612,500
2011	\$1,428,625	\$0	\$1,428,625
2012	\$1,464,184	\$6,986	\$1,457,198
2013	\$1,866,813	\$52,629	\$1,814,184
2014	\$1,980,913	\$0	\$1,980,913
2015	\$2,091,075	\$0	\$2,091,075
2016	\$2,600,179	\$161,406	\$2,438,773
2017	\$2,438,773 74.20%	\$0	\$2,438,773

Description: The City collects a one-half cent sales tax for transportation purposes. These funds are used to support operations and capital projects in the Streets and Engineering, Parking Enforcement and Traffic, Transit, and Airport budgets. Funds are accumulated over time and often used to provide match funding for large capital projects in Transit and Airport.

Analysis: For the period shown the operating subsidy from transportation sales tax to Transit increased \$1,038,773 or 74.20%.

- A large increase occurred in FY 2013 due to increases in fuel and maintenance as well as increased demand for transit services by students.
- Beginning in FY 2015, the City started leasing electric buses. This has resulted in an increase in the operating subsidy from transportation sales tax but will lower transfers from transportation sales tax for capital projects (fleet replacements).
- Also beginning in FY 2015, the Council set a guideline of allocating 50% of all future growth in the transportation sales tax to Transit, 25% of new growth to Airport, and 25% of new growth to Streets and Sidewalks. This growth increased the operating subsidy by \$110,162 in FY 2015 and \$172,132 in FY 2016.
- In FY 2016 the transfer from Transportation Sales Tax increased \$509,104 due to a one-time transfer of \$161,406 to fund a transit study, \$175,566 increase due to the lease of four electric buses, and \$172,132 due to 50% growth in the Transportation Sales Tax being allocated to Transit.
- In FY 2017, there was no increase to the operating subsidy due to low sales tax growth.
- There exists concern that future growth in transportation sales tax will not be high enough to cover future costs in Transit due to increasing online sales which do not collect local sales taxes. Also, Transit competes with Airport and Streets and Sidewalks for this limited funding source.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports>

Transit Fund

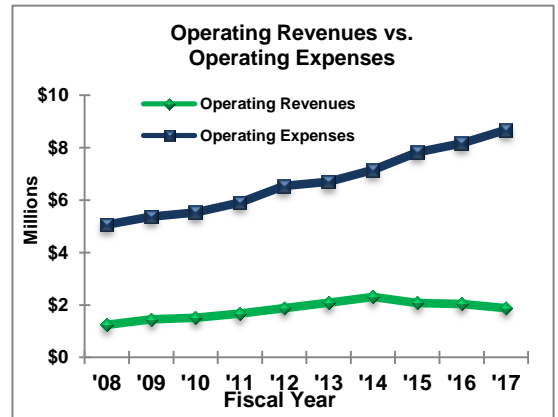
	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Operating Revenues:					
Fares	\$194,618	\$350,126	\$320,446	\$334,667	\$333,983
School Passes	\$12,698	\$19,643	\$34,570	\$67,835	\$98,425
Specials	\$16,449	\$3,367	\$29,497	\$132,105	\$249,497
Paratransit	\$95,760	\$131,283	\$140,007	\$137,842	\$196,271
University Shuttle	\$920,730	\$943,197	\$993,181	\$999,484	\$984,497
FastCAT	\$0	\$0	\$0	\$0	\$11,199
Total Operating Revenues	\$1,240,255	\$1,447,616	\$1,517,701	\$1,671,933	\$1,873,872
Operating Expenses:					
Personnel Services**	\$2,342,259	\$2,601,527	\$2,624,376	\$2,736,307	\$2,826,526
Materials and Supplies	\$1,289,385	\$1,066,246	\$1,183,595	\$1,359,299	\$1,475,285
Travel and Training	\$3,310	\$4,469	\$6,667	\$2,760	\$6,617
Intragovernmental	\$461,526	\$587,287	\$581,009	\$632,827	\$894,677
Utilities, Services and Miscellaneous	\$405,785	\$545,870	\$519,575	\$527,307	\$564,529
Depreciation	\$560,983	\$567,229	\$607,602	\$651,035	\$769,966
Total Operating Expenses	\$5,063,248	\$5,372,628	\$5,522,824	\$5,909,535	\$6,537,600
Operating Income (Loss)	(\$3,822,993)	(\$3,925,012)	(\$4,005,123)	(\$4,237,602)	(\$4,663,728)
Non-Operating Revenues:					
Investment Revenue	\$107,903	\$109,543	\$104,103	\$67,132	\$28,016
Revenue from Other Gov. Units - Operations	\$1,354,013	\$1,828,755	\$1,524,937	\$1,456,756	\$1,586,935
Revenue from Other Gov. Units - CIP					
Miscellaneous Revenue	\$39,334	\$41,205	\$45,424	\$49,984	\$50,297
Total Non-Operating Revenues	\$1,501,250	\$1,979,503	\$1,674,464	\$1,573,872	\$1,665,248
Non-Operating Expenses:					
Interest Expense	\$2,012	\$1,241	\$443	\$0	\$0
Loss on Sale/Disposal of Assets	\$4,235	\$8,469	\$23,863	\$64,502	\$49,114
Bank and Paying Agent Fees	\$0	\$0	\$0	\$567	\$1,519
Total Non-Operating Expenses	\$6,247	\$9,710	\$24,306	\$65,069	\$50,633
Total Non-Operating Revenues (Expenses)	\$1,495,003	\$1,969,793	\$1,650,158	\$1,508,803	\$1,614,615
Income (Loss) Before Contributions and Transfers	(\$2,327,990)	(\$1,955,219)	(\$2,354,965)	(\$2,728,799)	(\$3,049,113)
Transfers In - TST for CIP	\$631,400	\$167,118	\$69,304	\$650,630	\$27,000
Transfers In - Subsidy - TST Fd	\$1,400,000	\$1,612,500	\$1,612,500	\$1,428,625	\$1,464,184
Transfers In - General Fd	\$0	\$0	\$0	\$0	\$28,666
Transfers In - CVB	\$0	\$0	\$0	\$0	\$7,470
Transfers In - Parking Fd	\$0	\$0	\$0	\$0	\$200,000
Transfers In - CDBG Fd for CIP	\$0	\$0	\$0	\$0	\$0
Transfers In - Contrib Fd	\$0	\$0	\$0	\$0	\$0
Transfers In - CIST	\$0	\$0	\$0	\$0	\$0
Total Transfers In	\$2,031,400	\$1,779,618	\$1,681,804	\$2,079,255	\$1,727,320
Transfers Out - Operating	(\$21,673)	(\$22,444)	(\$23,243)	\$0	(\$75,969)
Transfers Out - CIP	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	(\$21,673)	(\$22,444)	(\$23,243)	\$0	(\$75,969)
Capital Contribution - FTA for CIP	\$33,572	\$91,968	\$1,744,189	\$983,225	\$2,118,556
Capital Contribution - Other	\$7,200	\$0	\$112,000	\$0	\$0
Total Capital Contributions	\$40,772	\$91,968	\$1,856,189	\$983,225	\$2,118,556
Total Transfers and Contributions	\$2,050,499	\$1,849,142	\$3,514,750	\$3,062,480	\$3,769,907
Changes in Net Position	(\$277,491)	(\$106,077)	\$1,159,785	\$333,681	\$720,794
Net Position - Beginning	\$8,975,200	\$8,697,709	\$8,591,632	\$9,751,417	\$10,085,098
Net Position - Ending	\$8,697,709	\$8,591,632	\$9,751,417	\$10,085,098	\$10,805,892

In FY 2015 net position - beginning was restated for contributed capital and GASB 68 Accounting and Financial Reporting for Pensions

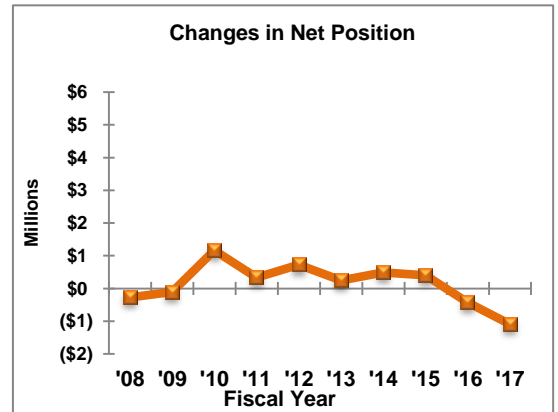
**Beginning in FY 2016, Personnel Services includes the GASB 68 Adj. for Pensions and GASB 16 Adj. for Vacation Liability

Revenues, Expenses, and Changes in Net Position

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$555,482	\$537,567	\$364,270	\$284,594	\$220,108
\$55,334	\$65,646	\$39,256	\$48,915	\$34,340
\$189,418	\$194,201	\$219,346	\$285,419	\$215,952
\$173,276	\$190,668	\$202,576	\$164,523	\$159,471
\$1,024,960	\$1,247,925	\$1,247,925	\$1,247,925	\$1,247,925
\$81,595	\$64,551	\$0	\$0	\$0
\$2,080,065	\$2,300,558	\$2,073,373	\$2,031,376	\$1,877,796
\$3,040,968	\$3,322,279	\$3,632,846	\$3,958,268	\$3,933,537
\$1,469,645	\$1,532,446	\$1,563,896	\$1,297,631	\$1,455,830
\$2,853	\$1,657	\$5,159	\$4,057	\$2,977
\$856,331	\$918,771	\$935,504	\$1,051,908	\$1,167,016
\$542,900	\$644,697	\$809,151	\$885,830	\$874,412
\$782,721	\$727,661	\$877,416	\$965,977	\$1,244,212
\$6,695,418	\$7,147,511	\$7,823,972	\$8,163,671	\$8,677,984
(\$4,615,353)	(\$4,846,953)	(\$5,750,599)	(\$6,132,295)	(\$6,800,188)
\$8,324	\$22,015	\$52,590	\$45,067	(\$5,176)
\$2,050,092	\$2,395,221	\$2,278,773	\$2,305,196	\$2,471,663
				(\$22,016)
\$65,823	\$149,873	\$54,099	\$49,810	\$101,313
\$2,124,239	\$2,567,109	\$2,385,462	\$2,400,073	\$2,545,784
\$0	\$0	\$0	\$5,189	\$76,783
\$42,796	\$12,234	\$5,477	\$32,282	\$21,560
\$1,689	\$1,449	\$1,128	\$1,738	\$0
\$44,485	\$13,683	\$6,605	\$39,209	\$98,343
\$2,079,754	\$2,553,426	\$2,378,857	\$2,360,864	\$2,447,441
(\$2,535,599)	(\$2,293,527)	(\$3,371,742)	(\$3,771,431)	(\$4,352,747)
\$665,758	\$0	\$524,194	\$294,434	\$314,434
\$1,866,813	\$1,980,913	\$2,091,075	\$2,600,179	\$2,438,773
\$2,000	\$0	\$0	\$0	\$69,014
\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
\$0	\$292,177	\$270,273	\$270,273	\$270,273
\$0	\$0	\$0	\$0	\$19,543
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$140,000	\$140,000
\$2,546,571	\$2,285,090	\$2,897,542	\$3,316,886	\$3,264,037
(\$552)	(\$111,345)	(\$1,530)	(\$1,530)	(\$1,530)
\$0	\$0	\$0	\$0	(\$3,100)
(\$552)	(\$111,345)	(\$1,530)	(\$1,530)	(\$4,630)
\$238,505	\$608,742	\$878,174	\$22,016	\$0
\$0	\$0	\$0	\$0	\$0
\$238,505	\$608,742	\$878,174	\$22,016	\$0
\$2,784,524	\$2,782,487	\$3,774,186	\$3,337,372	\$3,259,407
\$248,925	\$488,960	\$402,444	(\$434,059)	(\$1,093,340)
\$10,805,892	\$11,054,817	\$12,543,874	\$12,946,318	\$12,512,259
\$11,054,817	\$11,543,777	\$12,946,318	\$12,512,259	\$11,418,919



During the period shown the gap of operating expenses over operating revenues have increased \$2.98 million. There have been significant increases in fuel, maintenance and personnel costs. To balance out these increases, operating transfers from transportation sales tax have increased and a transfer from the Parking Fund started in FY 2014. These local sources have been leveraged to obtain additional operating grant funding from the FTA. There is concern that future cost increases may not be able to be covered from these sources as their growth is limited and that may result in decreased service in the future.



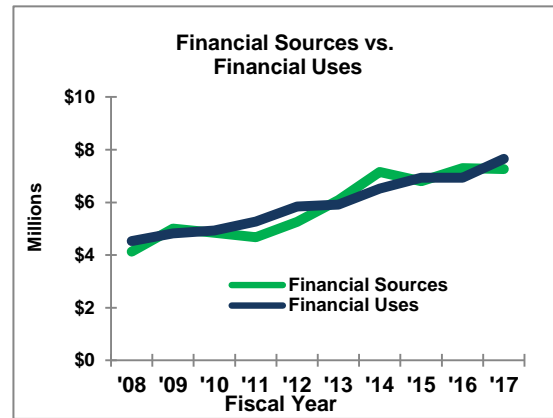
Due to rising costs, the net position has been decreasing over time with a net change in position experienced in FY 2016 and FY 2017. The City will need to address these rising costs as funding sources such as the transportation sales tax are not experiencing large growth (due to increased online sales which do not collect local sales taxes) and there are several competing uses (transit, airport, streets and sidewalks) for this source.

Transit Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources for Operations					
Fares	\$194,618	\$350,126	\$320,446	\$334,667	\$333,983
School Passes	\$12,698	\$19,643	\$34,570	\$67,835	\$98,425
Specials	\$16,449	\$3,367	\$29,497	\$132,105	\$249,497
Paratransit	\$95,760	\$131,283	\$140,007	\$137,842	\$196,271
University Shuttle	\$920,730	\$943,197	\$993,181	\$999,484	\$984,497
FastCAT	\$0	\$0	\$0	\$0	\$11,199
Interest	\$107,903	\$109,543	\$104,103	\$67,132	\$28,016
Less: GASB 31 Interest Adjustment	(\$14,004)	(\$38,818)	\$37,621	\$1,209	\$18,847
Revenue from Other Gov. Units - Operations	\$1,354,013	\$1,828,755	\$1,524,937	\$1,456,756	\$1,586,935
Miscellaneous Revenue	\$39,334	\$41,205	\$45,424	\$49,984	\$50,297
Total Financial Sources Before Transfers	\$2,727,501	\$3,388,301	\$3,229,786	\$3,247,014	\$3,557,967
Transfers In - Subsidy - TST Fd	\$1,400,000	\$1,612,500	\$1,612,500	\$1,428,625	\$1,464,184
Transfers In - General Fd	\$0	\$0	\$0	\$0	\$28,666
Transfers In - CVB	\$0	\$0	\$0	\$0	\$7,470
Transfers In - Parking Fd	\$0	\$0	\$0	\$0	\$200,000
Transfers In - Contributions Fd	\$0	\$0	\$0	\$0	\$0
Total Transfers In	\$1,400,000	\$1,612,500	\$1,612,500	\$1,428,625	\$1,700,320
Total Financial Sources	\$4,127,501	\$5,000,801	\$4,842,286	\$4,675,639	\$5,258,287
Financial Uses for Operations					
Personnel Services	\$2,342,259	\$2,601,527	\$2,624,376	\$2,736,307	\$2,826,526
Less: GASB 16 Vacation Liability Adjustment	\$8,924	(\$7,951)	(\$3,676)	\$6,349	(\$4,128)
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$1,289,385	\$1,066,246	\$1,183,595	\$1,359,299	\$1,475,285
Travel and Training	\$3,310	\$4,469	\$6,667	\$2,760	\$6,617
Intragovernmental	\$461,526	\$587,287	\$581,009	\$632,827	\$894,677
Utilities, Services and Miscellaneous	\$405,785	\$545,870	\$519,575	\$527,307	\$564,529
Interest Expense	\$2,012	\$1,241	\$443	\$0	\$0
Bank and Paying Agent Fees	\$0	\$0	\$0	\$567	\$1,519
Transfers Out	\$21,673	\$22,444	\$23,243	\$0	\$75,969
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$4,534,874	\$4,821,133	\$4,935,232	\$5,265,416	\$5,840,994
Financial Sources Over/(Under) Uses	(\$407,373)	\$179,668	(\$92,946)	(\$589,777)	(\$582,707)
Current Assets	\$2,669,096	\$3,044,314	\$3,020,324	\$3,042,989	\$1,625,588
Less: GASB 31 Pooled Cash Adj	\$8,172	(\$30,645)	\$6,976	\$8,184	\$27,032
Less: Cash Restricted for Capital Projects	(\$909,877)	(\$996,904)	(\$1,064,869)	(\$1,688,176)	(\$577,761)
Less: Current Liabilities	(\$160,601)	(\$195,418)	(\$239,444)	(\$1,336,425)	(\$293,980)
Plus: Construction Contracts Payable	\$0	\$0	\$0	\$1,124,281	\$100
Projected Unassigned Cash Reserve	\$1,606,790	\$1,821,347	\$1,722,987	\$1,150,853	\$780,979
Budgeted Operating Expenses w/o Depr	\$4,535,180	\$5,136,414	\$4,896,572	\$5,203,347	\$5,823,884
Add: Budgeted Interest Expense	\$2,012	\$1,241	\$443	\$0	\$0
Add: Budgeted Bank & Paying Agent Fees	\$0	\$0	\$0	\$0	\$1,000
Add: Budgeted Operating Transfers Out	\$21,673	\$22,444	\$23,243	\$0	\$0
Add: Budgeted Principal Payments	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$15,000	\$0	\$0	\$0	\$0
Add: Budgeted Ent Rev Used for CIP	\$0	\$0	\$1,425	\$0	\$0
Total Budgeted Financial Uses	\$4,573,865	\$5,160,099	\$4,921,683	\$5,203,347	\$5,824,884
Less: Ent Rev used for current year CIP	\$0	\$0	(\$1,425)	\$0	\$0
Operational Expenses	\$4,573,865	\$5,160,099	\$4,920,258	\$5,203,347	\$5,824,884
	x 20%	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$914,773	\$1,032,020	\$984,052	\$1,040,669	\$1,164,977
Add: Ent Rev for current year CIP	\$0	\$0	\$1,425	\$0	\$0
Budgeted Cash Reserve Target	\$914,773	\$1,032,020	\$985,477	\$1,040,669	\$1,164,977
Above/(Below) Cash Reserve Target	\$692,017	\$789,327	\$737,510	\$110,184	(\$383,998)

Financial Sources and Uses

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$555,482	\$537,567	\$364,270	\$284,594	\$220,108
\$55,334	\$65,646	\$39,256	\$48,915	\$34,340
\$189,418	\$194,201	\$219,346	\$285,419	\$215,952
\$173,276	\$190,668	\$202,576	\$164,523	\$159,471
\$1,024,960	\$1,247,925	\$1,247,925	\$1,247,925	\$1,247,925
\$81,595	\$64,551	\$0	\$0	\$0
\$8,324	\$22,015	\$52,590	\$45,067	(\$5,176)
\$6,471	\$6,513	(\$25,430)	(\$8,750)	\$31,729
\$2,050,092	\$2,395,221	\$2,278,773	\$2,305,196	\$2,471,663
\$65,823	\$149,873	\$54,099	\$49,810	\$101,313
\$4,210,775	\$4,874,180	\$4,433,405	\$4,422,699	\$4,477,325
\$1,866,813	\$1,980,913	\$2,091,075	\$2,600,179	\$2,438,773
\$2,000	\$0	\$0	\$0	\$69,014
\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
\$0	\$292,177	\$270,273	\$270,273	\$270,273
\$0	\$0	\$0	\$0	\$0
\$1,880,813	\$2,285,090	\$2,373,348	\$2,882,452	\$2,790,060
\$6,091,588	\$7,159,270	\$6,806,753	\$7,305,151	\$7,267,385



Total financial uses were above financial sources for six of the past ten years. When this happens, the operation uses down its cash balances. While this may not be a concern when it happens randomly, it is more of a concern as it has occurred so frequently during the period. The financial sources are not growing as fast as the financial uses are. The City will need to either identify additional financial sources or reduce services in future years to ensure the financial health of the operation.

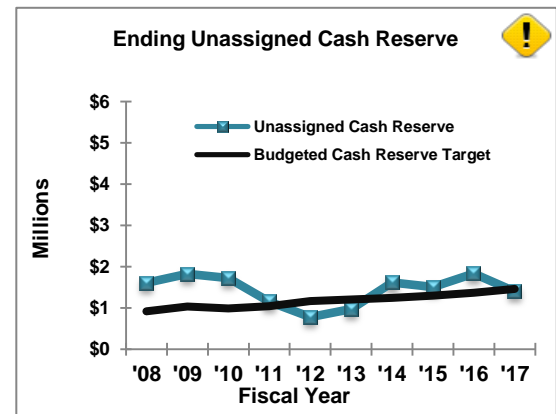
\$3,040,968	\$3,322,279	\$3,632,846	\$3,958,268	\$3,933,537
(\$7,150)	(\$6,650)	(\$1,481)	(\$13,853)	\$1,515
\$0	\$0	(\$14,287)	(\$299,736)	(\$153,829)
\$1,469,645	\$1,532,446	\$1,563,896	\$1,297,631	\$1,455,830
\$2,853	\$1,657	\$5,159	\$4,057	\$2,977
\$856,331	\$918,771	\$935,504	\$1,051,908	\$1,167,016
\$542,900	\$644,697	\$809,151	\$885,830	\$874,412
\$0	\$0	\$0	\$5,189	\$76,783
\$1,689	\$1,449	\$1,128	\$1,738	\$0
\$552	\$111,345	\$1,530	\$1,530	\$1,530
\$0	\$0	\$0	\$47,061	\$267,412
\$13,000	\$0	\$0	\$0	\$27,251
\$0	\$0	\$0	\$0	\$0
\$5,920,788	\$6,525,994	\$6,933,446	\$6,939,623	\$7,654,434

\$170,800	\$633,276	(\$126,693)	\$365,528	(\$387,049)
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\$3,529,268	\$3,070,635	\$3,318,888	\$4,446,931	\$4,095,282
\$33,503	\$40,015	\$14,586	\$5,836	\$37,565
(\$1,228,008)	(\$1,073,656)	(\$1,380,796)	(\$1,770,281)	(\$1,943,260)
(\$1,495,930)	(\$549,558)	(\$443,688)	(\$848,244)	(\$794,688)
\$133,038	\$124,700	\$63	\$1,100	\$4,300
\$971,871	\$1,612,136	\$1,509,053	\$1,835,342	\$1,399,199

\$6,034,195	\$6,227,001	\$6,472,218	\$6,645,285	\$6,971,572
\$0	\$0	\$0	\$65,221	\$154,895
\$1,500	\$1,500	\$1,500	\$1,500	\$0
\$552	\$1,345	\$1,530	\$1,530	\$1,530
\$0	\$0	\$0	\$110,345	\$134,705
\$0	\$0	\$0	\$0	\$26,000
\$0	\$0	\$0	\$0	\$0
\$6,036,247	\$6,229,846	\$6,475,248	\$6,823,881	\$7,288,702
\$0	\$0	\$0	\$0	\$0
\$6,036,247	\$6,229,846	\$6,475,248	\$6,823,881	\$7,288,702
x 20%	x 20%	x 20%	x 20%	x 20%
\$1,207,249	\$1,245,969	\$1,295,050	\$1,364,776	\$1,457,740
\$0	\$0	\$0	\$0	\$0
\$1,207,249	\$1,245,969	\$1,295,050	\$1,364,776	\$1,457,740

(\$235,378)	\$366,167	\$214,003	\$470,566	(\$58,541)
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There was a significant decrease in ending unassigned cash reserve from FY 2008 through FY 2012 due to significant increases in fuel, maintenance, and personnel costs as well as increased demand for transit services by students. As the ending unassigned cash reserve decreased, the amount fell below the cash reserve target for the fund. Management responded by increasing the operating subsidy from transportation sales tax, adding a transfer from the Parking Fund, and leveraging these local sources to obtain increased operating grant funds from the FTA. For FY 2017 the reserves are again below the cash reserve target. The growth of transportation sales tax has been low (due to online sales that do not collect local sales tax) and the City may not be able to continue to increase this funding in the future at the same rate as increases in expenses occur. The City will have to continue to closely monitor the situation and adjust services and expenses to ensure the future financial health of this fund.

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Airport Fund Trends

Enterprise Fund

Indicator	2016	2017	Comments
Expenses Per Capita			Expenses per capita in constant dollars increased 17.98% over the past ten years due to flights being added. There has been increasing revenue as well.
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries has been below the Bureau of Labor Statistics (BLS) average fringe benefit percent for state and local governments since FY 2014. The FY 2017 fringe benefit percent is 32.42%
Employees Per Thousand Population			Over the past ten years, the total number of employees increased by 1.20 FTE. Employees per thousand population decreased 13.52% while the population increased 24.21% during this same time.
Subsidy from Transportation Sales Tax			Over the past ten years, the subsidy from the transportation sales tax to support airport operations increased \$0.7 million or 65.66%. There is concern that the low growth in transportation sales taxes (due to a growth in online sales which do not collect local sales taxes) will not be sufficient to meet future cost increases in airport operations.
Unassigned Cash Reserves			Unassigned cash reserves have been above the budgeted cash reserve target since FY 2011. Several flights have provided additional revenue as well as increased subsidy funds from the transportation sales tax. Currently reserves are being built up to provide funding for future capital projects associated with the airport terminal project.



Positive Trend

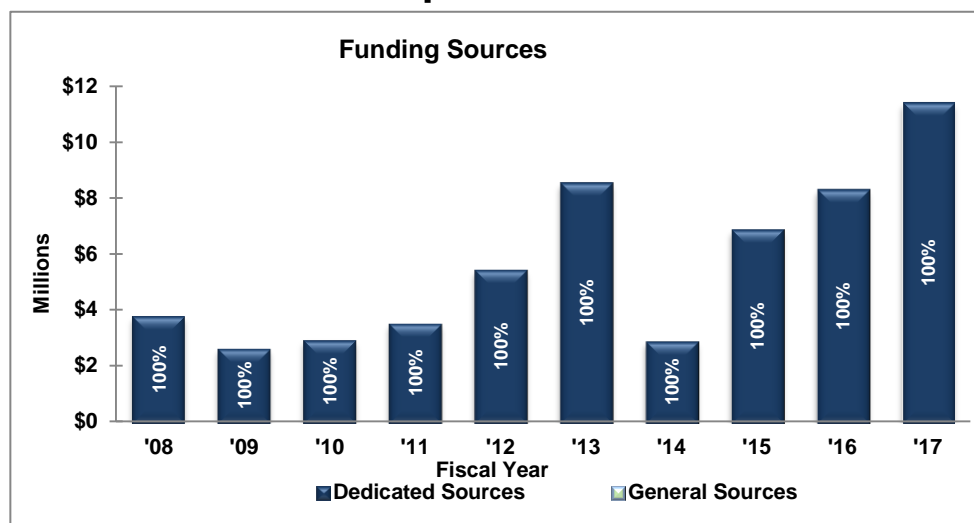


Warning Trend - Monitor Closely



Negative Trend - Action Needed

Airport Fund



Dedicated Sources

Fiscal Year	Fees and Service Charges	Investment Revenue	Grants	Other Local Revenue	Transfers In	Capital Contributions	Total Dedicated Sources	Total Revenues
2008	\$434,980	\$39,773	\$0	\$17,580	\$1,200,000	\$2,056,127	\$3,748,460	\$3,748,460
2009	\$481,984	\$34,252	\$44,895	\$7,126	\$1,347,250	\$673,145	\$2,588,652	\$2,588,652
2010	\$599,804	\$45,986	\$50,767	\$5,697	\$1,841,667	\$347,028	\$2,890,949	\$2,890,949
2011	\$684,631	\$38,928	\$175,350	\$12,340	\$1,326,195	\$1,253,436	\$3,490,880	\$3,490,880
2012	\$642,170	\$27,177	\$156,512	\$14,597	\$3,300,462	\$1,254,533	\$5,395,451	\$5,395,451
2013	\$555,715	(\$82,825)	\$62,270	\$17,476	\$1,994,198	\$5,962,889	\$8,509,723	\$8,509,723
2014	\$540,540	\$111,524	\$67,930	\$12,192	\$1,596,612	\$516,482	\$2,845,280	\$2,845,280
2015	\$694,012	\$163,662	\$57,870	\$9,045	\$2,588,395	\$3,316,408	\$6,829,392	\$6,829,392
2016	\$671,102	\$39,682	\$183,558	\$67,677	\$3,183,552	\$4,122,543	\$8,268,114	\$8,268,114
2017	\$962,110	(\$12,442)	\$193,880	\$27,727	\$2,306,318	\$7,884,424	\$11,362,017	\$11,362,017
10 Yr % Chg	121.18%	(131.28%)		57.72%	92.19%	283.46%	203.11%	203.11%

Description: The Airport Fund is an enterprise fund which only has dedicated funding sources. Dedicated sources cannot be used to support other departments. General sources can be reallocated to other departments. Dedicated funding sources for this fund include fees and service charges, operating grants, operating transfers, interest revenue, capital contributions, and other local revenues. An operating transfer comes from the transportation sales tax. Interest revenues are received from investment of the fund's cash. Capital contributions include FAA (Federal Aviation Administration) grant funding and transportation sales tax matching funds for capital projects.

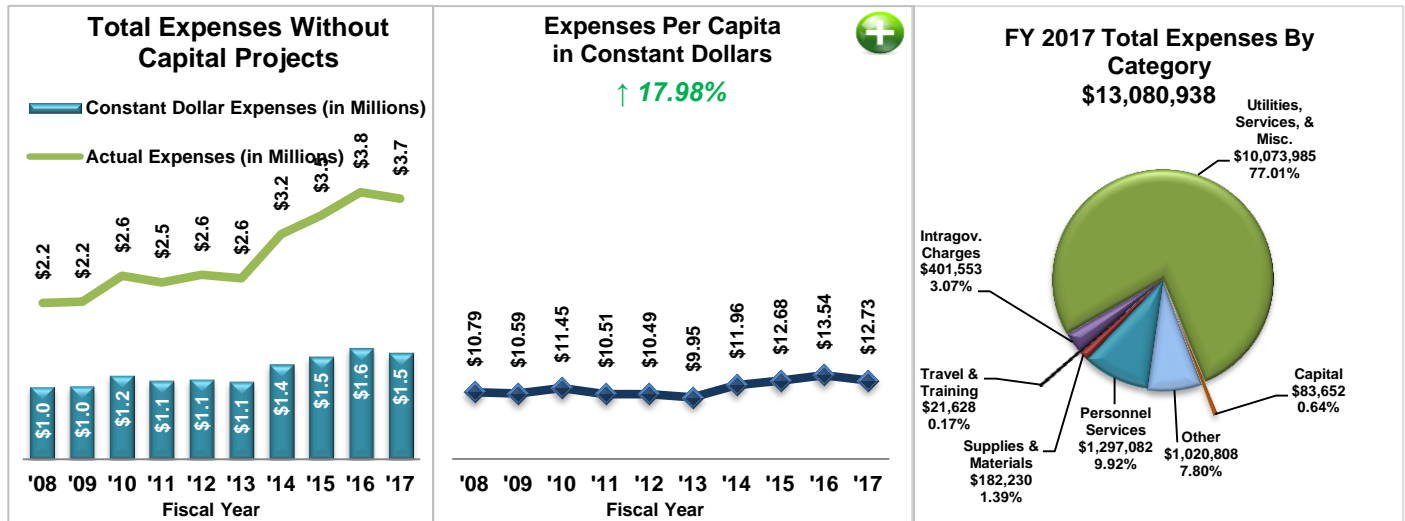
Analysis: For the period shown, total revenues increased 203.11%

- Fees and service charges increased \$527,130 as the airport added flights to Memphis in FY 2008 and Chicago and Denver in FY 2017.
- Total Transfers In increased \$1.1 million over the past ten years. Transfers In consist of transportation sales taxes transferred in to provide matching funds for capital projects that are partially funded by FAA grants and operating subsidies from transportation sales taxes. Operating transfers from the transportation sales tax increased \$726,634. Future increases in the subsidy are contingent upon the growth of sales tax receipts as well as competing needs from Transit and Streets and Sidewalks. Sales tax growth has been low due to an increase in online sales which do not collect local sales taxes.
- Capital Contributions have varied over the past ten years depending on the funding needed for capital projects. There were significant increases in FY 2013 for the Taxiway A project and in FY 2015 and FY 2016 for upgrades to Crosswind Runway 13-31 Eastside intersection to allow larger planes in the future.
- For the airport to thrive in the future, infrastructure funding will need to be significantly increased for terminal enhancements and larger runways. These facilities are needed to attract additional carriers and allow larger aircraft to fly to and from Columbia. A temporary 1% hotel/motel tax was passed by voters in August, 2016 and will fund many of these needed improvements including the new terminal project.

Source:

- City of Columbia Accounting System

Airport Fund



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Capital Projects	Expenses without Capital Projects	Consumer Price Index	Constant Dollar Expenses	Population **	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$4,509,426	\$2,284,390	\$2,225,036	215.30	\$1,033,444	95,782	\$10.79	0.75%
2009	\$3,101,701	\$855,653	\$2,246,048	214.54	\$1,046,928	98,831	\$10.59	(1.85%)
2010	\$3,032,856	\$419,638	\$2,613,218	218.06	\$1,198,416	104,620	\$11.45	8.12%
2011	\$3,802,991	\$1,282,492	\$2,520,499	224.94	\$1,120,526	106,658	\$10.51	(8.21%)
2012	\$4,075,087	\$1,449,092	\$2,625,995	229.59	\$1,143,776	109,008	\$10.49	(0.19%)
2013	\$9,291,053	\$6,714,637	\$2,576,416	232.96	\$1,105,948	111,145	\$9.95	(5.15%)
2014	\$4,197,621	\$992,580	\$3,205,041	236.74	\$1,353,823	113,155	\$11.96	20.20%
2015	\$7,335,295	\$3,865,968	\$3,469,327	237.02	\$1,463,728	115,391	\$12.68	6.02%
2016	\$8,412,145	\$4,605,699	\$3,806,446	240.01	\$1,585,953	117,165	\$13.54	6.78%
2017	\$13,080,938	\$9,367,754	\$3,713,184	245.12	\$1,514,843	118,966	\$12.73	(5.98%)
10 Yr % Chg	190.08%	310.08%	66.88%	13.85%	46.58%	24.21%	17.98%	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Airport Fund includes administration, airfield areas, terminal areas, public safety, and snow removal areas of operation. It is important to examine the trends for actual expenses, constant dollar expenses, and expenses per capita. Constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per capita take into account both inflation and growth in the population.

Analysis: For the period shown, total expenses without capital projects increased 66.88%, constant dollar expenses increased 46.58%, and per capita expenses in constant dollars increased 17.98%.

- In FY 2014 there was a significant increase in advertising for the American Airlines flights added during FY 2013.
- In FY 2015 there was another significant increase in advertising for additional Chicago flights.
- In FY 2016 costs were added to open a concessions area at the airport and capital costs to add a grooming mower and brush hog.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Nonmajor Enterprise Funds
- <http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Airport Fund

Fringe Benefits As A Percentage Of Salaries and Wages



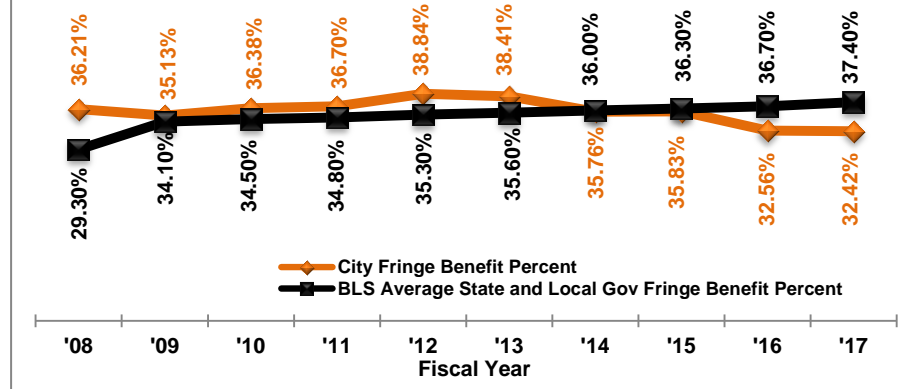
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe Benefit Percent
2008	\$261,366	\$721,826	36.21%	14.10%	29.30%
2009	\$263,606	\$750,327	35.13%	13.90%	34.10%
2010	\$270,857	\$744,577	36.38%	14.90%	34.50%
2011	\$271,502	\$739,699	36.70%	15.10%	34.80%
2012	\$265,968	\$684,703	38.84%	16.10%	35.30%
2013	\$287,187	\$747,780	38.41%	17.10%	35.60%
2014	\$282,339	\$789,432	35.76%	17.50%	36.00%
2015	\$291,068	\$812,256	35.83%	16.60%	36.30%
2016	\$284,490	\$873,610	32.56%	15.10%	36.70%
2017	\$288,136	\$888,747	32.42%	13.80%	37.40%
10 Yr % Chg	10.24%	23.12%	(10.46%)	(2.13%)	27.65%

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

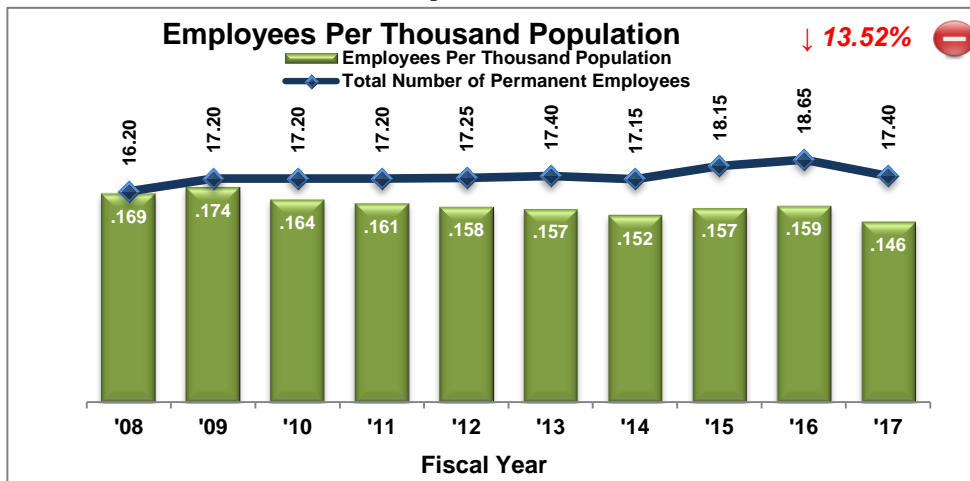
Analysis: For the period shown, fringe benefits as a percent of salaries and wages increased from 36.21% in FY 2008 to 38.84% in FY 2012 before they began decreasing. The FY 2017 fringe benefit percent is 32.42%.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. For FY 2015 through FY 2017 the pension rates decreased with the FY 2017 rate at 13.80%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The fringe benefit percent has been below the BLS average fringe benefit percent for state and local governments since FY 2014.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Airport Fund



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	16.20	95,782	0.169					
2009	17.20	98,831	0.174	1.00	1.00			ADDED: (1) Airport Superintendent
2010	17.20	104,620	0.164					
2011	17.20	106,658	0.161					
2012	17.25	109,008	0.158	0.05	0.05			ADDED: (.05) Risk Management Specialist added to help plan and promote safety programs for PW
2013	17.40	111,145	0.157	0.15			0.15	
2014	17.15	113,155	0.152	(0.25)			(0.25)	
2015	18.15	115,391	0.157	1.00	1.00			ADDED: (1) Airport Superintendent added to provide a succession plan for the Airport division.
2016	18.65	117,165	0.159	0.50			0.50	REALLOCATED: (.50) Recreation Services staff members time to Airport to operate a Concessions area.
2017	17.40	118,966	0.146	(1.25)			(0.25)	REALLOCATED: Due to a reorg., .50 Economic Dir. moved here and 0.75 FTE were reallocated to other budgets, Eliminated (1) Airport Supt.
10 Yr Chg	7.41%	24.21%	(13.52%)	1.2	2.05	0.00	0.15	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect

ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Employee per thousand population increases may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. Employees per thousand population decreases may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the period shown, the total change in number of employees reflects an increase of 1.20 FTE. Employees per thousand population decreased 13.52% while the population increased 24.21%.

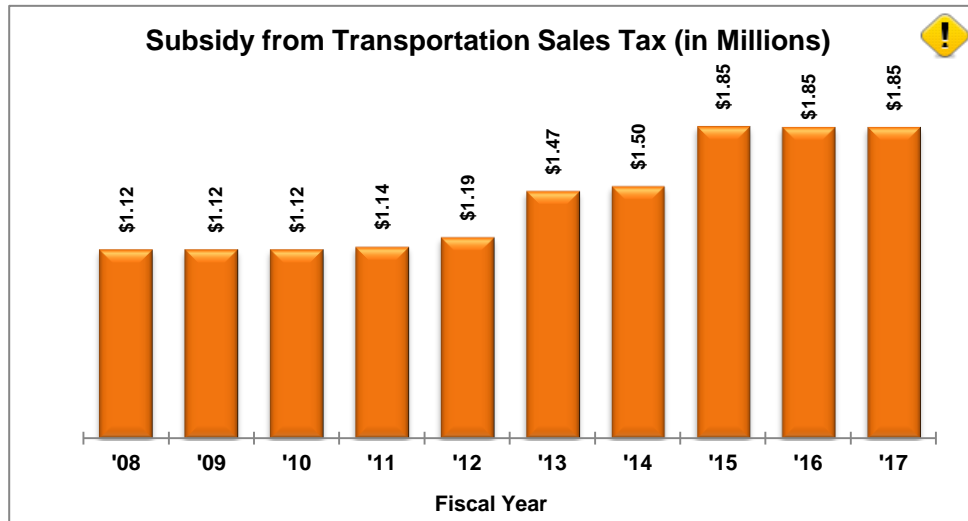
- One Airport Superintendent position was added in FY 2009 to assist the Airport Manager in planning and supervising the overall activities at the Airport and to ensure compliance with standards set forth by the FAA.
- Another Airport Superintendent position was added in FY 2015 to allow for succession planning as the existing employee was scheduled to retire within a year.
- In FY 2016, parts of two Recreation Services positions were allocated to the Airport to operate a concessions area at the Airport.
- In FY 2017, Airport was put under the purview of Economic Development and various public works positions were reallocated to other public work budgets and (1) Airport Superintendent position was eliminated.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates

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Airport Fund



Fiscal Year	Operating Transfer from Transportation Sales Tax		Operating Subsidy
		Less: Mid-Year Transfers	
2008	\$1,120,250	\$0	\$1,120,250
2009	\$1,120,250	\$0	\$1,120,250
2010	\$1,120,250	\$0	\$1,120,250
2011	\$1,136,500	\$0	\$1,136,500
2012	\$1,192,230	\$0	\$1,192,230
2013	\$1,466,075	\$0	\$1,466,075
2014	\$1,495,737	\$0	\$1,495,737
2015	\$1,850,818	\$0	\$1,850,818
2016	\$1,855,773	\$8,889	\$1,846,884
2017	\$1,846,884 65.66%	\$0	\$1,846,884 64.86%

Description: The City collects a one-half cent sales tax for transportation purposes. These funds are used to support operations and capital projects in the Streets and Engineering, Parking Enforcement and Traffic, Transit, and Airport budgets. Funds are accumulated over time and often used to provide match funding for large capital projects in Transit and Airport.

Analysis: For the period shown the operating subsidy from transportation sales tax to Airport increased \$726,634 or 65.66%.

- In FY 2013 the subsidy increased significantly due to the addition of flights to Dallas and Chicago.
- In FY 2015 the subsidy increased significantly to get cash reserves up to the budgeted cash reserve target and additional funding for advertising a second flight to Chicago.
- In FY 2016 there was a mid-year transfer of \$8,889 from the Transportation Sales Tax fund to provide matching funds for an airport grant to increase publishing and advertising, which has not been included in the numbers above.
- There exists concern that future growth in transportation sales tax will not be high enough to cover future costs in Airport as the Airport competes with Transit and Streets and Sidewalks for this limited funding source.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>

Airport Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Operating Revenues:					
Concession Sales	\$0	\$0	\$0	\$0	\$0
Commissions	\$106,282	\$103,789	\$138,349	\$179,774	\$131,665
Rentals	\$166,432	\$176,668	\$188,903	\$192,656	\$194,289
Landing Fees	\$112,017	\$54,476	\$75,515	\$73,570	\$78,491
Passenger Facility Charge	\$44,471	\$115,439	\$149,241	\$184,035	\$183,238
Law Enforcement Fees	\$5,778	\$31,612	\$47,796	\$54,596	\$54,487
Total Operating Revenues	\$434,980	\$481,984	\$599,804	\$684,631	\$642,170
Operating Expenses:					
Personnel Services**	\$986,345	\$1,019,399	\$1,007,184	\$1,016,958	\$958,842
Materials and Supplies	\$133,528	\$137,758	\$125,340	\$144,721	\$167,151
Travel and Training	\$10,754	\$12,595	\$20,286	\$16,359	\$14,049
Intragovernmental	\$170,863	\$216,504	\$225,170	\$205,758	\$229,924
Utilities, Services and Miscellaneous	\$288,250	\$289,082	\$408,656	\$442,811	\$443,285
Depreciation	\$512,932	\$557,328	\$610,086	\$640,160	\$679,402
Total Operating Expenses	\$2,102,672	\$2,232,666	\$2,396,722	\$2,466,767	\$2,492,653
Operating Income (Loss)	(\$1,667,692)	(\$1,750,682)	(\$1,796,918)	(\$1,782,136)	(\$1,850,483)
Non-Operating Revenues:					
Investment Revenue	\$39,773	\$34,252	\$45,986	\$38,928	\$27,177
Revenue from Other Gov. Units	\$0	\$44,895	\$50,767	\$175,350	\$156,512
Miscellaneous Revenue	\$17,580	\$7,126	\$5,697	\$12,340	\$14,597
Total Non-Operating Revenues	\$57,353	\$86,273	\$102,450	\$226,618	\$198,286
Non-Operating Expenses:					
Interest Expense	\$0	\$0	\$0	\$4,347	\$8,127
Loss on Disposal of Assets	\$4,500	\$0	\$92,225	\$0	\$0
Total Non-Operating Expenses	\$4,500	\$0	\$92,225	\$4,347	\$8,127
Total Nonoperating Revenues (Expenses)	\$52,853	\$86,273	\$10,225	\$222,271	\$190,159
Income (Loss) Before Contributions and Transfers	(\$1,614,839)	(\$1,664,409)	(\$1,786,693)	(\$1,559,865)	(\$1,660,324)
Transfers In - TST for CIP	\$79,750	\$227,000	\$371,417	\$189,695	\$2,108,232
Transfers In - Subsidy - TST Fd	\$1,120,250	\$1,120,250	\$1,120,250	\$1,136,500	\$1,192,230
Transfers In - Capital Proj Fd	\$0	\$0	\$350,000	\$0	\$0
Transfers In - General Fd	\$0	\$0	\$0	\$0	\$0
Total Transfers In	\$1,200,000	\$1,347,250	\$1,841,667	\$1,326,195	\$3,300,462
Transfers Out	\$0	\$0	\$0	(\$41,407)	(\$125,215)
Capital Contribution - FAA for CIP	\$2,056,127	\$673,145	\$347,028	\$1,090,044	\$1,254,533
Capital Contribution - Other	\$0	\$0	\$0	\$163,392	\$0
Total Transfers and Contributions	\$3,256,127	\$2,020,395	\$2,188,695	\$2,538,224	\$4,429,780
Changes in Net Position	\$1,641,288	\$355,986	\$402,002	\$978,359	\$2,769,456
Net Position - Beginning*	\$14,806,665	\$16,447,953	\$16,803,939	\$17,205,941	\$18,184,300
Net Position - Ending	\$16,447,953	\$16,803,939	\$17,205,941	\$18,184,300	\$20,953,756

* FY 2015 was restated for contributed capital and GASB 68 Accounting and Financial Reporting for Pensions

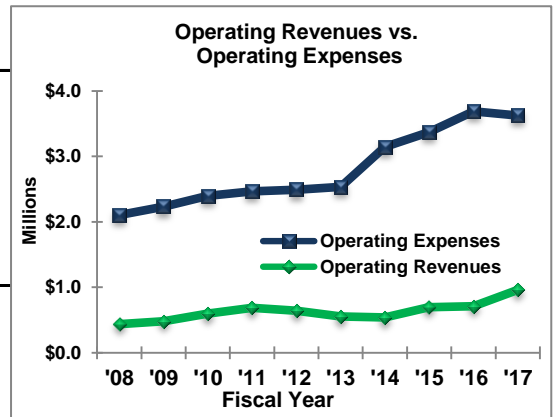
**Beginning in FY 2016, Personnel Services includes the GASB 68 Adj. for Pensions and GASB 16 Adj. for Vacation Liability

Source:

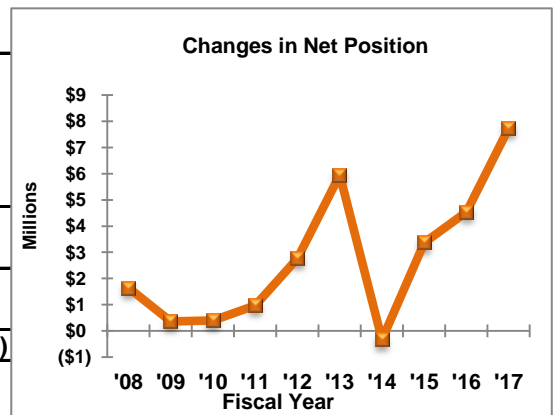
- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Nonmajor Enterprise Funds
<http://www.como.gov/finance/accounting/financial-reports/>)

Revenues, Expenses, and Changes in Net Position

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$0	\$0	\$0	\$41,400	\$36,401
\$119,152	\$137,923	\$143,923	\$126,760	\$135,932
\$169,100	\$111,817	\$167,086	\$186,686	\$238,306
\$58,458	\$66,872	\$86,700	\$103,288	\$138,188
\$188,283	\$223,928	\$271,498	\$200,073	\$343,491
\$20,722	\$0	\$24,805	\$54,295	\$69,792
\$555,715	\$540,540	\$694,012	\$712,502	\$962,110
\$1,044,365	\$1,080,374	\$1,131,008	\$1,326,809	\$1,297,082
\$189,417	\$227,185	\$197,230	\$211,631	\$180,205
\$11,820	\$11,442	\$19,864	\$22,694	\$21,628
\$228,877	\$317,864	\$298,535	\$354,766	\$401,553
\$368,192	\$627,819	\$892,153	\$910,202	\$708,256
\$693,737	\$882,378	\$831,022	\$863,215	\$1,016,857
\$2,536,408	\$3,147,062	\$3,369,812	\$3,689,317	\$3,625,581
(\$1,980,693)	(\$2,606,522)	(\$2,675,800)	(\$2,976,815)	(\$2,663,471)
(\$82,825)	\$111,524	\$163,662	\$39,682	(\$12,442)
\$62,270	\$67,930	\$57,870	\$183,558	\$193,880
\$17,476	\$12,192	\$9,045	\$67,677	\$27,727
(\$3,079)	\$191,646	\$230,577	\$290,917	\$209,165
\$7,349	\$6,544	\$99,515	\$86,998	\$3,951
\$5,159	\$0	\$0	\$0	\$0
\$12,508	\$6,544	\$99,515	\$86,998	\$3,951
(\$15,587)	\$185,102	\$131,062	\$203,919	\$205,214
(\$1,996,280)	(\$2,421,420)	(\$2,544,738)	(\$2,772,896)	(\$2,458,257)
\$482,535	\$100,875	\$237,577	\$1,327,779	\$438,728
\$1,466,075	\$1,495,737	\$1,850,818	\$1,855,773	\$1,846,884
\$0	\$0	\$0	\$0	\$0
\$45,588	\$0	\$500,000	\$0	\$20,706
\$1,994,198	\$1,596,612	\$2,588,395	\$3,183,552	\$2,306,318
\$0	(\$25,229)	\$0	\$0	\$0
\$5,962,889	\$516,482	\$3,316,408	\$4,122,543	\$7,739,853
\$0	\$0	\$0	\$0	\$144,571
\$7,957,087	\$2,087,865	\$5,904,803	\$7,306,095	\$10,190,742
\$5,960,807	(\$333,555)	\$3,360,065	\$4,533,199	\$7,732,485
\$20,953,756	\$26,914,563	\$26,929,095	\$30,289,160	\$34,822,359
\$26,914,563	\$26,581,008	\$30,289,160	\$34,822,359	\$42,554,844



During the period shown the gap of operating expenses over operating revenues increased by \$995,779 as a result of the Airport adding flights. These expenses have been covered by increasing the subsidy from the transportation sales tax. There is concern that future cost increases may not be able to be covered from transportation sales tax as its growth is limited.



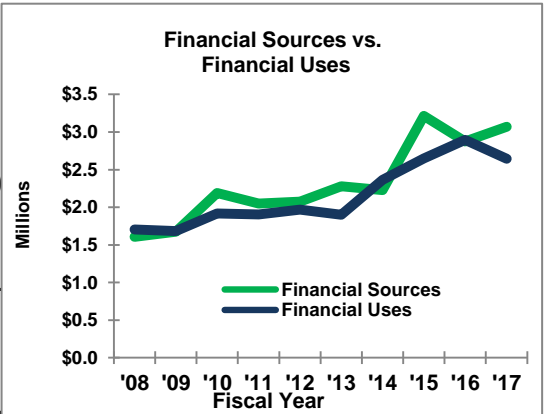
There was a positive net change in position for all years except FY 2014. The large positive net position change in FY 2013 was due to a significant amount of FAA capital grant contribution funds received for Taxiway Alpha Reconstruct and Wildlife fence projects. In FY 2014 there was minimal capital grant contribution funding received and there were larger expenses for advertising which resulted in a net loss. For FY 2016 there is a large positive increase in net position due to receipt of FAA capital grant contribution funds for the Rangeline Road Realignment, Upgrade Crosswind Runway, 13-31 and TW B projects. For FY 2017 there is a large positive increase in net position due to receipt of FAA capital grant contribution funds for 13-31 and TW B project.

Airport Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources for Operations					
Concession Sales	\$0	\$0	\$0	\$0	\$0
Commissions	\$106,282	\$103,789	\$138,349	\$179,774	\$131,665
Rentals	\$166,432	\$176,668	\$188,903	\$192,656	\$194,289
Landing Fees	\$112,017	\$54,476	\$75,515	\$73,570	\$78,491
Passenger Facility Charge	\$44,471	\$115,439	\$149,241	\$184,035	\$183,238
Law Enforcement Fees	\$5,778	\$31,612	\$47,796	\$54,596	\$54,487
Investment Revenue	\$39,773	\$34,252	\$45,986	\$38,928	\$27,177
Less: GASB 31 Interest Adjustment	(\$5,270)	(\$14,461)	\$16,388	\$797	\$40,610
Revenue from Other Gov. Units	\$0	\$44,895	\$50,767	\$175,350	\$156,512
Miscellaneous Revenue	\$17,580	\$7,126	\$5,697	\$12,340	\$14,597
Total Financial Sources Before Transfers	\$487,063	\$553,796	\$718,642	\$912,046	\$881,066
Transfers In - Subsidy - TST Fd	\$1,120,250	\$1,120,250	\$1,120,250	\$1,136,500	\$1,192,230
Transfers In - Capital Proj Fd	\$0	\$0	\$350,000	\$0	\$0
Transfers In - General Fd	\$0	\$0	\$0	\$0	\$0
Total Transfers In	\$1,120,250	\$1,120,250	\$1,470,250	\$1,136,500	\$1,192,230
Total Financial Sources	\$1,607,313	\$1,674,046	\$2,188,892	\$2,048,546	\$2,073,296
Financial Uses for Operations					
Personnel Services	\$986,345	\$1,019,399	\$1,007,184	\$1,016,958	\$958,842
Less: GASB 16 Vacation Liability Adjustment	(\$3,129)	(\$5,444)	\$8,279	(\$5,732)	(\$1,872)
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$133,528	\$137,758	\$125,340	\$144,721	\$167,151
Travel and Training	\$10,754	\$12,595	\$20,286	\$16,359	\$14,049
Intragovernmental	\$170,863	\$216,504	\$225,170	\$205,758	\$229,924
Utilities, Services and Miscellaneous	\$288,250	\$289,082	\$408,656	\$442,811	\$443,285
Interest Expense	\$0	\$0	\$0	\$4,347	\$8,127
Transfers Out	\$0	\$0	\$0	\$41,407	\$125,215
Principal Payments	\$0	\$0	\$0	\$0	\$21,873
Capital Additions	\$117,864	\$13,382	\$124,271	\$7,978	\$0
Ent. Revenues Used for Capital Projects	\$0	\$0	\$0	\$30,000	\$0
Total Financial Uses	\$1,704,475	\$1,683,276	\$1,919,186	\$1,904,607	\$1,966,594
Financial Sources Over/(Under) Uses	(\$97,162)	(\$9,230)	\$269,706	\$143,939	\$106,702
Current Assets	\$1,019,681	\$1,027,699	\$1,612,096	\$1,738,836	\$3,703,717
Less: GASB 31 Pooled Cash Adj	(\$48,943)	(\$63,404)	(\$47,016)	(\$46,219)	(\$5,609)
Less: Cash Restricted for Capital Projects	(\$774,842)	(\$784,085)	(\$1,078,759)	(\$1,103,707)	(\$2,951,346)
Less: Current Liabilities	(\$1,280,368)	(\$286,312)	(\$276,532)	(\$565,167)	(\$1,181,963)
Plus: Construction Contracts Payable	\$1,148,940	\$157,403	\$138,747	\$388,545	\$1,026,895
Plus: Due to Other Funds	\$0	\$0	\$0	\$0	\$0
Ending Unassigned Cash Reserve	\$64,468	\$51,301	\$348,536	\$412,288	\$591,694
Budgeted Operating Expenses w/o Depr	\$1,699,601	\$1,925,155	\$1,923,041	\$1,954,686	\$1,903,569
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0	\$8,127
Add: Budgeted Bank & Paying Agent Fees	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Principal Payments	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$202,000	\$0	\$55,500	\$72,500	\$0
Add: Budgeted Ent Rev Used for CIP	\$0	\$0	\$0	\$30,000	\$30,000
Total Budgeted Financial Uses	\$1,901,601	\$1,925,155	\$1,978,541	\$2,057,186	\$1,941,696
Less: Ent Rev Budgeted for current year CIP	\$0	\$0	\$0	(\$30,000)	(\$30,000)
Budgeted Operational Expenses	\$1,901,601	\$1,925,155	\$1,978,541	\$2,027,186	\$1,911,696
	x 20%	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target for Operations	\$380,320	\$385,031	\$395,708	\$405,437	\$382,339
Add: Ent Rev Budgeted for current year CIP	\$0	\$0	\$0	\$30,000	\$30,000
Budgeted Cash Reserve Target	\$380,320	\$385,031	\$395,708	\$435,437	\$412,339
Above/(Below) Cash Reserve Target	(\$315,852)	(\$333,730)	(\$47,172)	(\$23,149)	\$179,355

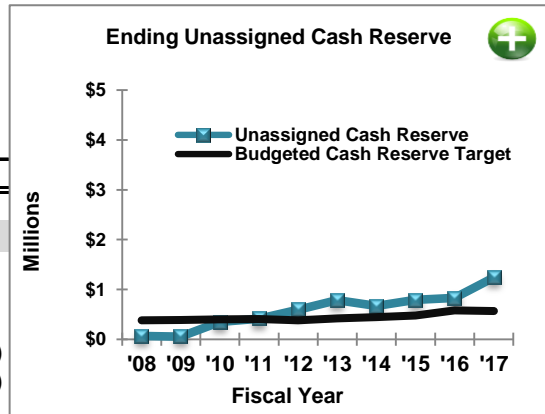
Financial Sources and Uses

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$0	\$0	\$0	\$41,400	\$36,401
\$119,152	\$137,923	\$143,923	\$126,760	\$135,932
\$169,100	\$111,817	\$167,086	\$186,686	\$238,306
\$58,458	\$66,872	\$86,700	\$103,288	\$138,188
\$188,283	\$223,928	\$271,498	\$200,073	\$343,491
\$20,722	\$0	\$24,805	\$54,295	\$69,792
(\$82,825)	\$111,524	\$163,662	\$39,682	(\$12,442)
\$215,148	(\$468)	(\$62,163)	\$14,994	\$31,001
\$62,270	\$67,930	\$57,870	\$183,558	\$193,880
\$17,476	\$12,192	\$9,045	\$67,677	\$27,727
\$767,784	\$731,718	\$862,426	\$1,018,413	\$1,202,276
\$1,466,075	\$1,495,737	\$1,850,818	\$1,855,773	\$1,846,884
\$0	\$0	\$0	\$0	\$0
\$45,588	\$0	\$500,000	\$0	\$20,706
\$1,511,663	\$1,495,737	\$2,350,818	\$1,855,773	\$1,867,590
\$2,279,447	\$2,227,455	\$3,213,244	\$2,874,186	\$3,069,866



Total financial uses were above financial sources in four of the past ten years. In FY 2017 financial sources are above financial uses due to increase in flights.

\$1,044,365	\$1,080,374	\$1,131,008	\$1,326,809	\$1,297,082
(\$293)	(\$6,920)	(\$7,806)	(\$2,307)	\$4,861
\$0	\$0	(\$4,952)	(\$95,678)	(\$81,466)
\$189,417	\$227,185	\$197,230	\$211,631	\$180,205
\$11,820	\$11,442	\$19,864	\$22,694	\$21,628
\$228,877	\$317,864	\$298,535	\$354,766	\$401,553
\$368,192	\$627,819	\$892,153	\$910,202	\$708,256
\$7,349	\$6,544	\$99,515	\$86,998	\$3,951
\$0	\$25,229	\$0	\$0	\$0
\$22,651	\$23,456	\$24,291	\$25,155	\$26,049
\$27,500	\$26,206	\$0	\$30,131	\$83,652
\$0	\$25,000	\$0	\$25,000	\$0
\$1,899,878	\$2,364,199	\$2,649,838	\$2,895,401	\$2,645,771



Ending unassigned cash reserves have been above the budgeted cash reserve target since FY 2012. Financial sources have improved due to addition of flights, an increased operating subsidy from the transportation sales tax, and increased federal grant funding.

Reserves are being built up to provide local funding for capital projects related to the terminal project.

\$379,569	(\$136,744)	\$563,406	(\$21,215)	\$424,095
\$3,293,904	\$2,708,696	\$3,375,344	\$3,423,129	\$2,699,943
\$209,539	\$209,070	\$146,907	\$161,901	\$192,902
(\$2,527,888)	(\$2,018,023)	(\$2,430,060)	(\$2,491,120)	(\$884,855)
(\$1,907,831)	(\$1,494,134)	(\$4,234,323)	(\$628,482)	(\$2,675,408)
\$552,583	\$95,699	\$2,768,189	\$361,632	\$1,907,195
\$1,166,500	\$1,166,500	\$1,166,500	\$0	\$0
\$786,807	\$667,808	\$792,557	\$827,060	\$1,239,777
\$1,999,999	\$2,172,126	\$2,336,171	\$2,813,558	\$2,721,951
\$7,349	\$7,547	\$5,710	\$4,845	\$3,951
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$22,651	\$23,457	\$24,291	\$25,155	\$26,049
\$52,500	\$31,099	\$0	\$63,000	\$62,500
\$0	\$25,000	\$0	\$25,000	\$0
\$2,082,499	\$2,259,229	\$2,366,172	\$2,931,558	\$2,814,451
\$0	(\$25,000)	\$0	(\$25,000)	\$0
\$2,082,499	\$2,234,229	\$2,366,172	\$2,906,558	\$2,814,451
x 20%	x 20%	x 20%	x 20%	x 20%
\$416,500	\$446,846	\$473,234	\$581,312	\$562,890
\$0	\$25,000	\$0	\$25,000	\$0
\$416,500	\$471,846	\$473,234	\$606,312	\$562,890
\$370,307	\$195,962	\$319,323	\$220,748	\$676,887

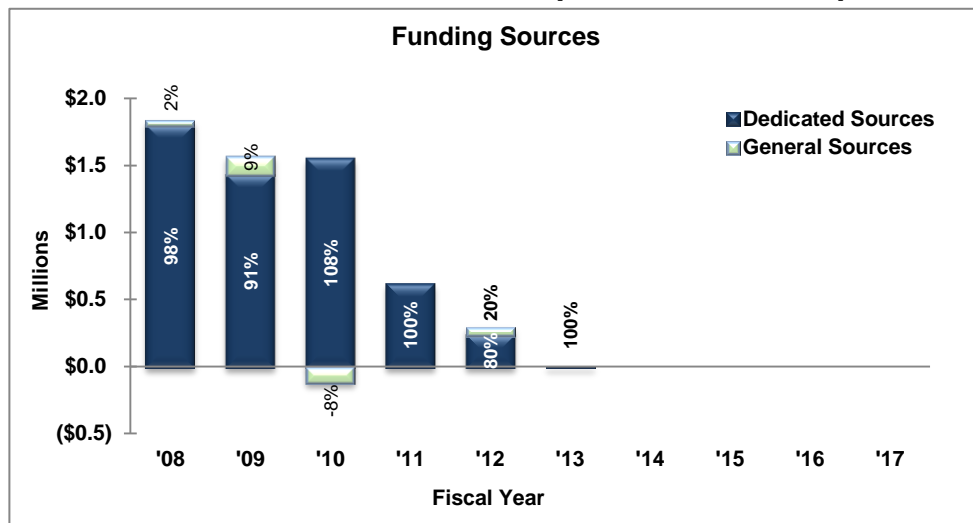
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Non Motorized Grant Trends

General Fund

The first federal non-motorized grant was reflected in the General Fund (from FY 2007 through FY 2013). The second non-motorized grant was placed in a separate special revenue fund and is reflected in the next section.

Non Motorized Grant (General Fund)



Dedicated Sources					
Fiscal Year	Non-Motorized Grant	Miscellaneous Revenue	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$1,791,691	\$0	\$1,791,691	\$36,535	\$1,828,226
2009	\$1,423,834	\$6	\$1,423,840	\$140,472	\$1,564,312
2010	\$1,546,830	\$244	\$1,547,074	(\$113,725)	\$1,433,349
2011	\$616,952	\$0	\$616,952	\$0	\$616,952
2012	\$237,086	\$0	\$237,086	\$57,594	\$294,680
2013	\$1,433	\$0	\$1,433	\$0	\$1,433
2014	\$0	\$0	\$0	\$0	\$0
2015	\$0	\$0	\$0	\$0	\$0
2016	\$0	\$0	\$0	\$0	\$0
2017	\$0	\$0	\$0	\$0	\$0
10 Yr % Chg					

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

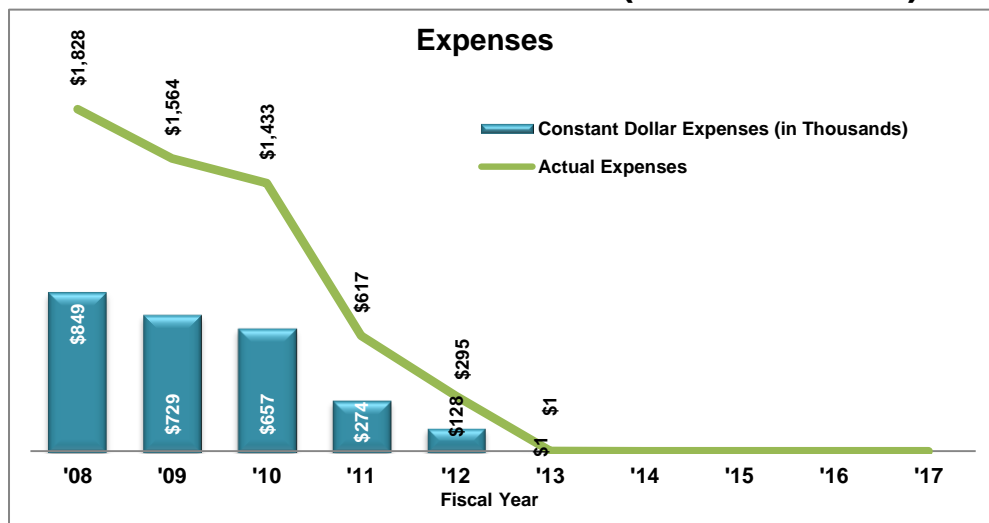
Analysis: The City received federal grant funding in FY 2007 for this pilot project. This budget includes operating expenses associated with the grant, including personnel costs to manage the project as well as promotion, advertising, and striping of bike lanes. The City received a second round of non-motorized grant funding in FY 2013. Revenues and expenditures for this grant are accounted for in a separate special revenue fund (see next section). The specific infrastructure projects associated with the grant are accounted for in the Capital Projects Fund.

Source:

- City of Columbia Accounting system

*FY 2010 and FY 2012 reflect timing issue from previous year expense reimbursements

Non Motorized Grant (General Fund)



Fiscal Year	Total Actual Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$1,828,226	215.30	\$849,141	95,782	\$8.87	
2009	\$1,564,312	214.54	\$729,157	98,831	\$7.38	(16.80%)
2010	\$1,433,349	218.06	\$657,331	104,620	\$6.28	(14.91%)
2011	\$616,952	224.94	\$274,275	106,658	\$2.57	(59.08%)
2012	\$294,680	229.59	\$128,351	109,008	\$1.18	(54.09%)
2013	\$1,433	232.96	\$615	111,145	\$0.01	(99.15%)
2014	\$0	236.74	\$0	113,155	\$0.00	(100.00%)
2015	\$0	237.02	\$0	115,391	\$0.00	
2016	\$0	240.01	\$0	117,165	\$0.00	
2017	\$0	245.12	\$0	118,966	\$0.00	
10 Yr % Chg		13.85%		24.21%		

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Non-Motorized Grant budget in the General Fund was used to account for the operating expenses associated with the non-motorized grant the City received in FY 2007. These costs include personnel costs to manage the project as well as promotion, advertising, and striping of bike lanes. When a second non-motorized grant was received in FY 2013, the funds were placed in a separate special revenue fund.

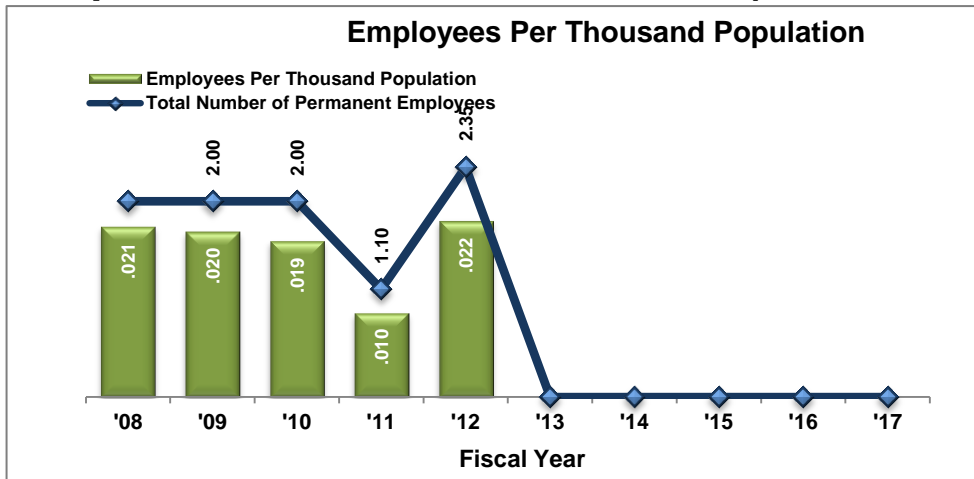
Analysis: Operating expenses occurred from FY 2007 to FY 2013 for the first non-motorized grant. Capital project related expenses were not recorded in this fund. They are reflected in the Capital Projects Fund. Expenses associated with the second round of non-motorized grant funding are reflected in the Non-Motorized Grant Fund.

Sources:

- City of Columbia Annual Financial Report - Required Supplementary Information - General Fund Budgetary Comparison <http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

*FY 2010 reflects timing issue from previous year expense reimbursements

Transportation - Non Motorized Grant (General Fund)



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	2.00	95,782	0.021					ADDED: (1) Engineering Spec and (1) Senior Planner funded by the Non-Motorized Grant
2009	2.00	98,831	0.020					
2010	2.00	104,620	0.019					
2011	1.10	106,658	0.010	(0.90)		(1.00)	0.10	DELETED (1) Engineering Spec I
2012	2.35	109,008	0.022	1.25			1.25	Reallocated 0.30 Engineering Spec I; 0.25 Property Acquisition Manager; 0.10 Engineering Aide IV; 0.40 Engineering Aide III; 0.30 Engineering Aide II from Engineering to Non-Motorized Grant and reallocated 0.10 Engineering Manager back to Engineering department
2013		111,145		(2.35)			(2.35)	All positions were moved to a separate special revenue fund.
2014		113,155						
2015		115,391						
2016		117,165						
2017		118,966						
10 Yr Chg	(100.00%)	24.21%		(2.00)	0.00	(1.00)	(1.00)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Employee per thousand population increases may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. Employees per thousand population decreases may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the period shown, there were positions included for FY 2008 through FY 2013 as these were the positions required to manage the non-motorized grant capital projects as well as promotion, advertising, and striping of bike lanes. When the City received a second round of non-motorized grant funding, the positions were moved to a separate special revenue fund.

Sources:

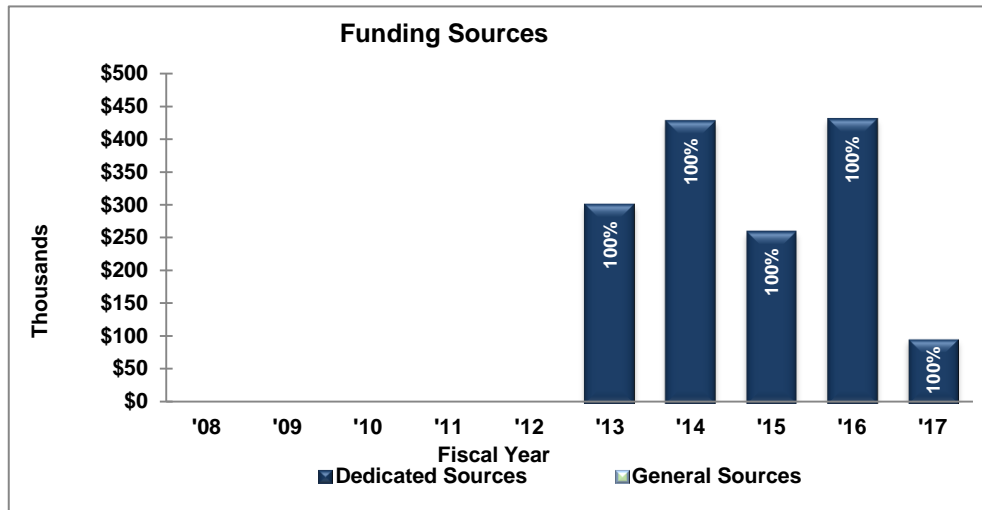
- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Non Motorized Grant Fund Trends

Special Revenue Fund

The second federal non-motorized grant fund the city received was placed in this special revenue fund. This fund is only used to reflect the operating costs. The capital project costs for the building of pedways, sidewalks, and trails is reflected in the capital project fund.

Non-Motorized Grant Fund



Dedicated Sources					
Fiscal Year	Grants	Transfers In	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$0	\$0	\$0	\$0	\$0
2009	\$0	\$0	\$0	\$0	\$0
2010	\$0	\$0	\$0	\$0	\$0
2011	\$0	\$0	\$0	\$0	\$0
2012	\$0	\$0	\$0	\$0	\$0
2013	\$299,819	\$0	\$299,819	\$0	\$299,819
2014	\$426,558	\$0	\$426,558	\$0	\$426,558
2015	\$258,382	\$0	\$258,382	\$0	\$258,382
2016	\$429,602	\$0	\$429,602	\$0	\$429,602
2017	\$94,589	\$0	\$94,589	\$0	\$94,589

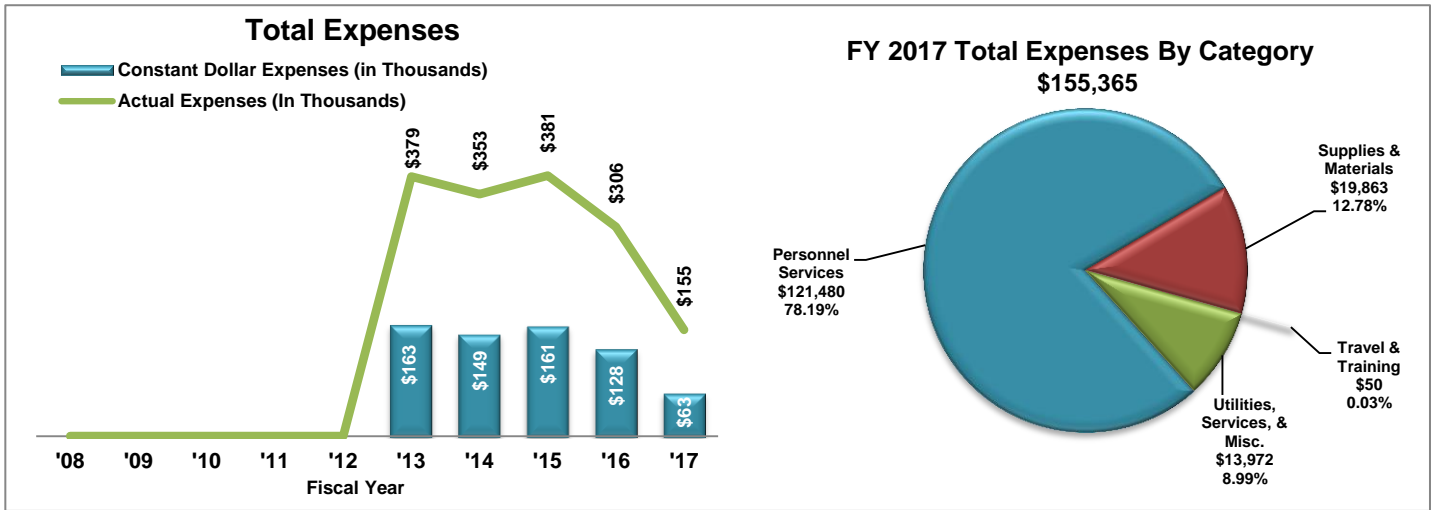
Description: The Non-Motorized Grant Fund is used to record the second federal non-motorized grant funds received by the City to do a pilot project to develop a network of transportation facilities, including sidewalks, bicycle lanes, and pedestrian and bicycle trails to demonstrate how much walking and bicycling can replace car trips. All of the funding is dedicated and cannot be used for any other purpose.

Analysis: Funding has been received from FY 2007 through FY 2017. Prior receipts of non-motorized grant funding were reflected in the general fund. These funds are used to fund personnel and other operating expenses. Capital project expenses related to this grant are reflected in the Capital Projects Fund.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds <http://www.como.gov/finance/accounting/financial-reports/>

Non-Motorized Grant Fund



Fiscal	Total Expenses	Capital Projects	Expenses without Capital Projects	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$0	\$0	\$0	215.30	\$0	95,782	\$0.00	
2009	\$0	\$0	\$0	214.54	\$0	98,831	\$0.00	
2010	\$0	\$0	\$0	218.06	\$0	104,620	\$0.00	
2011	\$0	\$0	\$0	224.94	\$0	106,658	\$0.00	
2012	\$0	\$0	\$0	229.59	\$0	109,008	\$0.00	
2013	\$379,130	\$0	\$379,130	232.96	\$162,745	111,145	\$1.46	
2014	\$353,413	\$0	\$353,413	236.74	\$149,283	113,155	\$1.32	(9.59%)
2015	\$380,689	\$0	\$380,689	237.02	\$160,615	115,391	\$1.39	5.30%
2016	\$306,041	\$0	\$306,041	240.01	\$127,512	117,165	\$1.09	(21.58%)
2017	\$155,365	\$0	\$155,365	245.12	\$63,383	118,966	\$0.53	(51.38%)
10 Yr % Chg				13.85%		24.21%		

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Non-Motorized Grant Fund is a special revenue fund used to account for the operating expenses associated with a federal non-motorized grant fund received by the City in FY 2013. Both Public Works and Parks and Recreation staff are assigned to this budget to manage the projects associated with the second round of non-motorized grant funding.

Analysis: Personnel are the major expenses for this fund. As the projects associated with the grant are completed, less personnel and other operating expenses will be required. FY 2016 and FY 2017 reflect a decrease due to the reallocation of several positions back to the operating departments they came from (Engineering and Parks and Recreation) as less engineering and parks planning services are needed.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds <http://www.como.gov/finance/accounting/financial-reports/>

Non-Motorized Grant Fund

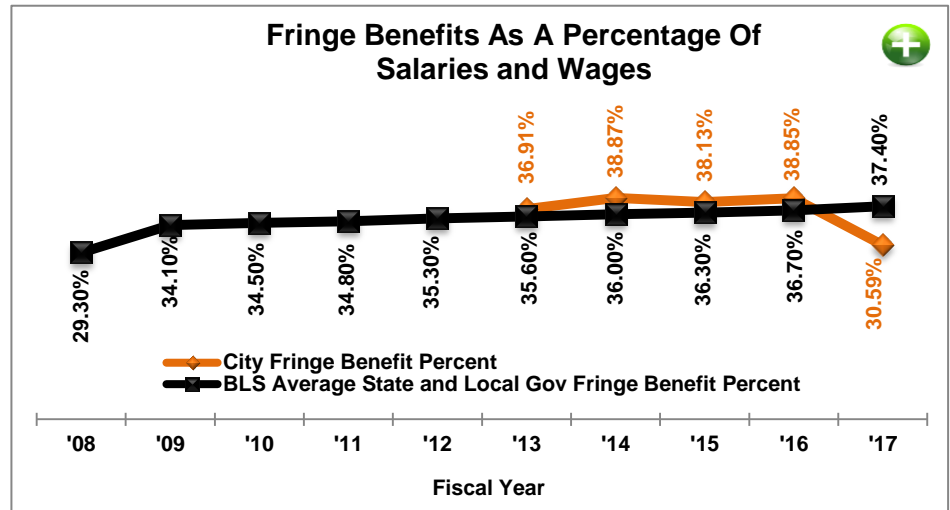
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe Benefit Percent
2008	\$0	\$0		14.10%	29.30%
2009	\$0	\$0		13.90%	34.10%
2010	\$0	\$0		14.90%	34.50%
2011	\$0	\$0		15.10%	34.80%
2012	\$0	\$0		16.10%	35.30%
2013	\$74,098	\$200,742	36.91%	17.10%	35.60%
2014	\$74,878	\$192,619	38.87%	17.50%	36.00%
2015	\$64,897	\$170,205	38.13%	16.60%	36.30%
2016	\$62,353	\$160,497	38.85%	15.10%	36.70%
2017	\$22,361	\$73,109	30.59%	13.80%	37.40%
10 Yr % Chg				(2.13%)	

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

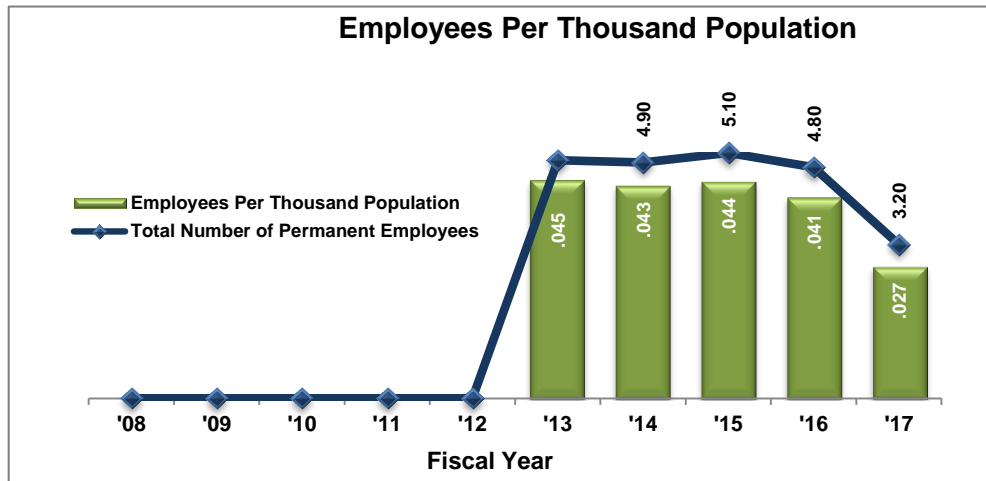
Analysis: For the period shown, fringe benefits as a percent of salaries and wages has decreased from 36.91% to 30.59%.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. From FY 2015 through FY 2017 the pension rates decreased with the FY 2017 rate at 13.80%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible HSA (Health Savings Account) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The fringe benefit percent dropped below the BLS average fringe benefit percent in FY 2017. This is considered to be a positive trend.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Non-Motorized Grant Fund



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008		95,782						
2009		98,831						
2010		104,620						
2011		106,658						
2012		109,008						
2013	4.95	111,145	0.045					MOVED: (1.40) Eng. Spec II, (.25) Property Acquisition Coordinal, (.10) Engineering Aide IV, (.40) Engineering Aide III, (.30) Engineering Aide II, (1.00) Senior Planner from GF Non-Motorized Grant
2014	4.90	113,155	0.043	(0.05)			(0.05)	REALLOCATED: (.30) Engineer to Engineering and (.25) Construction Project Supervisor from Engineering
2015	5.10	115,391	0.044	0.20			0.20	REALLOCATED: (.10) Engineering Supervisor from Engineering and (.10) Engineering Technician from Engineering
2016	4.80	117,165	0.041	(0.30)			(0.30)	Job titles and splits between various departments occurred due to a city-wide reorganization
2017	3.20	118,966	0.027	(1.60)		(1.00)	(0.60)	DELETED: (1.00) Engineer position REALLOCATED: (.25) Planner to Parks and Rec and (.10) Property Acquisition Coordinator and (.25) Project Compliance Inspector to Streets and Engineering

5 Yr Chg 5.14% **(37.88%)** (1.75) 0.00 (1.00) (0.75)

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect

ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Employee per thousand population increases may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. Employees per thousand population decreases may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: When the prior Non-Motorized Grand Fund ended, the employees were moved from the general fund into this new fund. Along with those employees, an Engineering Aide and Engineering Specialist II were added. As the work of the grant wraps up, less employee time will need to be allocated to this budget and positions will either be eliminated or moved into other budgets.

Sources:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Non-Motorized Grant Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Revenues:					
Sales Tax	\$0	\$0	\$0	\$0	\$0
Revenue from other Gov. Units	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures:					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$0	\$0	\$0	\$0	\$0
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0
Excess (Deficiency) of Revenues Over Expenditures	\$0	\$0	\$0	\$0	\$0
Other Financing Sources (Uses)					
Transfers In	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0
Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0
Fund Balance Beginning	\$0	\$0	\$0	\$0	\$0
Fund Balance Ending	\$0	\$0	\$0	\$0	\$0

Revenue, Expenditure, and Change in Fund Balance

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$0	\$0	\$0	\$0	\$0
\$299,819	\$426,558	\$258,382	\$429,602	\$94,589
\$299,819	\$426,558	\$258,382	\$429,602	\$94,589

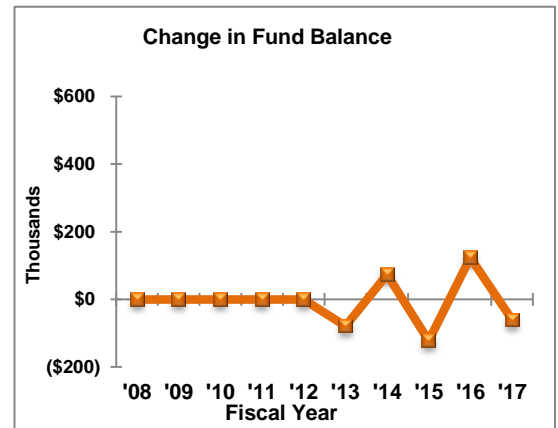
\$320,403	\$315,181	\$281,179	\$261,688	\$121,480
\$39,432	\$13,291	\$11,919	\$12,601	\$19,863
\$0	\$0	\$100	\$0	\$50
\$0	\$235	\$0	\$0	\$0
\$19,295	\$24,706	\$87,491	\$31,752	\$13,972
\$379,130	\$353,413	\$380,689	\$306,041	\$155,365

(\$79,311)	\$73,145	(\$122,307)	\$123,561	(\$60,776)
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\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

(\$79,311)	\$73,145	(\$122,307)	\$123,561	(\$60,776)
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\$0	(\$79,311)	(\$6,166)	(\$128,473)	(\$4,912)
(\$79,311)	(\$6,166)	(\$128,473)	(\$4,912)	(\$65,688)



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.

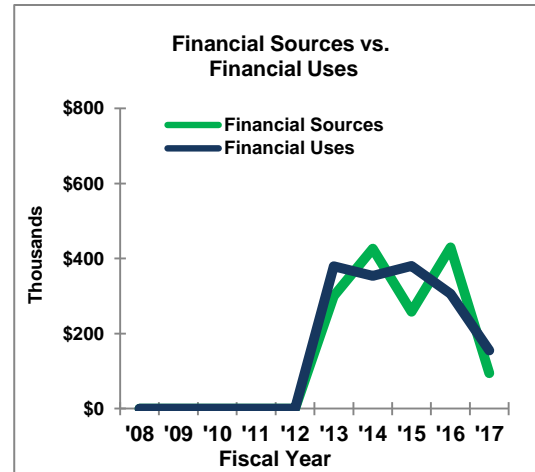
Non-Motorized Grant Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Sales Tax	\$0	\$0	\$0	\$0	\$0
Revenue from other Gov. Units	\$0	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$0	\$0	\$0	\$0	\$0
Transfers In^	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$0	\$0	\$0	\$0	\$0
Financial Uses					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$0	\$0	\$0	\$0	\$0
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0
Interest and Other Non-Oper Cash Exp	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$0	\$0	\$0	\$0	\$0
Financial Sources Over/(Under) Uses	\$0	\$0	\$0	\$0	\$0
Cash and Cash Equivalents	\$0	\$0	\$0	\$0	\$0
Less: GASB 31 Pooled Cash Adj	\$0	\$0	\$0	\$0	\$0
Ending Unassigned Cash Reserve	\$0	\$0	\$0	\$0	\$0

^ Transfers In do not include Capital Contributions.

Financial Sources and Uses

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$0	\$0	\$0	\$0	\$0
\$299,819	\$426,558	\$258,382	\$429,602	\$94,589
\$299,819	\$426,558	\$258,382	\$429,602	\$94,589
\$0	\$0	\$0	\$0	\$0
\$299,819	\$426,558	\$258,382	\$429,602	\$94,589



This federal grant reimburses expenses once the City submits a draw down request. In years where financial uses are above financial sources, it is due 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.





\$320,403	\$315,181	\$281,179	\$261,688	\$121,480
\$39,432	\$13,291	\$11,919	\$12,601	\$19,863
\$0	\$0	\$100	\$0	\$50
\$0	\$235	\$0	\$0	\$0
\$19,295	\$24,706	\$87,491	\$31,752	\$13,972
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$379,130	\$353,413	\$380,689	\$306,041	\$155,365

(\$79,311)	\$73,145	(\$122,307)	\$123,561	(\$60,776)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

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Capital Improvement Sales Tax Trends

Special Revenue Fund

Indicator	2016	2017	Comments
Estimated Loss in Sales Tax Revenue Due to Online Sales Growth			Over the past ten years it is estimated that the growth of online sales has been 145.83% and the City has lost nearly \$3.4 million in capital improvement sales taxes. As online sales continue to grow and negatively impact the growth of capital improvement sales taxes, it may result in insufficient amount available to complete all of the ballot projects approved by the voters.
Unassigned Cash Reserves			With the passage of the ten year extension of the capital improvement sales tax in FY 2015, cash reserves continue to grow as the City builds up reserves to fund several large capital projects in future years. Even though the growth of the sales tax has been lower than was estimated at the time the ballot was passed, current receipts are still projected to be sufficient to cover the costs of all projects approved in the ballot. The City will continue to monitor the growth of these reserves closely.



Positive Trend

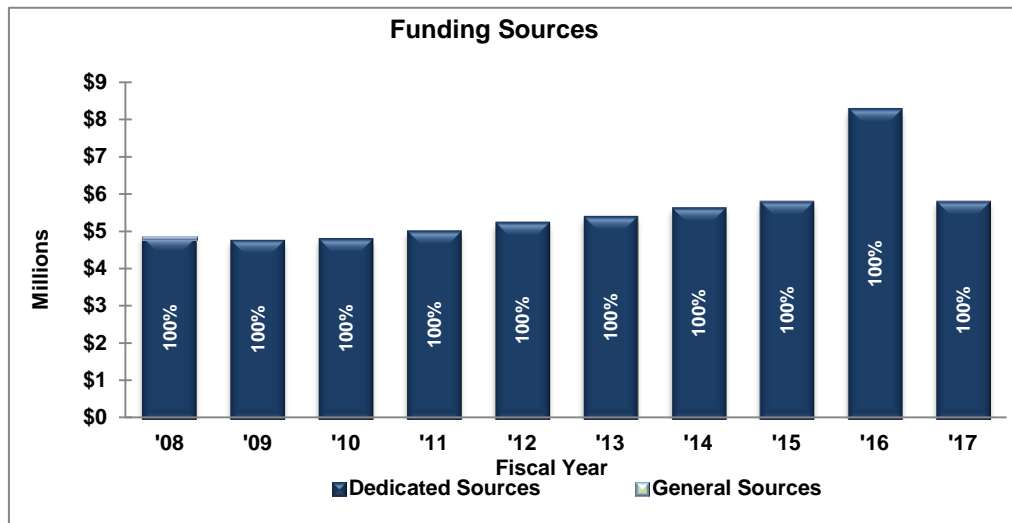


Warning Trend - Monitor Closely



Negative Trend - Action Needed

Capital Improvement Sales Tax Fund



Dedicated Sources						
Fiscal Year	Sales Tax	Investment Revenue	Other Local Revenue	Transfers In	Total Dedicated Sources	Total Revenues
2008	\$4,727,958	\$89,766	\$0	\$0	\$4,817,724	\$4,817,724
2009	\$4,599,952	\$147,163	\$0	\$0	\$4,747,115	\$4,747,115
2010	\$4,674,637	\$104,237	\$0	\$0	\$4,778,874	\$4,778,874
2011	\$4,949,012	\$34,450	\$0	\$0	\$4,983,462	\$4,983,462
2012	\$5,196,536	\$20,647	\$0	\$0	\$5,217,183	\$5,217,183
2013	\$5,399,873	(\$28,668)	\$0	\$0	\$5,371,205	\$5,371,205
2014	\$5,576,735	\$26,067	\$0	\$0	\$5,602,802	\$5,602,802
2015	\$5,715,955	\$57,580	\$6,708	\$0	\$5,780,243	\$5,780,243
2016	\$5,837,471	\$19,585	\$0	\$2,397,948	\$8,255,004	\$8,255,004
2017	\$5,811,016	(\$36,948)	\$0	\$0	\$5,774,068	\$5,774,068
10 Yr % Chg	22.91%	(141.16%)			19.85%	19.85%

Description: The Capital Improvement Sales Tax (CIST) Fund is a special revenue fund which accounts for the temporary one-quarter capital improvement sales tax. The first capital improvement sales tax was passed in April, 1991. Voters have to pass an extension of the tax every ten years or it will expire. All of the funding is dedicated and must be used to fund capital projects for public safety and transportation. It cannot be used to fund operating costs. As the tax is collected, the receipts are placed in this fund and the balance is invested and earns interest. Transfers are done annually to move the funding into the Capital Projects Fund so voter approved projects can be completed.

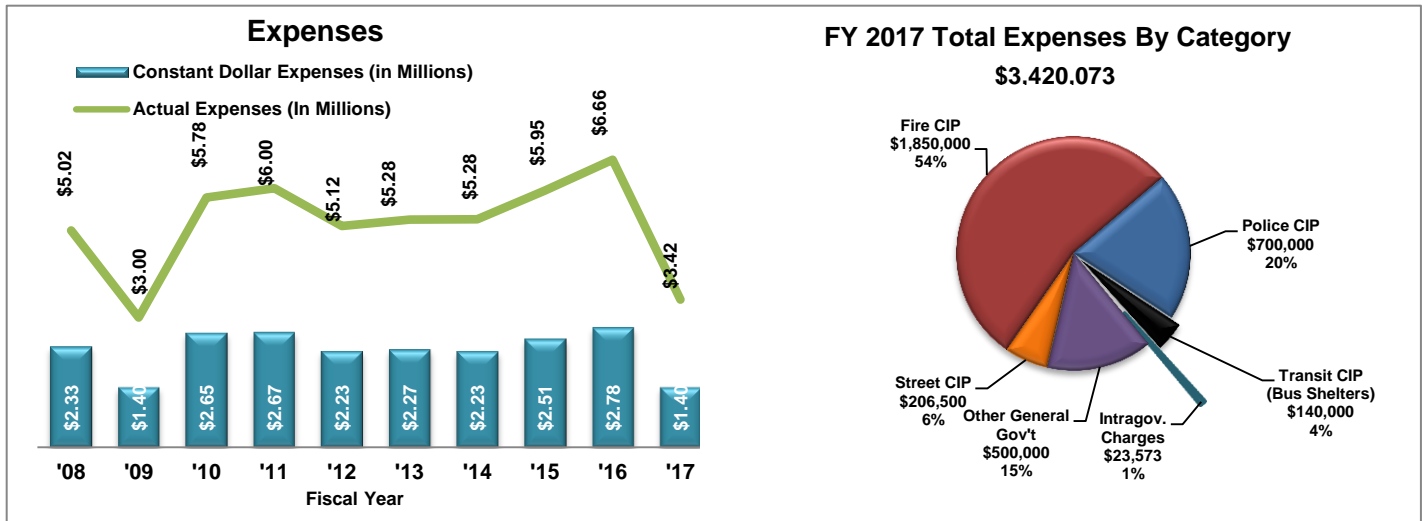
Analysis: Over the past ten years, total revenues increased 19.85%.

- Other local revenues for FY 2015 reflect a TIF adjustment for sales tax revenues that were not accounted for in prior fiscal years.
- In the past, the City has always been able to fund and complete the projects before another ballot issue was taken to the voters. However, due to the economic downturn in FY 2009, there were not enough capital improvement sales tax receipts to fund all of the approved projects in the November 2005 ballot issue. In Streets and Sidewalks, the City was able to utilize other funding sources to complete all of the projects, but in the Fire Department an additional fire station and purchase of a fire apparatus were not completed.
- In August 2015, the capital improvement sales tax was extended for another 10 years
- The capital improvement sales tax rate has remained at one-quarter of a percent since it was passed in 1991. The capital project needs of public safety and streets and sidewalks have grown significantly larger than the amount generated by this tax. The sales tax growth rate has slowed in recent years due to the increase in online sales which do not collect local sales taxes. The City will need to identify other funding sources in order to adequately fund street and public safety infrastructure needs in the future.
- The transfer in FY 2016 was due to the return of funding from the debt service fund for the 2006B SO Revenue Refunding bonds which were paid off in FY 2016.

Source:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Capital Improvement Sales Tax Fund



Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$5,022,750	215.30	\$2,332,875	95,782	\$24.36	(24.88%)
2009	\$3,000,625	214.54	\$1,398,652	98,831	\$14.15	(41.91%)
2010	\$5,784,926	218.06	\$2,652,954	104,620	\$25.36	79.22%
2011	\$6,000,250	224.94	\$2,667,501	106,658	\$25.01	(1.38%)
2012	\$5,124,238	229.59	\$2,231,908	109,008	\$20.47	(18.15%)
2013	\$5,276,875	232.96	\$2,265,142	111,145	\$20.38	(0.44%)
2014	\$5,278,301	236.74	\$2,229,577	113,155	\$19.70	(3.34%)
2015	\$5,946,848	237.02	\$2,509,007	115,391	\$21.74	10.36%
2016	\$6,661,361	240.01	\$2,775,451	117,165	\$23.69	8.97%
2017	\$3,420,073	245.12	\$1,395,265	118,966	\$11.73	(50.49%)
10 Yr % Chg	(31.91%)	13.85%	(40.19%)	24.21%	(51.85%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Expenses for the Capital Improvement Sales Tax Fund consist primarily of transfers (reflected in the "Other" category) and a small charge for general and administrative fees associated with the investment and accounting activities of the fund. Annually, as a part of the budget process, the capital projects are identified for the next year that will use this funding, and an operating transfer is made from this fund to the capital projects fund for those projects. As with all of our capital projects, the entire construction cost of a project must be appropriated before a construction contract can be awarded even though the actual construction may take more than one year to complete.

Analysis: Over the past ten years, expenses have varied from year to year due to the amount of funding needed for projects each year.

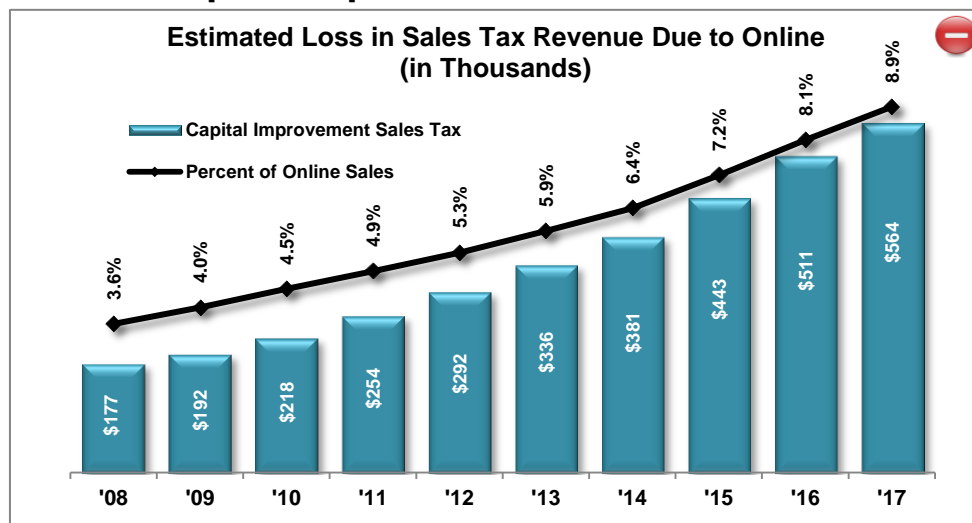
- The current capital improvement sales tax extension will fund projects through FY 2025 before another extension will need to be taken to the voters.
- If the sales tax does not generate the amount of funding that was estimated at the time of the ballot or project costs significantly increase over estimates, the City may not be able to complete all of the projects that were identified in the ballot issue. This occurred with the FY 2005 ballot as sales taxes did not generate enough funding due to the economic downturn in FY 2009 and the City was not able to build an additional fire station or purchase the associated fire apparatus.
- The public safety and streets and sidewalk capital project needs are higher than the tax is currently generating and this is creating a backlog of projects that cannot be funded. The City needs to identify additional funding sources to adequately fund these increasing capital project needs.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds <http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

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Capital Improvement Sales Tax Fund



	Fiscal Year	Actual Capital	Online Sales	Estimated Loss of
		Improvement Sales	as a Percent of	Sales Tax Revenue:
		Tax Revenue	Total Retail	Capital Improvement
			Sales	Sales Tax
A Warning Trend Is Observed When: Online sales as a percent of total sales increases Formulation: Estimated dollar amount of online sales multiplied by capital improvement sales tax rate	2008	\$4,727,958	3.6%	\$176,563
	2009	\$4,599,952	4.0%	\$191,665
	2010	\$4,674,637	4.5%	\$217,709
	2011	\$4,949,012	4.9%	\$253,629
	2012	\$5,196,536	5.3%	\$292,279
	2013	\$5,399,873	5.9%	\$335,521
	2014	\$5,576,735	6.4%	\$381,315
	2015	\$5,715,955	7.2%	\$443,479
	2016	\$5,837,471	8.1%	\$511,056
	2017	\$5,811,016	8.9%	\$564,207
	10 Yr Loss			\$3,367,423
	10 Yr % Chg	22.91%	145.83%	219.55%

Description: The temporary one quarter cent capital improvement sales tax is the primary funding source for public safety and transportation capital projects. The ability of the City to fund these capital projects depends heavily on current and future growth of this tax. Currently online sales are not subject to local sales taxes; therefore, a growth in online sales causes a loss in sales tax revenue for the City. This can cause lower sales tax collections and may result in the City not being able to complete all of the projects identified in the ballot issue. This can also create a future backlog of capital project needs that cannot be funded. This indicator attempts to quantify what the annual and ten year loss might be from more people shopping on-line.

Analysis: Data obtained from the www.census.gov website estimate the percentage of all sales that are done online. For the ten year period the percentage of online sales increased from 3.6% in FY 2008 to 8.9% in FY 2017. Using the actual capital improvement sales tax collections during this same time period, it is estimated that the City has lost nearly \$3.4 million in capital improvement sales tax funding as a result of increasing online sales. The City believes this is a conservative estimate given the large student population in Columbia. In FY 2017, the estimated loss is \$564,207. As online sales continue to increase and the capital improvement sales tax growth declines, this source will fall short of being able to fund the public safety and street and sidewalk capital project needs.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds <http://www.como.gov/finance/accounting/financial-reports/>
- Online sales: <http://www.census.gov/retail/#ecommerce>

Capital Improvement Sales Tax Fund

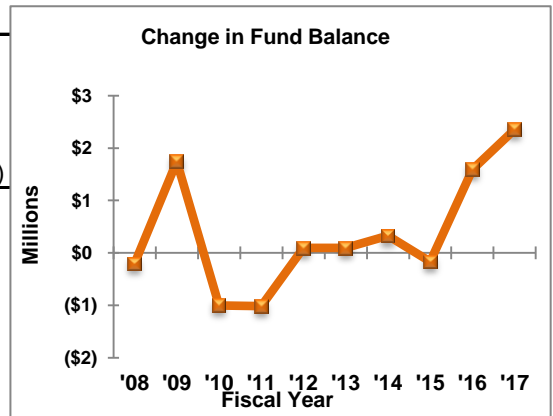
	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Revenues:					
Sales Taxes	\$4,727,958	\$4,599,952	\$4,674,637	\$4,949,012	\$5,196,536
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Investment Revenue	\$89,766	\$147,163	\$104,237	\$34,450	\$20,647
Total Revenues	\$4,817,724	\$4,747,115	\$4,778,874	\$4,983,462	\$5,217,183
Expenditures:					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$0	\$0	\$0	\$0	\$0
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0
Excess (Deficiency) of Revenues Over Expenditures	\$4,817,724	\$4,747,115	\$4,778,874	\$4,983,462	\$5,217,183
Other Financing Sources (Uses):					
Transfers In	\$0	\$0	\$0	\$0	\$0
Transfers Out - Gen Gov't Capital Proj.	(\$5,022,750)	(\$3,000,625)	(\$5,784,926)	(\$6,000,250)	(\$5,124,238)
Transfers Out - Transit Capital Proj.	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	(\$5,022,750)	(\$3,000,625)	(\$5,784,926)	(\$6,000,250)	(\$5,124,238)
Total Other Financing Sources (Uses)	(\$5,022,750)	(\$3,000,625)	(\$5,784,926)	(\$6,000,250)	(\$5,124,238)
Net Change in Fund Balance	(\$205,026)	\$1,746,490	(\$1,006,052)	(\$1,016,788)	\$92,945
Fund Balance Beginning	\$2,615,233	\$2,648,494	\$4,394,984	\$3,388,932	\$2,372,144
Fund Balance Ending	\$2,410,207	\$4,394,984	\$3,388,932	\$2,372,144	\$2,465,089

Source:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds <http://www.como.gov/finance/accounting/financial-reports/>

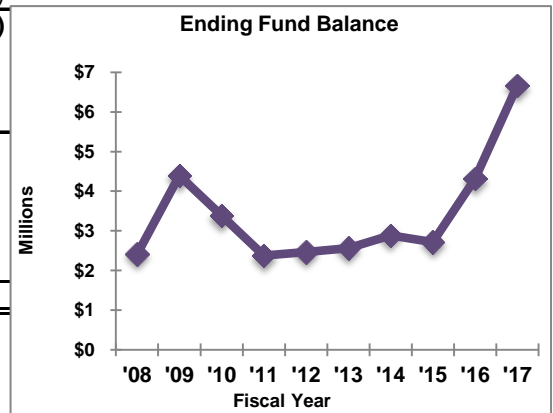
Revenue, Expenditure, and Change in Fund Balance

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$5,399,873	\$5,576,735	\$5,715,955	\$5,837,471	\$5,811,016
\$0	\$0	\$6,708	\$0	\$0
(\$28,668)	\$26,067	\$57,580	\$19,585	(\$36,948)
\$5,371,205	\$5,602,802	\$5,780,243	\$5,857,056	\$5,774,068
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$11,051	\$9,466	\$12,117	\$23,573
\$0	\$0	\$0	\$0	\$0
\$0	\$11,051	\$9,466	\$12,117	\$23,573



For the ten year period, revenues have been over expenditures six of the past ten years. In years where expenditures were over revenues, there were large capital project transfers required to fund the voter approved 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 a capital project. 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. In FY 2017 there were less capital project transfers required, which resulted in the large increase in revenues over expenditures.

\$5,371,205	\$5,591,751	\$5,770,777	\$5,844,939	\$5,750,495
\$0	\$0	\$0	\$2,397,948	\$0
(\$5,276,875)	(\$5,267,250)	(\$5,937,382)	(\$6,509,244)	(\$3,256,500)
\$0	\$0	\$0	(\$140,000)	(\$140,000)
(\$5,276,875)	(\$5,267,250)	(\$5,937,382)	(\$6,649,244)	(\$3,396,500)
(\$5,276,875)	(\$5,267,250)	(\$5,937,382)	(\$4,251,296)	(\$3,396,500)
\$94,330	\$324,501	(\$166,605)	\$1,593,643	\$2,353,995
\$2,465,089	\$2,559,419	\$2,883,920	\$2,717,315	\$4,310,958
\$2,559,419	\$2,883,920	\$2,717,315	\$4,310,958	\$6,664,953



The fund balance from year to year is directly impacted by the amount of capital project transfers that are required in a given year. This is a normal occurrence with this type of fund as sales tax receipts are accumulated over time and then transferred out to fund a capital project. All of the construction costs must be appropriated for a project before a construction contract can be awarded. The fund balance increased in FY 2016 due to the payoff of the 2006B SO Revenue Refunding and Improvement Bonds.

Capital Improvement Sales Tax Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Sales Taxes	\$4,727,958	\$4,599,952	\$4,674,637	\$4,949,012	\$5,196,536
Investment Revenue	\$89,766	\$147,163	\$104,237	\$34,450	\$20,647
Less: GASB 31 Interest Adjustment	(\$10,984)	(\$58,081)	\$51,310	\$683	\$20,017
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$4,806,740	\$4,689,034	\$4,830,184	\$4,984,145	\$5,237,200
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$4,806,740	\$4,689,034	\$4,830,184	\$4,984,145	\$5,237,200

Financial Uses					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$0	\$0	\$0	\$0	\$0
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$5,022,750	\$3,000,625	\$5,784,926	\$6,000,250	\$5,124,238
Total Financial Uses	\$5,022,750	\$3,000,625	\$5,784,926	\$6,000,250	\$5,124,238

Financial Sources Over/(Under) Uses	(\$216,010)	\$1,688,409	(\$954,742)	(\$1,016,105)	\$112,962
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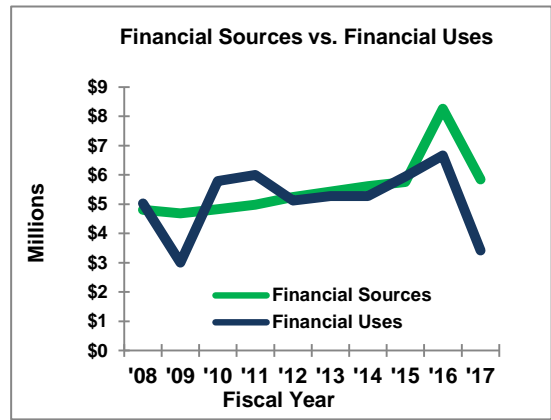
Cash and Cash Equivalents	\$1,952,527	\$3,725,279	\$2,662,622	\$1,612,806	\$1,664,984
Less: GASB 31 Pooled Cash Adj	(\$42,221)	(\$100,302)	(\$48,992)	(\$48,309)	(\$28,291)
Ending Unassigned Cash Reserves	\$1,910,306	\$3,624,977	\$2,613,630	\$1,564,497	\$1,636,693

Source:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds <http://www.como.gov/finance/accounting/financial-reports/>

Financial Sources and Uses

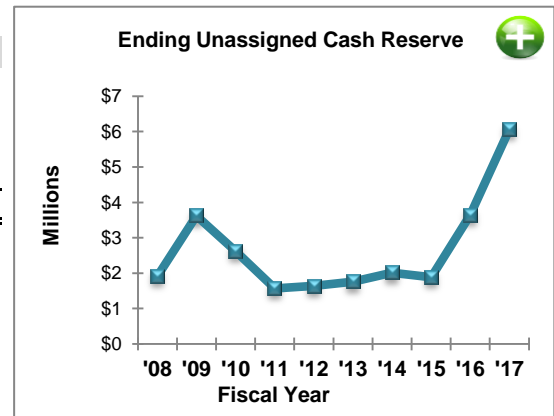
Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$5,399,873	\$5,576,735	\$5,715,955	\$5,837,471	\$5,811,016
(\$28,668)	\$26,067	\$57,580	\$19,585	(\$36,948)
\$57,542	\$5,890	(\$24,441)	\$8,331	\$70,334
\$0	\$0	\$6,708	\$0	\$0
\$5,428,747	\$5,608,692	\$5,755,802	\$5,865,387	\$5,844,402
\$0	\$0	\$0	\$2,397,948	\$0
\$5,428,747	\$5,608,692	\$5,755,802	\$8,263,335	\$5,844,402



For the ten year period, there were several years where financial uses were above financial 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.

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$11,051	\$9,466	\$12,117	\$23,573
\$0	\$0	\$0	\$0	\$0
\$5,276,875	\$5,267,250	\$5,937,382	\$6,649,244	\$3,396,500
\$5,276,875	\$5,278,301	\$5,946,848	\$6,661,361	\$3,420,073

\$151,872	\$330,391	(\$191,046)	\$1,601,974	\$2,424,329
\$1,727,871	\$1,973,060	\$1,877,696	\$3,488,154	\$5,828,710
\$29,250	\$35,140	\$10,699	\$162,816	\$233,150
\$1,757,121	\$2,008,200	\$1,888,395	\$3,650,970	\$6,061,860











The ending unassigned cash reserve varies from year to year and is directly impacted by the amount of capital project transfers that are required in a given year. This is a normal occurrence with this type of fund as sales tax receipts are accumulated over time and then transferred out to fund a capital project. All of the construction costs must be appropriated for a project before a construction contract can be awarded. The cash reserve increased in FY 2016 due to the payoff of the FY 2006B SO Revenue Refunding Bonds and unused funds were transferred back to this fund. There is no cash reserve target for this fund as it does not have any significant operating costs it needs to cover.

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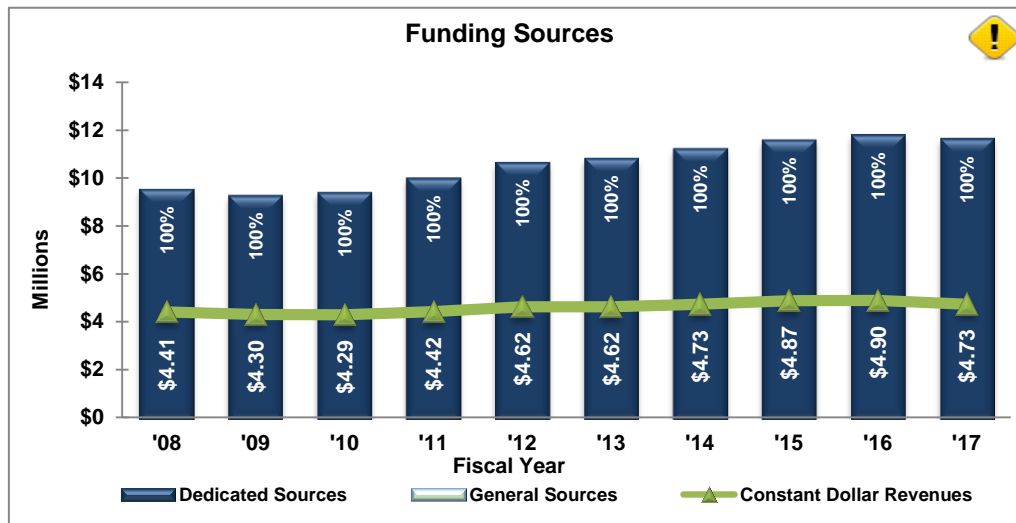
Transportation Sales Tax Trends

Special Revenue Fund

Indicator	2016	2017	Comments
Constant Dollar Transportation Sales Tax Revenues			Over the past ten years, total transportation sales tax revenues in constant dollars increased 7.26% compared to a 13.85% increase in the inflation. The concern is that the low growth of transportation sales taxes due to the growth in online sales which do not collect local sales taxes is not keeping up with operational increases in streets, transit and airport.
Estimated Loss in Sales Tax Revenue Due to Online Sales Growth			Over the past ten years it is estimated that the growth of online sales (which do not collect local sales taxes) has been 145.83% and the City has lost more than \$6.7 million in transportation sales taxes. As online sales continue to grow and negatively impact transportation sales tax growth, there is concern that the annual growth will not be sufficient to fund the operational increases in streets, transit, and airport.
Operating Transfers Paid from Transportation Sales Tax			Transportation sales tax provides operating funds for streets and sidewalks, transit, and airport operations. Over the past ten years, transfers to transit increased \$1.04 million; transfers to airport increased \$0.7 million, and transfers to streets and sidewalks (including street lighting funding) decreased \$93,623. There is concern that the low growth of the transportation sales tax (due to increasing online sales which do not collect local sales taxes) will not be sufficient in the future to increase these transfers to meet the increasing operational costs in these operations.
Unassigned Cash Reserves			Currently there is nearly \$4.3 million in unassigned cash reserves. These reserves are being built up to provide matching funds for future transit and airport capital projects. It is anticipated that a significant amount will be needed to fund airport capital projects associated with the new airport terminal.

 Positive Trend
  Warning Trend - Monitor Closely
  Negative Trend - Action Needed

Transportation Sales Tax



Dedicated Sources					Total Revenues in Constant Dollars
Fiscal Year	Sales Tax	Investment Revenue	Other Local Revenue	Transfers In	Total Dedicated Sources
2008	\$9,456,240	\$43,291	\$0	\$0	\$9,499,531
2009	\$9,200,210	\$26,860	\$0	\$0	\$9,227,070
2010	\$9,349,477	\$11,518	\$0	\$0	\$9,360,995
2011	\$9,898,088	\$6,142	\$0	\$41,407	\$9,945,637
2012	\$10,393,186	\$9,084	\$0	\$201,184	\$10,603,454
2013	\$10,800,210	(\$25,970)	\$0	\$0	\$10,774,240
2014	\$11,153,372	\$32,907	\$0	\$0	\$11,186,279
2015	\$11,432,224	\$99,412	\$13,416	\$0	\$11,545,052
2016	\$11,675,199	\$76,149	\$0	\$0	\$11,751,348
2017	\$11,622,394	(\$22,585)	\$0	\$0	\$11,599,809
10 Yr % Chg	22.91%	(152.17%)			22.11%

Description: The Transportation Sales Tax Fund is a special revenue fund which accounts for the permanent one-half cent transportation sales tax. The transportation sales tax was passed in April, 1982 and has remained one-half cent since then. All of the funding sources are dedicated and can only be used for transportation purposes. The City uses this funding source to subsidize airport and transit operations, provide matching funds for airport and transit capital projects, fund various road capital projects, and fund transportation related activities in the General Fund including streets, engineering, traffic, and parking enforcement. As the transportation sales tax receipts are received, they are deposited into this fund and operating transfers are used to move the funds to the appropriate department to be spent.

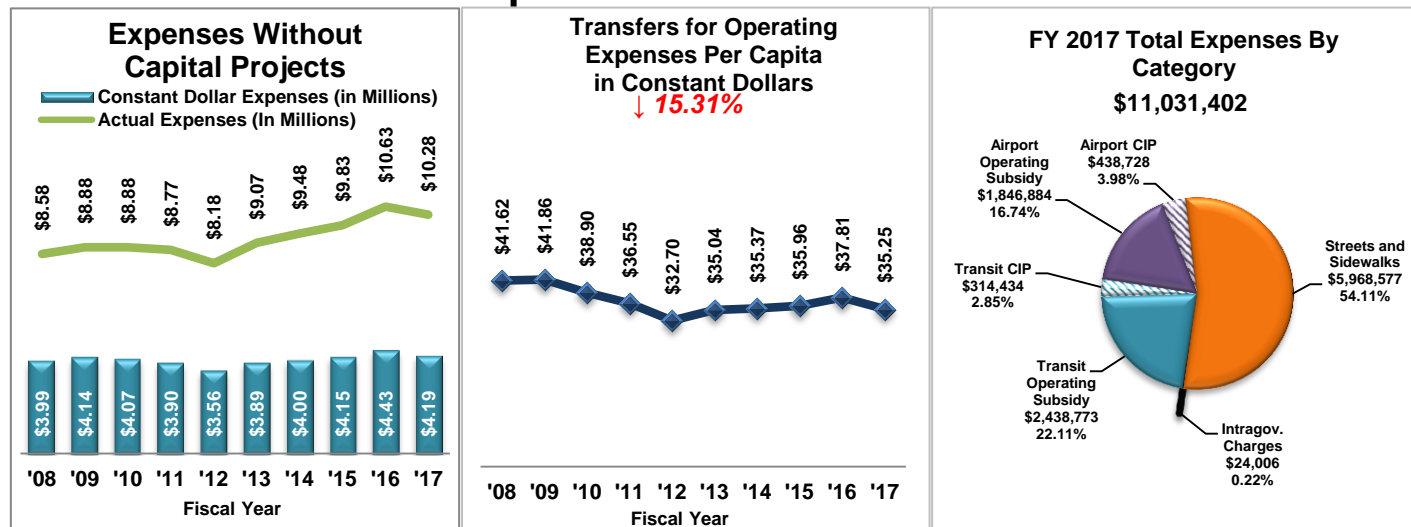
Analysis: Over the past ten years, total revenues increased 22.11%. Constant dollar revenues increased 7.26% while inflation increased 13.85%.

- Other local revenues for FY 2015 reflect a TIF adjustment.
- In recent years the growth rate of this tax has been low due to an increase in online sales which do not collect local sales taxes.
- The Transportation Sales Tax rate has remained at one-half cent since it was passed in 1982 while the City's airport, transit and network of streets and sidewalks needs have greatly expanded.
- While this tax can be used to fund street and sidewalk capital project needs, the low growth of the tax combined with the increasing needs in transit and airport have resulted in very little being allocated to streets and sidewalks capital project needs. As a result, street and sidewalk capital project needs have been primarily funded through the temporary one-quarter cent capital improvement sales tax (which is also used to fund public safety capital project needs). There are more streets and sidewalk capital project needs than can be funded from the capital improvement sales tax.
- Street maintenance funding primarily comes from the transportation sales tax. The competing needs of transit and airport have hindered the City's ability to adequately fund street maintenance. It is estimated that we are underfunding street maintenance by \$1.5 million per year and citizen surveys continue to reveal that street maintenance is a high priority and there is low satisfaction with our street maintenance efforts.

Source:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds <http://www.como.gov/finance/accounting/financial-reports/>

Transportation Sales Tax Fund



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Transfers for Capital Projects	Operating Expenses & Transfers	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Expenses Percent Change Over Previous Year
2008	\$9,438,600	\$856,150	\$8,582,450	215.30	\$3,986,219	95,782	\$41.62	(15.25%)
2009	\$9,419,368	\$544,118	\$8,875,250	214.54	\$4,136,932	98,831	\$41.86	0.58%
2010	\$9,465,971	\$590,721	\$8,875,250	218.06	\$4,070,170	104,620	\$38.90	(7.07%)
2011	\$9,684,375	\$915,325	\$8,769,050	224.94	\$3,898,412	106,658	\$36.55	(6.04%)
2012	\$10,143,520	\$1,959,676	\$8,183,844	229.59	\$3,564,547	109,008	\$32.70	(10.53%)
2013	\$10,241,994	\$1,168,926	\$9,073,068	232.96	\$3,894,689	111,145	\$35.04	7.16%
2014	\$9,597,038	\$121,508	\$9,475,530	236.74	\$4,002,505	113,155	\$35.37	0.94%
2015	\$10,616,239	\$782,404	\$9,833,835	237.02	\$4,148,947	115,391	\$35.96	1.67%
2016	\$12,253,409	\$1,622,213	\$10,631,196	240.01	\$4,429,480	117,165	\$37.81	5.14%
2017	\$11,031,402	\$753,162	\$10,278,240	245.12	\$4,193,146	118,966	\$35.25	(6.77%)
10 Yr % Chg	16.88%	(12.03%)	19.76%	13.85%	5.19%	24.21%	(15.31%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Expenses for the Transportation Sales Tax Fund consist primarily of transfers (reflected in the "Other" category) and a small charge for general and administrative fees associated with the investment and accounting activities of the fund. Annually, as a part of the budget process, the operating and capital projects needs for streets, transit, and airport are identified and operating transfers are made from this fund to the respective departmental budgets. The total expenses for a year can vary from the revenue received for the year due to capital project funding needs. With a special revenue fund such as transportation sales tax, balances are often accumulated over time and then used down in a particular year to fund a large capital project.

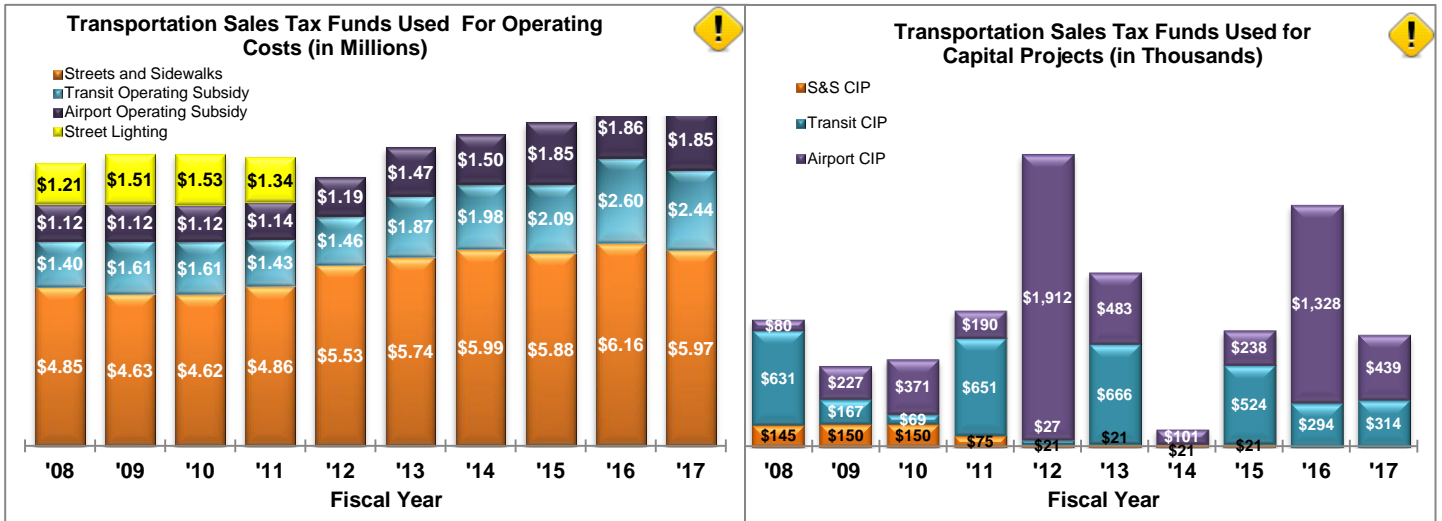
Analysis: Over the past ten years, total operating expenses increased 19.76%, constant dollar expense increased 5.19% and per capita expenses in constant dollars decreased 15.31%.

- Operating related expenses and transfers increased \$1.7 million or 19.76%. Funding for street and sidewalk operations, transit and airport operations have increased. Transportation sales tax is no longer used to fund street lighting costs.
- Capital project related transfers have decreased \$102,988 or 12.03%. The amount of funding needed for capital projects can vary significantly from year to year depending on the number and costs of projects. Funding from the transportation sales tax provides matching funds for transit and airport capital projects.
- The significant increase in operating expenses and transfers in FY 2016 of \$797,361 was primarily due to funding of a transit study (\$161,406), transit funding for the lease of four electric buses (\$175,566) and increasing transfer to Transit (\$172,132) and \$86,066 to both Airport and Streets as the Council adopted a policy to allocate the budgeted growth in the transportation sales tax 50% to Transit, and 25% to Streets and Airport.
- In FY 2017 operating expenses and transfers decreased \$352,956 due to one time funding in Transit for a transit study was not needed in FY 2017 and funding for Streets and Sidewalks decreased \$194,494 due to a one-time transfer in FY 2016 from capital projects to cover expenses for the municipal building expansion.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds <http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Transportation Sales Tax Fund



Fiscal Year	Streets and Sidewalks	Transit Operating Subsidy	Airport Operating Subsidy	Street Lighting	Streets and Sidewalks CIP	Transit CIP	Airport CIP	Total Transfers Out of Transportation Sales Tax Fund
2008	\$4,852,940	\$1,400,000	\$1,120,250	\$1,209,260	\$145,000	\$631,400	\$79,750	\$9,438,600
2009	\$4,633,922	\$1,612,500	\$1,120,250	\$1,508,578	\$150,000	\$167,118	\$227,000	\$9,419,368
2010	\$4,616,769	\$1,612,500	\$1,120,250	\$1,525,731	\$150,000	\$69,304	\$371,417	\$9,465,971
2011	\$4,864,000	\$1,428,625	\$1,136,500	\$1,339,925	\$75,000	\$650,630	\$189,695	\$9,684,375
2012	\$5,527,430	\$1,464,184	\$1,192,230	\$0	\$20,633	\$27,000	\$1,912,043	\$10,143,520
2013	\$5,740,180	\$1,866,813	\$1,466,075	\$0	\$20,633	\$665,758	\$482,535	\$10,241,994
2014	\$5,987,933	\$1,980,913	\$1,495,737	\$0	\$20,633	\$0	\$100,875	\$9,586,091
2015	\$5,882,511	\$2,091,075	\$1,850,818	\$0	\$20,633	\$524,194	\$237,577	\$10,606,808
2016	\$6,163,071	\$2,600,179	\$1,855,773	\$0	\$0	\$294,434	\$1,327,779	\$12,241,236
2017	\$5,968,577	\$2,438,773	\$1,846,884	\$0	\$0	\$314,434	\$438,728	\$11,007,396
10 Yr % Chg	23.0%	74.2%	64.9%		(100.00%)		450.1%	16.6%

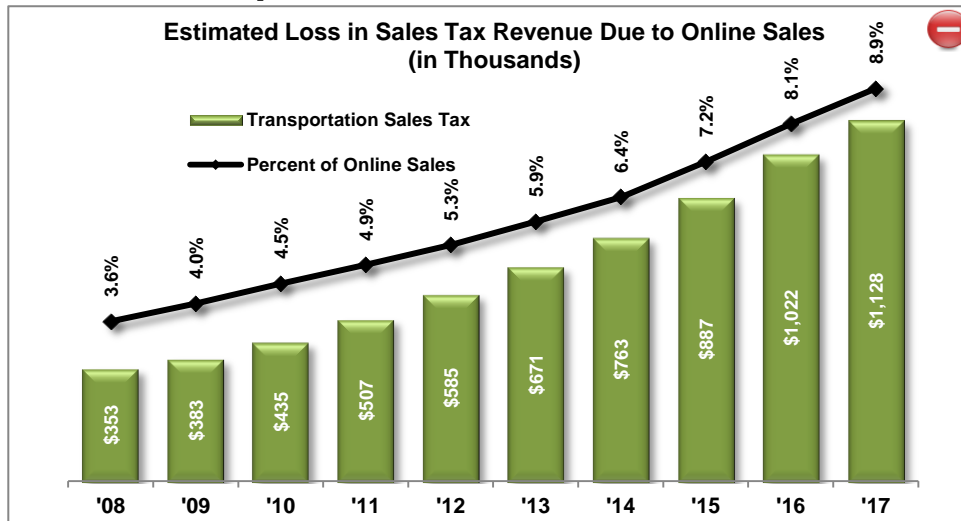
Description: The permanent transportation sales tax is used to fund streets and sidewalks, transit, and airport operations and capital projects. The amount of capital project transfers can vary from year to year based on the size and timing of capital projects. All of the construction costs (or total bus replacement cost) must be appropriated at one time even though the construction or purchase and receipt of the bus may occur over more than one fiscal year.

Analysis: Over the past ten years, total transfers out of the Transportation Sales Tax Fund increased by 16.6%.

- The Transit operating subsidy increased \$1.04 million or 74.2%. The largest increase occurred in FY 2016 due to the shifting of funds from capital projects to operations as the City started leasing electric buses. This spreads the cost over a longer timeframe (12 years) and allows the City to obtain the buses without having to wait for FTA (Federal Transit Administration) grant funding to be available and awarded. This will help address the large number of buses that need to be replaced since the competitive FTA grant funds have been harder to obtain and it should result in lower fuel and maintenance costs in the future. Other reasons for increases in the Transit operating subsidy have been due to rising fuel, maintenance, and personnel costs as well as an increased demand for transit services from students. The decrease in FY 2017 is due to one-time funding of a transit study in FY 2016.
- Transfers for Transit CIP have decreased \$316,966. The transfer amounts vary from year to year based on the amount of FTA grant funding received and the amount of local match funds required from transportation sales tax. The City has started leasing buses so some capital project funding is now being reallocated to the operating subsidy.
- Transfers for the airport operating subsidy have increased \$726,634 due to increases in costs related to additional flight service and rising costs.
- Transfers for airport capital projects increased \$358,978. The transfer amounts vary from year to year based on the amount of FAA grant funding received and the amount of local match funds required from transportation sales tax. There have been and will continue to be large capital project funding needs at the airport.
- Street Lighting was moved into the streets and sidewalks budget in FY 2015. It was previously accounted for in the City General budget. Combining street light and streets and sidewalks transfers, there has been a decrease of \$93,623 over the ten year period. There has not been sufficient growth in transportation sales taxes to increase street maintenance funding and it is estimated that we are underfunding it by \$1.5 million per year.
- Transfers for streets and sidewalks capital projects decreased \$145,000. The slow growth of transportation sales tax and the significant increases in transit and airport needs have resulted in no transportation sales tax being allocated for street and sidewalk capital project needs. As a result, street and sidewalk capital project needs have been primarily funded through the temporary one-quarter cent capital improvement sales tax (which is also used to fund public safety capital project needs). There are more streets and sidewalk capital project needs than can be funded from the capital improvement sales tax.
- Council set a guideline in FY 2015 that all new growth in transportation sales tax would be allocated as follows: 50% to Transit operations, 25% to airport operations, and 25% to streets and sidewalk operations. A concern with allocating all of the new growth each year instead of allowing it to build up the balance is it may make it more difficult to provide matching funds for large dollar airport and transit capital projects. Currently some of the capital project matching funds are coming from accumulated balances.

Source: City of Columbia Annual Budget (<http://www.como.gov/finance/accounting/financial-reports/>)

Transportation Sales Tax Fund



A Warning Trend Is Observed When:

Online sales as a percent of total sales increase

Formulation:

Estimated Dollar Amount of Online Sales multiplied by Transportation Sales Tax Rate

Fiscal Year	Actual Transportation Sales Tax Revenue	Online Sales as a Percent of Total Retail Sales	Estimated Loss of Sales Tax Revenue: Transportation Sales Tax
2008	\$9,456,240	3.6%	\$353,138
2009	\$9,200,210	4.0%	\$383,342
2010	\$9,349,477	4.5%	\$435,428
2011	\$9,898,088	4.9%	\$507,261
2012	\$10,393,186	5.3%	\$584,565
2013	\$10,800,210	5.9%	\$671,070
2014	\$11,153,372	6.4%	\$762,624
2015	\$11,432,224	7.2%	\$886,983
2016	\$11,675,199	8.1%	\$1,022,135
2017	\$11,622,394	8.9%	\$1,128,450
10 Yr Loss			\$6,734,996
10 Yr % Chg		145.83%	219.55%

Description: The permanent Transportation Sales Tax helps fund streets and sidewalks, transit, and airport. The ability of the City to continue funding and increase funding to these operations depends heavily on current and future growth of this tax. Currently online sales are not subject to local sales taxes; therefore, a growth in online sales causes a loss in sales tax revenue for the City. This can cause lower sales tax collections and may result in the City not being able to adequately fund operational and capital project needs in these three areas. This indicator attempts to quantify what the annual and ten year loss might be from more people shopping online.

Analysis: Data obtained from the www.census.gov website estimate the percentage of all sales that are done online.

- For the ten year period the percentage of online sales has increased from 3.6% in FY 2008 to 8.9% in FY 2017.
- Using the actual Transportation Sales Tax collections during this same time period, it is estimated that the City has lost over \$6.7 million in Transportation Sales Tax funding as a result of increasing online sales. The City believes this is a conservative estimate given the large student population in Columbia.
- In FY 2017, the estimated loss is \$1.1 million. As online sales continue to increase and the Transportation Sales Tax growth declines, this source will fall short of being able to adequately fund all of the operations and capital project needs for the departments it supports (streets, transit, and airport).

Source:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds <http://www.como.gov/finance/accounting/financial-reports/>

Transportation Sales Tax Fund

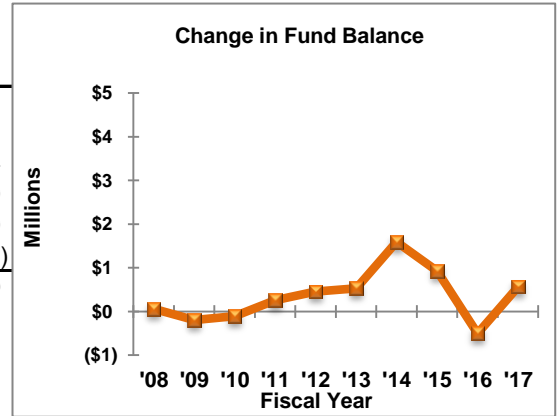
	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Revenues:					
Sales Taxes	\$9,456,240	\$9,200,210	\$9,349,477	\$9,898,088	\$10,393,186
Revenues from other governmental units	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Investment Revenue	\$43,291	\$26,860	\$11,518	\$6,142	\$9,084
Total Revenues	\$9,499,531	\$9,227,070	\$9,360,995	\$9,904,230	\$10,402,270
Expenditures:					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$0	\$0	\$0	\$0	\$0
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0
Excess (Deficiency) of Revenues Over Expenditures	\$9,499,531	\$9,227,070	\$9,360,995	\$9,904,230	\$10,402,270
Other Financing Sources (Uses):					
Transfers In	\$0	\$0	\$0	\$41,407	\$201,184
Transfers Out - Subsidy - Transit	(\$1,400,000)	(\$1,612,500)	(\$1,612,500)	(\$1,428,625)	(\$1,464,184)
Transfers Out - CIP Matching Funds - Transit	(\$631,400)	(\$167,118)	(\$69,304)	(\$650,630)	(\$27,000)
Transfers Out - Subsidy - Airport	(\$1,120,250)	(\$1,120,250)	(\$1,120,250)	(\$1,136,500)	(\$1,192,230)
Transfers Out - CIP Matching Funds - Airport	(\$79,750)	(\$227,000)	(\$371,417)	(\$189,695)	(\$1,912,043)
Transfers Out - Street Lighting	(\$1,209,260)	(\$1,508,578)	(\$1,525,731)	(\$1,339,925)	\$0
Transfers Out - Streets, Eng & Traffic Related	(\$4,852,940)	(\$4,633,922)	(\$4,616,769)	(\$4,864,000)	(\$5,527,430)
Transfers Out - CIP - Streets and Sidewalks	(\$145,000)	(\$150,000)	(\$150,000)	(\$75,000)	(\$20,633)
Total Transfers Out	(\$9,438,600)	(\$9,419,368)	(\$9,465,971)	(\$9,684,375)	(\$10,143,520)
Total Other Financing Sources (Uses)	(\$9,438,600)	(\$9,419,368)	(\$9,465,971)	(\$9,642,968)	(\$9,942,336)
Net Change in Fund Balance	\$60,931	(\$192,298)	(\$104,976)	\$261,262	\$459,934
Fund Balance Beginning	\$1,369,559	\$1,907,207	\$1,714,909	\$1,609,933	\$1,871,195
Fund Balance Ending	\$1,430,490	\$1,714,909	\$1,609,933	\$1,871,195	\$2,331,129

Source:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds <http://www.como.gov/finance/accounting/financial-reports/>

Revenue, Expenditure, and Change in Fund Balance

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$10,800,210	\$11,153,372	\$11,432,224	\$11,675,199	\$11,622,394
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$13,416	\$0	\$0
(\$25,970)	\$32,907	\$99,412	\$76,149	(\$22,585)
\$10,774,240	\$11,186,279	\$11,545,052	\$11,751,348	\$11,599,809

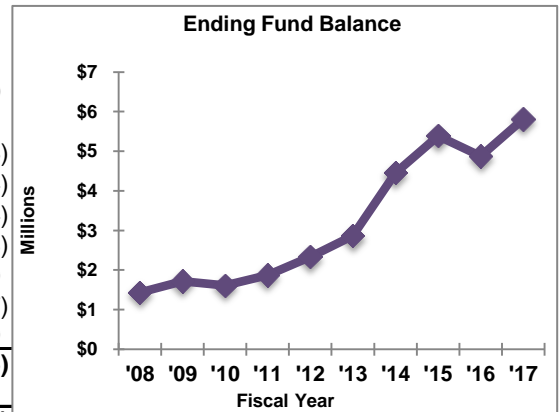


\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$10,947	\$9,431	\$12,173	\$24,006
\$0	\$0	\$0	\$0	\$0
\$0	\$10,947	\$9,431	\$12,173	\$24,006

For the ten year period, revenues have been over expenditures for seven of the past ten years. In years where expenditures were over revenues, there were 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.

\$10,774,240	\$11,175,332	\$11,535,621	\$11,739,175	\$11,575,803
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\$0	\$0	\$0	\$0	\$0
(\$1,866,813)	(\$1,980,913)	(\$2,091,075)	(\$2,600,179)	(\$2,438,773)
(\$665,758)	\$0	(\$524,194)	(\$294,434)	(\$314,434)
(\$1,466,075)	(\$1,495,737)	(\$1,850,818)	(\$1,855,773)	(\$1,846,884)
(\$482,535)	(\$100,875)	(\$237,577)	(\$1,327,779)	(\$438,728)
\$0	\$0	\$0	\$0	\$0
(\$5,740,180)	(\$5,987,933)	(\$5,882,511)	(\$6,163,071)	(\$5,968,577)
(\$20,633)	(\$20,633)	(\$20,633)	\$0	\$0
(\$10,241,994)	(\$9,586,091)	(\$10,606,808)	(\$12,241,236)	(\$11,007,396)
(\$10,241,994)	(\$9,586,091)	(\$10,606,808)	(\$12,241,236)	(\$11,007,396)



\$532,246	\$1,589,241	\$928,813	(\$502,061)	\$568,407
\$2,331,129	\$2,863,375	\$4,452,616	\$5,381,429	\$5,247,115
\$2,863,375	\$4,452,616	\$5,381,429	\$4,879,368	\$5,815,522

There has been an overall increase in the fund balance over the past ten years. It is important to keep a strong fund balance in this fund so the City has matching funds available for capital projects in transit and airport. There are times when these opportunities come up in the middle of the fiscal year and the City is able to take advantage of these opportunities to fund the needs.

Transportation Sales Tax Fund

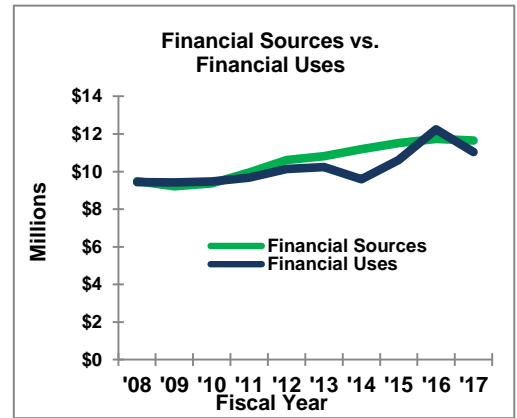
	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Sales Taxes	\$9,456,240	\$9,200,210	\$9,349,477	\$9,898,088	\$10,393,186
Revenues from other governmental units	\$0	\$0	\$0	\$0	\$0
Investment Revenue	\$43,291	\$26,860	\$11,518	\$6,142	\$9,084
Less: GASB 31 Interest Adjustment	(\$3,492)	(\$7,480)	\$6,543	\$213	\$9,689
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$9,496,039	\$9,219,590	\$9,367,538	\$9,904,443	\$10,411,959
Transfers In	\$0	\$0	\$0	\$41,407	\$201,184
Total Financial Sources	\$9,496,039	\$9,219,590	\$9,367,538	\$9,945,850	\$10,613,143
Financial Uses					
Transfers Out: City General					
Street Lighting	\$1,209,260	\$1,508,578	\$1,525,731	\$1,339,925	\$0
Total City General	\$1,209,260	\$1,508,578	\$1,525,731	\$1,339,925	\$0
Transfers Out: Streets & Sidewalks					
Street, Engineering & Traffic Operations	\$4,852,940	\$4,633,922	\$4,616,769	\$4,864,000	\$5,527,430
Capital Projects	\$145,000	\$150,000	\$150,000	\$75,000	\$20,633
Total Streets & Sidewalks	\$4,997,940	\$4,783,922	\$4,766,769	\$4,939,000	\$5,548,063
Transfers Out: Transit					
Operating Subsidy	\$1,400,000	\$1,612,500	\$1,612,500	\$1,428,625	\$1,464,184
Matching Funds for Capital Projects	\$631,400	\$167,118	\$69,304	\$650,630	\$27,000
Total Transit	\$2,031,400	\$1,779,618	\$1,681,804	\$2,079,255	\$1,491,184
Transfers Out: Airport					
Operating Subsidy	\$1,120,250	\$1,120,250	\$1,120,250	\$1,136,500	\$1,192,230
Matching Funds for Capital Projects	\$79,750	\$227,000	\$371,417	\$189,695	\$1,912,043
Total Airport	\$1,200,000	\$1,347,250	\$1,491,667	\$1,326,195	\$3,104,273
Transfers Out (Operations)	\$8,582,450	\$8,875,250	\$8,875,250	\$8,769,050	\$8,183,844
Transfers Out (CIP)	\$856,150	\$544,118	\$590,721	\$915,325	\$1,959,676
Personnel Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$0	\$0	\$0	\$0	\$0
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$9,438,600	\$9,419,368	\$9,465,971	\$9,684,375	\$10,143,520
Financial Sources Over/(Under) Uses	\$57,439	(\$199,778)	(\$98,433)	\$261,475	\$469,623
Cash and Cash Equivalents	\$509,994	\$393,841	\$168,871	\$357,453	\$735,817
Less: GASB 31 Pooled Cash Adj	\$89,455	\$81,975	\$88,518	\$88,731	\$98,420
Unassigned Cash Reserve	\$599,449	\$475,816	\$257,389	\$446,184	\$834,237

Source:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds <http://www.como.gov/finance/accounting/financial-reports/>

Financial Sources and Uses

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$10,800,210	\$11,153,372	\$11,432,224	\$11,675,199	\$11,622,394
\$0	\$0	\$0	\$0	\$0
(\$25,970)	\$32,907	\$99,412	\$76,149	(\$22,585)
\$44,740	\$3,697	(\$35,016)	(\$9,968)	\$49,988
\$0	\$0	\$13,416	\$0	\$0
\$10,818,980	\$11,189,976	\$11,510,036	\$11,741,380	\$11,649,797
\$0	\$0	\$0	\$0	\$0
\$10,818,980	\$11,189,976	\$11,510,036	\$11,741,380	\$11,649,797



For the ten year period, there were several years where financial uses were above financial 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.

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$5,740,180	\$5,987,933	\$5,882,511	\$6,163,071	\$5,968,577
\$20,633	\$20,633	\$20,633	\$0	\$0
\$5,760,813	\$6,008,566	\$5,903,144	\$6,163,071	\$5,968,577

\$1,866,813	\$1,980,913	\$2,091,075	\$2,600,179	\$2,438,773
\$665,758	\$0	\$524,194	\$294,434	\$314,434
\$2,532,571	\$1,980,913	\$2,615,269	\$2,894,613	\$2,753,207

\$1,466,075	\$1,495,737	\$1,850,818	\$1,855,773	\$1,846,884
\$482,535	\$100,875	\$237,577	\$1,327,779	\$438,728
\$1,948,610	\$1,596,612	\$2,088,395	\$3,183,552	\$2,285,612

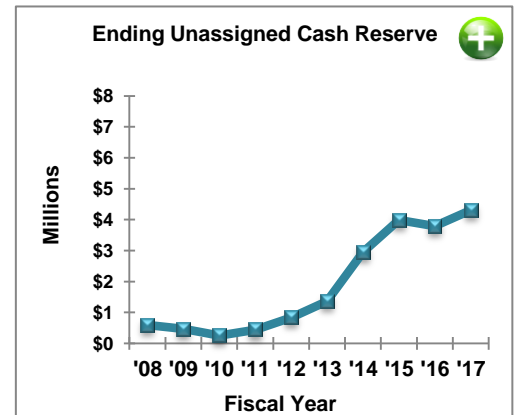
\$9,073,068	\$9,464,583	\$9,824,404	\$10,619,023	\$10,254,234
\$1,168,926	\$121,508	\$782,404	\$1,622,213	\$753,162

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$10,947	\$9,431	\$12,173	\$24,006
\$0	\$0	\$0	\$0	\$0

\$10,241,994	\$9,597,038	\$10,616,239	\$12,253,409	\$11,031,402
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\$576,986	\$1,592,938	\$893,797	(\$512,029)	\$618,395
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\$1,217,687	\$2,806,720	\$3,875,093	\$3,693,159	\$4,156,496
\$143,161	\$146,858	\$111,842	\$101,875	\$151,863
\$1,360,848	\$2,953,578	\$3,986,935	\$3,795,034	\$4,308,359







The ending unassigned cash reserve shows an overall increase over the past ten years. It is important to maintain and build up cash in this fund to be able to take advantage of capital project grant matching opportunities as they arise as well as funding for future capital project needs. It is anticipated that a significant amount of transportation sales tax funding will be required to fund capital projects associated with the new airport terminal. There is no cash reserve target for this fund as it does not have any significant operating costs it needs to cover.

Over the past ten years there has been an increase in transfers for operations (streets, transit, and airport) of over \$1.7 million or 19.47%. There is concern that the future growth of this tax may not be sufficient to continue funding the operating expense growth needed in these three areas.

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Public Improvement Fund Trends

Special Revenue Fund

Indicator	2016	2017	Comments
Estimated Loss in Sales Tax Revenue Due to Online Sales Growth			Over the past ten years it is estimated that the growth of online sales has been 145.8% and the City has lost nearly \$0.58 million in general sales taxes that are allocated to capital projects. As online sales continue to grow and negatively impacts the growth of these receipts, it will reduce the amount of sales tax available for capital projects.
Unassigned Cash Reserves			<p>Ending cash for development charges increased to \$7.7 million in FY 2017. These funds are being accumulated for several large capital projects approved on the 2015 capital improvement sales tax ballot such as Forum Blvd: Chapel Hill to Woodrail (4 lane) and Nifong - Providence to Forum 4 Lane.</p> <p>Unassigned cash reserves from the general sales tax increased to \$507,365. There has been a low growth in these funds due to online sales which negatively impact the future growth of this source.</p>



Positive Trend

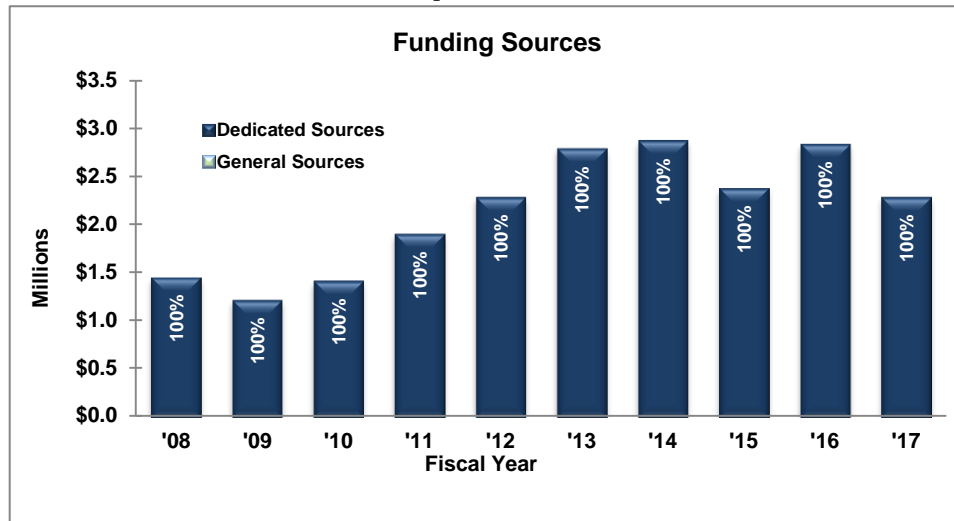


Warning Trend - Monitor Closely



Negative Trend - Action Needed

Public Improvement Fund



Dedicated Sources

Fiscal Year	Development Fees	General Sales Tax	Investment Revenue	Other Local Revenue	Transfers In	Total Dedicated Sources	Total Revenues
2008	\$524,511	\$810,059	\$93,543	\$0	\$7,721	\$1,435,834	\$1,435,834
2009	\$368,592	\$787,815	\$43,881	\$0	\$0	\$1,200,288	\$1,200,288
2010	\$549,524	\$803,520	\$46,691	\$0	\$0	\$1,399,735	\$1,399,735
2011	\$1,010,246	\$850,439	\$26,933	\$0	\$0	\$1,887,618	\$1,887,618
2012	\$1,350,027	\$890,999	\$27,897	\$0	\$0	\$2,268,923	\$2,268,923
2013	\$1,926,001	\$924,650	(\$71,541)	\$0	\$0	\$2,779,110	\$2,779,110
2014	\$1,814,988	\$960,435	\$85,733	\$0	\$0	\$2,861,156	\$2,861,156
2015	\$1,176,000	\$976,149	\$188,670	\$1,100	\$20,000	\$2,361,919	\$2,361,919
2016	\$1,674,275	\$996,320	\$153,482	\$0	\$0	\$2,824,077	\$2,824,077
2017	\$1,319,207	\$995,859	(\$44,603)	\$0	\$0	\$2,270,463	\$2,270,463
10 Yr % Chg	151.51%	22.94%	(147.68%)			58.13%	58.13%

Description: The Public Improvement Fund is a special revenue fund that accounts for two specific funding sources – a part of the 1% general sales tax that the City allocates to capital projects and development fees collected on new construction within the City. It has been a long-standing practice of allocating a portion of this 1% sales tax to help fund capital project needs for general fund departments such as police and fire, administrative, and streets and sidewalks. The percentage allocated to the Public Improvement has varied over time as illustrated in the table below.

Fiscal Year	General Fund Allocation	Public Improvement Fund Alloc
FY 1989	92.50%	7.50%
FY 1990 – FY 1991	86.79%	13.21%
FY 1992 – FY 2000	91.80%	8.20%
FY 2001 to present	95.90%	4.10%

Development fees, which are collected on new construction within the City, are restricted to funding construction of arterial and collector streets. In FY 2005, voters approved an increase in development fees from \$0.10 per square foot in FY 2005 to \$0.50 per square foot as a part of the 2005 transportation ballot issue. The increases were phased in over five years. Below is the development fee history with the voter approved increases:

- \$0.15 per square foot for FY 2006 - FY 2007
- \$0.25 per square foot for FY 2008 – FY 2009
- \$0.50 per square foot for FY 2010 to present

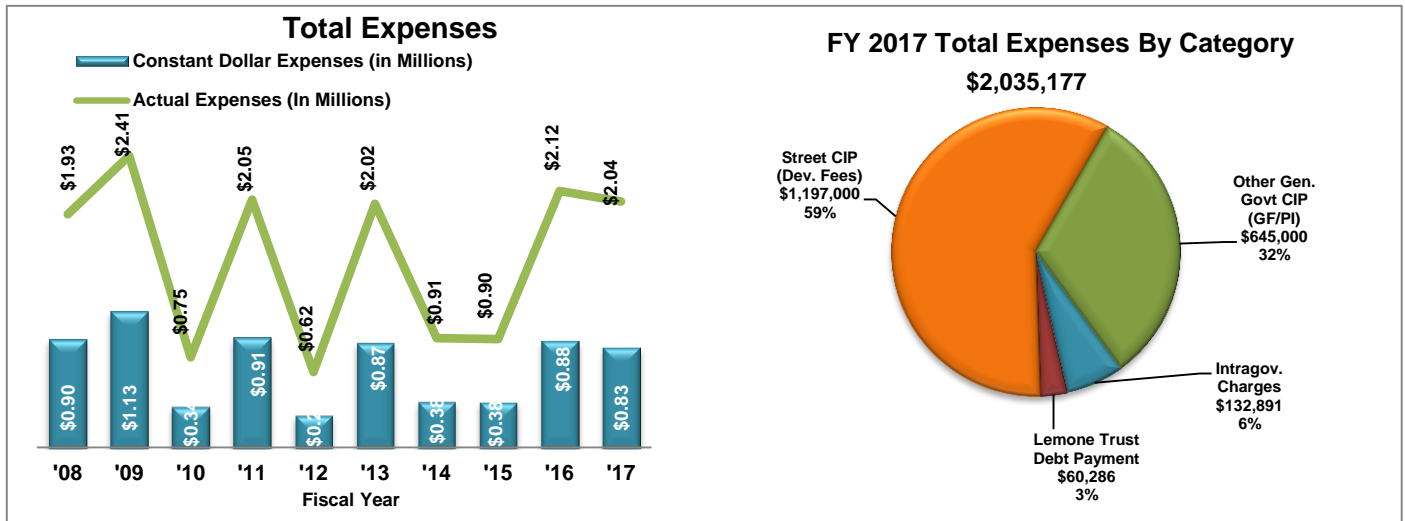
Analysis: Over the past ten years, total revenues increased 58.13%.

- Development Fees reflect an increase of \$794,696 or 151.51% due to voter approved development fee increases and increased development within the City. Even though development fee increases occurred in FY 2008, there was a reduction in development fee revenue in FY 2009 due to an economic downturn in the economy which negatively impacted development activity. There was a significant increase in development fees (from \$0.25 per square foot to \$0.50 per square foot) in FY 2010. Development fee revenues were lower in FY 2015 and FY 2017 due to lower development activity within the City.
- Sales tax revenues increased by \$185,800. Low sales tax growth has been due to an increase in online sales which do not collect local sales taxes which will continue to negatively impact the growth for this funding source.
- Other local revenues for FY 2015 reflect a TIF adjustment.

Source:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds <http://www.como.gov/finance/accounting/financial-reports/>

Public Improvement Fund



Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$1,930,738	215.30	\$896,754	95,782	\$9.36	27.00%
2009	\$2,414,085	214.54	\$1,125,253	98,831	\$11.39	21.69%
2010	\$745,187	218.06	\$341,741	104,620	\$3.27	(71.29%)
2011	\$2,051,664	224.94	\$912,098	106,658	\$8.55	161.47%
2012	\$623,391	229.59	\$271,524	109,008	\$2.49	(70.88%)
2013	\$2,017,425	232.96	\$865,996	111,145	\$7.79	212.85%
2014	\$905,872	236.74	\$382,644	113,155	\$3.38	(56.61%)
2015	\$898,206	237.02	\$378,958	115,391	\$3.28	(2.96%)
2016	\$2,123,978	240.01	\$884,954	117,165	\$7.55	130.18%
2017	\$2,035,177	245.12	\$830,278	118,966	\$6.98	(7.55%)
10 Yr % Chg	5.41%	13.85%	(7.41%)	24.21%	(25.43%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Expenses for the Public Improvement Fund consist primarily of transfers (reflected in the "Other" category) and a small charge for general and administrative fees associated with the investment and accounting activities of the fund. Annually, as a part of the budget process, capital projects that will be funded for the next year are identified and operating transfers are made from this fund to the capital projects fund for those projects that will be funded with either development fees or the 4.1% of the 1% general sales tax that is allocated to capital projects. The total expenses for a year can vary from the revenue received for the year due to capital project funding needs. With a special revenue fund such as Public Improvement Fund, balances are often accumulated over time and then used down in a particular year to fund a large capital project.

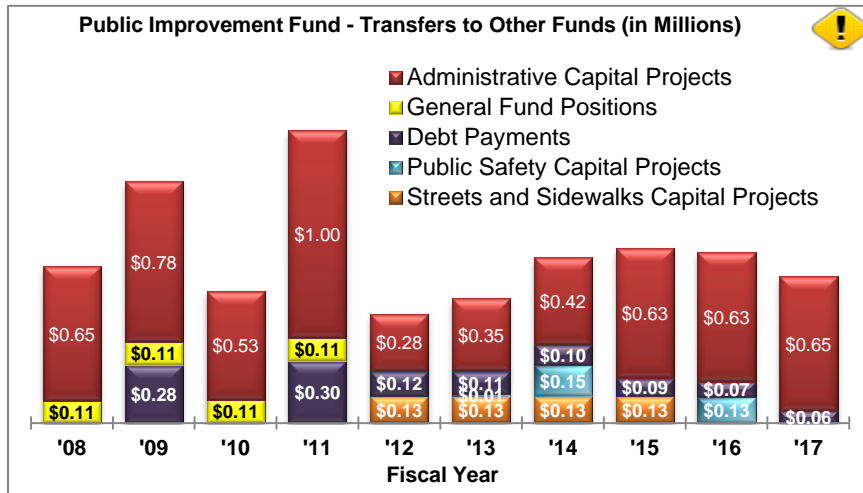
Analysis: Over the past ten years, total expenses increased 5.41% but the increases from year to year can vary significantly based on the number and cost of capital projects. All of the construction cost for a project must be appropriated before a construction contract can be awarded even though the actual construction can take more than one year.

- The FY 2011 increase was due to the Rolling Hills Road and Avenue of the Columns projects.
- The FY 2013 increase was due to the Scott Blvd Phase 2 Road project which utilized \$1,384,376 to complete the project when capital improvement sales tax funding did not generate enough funding.
- The FY 2016 increase was due to engineering funding for Nifong-Providence to Forum 4 Lane, engineering for Old Mill Creek/Vawter-Nifong Intersection Improvements, construction for Scott Blvd Phase 3: Vawter-KK, and engineering for Discovery Parkway: Gans to new Haven projects.
- FY 2017 the following projects were funded: Nifong-Providence to Forum 4 Lanes (Development Fees); Downtown Special projects, Public Buildings Major Maintenance, Eighth St. Plan Avenue of the Columns and Proximity Locks (Sales Tax).

Sources:

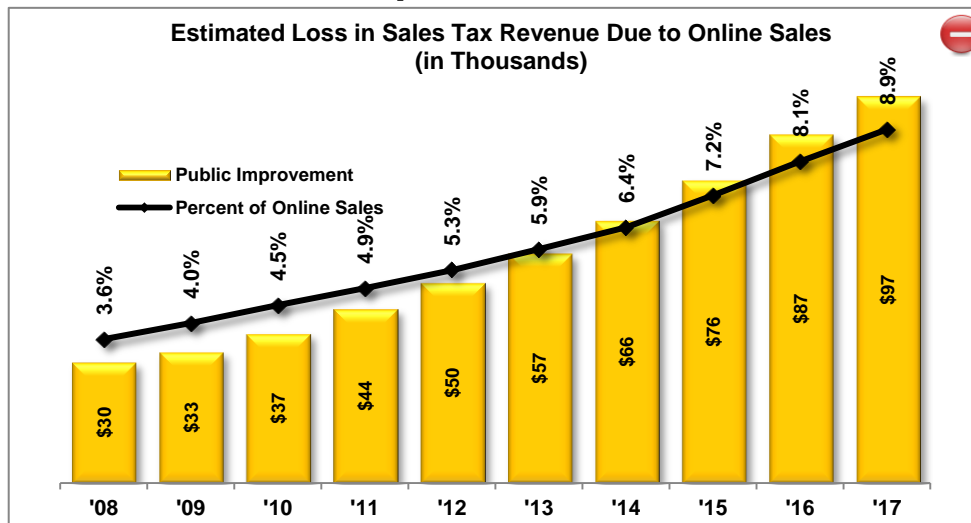
- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds <http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Public Improvement Fund



Fiscal Year	GF Positions	Debt Payments	Public Safety Capital Projects	Streets & Sidewalks Capital Projects	Administrative Capital Projects	Total Transfers from Gen Sales Tax	Transfers from Dev. Fees to Street Projects	Total Public Improvement Fund Transfers
2008	\$105,228	\$0	\$0	\$0	\$650,000	\$755,228	\$1,100,000	\$1,855,228
2009	\$110,000	\$280,300	\$0	\$0	\$775,000	\$1,165,300	\$1,142,000	\$2,307,300
2010	\$113,500	\$0	\$0	\$0	\$525,000	\$638,500	\$0	\$638,500
2011	\$112,975	\$299,567	\$0	\$0	\$1,000,000	\$1,412,542	\$600,000	\$2,012,542
2012	\$0	\$122,048	\$0	\$129,367	\$275,000	\$526,415	\$0	\$526,415
2013	\$0	\$110,955	\$10,000	\$129,367	\$350,000	\$600,322	\$1,384,376	\$1,984,698
2014	\$0	\$99,265	\$150,000	\$129,367	\$420,000	\$798,632	\$0	\$798,632
2015	\$0	\$86,947	\$0	\$129,367	\$625,000	\$841,314	\$0	\$841,314
2016	\$0	\$73,965	\$125,000	\$0	\$625,000	\$823,965	\$1,245,000	\$2,068,965
2017	\$0	\$60,286	\$0	\$0	\$645,000	\$705,286	\$1,197,000	\$1,902,286
10 Yr % Chg (100.00%)								
					(0.77%)	(6.61%)	8.82%	2.54%

Public Improvement Fund



A Warning Trend Is Observed When:

Online sales as a percent of total sales increase

Formulation:

Estimated Dollar Amount of Online Sales multiplied by general sales tax rate that goes to the Public Improvement Fund (0.041%)

Fiscal Year	Actual Sales Tax Revenue	Online Sales as a Percent of Total Retail Sales	Estimated Loss of Sales Tax Revenue: Public Improvement Fund
2008	\$810,059	3.6%	\$30,251
2009	\$787,815	4.0%	\$32,826
2010	\$803,520	4.5%	\$37,422
2011	\$850,439	4.9%	\$43,584
2012	\$890,999	5.3%	\$50,114
2013	\$924,650	5.9%	\$57,453
2014	\$960,435	6.4%	\$65,671
2015	\$976,149	7.2%	\$75,736
2016	\$996,320	8.1%	\$87,225
2017	\$995,859	8.9%	\$96,691
10 Yr Loss			\$576,972
10 Yr % Chg		145.8%	219.63%

Description:

The Public Improvement Fund receives 4.1% of the 1% general sales tax to fund general fund department capital projects such as public safety, transportation, and administrative. The ability of the City to continue funding and increase funding for these capital projects depends heavily on current and future growth of this tax. Currently online sales are not subject to local sales taxes; therefore, a growth in online sales causes a loss in sales tax revenue for the City. This can also create a future backlog of capital project needs that cannot be funded. This indicator attempts to quantify what the annual and ten year loss might be from more people shopping online.

Analysis:

Data obtained from the www.census.gov website estimate the percentage of all sales that are done online. For the ten year period the percentage of online sales increased from 3.6% in FY 2008 to 8.9% in FY 2017. Using the actual general sales tax collections that were deposited in the Public Improvement Fund during this same time period, it is estimated that the City has lost \$576,972 in this source. The City believes this is a conservative estimate given the large student population in Columbia. In FY 2017, the estimated loss is \$96,691. As online sales continue to increase and the general sales tax growth declines, this source will fall short of being able to adequately fund the needs for these departments.

Sources:

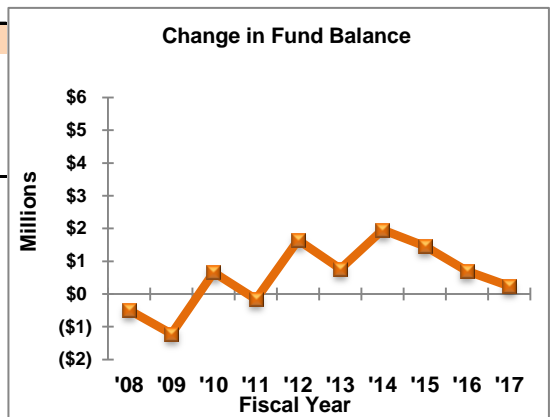
- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds <http://www.como.gov/finance/accounting/financial-reports/>
- Online sales: <http://www.census.gov/retail/#ecommerce>

Public Improvement Fund

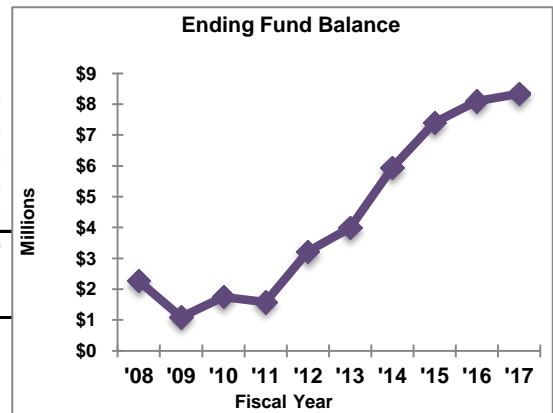
	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
4.1% of 1% General Sales Tax:					
Revenues:					
Sales Taxes	\$810,059	\$787,815	\$803,520	\$850,439	\$890,999
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Investment Revenue	\$93,543	\$43,881	\$46,691	\$26,933	\$27,897
Total Revenues	\$903,602	\$831,696	\$850,211	\$877,372	\$918,896
Expenditures:					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$62,742	\$105,947	\$106,684	\$39,122	\$96,979
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$0	\$0
Total Expenditures:	\$62,742	\$105,947	\$106,684	\$39,122	\$96,979
Excess (Deficiency) of Revenues Over Expenditures	\$840,860	\$725,749	\$743,527	\$838,250	\$821,917
Other Financing Sources (Uses):					
Transfers In	\$7,721	\$0	\$0	\$0	\$0
Transfers Out	(\$755,228)	(\$1,165,300)	(\$638,500)	(\$1,412,542)	(\$526,415)
Total Other Financing Sources (Uses)	(\$747,507)	(\$1,165,300)	(\$638,500)	(\$1,412,542)	(\$526,415)
Net Change in Fund Balance:	\$93,353	(\$439,551)	\$105,027	(\$574,292)	\$295,502
	2008	2009	2010	2011	2012
Development Fees:					
Revenues:					
Fees and service charges (Development Fees)	\$524,511	\$368,592	\$549,524	\$1,010,246	\$1,350,027
Total Revenues	\$524,511	\$368,592	\$549,524	\$1,010,246	\$1,350,027
Expenditures:					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$0	\$0	\$0	\$0	\$0
Utilities, Services and Miscellaneous	\$2,768	\$838	\$3	\$0	(\$3)
Total Expenditures	\$2,768	\$838	\$3	\$0	(\$3)
Excess (Deficiency) of Revenues Over Expenditures	\$521,743	\$367,754	\$549,521	\$1,010,246	\$1,350,030
Other Financing Sources (Uses):					
Transfers In	\$0	\$0	\$0	\$0	\$0
Transfers Out	(\$1,110,000)	(\$1,142,000)		(\$600,000)	
Total Other Financing Sources (Uses)	(\$1,110,000)	(\$1,142,000)	\$0	(\$600,000)	\$0
Net Change in Fund Balance:	(\$588,257)	(\$774,246)	\$549,521	\$410,246	\$1,350,030
Total Fund					
Total Revenues:	\$1,428,113	\$1,200,288	\$1,399,735	\$1,887,618	\$2,268,923
Total Expenditures	\$65,510	\$106,785	\$106,687	\$39,122	\$96,976
Revenues Over/(Under) Expenditures	\$1,362,603	\$1,093,503	\$1,293,048	\$1,848,496	\$2,171,947
Transfers In	\$7,721	\$0	\$0	\$0	\$0
Transfers Out	(\$1,865,228)	(\$2,307,300)	(\$638,500)	(\$2,012,542)	(\$526,415)
Total Other Financing Source (Uses)	(\$1,857,507)	(\$2,307,300)	(\$638,500)	(\$2,012,542)	(\$526,415)
Net Change in Fund Balance	(\$494,904)	(\$1,213,797)	\$654,548	(\$164,046)	\$1,645,532
Fund Balance Beginning	\$2,754,811	\$2,301,210	\$1,087,413	\$1,741,961	\$1,577,915
Fund Balance Ending	\$2,259,907	\$1,087,413	\$1,741,961	\$1,577,915	\$3,223,447

Revenue, Expenditure, and Change in Fund Balance

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$924,650	\$960,435	\$976,149	\$996,320	\$995,859
\$0	\$0	\$1,100	\$0	\$0
(\$71,541)	\$85,733	\$188,670	\$153,482	(\$44,603)
\$853,109	\$1,046,168	\$1,165,919	\$1,149,802	\$951,256
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$32,728	\$107,240	\$56,892	\$55,013	\$132,891
\$0	\$0	\$0	\$0	\$0
\$32,728	\$107,240	\$56,892	\$55,013	\$132,891
\$820,381	\$938,928	\$1,109,027	\$1,094,789	\$818,365
\$0	\$0	\$20,000	\$0	\$0
(\$600,322)	(\$798,632)	(\$841,314)	(\$823,965)	(\$705,286)
(\$600,322)	(\$798,632)	(\$821,314)	(\$823,965)	(\$705,286)
\$220,059	\$140,296	\$287,713	\$270,824	\$113,079
2013	2014	2015	2016	2017
\$1,926,001	\$1,814,988	\$1,176,000	\$1,674,275	\$1,319,207
\$1,926,001	\$1,814,988	\$1,176,000	\$1,674,275	\$1,319,207
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$1,926,001	\$1,814,988	\$1,176,000	\$1,674,275	\$1,319,207
\$0	\$0	\$0	\$0	\$0
(\$1,384,375)	\$0	\$0	(\$1,245,000)	(\$1,197,000)
(\$1,384,375)	\$0	\$0	(\$1,245,000)	(\$1,197,000)
\$541,626	\$1,814,988	\$1,176,000	\$429,275	\$122,207
\$2,779,110	\$2,861,156	\$2,341,919	\$2,824,077	\$2,270,463
\$32,728	\$107,240	\$56,892	\$55,013	\$132,891
\$2,746,382	\$2,753,916	\$2,285,027	\$2,769,064	\$2,137,572
\$0	\$0	\$20,000	\$0	\$0
(\$1,984,697)	(\$798,632)	(\$841,314)	(\$2,068,965)	(\$1,902,286)
(\$1,984,697)	(\$798,632)	(\$821,314)	(\$2,068,965)	(\$1,902,286)
\$761,685	\$1,955,284	\$1,463,713	\$700,099	\$235,286
\$3,223,447	\$3,985,132	\$5,940,416	\$7,404,129	\$8,104,228
\$3,985,132	\$5,940,416	\$7,404,129	\$8,104,228	\$8,339,514



For the ten year period, revenues have been over expenditures seven of the past ten years. In years where expenditures were over revenues, there were 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.



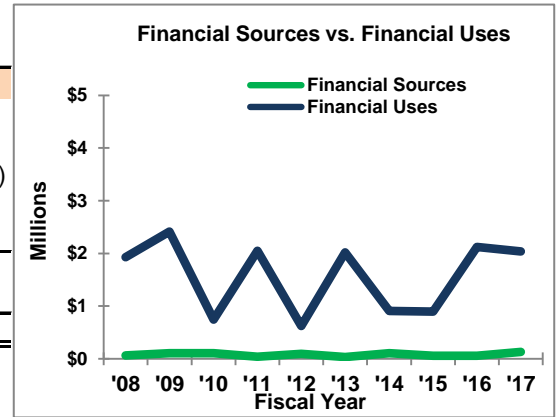
There has been an overall increase in the fund balance over the past ten years. The majority of the fund balance is from development fees. The City is building up these balances to use to fund several large capital projects that are a part of the FY 2015 capital improvement sales tax ballot including Discovery Parkway: Gans to New Haven, Nifong – Providence to Forum 4 Lane, and Forum Blvd – Chapel Hill to Woodrail (4 lane).

Public Improvement Fund

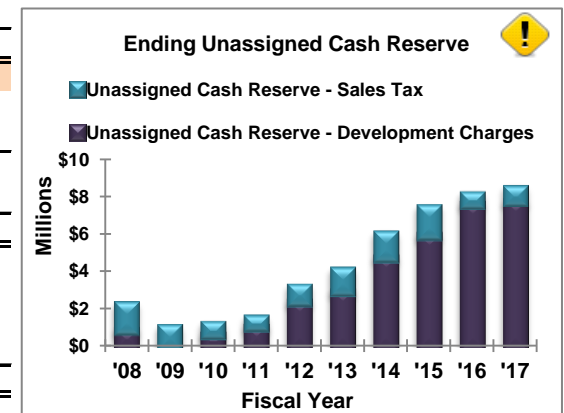
	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
4.1% of 1% General Sales Tax (Can be spent on any general government capital projects (public safety, streets and sidewalks,					
Financial Sources					
Sales Taxes	\$810,059	\$787,815	\$803,520	\$850,439	\$890,999
Investment Revenue	\$93,543	\$43,881	\$46,691	\$26,933	\$27,897
Less: GASB 31 Interest Adjustment	(\$12,498)	(\$15,467)	\$25,620	\$702	\$35,953
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$891,104	\$816,229	\$875,831	\$878,074	\$954,849
Transfers In	\$7,721	\$0	\$0	\$0	\$0
Total Financial Sources	\$898,825	\$816,229	\$875,831	\$878,074	\$954,849
Financial Uses					
Intragovernmental Charges	\$62,742	\$105,947	\$106,684	\$39,122	\$96,979
Transfers Out - GF Positions	\$105,228	\$110,000	\$113,500	\$112,975	\$0
Transfers Out - Debt Payments	\$0	\$280,300	\$0	\$299,567	\$122,048
Transfers Out - Public Safety Capital Projects	\$0	\$0	\$0	\$0	\$0
Transfers Out - Streets and Sidewalks Capital Proje	\$0	\$0	\$0	\$0	\$129,367
Transfers Out - Administrative Capital Projects	\$650,000	\$775,000	\$525,000	\$1,000,000	\$275,000
Total Financial Uses	\$817,970	\$1,271,247	\$745,184	\$1,451,664	\$623,394
Financial Sources Over/(Under) Uses	\$80,855	(\$455,018)	\$130,647	(\$573,590)	\$331,455
Cash and Cash Equivalents	\$1,375,763	\$942,953	\$535,415	\$456,891	\$741,875
Less: GASB 31 Pooled Cash Adj	\$16,855	\$1,387	\$27,008	\$27,710	\$63,663
Unassigned Cash Reserve	\$1,392,618	\$944,340	\$562,423	\$484,601	\$805,538
Development Fees: (Can only be spent on construction of arterial and collector streets)					
Financial Sources					
Fees and service charges (Development Fees)	\$524,511	\$368,592	\$549,524	\$1,010,246	\$1,350,027
Total Financial Sources Before Transfers	\$524,511	\$368,592	\$549,524	\$1,010,246	\$1,350,027
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$524,511	\$368,592	\$549,524	\$1,010,246	\$1,350,027
Financial Uses					
Utilities, Services and Miscellaneous	\$2,768	\$838	\$3	\$0	(\$3)
Transfers Out	\$1,110,000	\$1,142,000	\$0	\$600,000	\$0
Total Financial Uses	\$1,112,768	\$1,142,838	\$3	\$600,000	(\$3)
Financial Sources Over/(Under) Uses	(\$588,257)	(\$774,246)	\$549,521	\$410,246	\$1,350,030
Cash Restricted for Development Charges	\$803,858	\$30,446	\$579,970	\$990,216	\$2,340,242
Unassigned Cash Reserve	\$803,858	\$30,446	\$579,970	\$990,216	\$2,340,242
Total Fund:					
Development Fees	\$524,511	\$368,592	\$549,524	\$1,010,246	\$1,350,027
Sales Taxes	\$810,059	\$787,815	\$803,520	\$850,439	\$890,999
Investment Revenue	\$93,543	\$43,881	\$46,691	\$26,933	\$27,897
Less: GASB 31 Interest Adjustment	(\$12,498)	(\$15,467)	\$25,620	\$702	\$35,953
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$1,415,615	\$1,184,821	\$1,425,355	\$1,888,320	\$2,304,876
Transfers In	\$7,721	\$0	\$0	\$0	\$0
Total Financial Sources	\$1,423,336	\$1,184,821	\$1,425,355	\$1,888,320	\$2,304,876
Intragovernmental	\$62,742	\$105,947	\$106,684	\$39,122	\$96,979
Utilities, Services and Miscellaneous	\$2,768	\$838	\$3	\$0	(\$3)
Transfers Out	\$1,865,228	\$2,307,300	\$638,500	\$2,012,542	\$526,415
Total Financial Uses	\$1,930,738	\$2,414,085	\$745,187	\$2,051,664	\$623,391
Financial Sources Over/ (Under) Uses	(\$507,402)	(\$1,229,264)	\$680,168	(\$163,344)	\$1,681,485
Cash and Cash Equivalents	\$1,375,763	\$942,953	\$535,415	\$456,891	\$741,875
Less: GASB 31 Pooled Cash Adj	\$16,855	\$1,387	\$27,008	\$27,710	\$63,663
Cash Restricted for Development Charges	\$803,858	\$30,446	\$579,970	\$990,216	\$2,340,242
Unassigned Cash Reserves	\$2,196,476	\$974,786	\$1,142,393	\$1,474,817	\$3,145,780

Financial Sources and Uses

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
parks, administrative)				
\$924,650	\$960,435	\$976,149	\$996,320	\$995,859
(\$71,541)	\$85,733	\$188,670	\$153,482	(\$44,603)
\$132,233	\$1,278	(\$66,923)	(\$16,391)	\$97,404
\$0	\$0	\$1,100	\$0	\$0
\$985,342	\$1,047,446	\$1,098,996	\$1,133,411	\$1,048,660
\$0	\$0	\$20,000	\$0	\$0
\$985,342	\$1,047,446	\$1,118,996	\$1,133,411	\$1,048,660
\$32,728	\$107,240	\$56,892	\$55,013	\$132,891
\$0	\$0	\$0	\$0	\$0
\$110,955	\$99,265	\$86,947	\$73,965	\$60,286
\$10,000	\$150,000	\$0	\$125,000	\$0
\$129,367	\$129,367	\$129,367	\$0	\$0
\$350,000	\$420,000	\$625,000	\$625,000	\$645,000
\$633,050	\$905,872	\$898,206	\$878,978	\$838,177
\$352,292	\$141,574	\$220,790	\$254,433	\$210,483
\$955,314	\$1,076,162	\$1,378,302	\$405,982	\$507,365
\$195,896	\$197,174	\$130,251	\$113,859	\$211,264
\$1,151,210	\$1,273,336	\$1,508,553	\$519,841	\$718,629
\$1,926,001	\$1,814,988	\$1,176,000	\$1,674,275	\$1,319,207
\$1,926,001	\$1,814,988	\$1,176,000	\$1,674,275	\$1,319,207
\$0	\$0	\$0	\$0	\$0
\$1,926,001	\$1,814,988	\$1,176,000	\$1,674,275	\$1,319,207
\$0	\$0	\$0	\$0	\$0
\$1,384,375	\$0	\$0	\$1,245,000	\$1,197,000
\$1,384,375	\$0	\$0	\$1,245,000	\$1,197,000
\$541,626	\$1,814,988	\$1,176,000	\$429,275	\$122,207
\$2,881,867	\$4,696,855	\$5,872,855	\$7,547,130	\$7,676,384
\$2,881,867	\$4,696,855	\$5,872,855	\$7,547,130	\$7,676,384
\$1,926,001	\$1,814,988	\$1,176,000	\$1,674,275	\$1,319,207
\$924,650	\$960,435	\$976,149	\$996,320	\$995,859
(\$71,541)	\$85,733	\$188,670	\$153,482	(\$44,603)
\$132,233	\$1,278	(\$66,923)	(\$16,391)	\$97,404
\$0	\$0	\$1,100	\$0	\$0
\$2,911,343	\$2,862,434	\$2,274,996	\$2,807,686	\$2,367,867
\$0	\$0	\$20,000	\$0	\$0
\$2,911,343	\$2,862,434	\$2,294,996	\$2,807,686	\$2,367,867
\$32,728	\$107,240	\$56,892	\$55,013	\$132,891
\$0	\$0	\$0	\$0	\$0
\$1,984,697	\$798,632	\$841,314	\$2,068,965	\$1,902,286
\$2,017,425	\$905,872	\$898,206	\$2,123,978	\$2,035,177
\$893,918	\$1,956,562	\$1,396,790	\$683,708	\$332,690
\$955,314	\$1,076,162	\$1,378,302	\$405,982	\$507,365
\$195,896	\$197,174	\$130,251	\$113,859	\$211,264
\$2,881,867	\$4,696,855	\$5,872,855	\$7,547,130	\$7,676,384
\$4,033,077	\$5,970,191	\$7,381,408	\$8,066,971	\$8,395,013



For the ten year period, there were three years where financial uses were above financial 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.



The ending unassigned cash reserve shows an overall increase over the past ten years with most of the cash restricted for development charges. 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 Discovery Parkway: Gans to New Haven, Nifong – Providence to Forum 4 Lane, and Forum Blvd – Chapel Hill to Woodrail (4 lane).

The warning trend is related to the 4.1% of the 1% general sales tax that is allocated for capital projects. As the growth of online sales (which do not collect local sales tax) continues to lower the growth of this source, there will be lower amounts to allocate to capital projects for public safety, streets and sidewalks, and administrative projects.

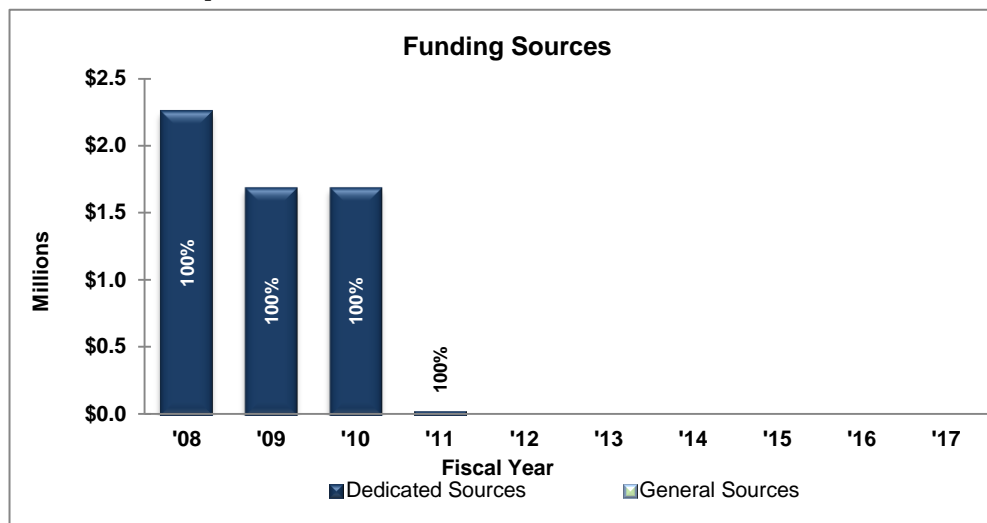
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Special Road District Tax Fund

Special Revenue Fund

Prior to FY 2010, the county road tax funds were deposited into this fund. Due to GASB pronouncement 54, this fund no longer qualified for presentation in the City's Comprehensive Annual Financial Report as a special revenue fund and the revenues are now directly deposited into the capital projects fund.

Special Road District Tax Fund



Dedicated Sources					
Fiscal Year	Investment Revenue	Grants	Transfers In	Total Dedicated Sources	Total Revenues
2008	\$118,924	\$1,593,079	\$538,500	\$2,250,503	\$2,250,503
2009	\$27,923	\$1,649,274	\$0	\$1,677,197	\$1,677,197
2010	\$19,688	\$1,657,715	\$0	\$1,677,403	\$1,677,403
2011	\$13,471	\$0	\$0	\$13,471	\$13,471
2012	\$0	\$0	\$0	\$0	\$0
2013	\$0	\$0	\$0	\$0	\$0
2014	\$0	\$0	\$0	\$0	\$0
2015	\$0	\$0	\$0	\$0	\$0
2016	\$0	\$0	\$0	\$0	\$0
2017	\$0	\$0	\$0	\$0	\$0
10 Yr % Chg	(100.00%)	(100.00%)	(100.00%)	(100.00%)	(100.00%)

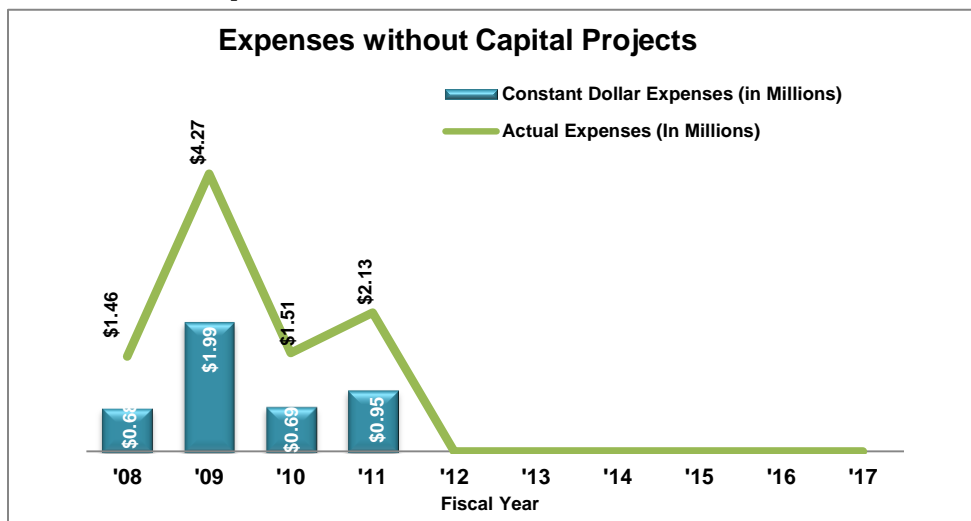
Description: The Special Road District Tax Fund was a special revenue fund that was used to account for the road and bridge sales tax revenues collected by Boone County and shared with the City per agreement. These revenues were used to improve, maintain, construct and repair streets and roads within the City limits that qualify per the agreement. The taxes were deposited into this fund and operating transfer were done annually to move funds into the Capital projects Fund to pay for the specific capital projects. Interest was earned on the funds that were invested.

Analysis: In accordance with Governmental Accounting Standards Board (GASB) Pronouncement 54, this fund is no longer qualified for presentation in the Comprehensive Annual Financial Report as a special revenue fund. The funds received are now deposited directly into the Capital Projects Fund with a project number attached that allows us to keep track of the funding received and the annual budget process appropriates the funding to specific projects. An estimate of future receipts was included in the funding source estimates done for the FY 2015 ballot for the ten year extension to the quarter cent capital improvement sales tax.

Source:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds <http://www.como.gov/finance/accounting/financial-reports/>

Special Road District Tax Fund



Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$1,458,425	215.30	\$677,383	95,782	\$7.07	34.41%
2009	\$4,268,925	214.54	\$1,989,832	98,831	\$20.13	184.72%
2010	\$1,513,425	218.06	\$694,053	104,620	\$6.63	(67.06%)
2011	\$2,132,599	224.94	\$948,079	106,658	\$8.89	34.09%
2012	\$0	229.59	\$0	109,008	\$0.00	(100.00%)
2013	\$0	232.96	\$0	111,145	\$0.00	
2014	\$0	236.74	\$0	113,155	\$0.00	
2015	\$0	237.02	\$0	115,391	\$0.00	
2016	\$0	240.01	\$0	117,165	\$0.00	
2017	\$0	245.12	\$0	118,966	\$0.00	
10 Yr % Chg		13.85%		24.21%		

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: Expenses for the Special Road District Tax Fund consisted primarily of to the Capital Projects Fund for street projects.

Analysis: In accordance with Governmental Accounting Standards Board (GASB) Pronouncement 54, this fund is no longer qualified for presentation in the Comprehensive Annual Financial Report as a special revenue fund. The funds received are now deposited directly into the Capital Projects Fund with a project number attached that allows us to keep track of the funding received and the annual budget process appropriates the funding to specific projects. An estimate of future receipts was included in the funding source estimates done for the FY 2015 ballot for the ten year extension to the quarter cent capital improvement sales tax.

Sources:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds <http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Special Road District Tax Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Revenues:					
Revenue from Other Gov. Units	\$1,593,079	\$1,649,274	\$1,657,715	\$0	\$0
Investment Revenue	\$118,924	\$27,923	\$19,688	\$13,471	\$0
Total Revenues	\$1,712,003	\$1,677,197	\$1,677,403	\$13,471	\$0
Expenditures:					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$0	\$0	\$0	\$0	\$0
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0
Excess (Deficiency) of Revenues Over Expenditures	\$1,712,003	\$1,677,197	\$1,677,403	\$13,471	\$0
Other Financing Sources (Uses):					
Transfers In	\$538,500	\$0	\$0	\$0	\$0
Transfers Out	(\$1,458,425)	(\$4,268,925)	(\$1,513,425)	(\$2,132,599)	\$0
Total Other Financing Sources (Uses)	(\$919,925)	(\$4,268,925)	(\$1,513,425)	(\$2,132,599)	\$0
Net Change in Fund Balance	\$792,078	(\$2,591,728)	\$163,978	(\$2,119,128)	\$0
Beginning Fund Balance	\$0	\$792,078	(\$1,799,650)	(\$1,635,672)	\$0
Ending Fund Balance	\$792,078	(\$1,799,650)	(\$1,635,672)	(\$3,754,800)	\$0

Source:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds <http://www.como.gov/finance/accounting/financial-reports/>

Revenue, Expenditure, and Change in Fund Balance

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

Special Road District Tax Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Grants	\$1,593,079	\$1,649,274	\$1,657,715	\$0	\$0
Interest Revenue	\$118,924	\$27,923	\$19,688	\$13,471	\$0
Less: GASB 31 Interest Adjustment	(\$16,671)	(\$4,113)	\$10,255	\$0	\$0
Total Financial Sources Before Transfers	\$1,695,332	\$1,673,084	\$1,687,658	\$13,471	\$0
Transfers In	\$538,500	\$0	\$0	\$0	\$0
Total Financial Sources	\$2,233,832	\$1,673,084	\$1,687,658	\$13,471	\$0
Financial Uses					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$0	\$0	\$0	\$0	\$0
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$1,458,425	\$4,268,925	\$1,513,425	\$2,132,599	\$0
Total Financial Uses	\$1,458,425	\$4,268,925	\$1,513,425	\$2,132,599	\$0
Financial Sources Over/(Under) Uses	\$775,407	(\$2,595,841)	\$174,233	(\$2,119,128)	\$0
 Unassigned Cash Reserve	 \$2,950,177	 \$305,147	 \$460,419	 \$0	 \$0

Source:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds <http://www.como.gov/finance/accounting/financial-reports/>

Financial Sources and Uses

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0	\$0
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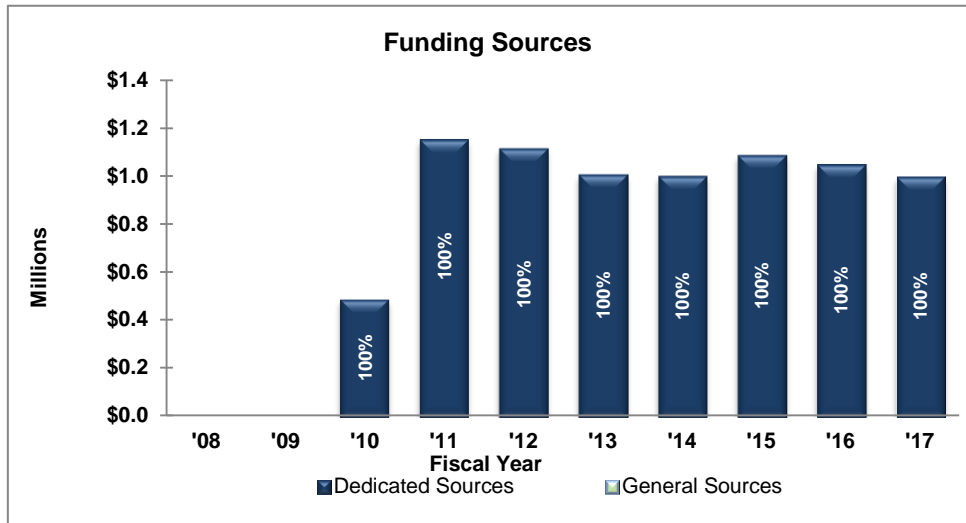
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Stadium TDD Fund

Special Revenue Fund

The Stadium TDD fund accounts for receipts from the Stadium Transportation Development District (TDD) and transfers are made to the capital projects fund to fund specific TDD projects.

Stadium TDD Fund



Dedicated Sources

Fiscal Year	TDD Revenue	Investment Revenue	Dedicated Sources	Total Revenues
2008	\$0	\$0	\$0	\$0
2009	\$0	\$0	\$0	\$0
2010	\$477,076	\$5,667	\$482,743	\$482,743
2011	\$1,137,603	\$11,822	\$1,149,425	\$1,149,425
2012	\$1,096,445	\$15,338	\$1,111,783	\$1,111,783
2013	\$1,025,335	(\$22,481)	\$1,002,854	\$1,002,854
2014	\$991,860	\$4,448	\$996,308	\$996,308
2015	\$1,076,495	\$6,423	\$1,082,918	\$1,082,918
2016	\$1,035,714	\$8,162	\$1,043,876	\$1,043,876
2017	\$994,786	(\$920)	\$993,866	\$993,866

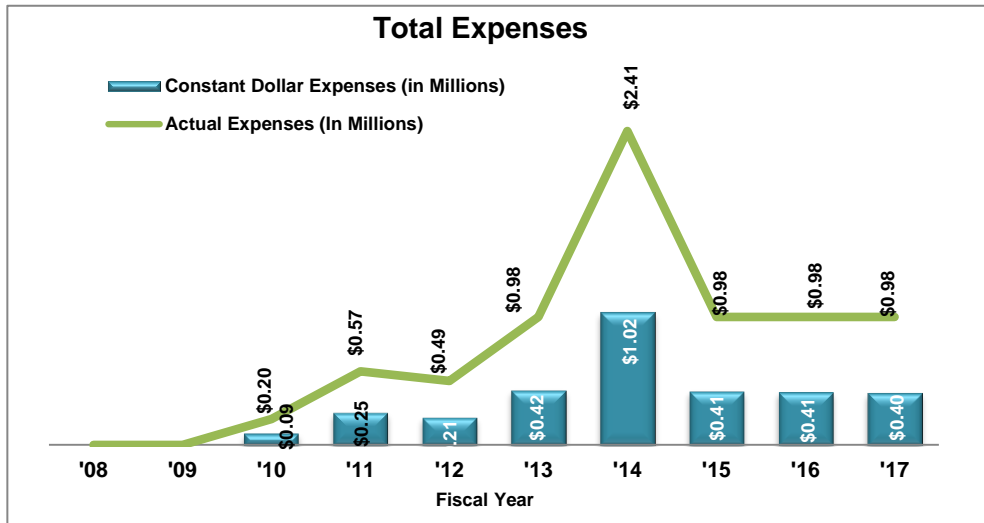
Description: The Stadium TDD Fund is a special revenue fund that accounts for sales tax receipts from the Stadium Transportation Development District (TDD) which include the Shoppes at Stadium, Columbia Mall and Stadium Corridor. Receipts are deposited and accumulated in this fund and then transfers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

Analysis: Funding of specific Stadium TDD projects began in FY 2010 and continued through FY 2017. The City borrowed \$8.2 million from the Missouri Transportation Finance Corporation to contribute to these projects. Funding received from the Stadium TDD will be used to pay off the loan which ends in FY 2022.

Source:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds <http://www.como.gov/finance/accounting/financial-reports/>

Stadium TDD Fund



Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars
2008	\$0	215.30	\$0	95,782	\$0.00
2009	\$0	214.54	\$0	98,831	\$0.00
2010	\$197,900	218.06	\$90,757	104,620	\$0.87
2011	\$566,536	224.94	\$251,862	106,658	\$2.36
2012	\$491,739	229.59	\$214,181	109,008	\$1.96
2013	\$983,476	232.96	\$422,165	111,145	\$3.80
2014	\$2,412,524	236.74	\$1,019,061	113,155	\$9.01
2015	\$983,476	237.02	\$414,934	115,391	\$3.60
2016	\$983,476	240.01	\$409,765	117,165	\$3.50
2017	\$983,476	245.12	\$401,222	118,966	\$3.37
10 Yr % Chg		13.85%		24.21%	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

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

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- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Stadium TDD Fund

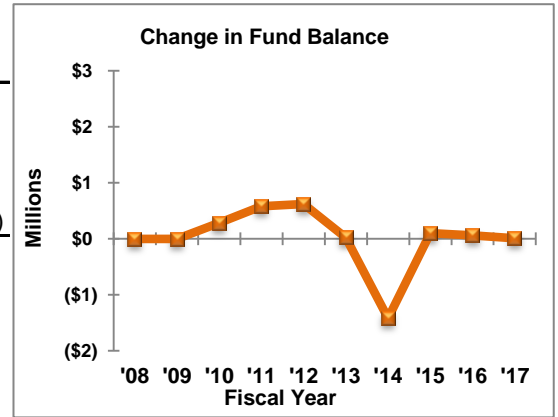
	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Revenues:					
Sales Tax	\$0	\$0	\$0	\$0	\$0
Revenue from other gov. units	\$0	\$0	\$477,076	\$1,137,603	\$1,096,445
Investment Revenue	\$0	\$0	\$5,667	\$11,822	\$15,338
Total Revenues	\$0	\$0	\$482,743	\$1,149,425	\$1,111,783
Expenditures:					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$0	\$0	\$0	\$0	\$0
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0
Excess (Deficiency) of Revenues Over Expenditures	\$0	\$0	\$482,743	\$1,149,425	\$1,111,783
Other Financing Sources (Uses):					
Transfers In	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	(\$197,900)	(\$566,536)	(\$491,739)
Total Other Financing Sources (Uses)	\$0	\$0	(\$197,900)	(\$566,536)	(\$491,739)
Net Change in Fund Balance	\$0	\$0	\$284,843	\$582,889	\$620,044
Fund Balance Beginning	\$0	\$0	\$0	\$284,843	\$867,732
Fund Balance Ending	\$0	\$0	\$284,843	\$867,732	\$1,487,776

Source:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds <http://www.como.gov/finance/accounting/financial-reports/>

Revenue, Expenditure, and Change in Fund Balance

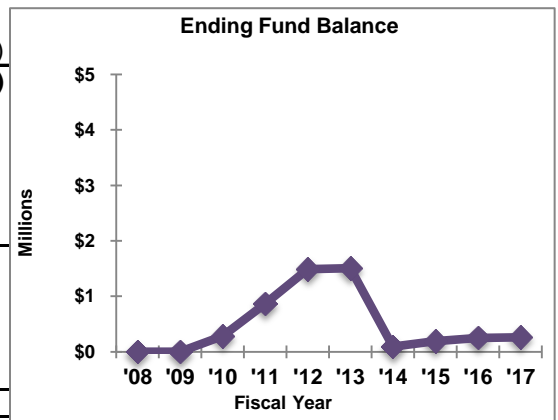
Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$0	\$0	\$0	\$0	\$0
\$1,025,335	\$991,860	\$1,076,495	\$1,035,714	\$994,786
(\$22,481)	\$4,448	\$6,423	\$8,162	(\$920)
\$1,002,854	\$996,308	\$1,082,918	\$1,043,876	\$993,866
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$1,429,048	\$0	\$0	\$0
\$0	\$1,429,048	\$0	\$0	\$0



Revenues were over expenditures for all years except FY 2014 when 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.

\$1,002,854	(\$432,740)	\$1,082,918	\$1,043,876	\$993,866
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\$0	\$0	\$0	\$0	\$0
(\$983,476)	(\$983,476)	(\$983,476)	(\$983,476)	(\$983,476)
(\$983,476)	(\$983,476)	(\$983,476)	(\$983,476)	(\$983,476)
\$19,378	(\$1,416,216)	\$99,442	\$60,400	\$10,390
\$1,487,776	\$1,507,154	\$90,938	\$190,380	\$250,780
\$1,507,154	\$90,938	\$190,380	\$250,780	\$261,170



The fund balance varies from year to year based on the TDD receipts received and the expenses paid for the MoDot loan for the associated capital projects. 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.

Stadium TDD

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Sales Tax	\$0	\$0	\$0	\$0	\$0
Investment Revenue	\$0	\$0	\$5,667	\$11,822	\$15,338
Less: GASB 31 Interest Adjustment	\$0	\$0	(\$1,651)	\$350	\$16,451
Revenue from other gov. units	\$0	\$0	\$477,076	\$1,137,603	\$1,096,445
Total Financial Sources Before Transfers	\$0	\$0	\$481,092	\$1,149,775	\$1,128,234
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$0	\$0	\$481,092	\$1,149,775	\$1,128,234

Financial Uses					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$0	\$0	\$0	\$0	\$0
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$197,900	\$566,536	\$491,739
Total Financial Uses	\$0	\$0	\$197,900	\$566,536	\$491,739

Financial Sources Over/(Under) Uses	\$0	\$0	\$283,192	\$583,239	\$636,495
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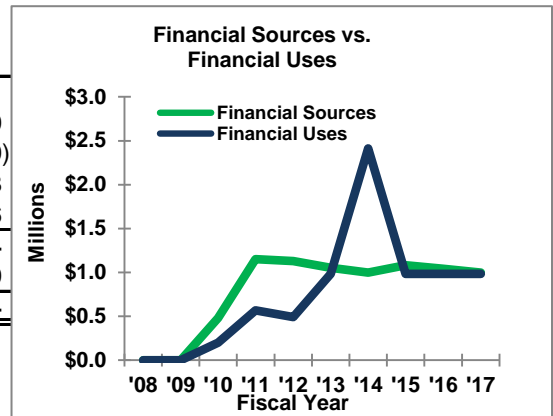
Cash and Cash Equivalents	\$0	\$0	\$284,207	\$749,881	\$1,411,173
Less: GASB 31 Pooled Cash Adjustment	\$0	\$0	(\$1,651)	(\$1,301)	\$15,150
Ending Unassigned Cash Reserves	\$0	\$0	\$282,556	\$748,580	\$1,426,323

Source:

- City of Columbia Comprehensive Annual Financial Report - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds <http://www.como.gov/finance/accounting/financial-reports/>

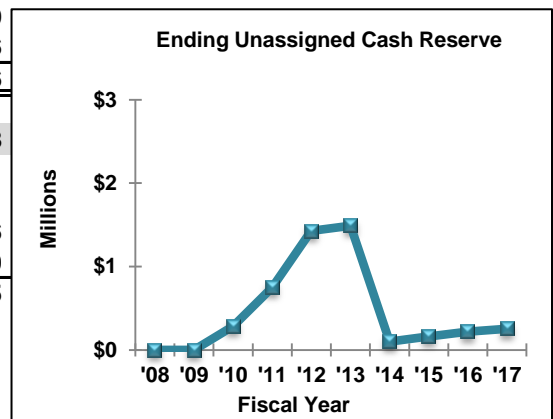
Financial Sources and Uses

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$0	\$0	\$0	\$0	\$0
(\$22,481)	\$4,448	\$6,423	\$8,162	(\$920)
\$49,029	(\$145)	(\$2,428)	(\$3,285)	\$2,948
\$1,025,335	\$991,860	\$1,076,495	\$1,035,714	\$994,786
\$1,051,883	\$996,163	\$1,080,490	\$1,040,591	\$996,814
\$0	\$0	\$0	\$0	\$0
\$1,051,883	\$996,163	\$1,080,490	\$1,040,591	\$996,814



In general, financial sources (revenue received from the TDD) are higher than the debt payments on the MoDot loan for several capital projects on Stadium Blvd. 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.

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$1,429,048	\$0	\$0	\$0
\$983,476	\$983,476	\$983,476	\$983,476	\$983,476
\$983,476	\$2,412,524	\$983,476	\$983,476	\$983,476
\$68,407	(\$1,416,361)	\$97,014	\$57,115	\$13,338
\$1,423,753	\$36,647	\$99,351	\$160,708	\$192,846
\$64,789	\$64,034	\$61,605	\$58,320	\$61,269
\$1,488,542	\$100,681	\$160,956	\$219,028	\$254,115









Ending unassigned cash reserve grew from FY 2010 until FY 2013 as funds were accumulated for a large payment that was made in FY 2014 to the Columbia Mall TDD. After FY 2014, the ending cash continues to grow at a slow pace because the TDD revenue receipts are slightly above the debt payments each year.

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Parking Enforcement and Traffic Control

General Fund Department

Indicator	2016	2017	Comments
Expenses Per Capita in Constant Dollars			Expenses per capita in constant dollars decreased 10.10% over the past ten years while inflation increased 13.85% and the population increased 24.21%. There has been low growth in sales taxes due to a significant increase in online sales which do not collect local sales taxes. This has hindered the City's ability to increase funding for this budget.
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries is below the Bureau of Labor Statistics (BLS) average for state and local governments for FY 2017 which changes this to a positive trend.
Employees Per Thousand Population			Over the past ten years, the number of positions increased by 1.10 FTE. Employees per thousand population decreased 12.11% while the population has increased 24.21%. Due to low growth in general source revenues, there has not been funding to add more positions.



Positive Trend

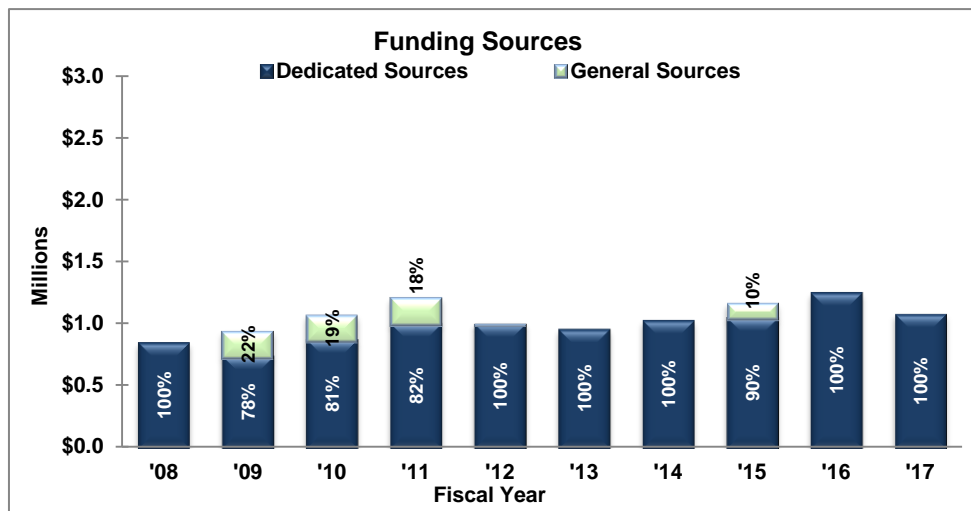


Warning Trend - Monitor Closely



Negative Trend - Action Needed

Parking Enforcement and Traffic Control



Dedicated Sources					
Fiscal Year	Other Local Revenues	Transfers In	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$20,027	\$817,159	\$837,186	\$0	\$837,186
2009	\$777	\$727,871	\$728,648	\$205,501	\$934,149
2010	\$1,798	\$856,612	\$858,410	\$204,336	\$1,062,746
2011	\$18,104	\$971,975	\$990,079	\$211,164	\$1,201,243
2012	\$7,192	\$979,880	\$987,072	\$1	\$987,073
2013	\$2,060	\$941,142	\$943,202	\$0	\$943,202
2014	\$10,829	\$1,004,600	\$1,015,429	\$0	\$1,015,429
2015	\$4,488	\$1,032,484	\$1,036,972	\$120,063	\$1,157,035
2016	\$0	\$1,237,658	\$1,237,658	\$0	\$1,237,658
2017	\$93	\$1,065,274	\$1,065,367	\$0	\$1,065,367
10 Yr % Chg	(99.54%)	30.36%	27.26%		27.26%

Description: The Parking Enforcement and Traffic Control budget is a general fund budget that has both dedicated and general sources of funding. Dedicated sources cannot be used to support other departments. General sources can be reallocated to other departments. Dedicated funding for this department primarily comes from an operating transfer from the transportation sales tax. The other local revenues are primarily auction revenues from the sale of vehicles being replaced and miscellaneous revenues. The revenue from parking tickets that are written by the Parking Enforcement Agents are collected by Municipal Court and are considered to be general sources that can be allocated to any department.

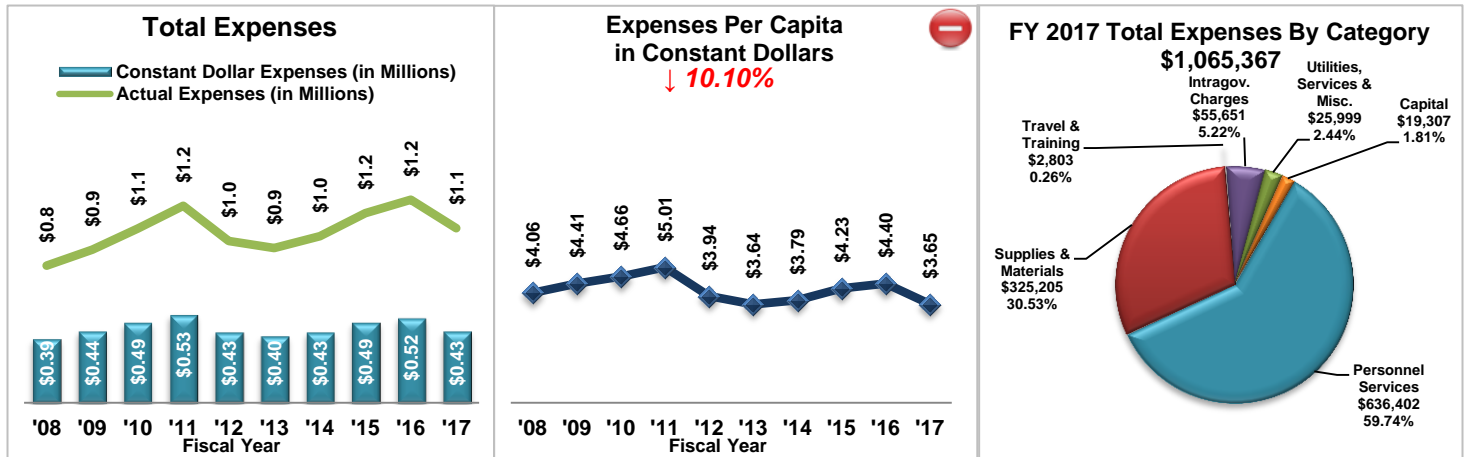
Analysis: For the period shown, total revenues increased 27.26%.

- In FY 2011 additional funds were required for street pavement striping.
- In FY 2014 additional general source funds were required to pay for an additional Parking Enforcement Agent position to provide increased parking enforcement of residential parking including the addition of the North Village neighborhood.
- Funding requirements were lower in FY 2012 to FY 2014 due to intragovernmental charges (such as custodial, building maintenance, and computer support) were removed from this budget and reflected in the City General budget as was done in all the general fund budgets.
- In FY 2015 intragovernmental charges were moved back into this budget to provide a more accurate view of the total costs for the budget and there was one fleet replacement item purchased
- In FY 2017, funding from the Transportation Sales Tax decreased \$148,878 due to lower expenditure needs.

Sources:

- City of Columbia Comprehensive Annual Financial Report

Parking Enforcement and Traffic Control



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population **	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$837,186	215.30	\$388,841	95,782	\$4.06	(24.81%)
2009	\$934,149	214.54	\$435,426	98,831	\$4.41	8.62%
2010	\$1,062,746	218.06	\$487,373	104,620	\$4.66	5.67%
2011	\$1,201,243	224.94	\$534,031	106,658	\$5.01	7.51%
2012	\$987,073	229.59	\$429,929	109,008	\$3.94	(21.36%)
2013	\$943,202	232.96	\$404,877	111,145	\$3.64	(7.61%)
2014	\$1,015,429	236.74	\$428,922	113,155	\$3.79	4.12%
2015	\$1,157,035	237.02	\$488,159	115,391	\$4.23	11.61%
2016	\$1,237,658	240.01	\$515,669	117,165	\$4.40	4.02%
2017	\$1,065,367	245.12	\$434,631	118,966	\$3.65	(17.05%)
10 Yr % Chg	27.26%	13.85%	11.78%	24.21%	(10.10%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Parking Enforcement and Traffic Control budget is a general fund budget that is responsible for administering City parking ordinances 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. Parking Enforcement is also 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. The Traffic Division fabricates, installs and maintains traffic control and street signs, stripes pavement, paints curbs/crosswalks/symbols and provides traffic signal maintenance. It is important to examine the trends for actual expenses, constant dollar expenses, and expenses per capita. Constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per capita take into account both inflation and growth in the population.

Analysis: For the period shown, total expenses increased 27.26%, constant dollar expenses increased 11.78%, and per capita expenses decreased 10.10%.

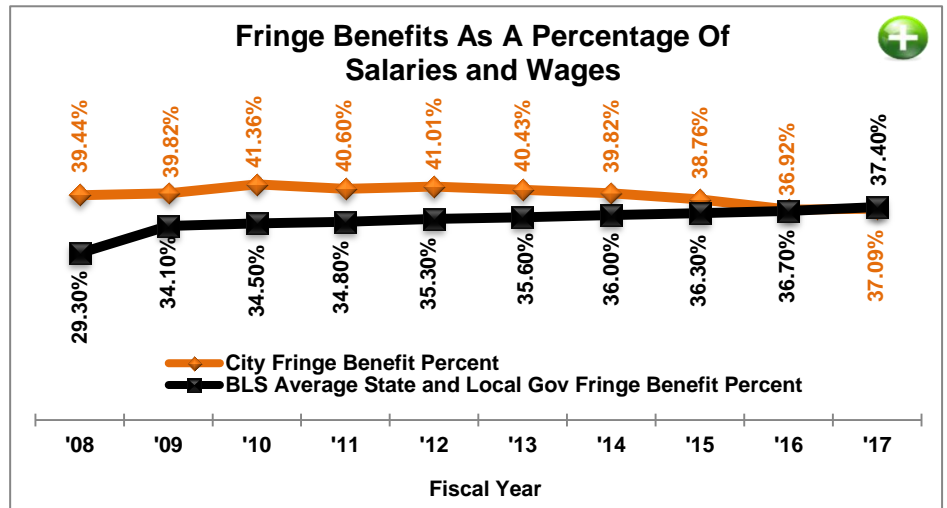
- FY 2010 and FY 2011 include \$62,000 from the capital projects fund to change over all of the street speed signs.
- FY 2011 includes additional funds for street pavement striping.
- In FY 2012 expenses reflect an overall increased level due to the relocation of Parking Enforcement to the Howard Building and subsequently to the 5th and Walnut parking garage.
- In FY 2012 through FY 2014 intragovernmental charges (for such services as custodial, building maintenance, and computer support) were removed from this budget and reflected in the City General budget.
- In FY 2014 an additional Parking Enforcement Agent position was added to provide increased parking enforcement of residential parking including the addition of the North Village neighborhood.
- In FY 2015 intragovernmental charges were moved back into this budget to provide a more accurate view of the total costs for the budget and there was a fleet replacement.
- For FY 2017, most of the reduction in expenses were due to a decrease in capital additions of \$126,757.

Sources:

- City of Columbia Comprehensive Annual Financial Report
- <http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/nav/jsf/pages/community_facts.xhtml

Parking Enforcement and Traffic Control

Trend Key:
City Benefit Percent
Positive Trend: = or < BLS rate for 1-2 yrs
Warning Trend: > BLS rate for 1-3 yrs
Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe Benefit Percent
2008	\$149,746	\$379,689	39.44%	14.10%	29.30%
2009	\$142,014	\$356,667	39.82%	13.90%	34.10%
2010	\$146,704	\$354,735	41.36%	14.90%	34.50%
2011	\$145,849	\$359,223	40.60%	15.10%	34.80%
2012	\$138,553	\$337,871	41.01%	16.10%	35.30%
2013	\$141,833	\$350,790	40.43%	17.10%	35.60%
2014	\$144,326	\$362,413	39.82%	17.50%	36.00%
2015	\$169,163	\$436,443	38.76%	16.60%	36.30%
2016	\$180,638	\$489,314	36.92%	15.10%	36.70%
2017	\$167,774	\$452,297	37.09%	13.80%	37.40%
10 Yr % Chg	12.04%	19.12%	(5.95%)	(2.13%)	27.65%

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

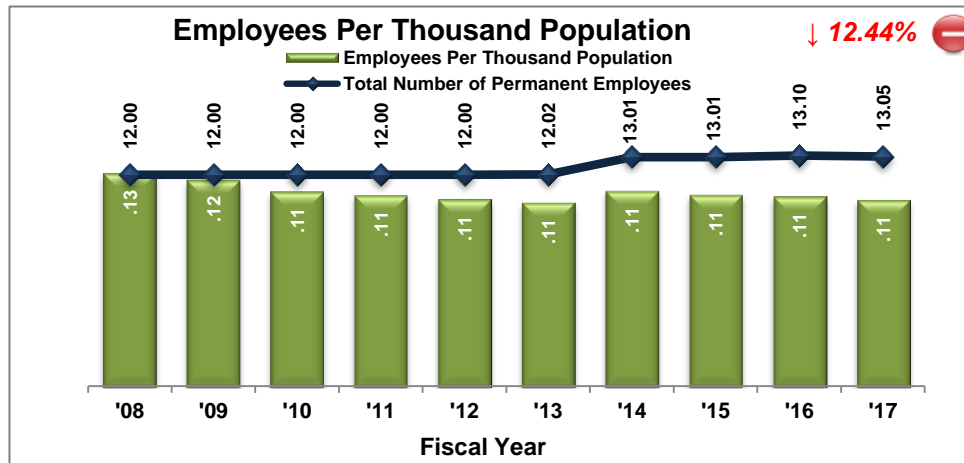
Analysis: For the period shown, fringe benefits as a percent of salaries and wages increased from 39.44% in FY 2008 to 41.01% in FY 2012 before beginning to decline. The fringe benefit percent for FY 2017 is 37.09%.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. FY 2015 through FY 2017 the pension rates decreased with the FY 2017 rate at 13.80%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The fringe benefit percent moved below the BLS average fringe benefit percent for state and local governments in FY2017 which now makes this a positive trend.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group <https://www.bls.gov/news.release>

Parking Enforcement and Traffic Control



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	12.00	95,782	0.13					
2009	12.00	98,831	0.12					
2010	12.00	104,620	0.11					
2011	12.00	106,658	0.11					
2012	12.00	109,008	0.11					
2013	12.02	111,145	0.11	0.02			0.02	
2014	13.01	113,155	0.11	0.99	1.00		(0.01)	ADDED: (1) Parking Enforcement Agent
2015	13.01	115,391	0.11					
2016	13.10	117,165	0.11	0.09			0.09	
2017	13.05	118,966	0.11	(0.05)				
10 Yr Chg	8.75%	24.21%	(12.44%)	1.05	1.00	0.00	0.10	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: It is important to monitor the number of employees as well as the employees per thousand population. If employees per thousand population is increasing significantly, it may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. If the number of employees per thousand population is declining significantly, it may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the period shown, the total number of positions have increased by 1.10 FTE. Employees per thousand population decreased 12.11% while the population increased 24.21%. The only position added was a Parking Enforcement Agent to help enforce the residential parking permit program in the North Village area. The Traffic Control division has remained at 8.00 FTE for the past ten years.













Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

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Parking Fund Trends

Enterprise Fund

Indicator	2016	2017	Comments
Expenses Per Capita in Constant Dollars			Expenses per capita in constant dollars increased 97.72% over the past ten years due to the construction and operation of two additional parking garages. Parking rates have been adjusted to provide the necessary funding to cover these increases.
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries have been above the Bureau of Labor Statistics (BLS) average fringe benefit percent for state and local governments for all of the past ten years. The pension plan was changed in FY 2013 and the fringe benefit percent has been decreasing since then.
Employees Per Thousand Population			Over the past ten years, the total number of employees increased by 4.35 FTE. Employees per thousand population increased 41.96% while the population increased 24.21% during this same time. Two of the positions have been added to maintain the new garages (5th and Walnut and Short Street) that were built during this timeframe.
Debt Service as a Percent of Net Operating Revenues			For the past ten years, debt service as a percent of net operating revenues has been significantly above the credit industry benchmark of 20%. For FY 2017, debt service as a percent of net operating revenues is 40.99%. There has been improvement in this indicator since FY 2013 as there have been several parking rate increases (both meters and garages) and the two garages constructed during this time period have been open for several years. In addition, the FY 2018 percent is expected to drop due to maturing bond issues which will further help to improve this indicator.
Bond Debt Coverage Ratio			While there have been several years in the past ten where the bond debt coverage ratio was lower than the 1.10 guideline, the coverage ratio has been above 1.10 since FY 2014. This indicates the Parking Fund is generating sufficient revenue to cover debt payments.
Unassigned Cash Reserves			Unassigned cash reserves have been above the budgeted cash reserve target for FY 2015 through FY 2017. This will allow the fund to begin accumulating a sufficient balance to pay for several future capital projects in the next five years.



Positive Trend

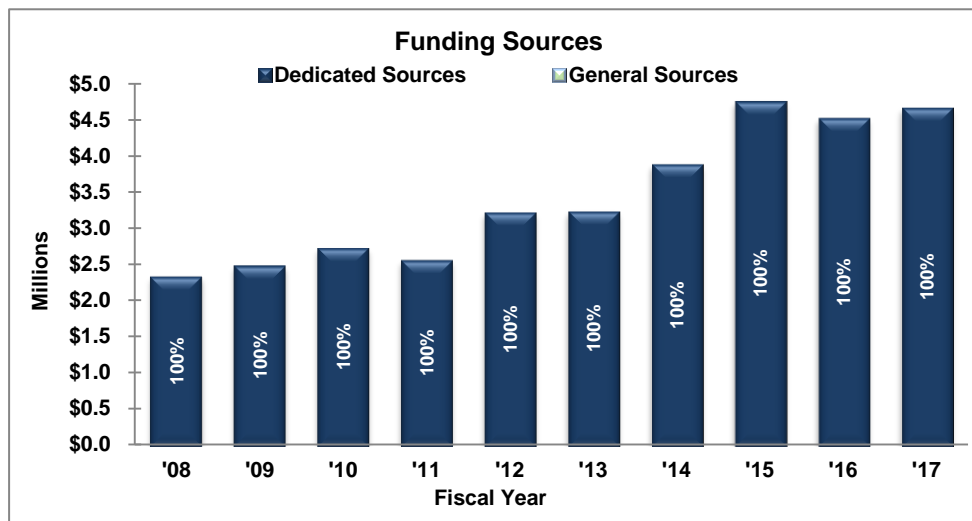


Warning Trend - Monitor Closely



Negative Trend - Action Needed

Parking Fund



Dedicated Sources							
Fiscal Year	Fees and Service Charges	Investment Revenue	Grants	Misc. Revenue	Transfers In	Total Dedicated Sources	Total Revenues
2008	\$1,593,938	\$387,519	\$0	\$265,994	\$75,000	\$2,322,451	\$2,322,451
2009	\$1,737,094	\$646,192	\$0	\$11,991	\$75,000	\$2,470,277	\$2,470,277
2010	\$1,796,627	\$919,891	\$0	\$407	\$0	\$2,716,925	\$2,716,925
2011	\$2,038,935	\$477,194	\$31,844	\$391	\$0	\$2,548,364	\$2,548,364
2012	\$2,688,403	\$369,398	\$0	\$150,534	\$0	\$3,208,335	\$3,208,335
2013	\$2,977,159	\$224,526	\$0	\$8,916	\$12,000	\$3,222,601	\$3,222,601
2014	\$3,551,116	\$319,589	\$0	\$1,118	\$0	\$3,871,823	\$3,871,823
2015	\$4,044,297	\$398,292	\$0	\$2,043	\$300,000	\$4,744,632	\$4,744,632
2016	\$4,154,260	\$356,322	\$0	\$416	\$0	\$4,510,998	\$4,510,998
2017	\$4,444,758	\$199,177	\$0	\$10,148	\$0	\$4,654,083	\$4,654,083
10 Yr % Chg	178.85%	(48.60%)		(96.18%)	(100.00%)	100.40%	100.40%

Description: The Parking Fund is an enterprise fund budget that has only dedicated sources of funding which must be used for parking related expenses. General sources can be reallocated to other departments. Dedicated funding for this department primarily come from parking fees for meters, garages, and reserved lots. Parking tickets are issued by the Parking Enforcement area in the general fund and are a part of the general fund's general sources.

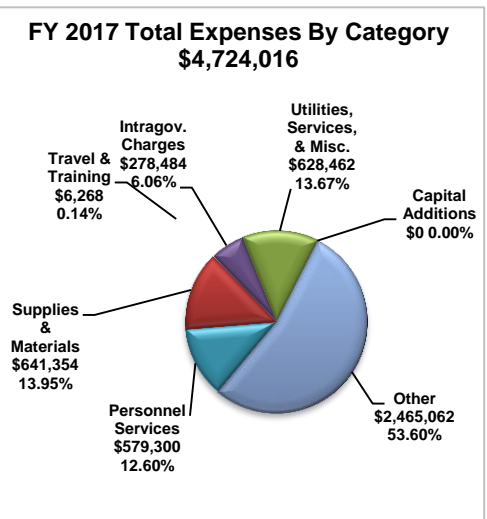
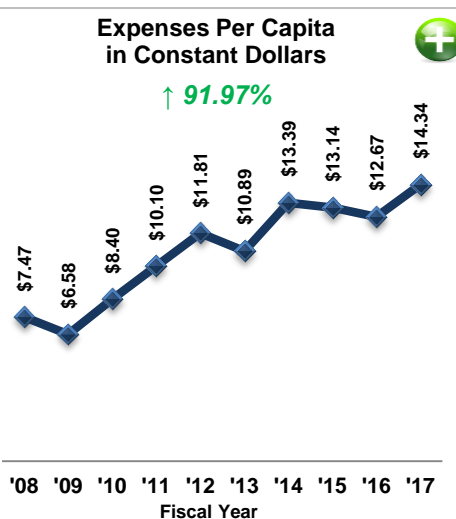
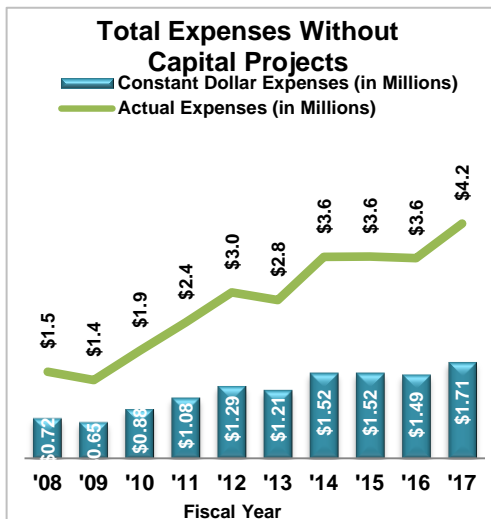
Analysis: For the period shown, total revenues increased 100.40%. There have been a number of parking fee increases over the past ten years to help fund the debt issued to build two additional parking garages, the 5th and Walnut garage and the Short Street garage.

- During FY 2011 (June, 2011) there was a rate increase for downtown metered parking which included the campus area. The 5th and Walnut parking garage opened during FY 2011.
- FY 2012 reflected a full year impact of the downtown metered parking increase. There was also a \$5 month increase for all covered and uncovered garage parking permits effective October 1, 2012.
- In FY 2014 there was a \$10 per month rate increase for all covered and uncovered garage parking permits and parking lot permits, effective October 1, 2013. The proceeds of this increase went to the Transit Fund and parking pass holders began receiving an unlimited bus pass to encourage transit ridership. There was also a \$0.25/hour rate increase (from \$0.75/hour to \$1.00/hour) for all parking meters south of Locust effective October 1, 2013. The Short Street garage opened in January, 2014 which also caused an increase to revenues.
- In FY 2015 the Short Street garage was open for a full year. Rates for loading zones, rental of meters by banks and reserved parking for Police vehicles were increased. There was also a \$5/month increase for all surface lot permits.
- In FY 2016 there was a \$10/month rate increase for all uncovered permits in garages, a \$2 per space rate increase for all meter hoods, and a \$5/month rate increase for all surface lot permits.
- In FY 2017 the increase in revenues was due to the increase by users of the Park Mobile app.

Source:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Non-Major Enterprise Funds

Parking Fund



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Capital Projects	Expenses without Capital Projects	Consumer Price Index	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$1,602,672	\$61,319	\$1,541,353	215.30	\$715,899	95,782	\$7.47	(15.40%)
2009	\$4,054,238	\$2,659,302	\$1,394,936	214.54	\$650,208	98,831	\$6.58	(11.91%)
2010	\$11,894,978	\$9,978,326	\$1,916,652	218.06	\$878,972	104,620	\$8.40	27.66%
2011	\$5,871,013	\$3,448,382	\$2,422,631	224.94	\$1,077,017	106,658	\$10.10	20.24%
2012	\$6,078,469	\$3,122,149	\$2,956,320	229.59	\$1,287,652	109,008	\$11.81	16.93%
2013	\$11,566,814	\$8,746,650	\$2,820,164	232.96	\$1,210,579	111,145	\$10.89	(7.79%)
2014	\$4,755,102	\$1,167,115	\$3,587,987	236.74	\$1,515,581	113,155	\$13.39	22.96%
2015	\$3,596,845	\$3,341	\$3,593,504	237.02	\$1,516,118	115,391	\$13.14	(1.87%)
2016	\$3,717,429	\$153,182	\$3,564,247	240.01	\$1,485,041	117,165	\$12.67	(3.58%)
2017	\$4,598,929	\$416,715	\$4,182,214	245.12	\$1,706,190	118,966	\$14.34	13.18%
10 Yr % Chg	171.33%	579.59%	171.33%	13.85%	138.33%	24.21%	91.97%	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Parking Fund is an enterprise fund that operates, maintains and administers six parking facilities, eight surface lots as well as on-street parking meters. This department is also responsible for the collection of income from the parking facilities, collection and data preparation of parking and parking facility studies, and installation and maintenance of the parking meters, gates, attendant buildings and other facilities. It is important to examine the trends for actual expenses, constant dollar expenses, and expenses per capita. Constant dollar expenses show the impact inflation has had on the funds allocated (buying power) and expenses per capita take into account both inflation and growth in the population.

Analysis: For the period shown, total expenses without capital projects increased 179.45% primarily due to debt and operating expenses related to the construction of two parking garages.

- In FY 2010 debt was issued for the special obligation Build America Bonds to finance construction of the 5th and Walnut parking garage. These debt payments will continue until FY 2034.
- In FY 2012 debt was issued to finance construction of the Short Street parking garage. These debt payments will continue until FY 2031.
- FY 2013 through FY 2015 reflect the highest interest payments due to the way the debt was structured. Beginning in FY 2017 the interest payments and total debt requirement will begin to decrease.
- FY 2016 reflects an increase in personnel costs due to an adjustment required by GASB 68 for pensions. There was also an increase in capital projects for ramp surface repairs.
- FY 2017, \$452,032 was spent on the replacement of high maintenance, aging parking meters. Parkmobile was expanded to all hourly parking meters after a successful pilot in FY 2016.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Non-Major Enterprise Funds

Parking Fund

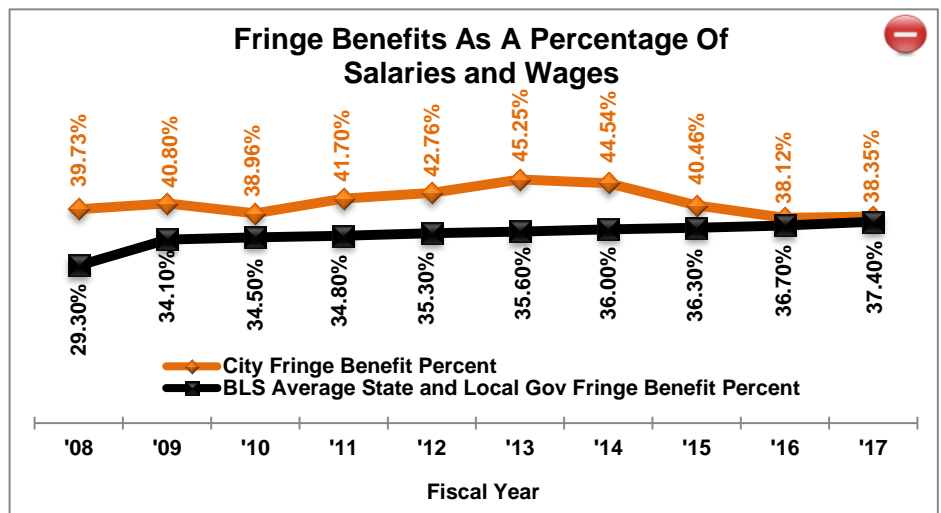
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe Benefit Percent
2008	\$83,031	\$208,965	39.73%	14.10%	29.30%
2009	\$95,846	\$234,941	40.80%	13.90%	34.10%
2010	\$91,117	\$233,883	38.96%	14.90%	34.50%
2011	\$106,534	\$255,473	41.70%	15.10%	34.80%
2012	\$105,073	\$245,749	42.76%	16.10%	35.30%
2013	\$134,419	\$297,054	45.25%	17.10%	35.60%
2014	\$134,132	\$301,123	44.54%	17.50%	36.00%
2015	\$121,699	\$300,756	40.46%	16.60%	36.30%
2016	\$128,854	\$337,984	38.12%	15.10%	36.70%
2017	\$149,134	\$388,872	38.35%	13.80%	37.40%
10 Yr % Chg	79.61%	86.09%	(3.48%)	(2.13%)	27.65%

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

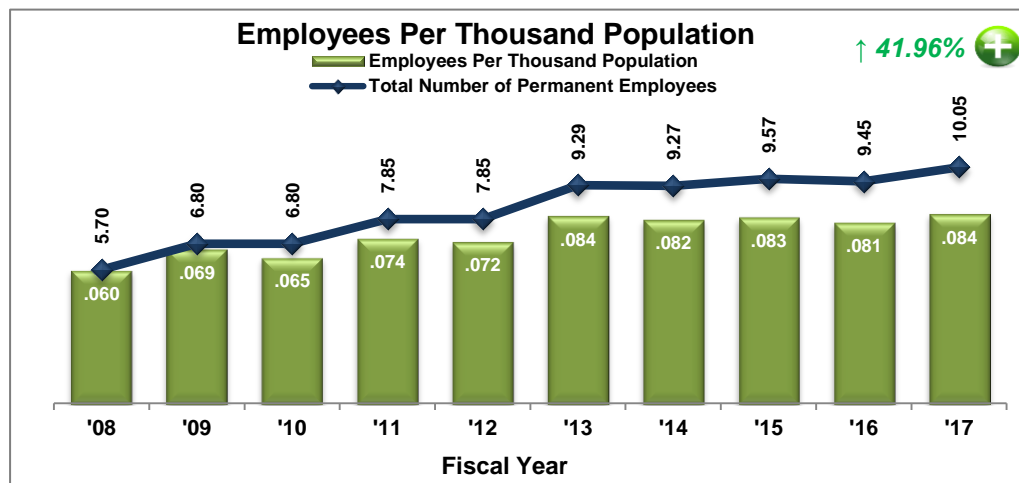
Analysis: For the period shown, fringe benefits as a percent of salaries and wages increased from 39.73% in FY 2008 to 45.25% in FY 2013 before beginning to decrease. The FY 2017 fringe benefit percent is 38.15%.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. FY 2015 through FY 2017 the pension rates decreased with the FY 2017 rate at 13.80%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The fringe benefit percent has been above the BLS average fringe benefit percent for state and local governments for all of the past ten years. This is considered to be a negative trend. The fringe benefit has been decreasing since the change to the pension plan was made in FY 2013.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Parking Fund



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	5.70	95,782	0.060					
2009	6.80	98,831	0.069	1.10	1.10			ADDED: (1) Parking Meter Repair Assistant, (.10) Rate Analyst
2010	6.80	104,620	0.065					
2011	7.85	106,658	0.074	1.05	1.00		0.05	ADDED: (1) Maint. Assistant II
2012	7.85	109,008	0.072					
2013	9.29	111,145	0.084	1.44	1.00		0.44	ADDED: (1) Maint. Assistant II
2014	9.27	113,155	0.082	(0.02)			(0.02)	
2015	9.57	115,391	0.083	0.30			0.30	
2016	9.45	117,165	0.081	(0.12)	0.05		(0.17)	ADDED: (.05) Deputy City Manager
2017	10.05	118,966	0.084	0.60			0.60	REALLOCATED: (.5) Multi Modal Manager changed to include Parking and Transit vs Airport and Transit
10 Yr Chg	76.32%	24.21%	41.96%	4.35	3.15	0.00	1.20	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: It is important to monitor the number of employees as well as the employees per thousand population. If employees per thousand population is increasing significantly, it may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. If the number of employees per thousand population is declining significantly, it may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

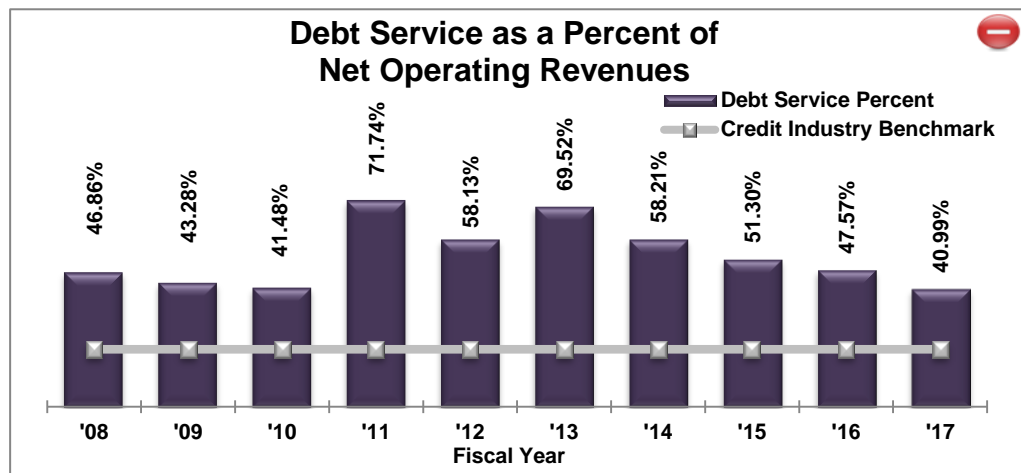
Analysis: For the period shown, the total change in the number of positions increased by 4.35 FTE. Employees per thousand population increased 41.96% while the population increased 24.21%.

- In FY 2009 a Parking Meter Repair Assistant was added by converting temporary help to a permanent benefitted position. A Rate Analyst position was added to the Public Works Department (and allocated across the various budgets) to increase monitoring of various utility accounts and provide financial management support to the department in the form of collecting, compiling, analyzing and reporting information.
- In FY 2011 a Maintenance Assistant II position was added due to the opening of the 5th and Walnut garage.
- In FY 2013 a Maintenance Assistant II position was added to increase cleaning efforts in the garages. It was offset by a \$5/month parking permit fee increase.
- In FY 2016 a Deputy City Manager position was added to provide oversight to the Utility, Transportation, and Community Development operations. The position's FTE was allocated across all of the various budgets.
- In FY 2017 a reorganization moved Airport under the purview of Economic Development which resulted in the reallocation of various public works positions to this and other public works related budgets.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Parking Fund



Trend Key: Debt Service as a Percent of Net Operating Revenues

Positive Trend (<20% for last 3 years)

Warning Trend: (>20% for 1-2 of past 3 years)

Negative Trend (>20% for past 3 years)

A Warning Trend Is Observed When:	Debt Service as a percentage of Net Operating Revenues			
	Fiscal Year	Debt Service*	Net Operating Revenues **	Debt Service as a percentage of Net Operating Revenues
Debt service as a percentage of net operating revenues is above 20%	2008	\$746,962	\$1,593,938	46.86%
	2009	\$751,863	\$1,737,094	43.28%
	2010	\$745,300	\$1,796,627	41.48%
	2011	\$1,462,826	\$2,038,935	71.74%
	2012	\$1,562,878	\$2,688,403	58.13%
	2013	\$2,069,761	\$2,977,159	69.52%
	2014	\$2,067,239	\$3,551,116	58.21%
	2015	\$2,074,539	\$4,044,297	51.30%
	2016	\$1,976,240	\$4,154,260	47.57%
	2017	\$1,821,740	\$4,444,758	40.99%
10 Yr % Chg		143.89%	178.85%	(12.54%)

Formulation:

$$\frac{\text{Debt Service}}{\text{Net operating revenues}}$$

* Debt Services - current principal and interest payment.

** Net Operating revenues include Operating Revenues plus Revenue from Other Governmental Units

Description: Debt service is the amount of principal and interest that a local government must pay each year on long term debt plus any interest on short-term debt. Debt service can be a major part of a government's fixed costs and increases may indicate excessive debt and create financial strain.

Credit Industry Benchmarks: Debt service exceeding 20% of operating revenues is considered a potential problem. Ten percent is considered acceptable.

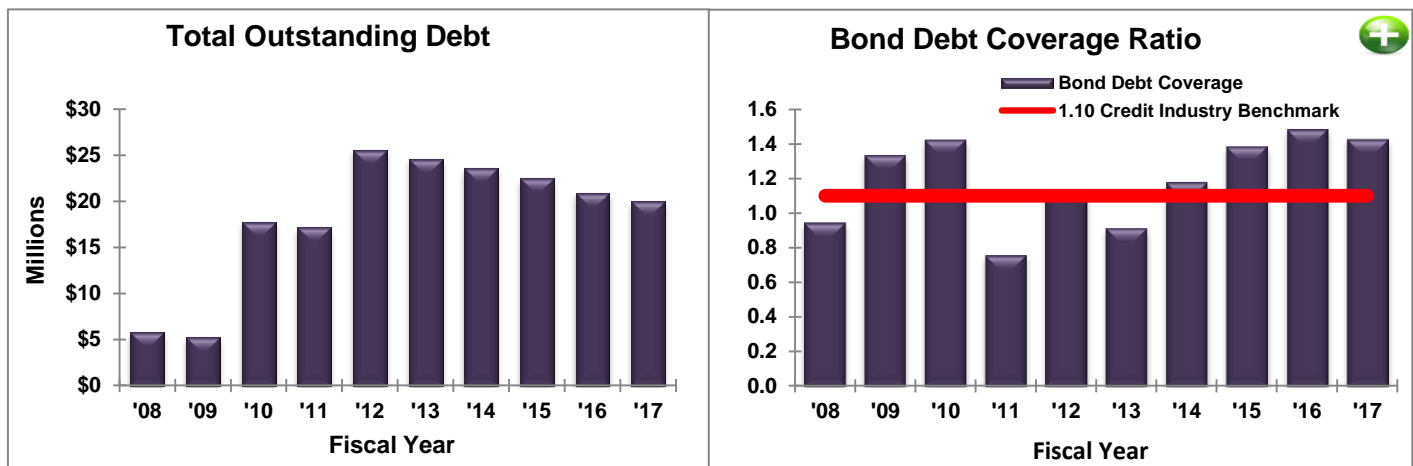
Analysis: For the period shown debt service as a percent of net operating revenues has been significantly above the credit industry benchmark of 20% for all years shown.

- There were two significant infrastructure projects during this time, the Fifth and Walnut Garage and the Short Street Garage construction projects. Debt was issued to fund these construction projects.
- A series of parking meter and permit increases have occurred from FY 2011 through FY 2016 which will improve this indicator over time. In addition, having the two new garages open for a few years and collecting the permit and meter revenues from those garages is helping the financial condition as well.
- In FY 2018 the debt requirements will drop due to maturing bond issues and that will provide further improvement in this indicator.

Source:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Non-Major Enterprise Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Parking Fund - Debt



Trend Key: Bond Debt Coverage Ratio

Positive Trend (>1.10 for last 3 years)

Warning Trend: (<1.10 for 1-2 of past 3 years)

Negative Trend (<1.10 for past 3 years)

A Warning Trend Is Observed When:	Fiscal Year	Revenue Bonds	Special Obligation Bonds	Total Outstanding Debt	Net Revenue *	Total Bond Debt Payment	Bond Debt Coverage
Bond Debt Coverage Ratio falls below 1.10	2008	\$0	\$5,760,000	\$5,760,000	\$707,025	\$746,962	0.95
	2009	\$0	\$5,245,000	\$5,245,000	\$1,005,887	\$751,863	1.34
	2010	\$0	\$17,745,000	\$17,745,000	\$1,062,607	\$745,300	1.43
	2011	\$0	\$17,190,000	\$17,190,000	\$1,109,571	\$1,462,826	0.76
	2012	\$0	\$25,545,000	\$25,545,000	\$1,777,566	\$1,562,878	1.14
Formulation:	2013	\$0	\$24,560,000	\$24,560,000	\$1,896,174	\$2,069,761	0.92
	2014	\$0	\$23,550,000	\$23,550,000	\$2,441,378	\$2,067,239	1.18
	2015	\$0	\$22,500,000	\$22,500,000	\$2,876,220	\$2,074,539	1.39
	2016	\$0	\$20,890,000	\$20,890,000	\$2,935,287	\$1,976,240	1.49
	2017	\$0	\$20,005,000	\$20,005,000	\$2,602,518	\$1,821,740	1.43
	10 Yr % Chg		247.31%	247.31%	268.09%	143.89%	

* Net Revenue = Operating Revenues less Operating Expenses

Description: The debt coverage ratio is a measure of an entity's ability to meet its annual interest and principal payments. It is calculated by taking the net operating income (operating revenues less operating expenses) and dividing it by the total debt service (annual interest plus annual principal payments on long-term debt). 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 fund's financial health and ability to obtain bonds in the future.

Analysis: While there have been years where the bond debt coverage ratio was below 1.10, the ratio has been above 1.10 since FY 2014. The fund has increased fees from FY 2011 through FY 2016. In FY 2010, debt increased due to the construction of the 5th and Walnut parking garage and in FY 2012, debt increased due to the construction of the Short Street garage. The City has increased parking permit and parking meter fees over several years to ensure the bond debt coverage exceeds the 1.10 benchmark.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Non-Major Enterprise Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Parking Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Operating Revenues:					
Meters	\$768,578	\$845,149	\$870,500	\$1,024,626	\$1,330,065
Garages	\$554,811	\$609,166	\$604,896	\$700,065	\$927,999
Reserved Lots	\$247,688	\$260,398	\$298,230	\$287,240	\$352,213
Other	\$22,861	\$22,381	\$23,001	\$27,004	\$78,126
Total Operating Revenues	\$1,593,938	\$1,737,094	\$1,796,627	\$2,038,935	\$2,688,403
Operating Expenses:					
Personnel Services**	\$355,588	\$377,892	\$373,242	\$409,599	\$413,597
Supplies & Materials	\$147,721	\$52,770	\$54,779	\$208,388	\$82,435
Travel and Training	\$0	\$0	\$0	\$50	\$0
Intragovernmental	\$101,625	\$114,530	\$117,340	\$129,861	\$152,417
Utilities, Services & Other Misc.	\$281,979	\$186,015	\$188,659	\$181,466	\$262,388
Depreciation	\$275,805	\$279,179	\$278,649	\$498,761	\$687,041
Total Operating Expenses	\$1,162,718	\$1,010,386	\$1,012,669	\$1,428,125	\$1,597,878
Operating Income (Loss)	\$431,220	\$726,708	\$783,958	\$610,810	\$1,090,525
Non-Operating Revenues:					
Investment Revenue	\$387,519	\$646,192	\$919,891	\$477,194	\$369,398
Grants	\$0	\$0	\$0	\$31,844	\$0
Misc. Non-Operating Revenue	\$265,994	\$11,991	\$407	\$391	\$150,534
Total Non-Operating Revenues	\$653,513	\$658,183	\$920,298	\$509,429	\$519,932
Non-Operating Expenses:					
Interest Expense	\$264,613	\$277,836	\$692,742	\$913,019	\$973,885
Bank & Paying Agent Fees	\$0	\$0	\$640	\$345	\$3,977
Loss on Disposal Assets	\$0	\$1,326	\$25,840	\$0	\$2,090
Amortization	\$5,374	\$6,349	\$17,075	\$17,075	\$52,794
Total Non-Operating Expenses	\$269,987	\$285,511	\$736,297	\$930,439	\$1,032,746
Total Non-Operating Revenues (Expenses)	\$383,526	\$372,672	\$184,001	(\$421,010)	(\$512,814)
Income (Loss) Before Transfers	\$814,746	\$1,099,380	\$967,959	\$189,800	\$577,711
Transfers In	\$75,000	\$75,000	\$0	\$0	\$0
Transfers Out - Operating	\$0	(\$36,924)	(\$37,162)	(\$37,162)	(\$202,220)
Transfers Out - CIP	\$0	\$0	\$0	\$0	\$0
Total Transfers and Contributions	\$0	(\$36,924)	(\$37,162)	(\$37,162)	(\$202,220)
Total Transfers	\$75,000	\$38,076	(\$37,162)	(\$37,162)	(\$202,220)
Changes In Net Position	\$889,746	\$1,137,456	\$930,797	\$152,638	\$375,491
Net Position - Beginning	\$10,592,101	\$11,481,847	\$12,619,303	\$13,550,100	\$13,702,738
Net Position - Ending	\$11,481,847	\$12,619,303	\$13,550,100	\$13,702,738	\$14,078,229

* FY 2013 Ending Retained Earnings was restated due to GASB 65.

* FY 2014 was restated for contributed capital and GASB 68 Accounting and Financial Reporting for Pensions

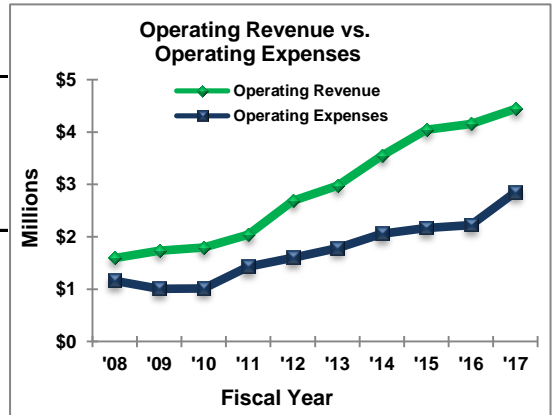
** Beginning in FY 2016, Personnel Services includes the GASB 68 Adjustment for Pensions

Source:

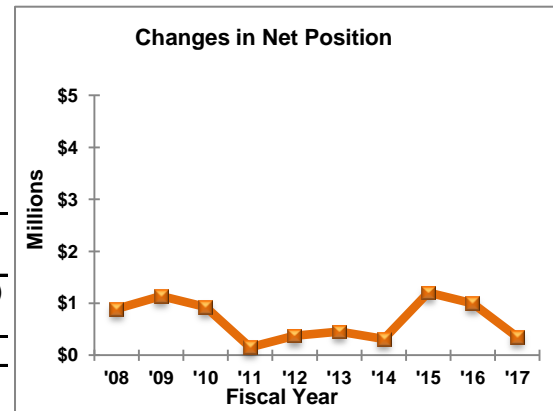
- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Non-Major Enterprise Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Revenues, Expenses and Changes in Net Position

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$1,421,225	\$1,531,286	\$1,705,507	\$1,852,318	\$2,078,170
\$1,136,484	\$1,485,710	\$1,773,358	\$1,742,468	\$1,827,676
\$305,996	\$363,531	\$376,158	\$367,746	\$342,089
\$113,454	\$170,589	\$189,274	\$191,728	\$196,823
\$2,977,159	\$3,551,116	\$4,044,297	\$4,154,260	\$4,444,758
\$473,769	\$481,599	\$470,607	\$538,910	\$577,901
\$223,539	\$150,113	\$169,036	\$143,274	\$640,580
\$398	\$0	\$2,707	\$3,518	\$6,268
\$167,192	\$197,996	\$234,440	\$192,011	\$278,484
\$216,087	\$280,030	\$291,287	\$341,260	\$339,007
\$703,113	\$947,839	\$998,746	\$1,003,833	\$1,008,355
\$1,784,098	\$2,057,577	\$2,166,823	\$2,222,806	\$2,850,595
\$1,193,061	\$1,493,539	\$1,877,474	\$1,931,454	\$1,594,163
\$224,526	\$319,589	\$398,292	\$356,322	\$199,177
\$0	\$0	\$0	\$0	\$0
\$8,916	\$1,118	\$2,043	\$416	\$10,148
\$233,442	\$320,707	\$400,335	\$356,738	\$209,325
\$935,792	\$1,012,519	\$1,034,409	\$961,240	\$945,315
\$11,535	\$25,450	\$39,640	\$35,584	\$742
\$2,049	\$152,822	\$3,405	\$660	\$90,000
\$30,964	\$0	\$0	\$0	\$0
\$980,340	\$1,190,791	\$1,077,454	\$997,484	\$1,036,057
(\$746,898)	(\$870,084)	(\$677,119)	(\$640,746)	(\$826,732)
\$446,163	\$623,455	\$1,200,355	\$1,290,708	\$767,431
\$12,000	\$0	\$300,000	\$0	\$0
(\$2,220)	(\$307,997)	(\$296,058)	(\$296,058)	(\$295,562)
\$0	\$0	\$0	\$0	(\$125,087)
(\$2,220)	(\$307,997)	(\$296,058)	(\$296,058)	(\$420,649)
\$9,780	(\$307,997)	\$3,942	(\$296,058)	(\$420,649)
\$455,943	\$315,458	\$1,204,297	\$994,650	\$346,782
\$14,078,229	\$14,033,077	\$14,532,186	\$15,736,483	\$16,731,133
\$14,534,172	\$14,348,535	\$15,736,483	\$16,731,133	\$17,077,915



The gap between operating revenues and operating expenses increased by over \$1.5 million for the past ten years due to a number of increases in both meter and permit fees. This has been necessary in order to pay debt costs. Interest expense is reflected in the non-operating expenses and principal is reflected on the financial uses page. A more complete view of the financial condition can be found on the Financial Sources and Uses Statement on the next page. The City is generating enough operating revenue to cover both the operating and debt payments.



There has been a positive change in net position for all ten years. In years where the net change was low, there were increased interest expense payments and the new parking garages were not open a full year to provide the funding to make those payments. In FY 2017, the Parking Fund replaced meters to take advantage of the Park Mobile platform after a successful pilot at a cost of \$452,032.

Parking Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Meters	\$768,578	\$845,149	\$870,500	\$1,024,626	\$1,330,065
Garages	\$554,811	\$609,166	\$604,896	\$700,065	\$927,999
Reserved Lots	\$247,688	\$260,398	\$298,230	\$287,240	\$352,213
Other	\$22,861	\$22,381	\$23,001	\$27,004	\$78,126
Grants	\$0	\$0	\$0	\$31,844	\$0
Interest Revenue	\$387,519	\$646,192	\$919,891	\$477,194	\$369,398
Less: GASB 31 Interest Adjustment	(\$46,141)	(\$324,899)	\$377,919	\$2,108	\$173,211
Miscellaneous Revenue	\$265,994	\$11,991	\$407	\$391	\$150,534
Total Financial Sources Before Transfers	\$2,201,310	\$2,070,378	\$3,094,844	\$2,550,472	\$3,381,546
Transfers In^	\$75,000	\$75,000	\$0	\$0	\$0
Total Financial Sources	\$2,276,310	\$2,145,378	\$3,094,844	\$2,550,472	\$3,381,546
Financial Uses					
Personnel Services	\$355,588	\$377,892	\$373,242	\$409,599	\$413,597
Less: GASB 16 Vacation Liability Adjustment	\$1,341	\$1,757	\$1,271	\$7,958	(\$1,783)
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	\$147,721	\$52,770	\$54,779	\$208,388	\$82,435
Travel and Training	\$0	\$0	\$0	\$50	\$0
Intragovernmental Charges	\$101,625	\$114,530	\$117,340	\$129,861	\$152,417
Utilities, Services & Other Misc.	\$281,979	\$186,015	\$188,659	\$181,466	\$262,388
Interest Expense	\$264,613	\$277,836	\$692,742	\$913,019	\$973,885
Bank and Paying Agent Fees	\$0	\$0	\$640	\$345	\$3,977
Transfers Out	\$0	\$36,924	\$37,162	\$37,162	\$202,220
Principal Payments	\$490,000	\$515,000	\$530,000	\$555,000	\$570,000
Capital Additions	\$108,648	\$62,115	\$130,524	\$26,905	\$123,476
Ent. Revenues used for Capital Projects	\$0	\$0	\$466,200	\$0	\$0
Total Financial Uses	\$1,751,515	\$1,624,839	\$2,592,559	\$2,469,753	\$2,782,612
Financial Sources Over/(Under) Financial Uses	\$524,795	\$520,539	\$502,285	\$80,719	\$598,934
Cash and Cash Equivalents	\$7,209,074	\$7,192,343	\$7,279,466	\$4,410,312	\$5,417,168
Less: Total GASB 31 Pooled Cash Adjustment	(\$78,211)	(\$403,109)	(\$25,190)	(\$23,082)	\$150,129
Less: Cash Restricted for Capital Projects*	(\$1,942,057)	(\$4,336,642)	(\$4,674,422)	(\$3,350,823)	(\$4,974,864)
Plus: Inventory	\$0	\$0	\$0	\$0	\$0
Ending Unassigned Cash Reserve	\$5,188,806	\$2,452,592	\$2,579,854	\$1,036,407	\$592,433
Budgeted Operating Expenses w/o Depr	\$834,727	\$850,865	\$872,712	\$1,041,363	\$986,059
Add: Budgeted Interest Expense	\$256,962	\$305,000	\$766,950	\$907,831	\$885,326
Add: Budgeted Bank and Paying Agent Fees	\$1,500	\$500	\$500	\$500	\$500
Add: Budgeted Operating Transfers Out	\$0	\$36,924	\$37,162	\$37,162	\$202,220
Add: Budgeted Principal Payments	\$490,000	\$515,000	\$530,000	\$555,000	\$570,000
Add: Budgeted Capital Additions	\$143,000	\$44,048	\$121,649	\$108,000	\$80,000
Add: Budgeted Ent Revenue for CIP	\$0	\$0	\$466,200	\$0	\$0
Total Budgeted Financial Uses	\$1,726,189	\$1,752,337	\$2,795,173	\$2,649,856	\$2,724,105
Less: Ent Rev Budgeted for current year CIP	\$0	\$0	(\$466,200)	\$0	\$0
Total Budgeted Financial Uses for Operations	\$1,726,189	\$1,752,337	\$2,328,973	\$2,649,856	\$2,724,105
	x 20%	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$345,238	\$350,467	\$465,795	\$529,971	\$544,821
Add: Ent Rev Budgeted for current year CIP	\$0	\$0	\$466,200	\$0	\$0
Budgeted Cash Reserve Target	\$345,238	\$350,467	\$931,995	\$529,971	\$544,821
Above/(Below) Budgeted Cash Reserve Target	\$4,843,568	\$2,102,125	\$1,647,859	\$506,436	\$47,612

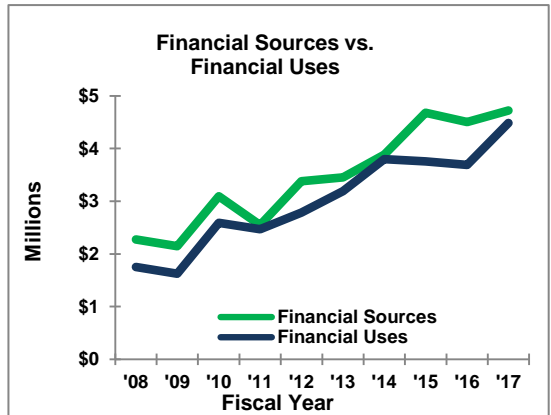
* Cash restricted for capital projects is not shown in the CAFR as a separate line item and is included in current assets. This amount must

Source:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Non-Major Enterprise Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Financial Sources and Uses

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$1,421,225	\$1,531,286	\$1,705,507	\$1,852,318	\$2,078,170
\$1,136,484	\$1,485,710	\$1,773,358	\$1,742,468	\$1,827,676
\$305,996	\$363,531	\$376,158	\$367,746	\$342,089
\$113,454	\$170,589	\$189,274	\$191,728	\$196,823
\$0	\$0	\$0	\$0	\$0
\$224,526	\$319,589	\$398,292	\$356,322	\$199,177
\$227,359	\$9,978	(\$63,600)	(\$8,180)	\$69,975
\$8,916	\$1,118	\$2,043	\$416	\$10,148
\$3,437,960	\$3,881,801	\$4,381,032	\$4,502,818	\$4,724,058
\$12,000	\$0	\$300,000	\$0	\$0
\$3,449,960	\$3,881,801	\$4,681,032	\$4,502,818	\$4,724,058



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.

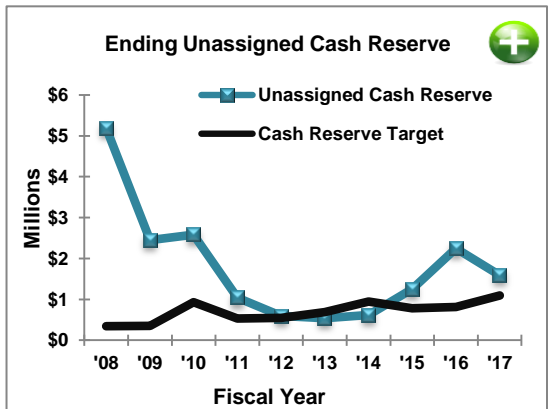
\$473,769	\$481,599	\$470,607	\$538,910	\$577,901
\$556	(\$3,908)	(\$8,530)	\$11,006	(\$1,033)
\$0	\$0	(\$2,612)	(\$55,360)	(\$30,124)
\$223,539	\$150,113	\$169,036	\$143,274	\$640,580
\$398	\$0	\$2,707	\$3,518	\$6,268
\$167,192	\$197,996	\$234,440	\$192,011	\$278,484
\$216,087	\$280,030	\$291,287	\$341,260	\$339,007
\$935,792	\$1,012,519	\$1,034,409	\$961,240	\$945,315
\$11,535	\$25,450	\$39,640	\$35,584	\$742
\$2,220	\$307,997	\$296,058	\$296,058	\$295,562
\$1,105,670	\$1,132,799	\$1,174,964	\$1,142,168	\$1,014,411
\$53,506	\$31,622	\$53,169	\$47,899	\$0
\$0	\$180,000	\$0	\$30,000	\$416,715
\$3,190,264	\$3,796,217	\$3,755,175	\$3,687,568	\$4,483,828

\$259,696	\$85,584	\$925,857	\$815,250	\$240,230
\$3,709,223	\$1,593,020	\$2,356,756	\$3,280,780	\$3,343,395
\$377,487	\$387,466	\$323,866	\$315,686	\$385,660
(\$3,544,118)	(\$1,364,886)	(\$1,427,320)	(\$1,349,955)	(\$2,137,591)
\$0	\$0	\$0	\$0	\$0
\$542,592	\$615,600	\$1,253,302	\$2,246,511	\$1,591,464

\$1,119,471	\$1,263,559	\$1,258,412	\$1,316,516	\$1,701,566
\$1,106,666	\$1,077,015	\$1,042,150	\$1,002,241	\$949,904
\$500	\$8,700	\$22,952	\$12,710	\$515
\$2,220	\$294,397	\$296,058	\$296,058	\$295,563
\$1,105,670	\$1,132,799	\$1,174,964	\$1,217,168	\$1,014,411
\$88,450	\$38,385	\$101,000	\$51,450	\$20,000
\$0	\$180,000	\$0	\$30,000	\$300,000
\$3,422,977	\$3,994,855	\$3,895,536	\$3,926,143	\$4,281,959
\$0	(\$180,000)	\$0	(\$30,000)	(\$300,000)
\$3,422,977	\$3,814,855	\$3,895,536	\$3,896,143	\$3,981,959
x 20%	x 20%	x 20%	x 20%	x 20%
\$684,595	\$762,971	\$779,107	\$779,229	\$796,392
\$0	\$180,000	\$0	\$30,000	\$300,000
\$684,595	\$942,971	\$779,107	\$809,229	\$1,096,392

(\$142,003)	(\$327,371)	\$474,195	\$1,437,282	\$495,072
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Not to be subtracted in order to calculate the current assets related to operations only.











There was a significant use of reserves from FY 2008 through FY 2014 due to the construction of two additional parking garages, the 5th and Walnut parking garage and the Short Street parking garage. In FY 2013 and FY 2014 unassigned cash reserves dropped below the target. The City approved several meter and permit fee increases from FY 2011 through FY 2016 which have helped improve the reserves. In FY 2017 the ending unassigned cash reserve is \$495,072 above the target. 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.

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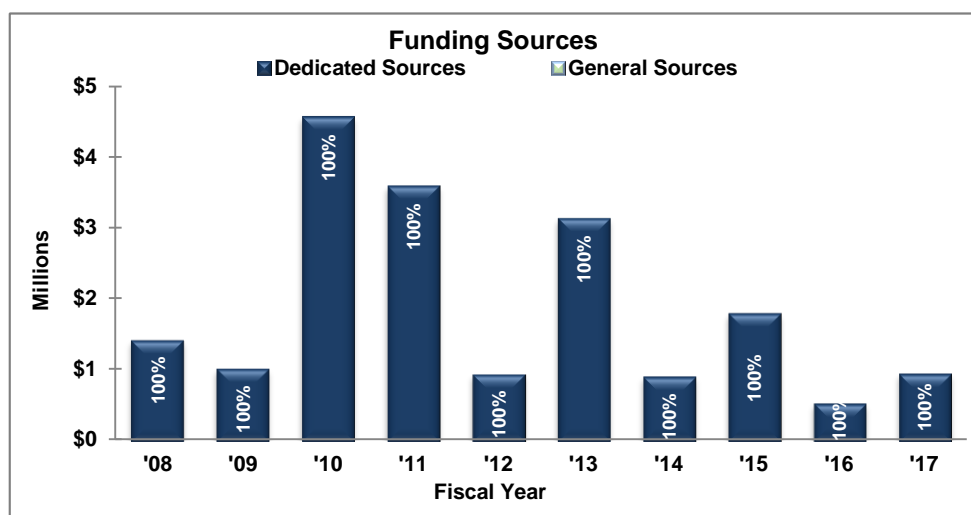
Railroad Fund Trends

Enterprise Fund

Indicator	2016	2017	Comments
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries has been above the Bureau of Labor Statistics (BLS) average fringe benefit percent for all of the past ten years. Railroad employees receive several different benefits than other employees and this causes the fringe benefit percent to be so high. The FY 2017 fringe benefit percent is 51.94% while the BLS average percent is 37.40%.
Employees Per Thousand Population			Over the past ten years, the total number of employees decreased by 2.00 FTE. Employees per thousand population decreased 51.69% while the population increased 24.21% during this same time. Due to lower railcar activity, two vacant positions had to be deleted.
Income (Loss) Before Transfers			There has been a net loss before transfers for nine of the last ten years. There is lower railcar traffic from the public and the City stopped using coal at the power plant in FY 2015 which further reduced the rail traffic. Transfers from Sewer, Water, Electric, and Solid Waste will be utilized to fund the operation as these departments benefit from the Railroad operation.
Unassigned Cash Reserves			While unassigned cash reserves have been above the cash reserve target line since FY 2010, the operation is not generating enough cash to adequately fund the maintenance of their infrastructure. Previously the coal surcharge charged to the power plant generated some of the funding, but the power plant stopped using coal in FY 2015.

 Positive Trend
  Warning Trend - Monitor Closely
  Negative Trend - Action Needed

Railroad Fund



Dedicated Sources

Fiscal Year	Transfers In	Operating Revenues	Investment Revenue	Misc. Revenue	Capital Contributions	Total Dedicated Sources	Total Revenues
2008	\$157,399	\$1,190,026	\$25,793	\$26,528	\$0	\$1,399,746	\$1,399,746
2009	\$50,000	\$662,749	\$22,017	\$4,545	\$258,450	\$997,761	\$997,761
2010	\$50,000	\$824,472	\$5,756	\$9,239	\$3,667,275	\$4,556,742	\$4,556,742
2011	\$2,571,152	\$828,593	\$41,940	\$119,998	\$17,299	\$3,578,982	\$3,578,982
2012	\$50,000	\$738,185	\$10,573	\$120,758	\$0	\$919,516	\$919,516
2013	\$2,414,556	\$696,640	-\$5,467	\$16,229	(\$2,357)	\$3,119,601	\$3,119,601
2014	\$150,000	\$726,641	\$10,295	\$0	\$0	\$886,936	\$886,936
2015	\$150,000	\$431,885	\$22,239	\$975	\$1,172,151	\$1,777,250	\$1,777,250
2016	\$150,000	\$331,815	\$8,173	\$13,284	\$0	\$503,272	\$503,272
2017	\$347,223	\$464,536	(\$2,453)	(\$804)	\$120,278	\$928,780	\$928,780
10 Yr % Chg	120.60%	(60.96%)	(109.51%)	(103.03%)		(33.65%)	(33.65%)

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

Analysis: For the period, total revenues have decreased by 33.65%.

- In FY 2009 operating revenues decreased sharply due to the economic slowdown and showed only modest overall growth from FY 2010 through FY 2014.
- In FY 2011 Transfers increased significantly due to Electric loaning the Railroad Fund the money needed to buy the Transload Facility from the Electric Fund and would pay back the loan over a 30 year period.
- In FY 2013 transfers increased significantly due to a transfer from the Transload Fund to move the Transload Facility to a new fund.
- In FY 2015 operating revenues reflect a significant decrease due to fewer customers and the Electric utility moving away from the use of coal for the power plant. The City established a coal surcharge the Electric utility pays which generated funding for maintaining the infrastructure; however when Electric moved away from the use of coal, this negatively impacted the capital project funding for this operation.
- In FY 2017, the Railroad was able to attract more users which resulted in higher operating revenues. Transfer in from the utilities were also increased in order to improve the financial condition of this fund.
- The Railroad will need to identify more customers in order to exist in the future.

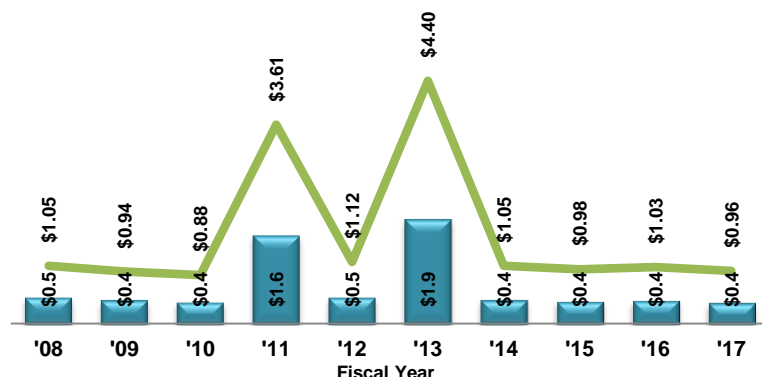
Source:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Non-Major Enterprise Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Railroad Fund

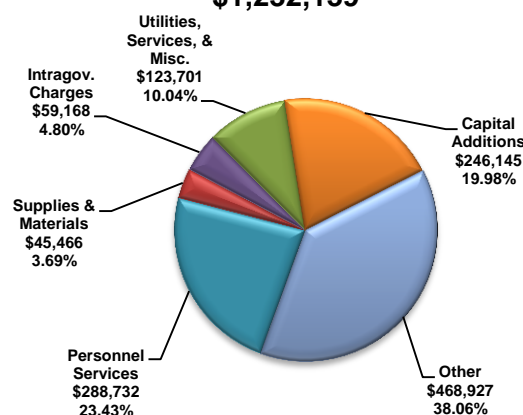
Expenses without Capital Projects

Constant Dollar Expenses (in Millions) Actual Expenses (in Millions)



FY 2017 Total Expenses By Category

\$1,232,139



Fiscal Year	Total Expenses	Capital Projects	Expenses without Capital Projects	Consumer Price Index	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$1,504,493	\$455,865	\$1,048,628	215.30	\$487,048	95,782	\$5.08	10.20%
2009	\$1,627,284	\$685,623	\$941,661	214.54	\$438,927	98,831	\$4.44	(12.60%)
2010	\$5,206,299	\$4,327,850	\$878,449	218.06	\$402,855	104,620	\$3.85	(13.29%)
2011	\$4,040,325	\$433,550	\$3,606,775	224.94	\$1,603,446	106,658	\$15.03	290.39%
2012	\$1,401,607	\$282,910	\$1,118,697	229.59	\$487,259	109,008	\$4.47	(70.26%)
2013	\$4,582,627	\$180,335	\$4,402,292	232.96	\$1,889,720	111,145	\$17.00	280.31%
2014	\$1,239,698	\$190,175	\$1,049,523	236.74	\$443,323	113,155	\$3.92	(76.94%)
2015	\$1,282,645	\$299,042	\$983,603	237.02	\$414,987	115,391	\$3.60	(8.16%)
2016	\$1,123,929	\$96,471	\$1,027,458	240.01	\$428,090	117,165	\$3.65	1.39%
2017	\$1,232,139	\$276,644	\$955,495	245.12	\$389,807	118,966	\$3.28	(10.14%)
10 Yr % Chg	(18.10%)	(39.31%)	(8.88%)	13.85%	(19.97%)	24.21%	(35.43%)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

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

Analysis: For the period shown, total expenses without capital projects has decreased 8.88%.

- In FY 2009 expenses are higher due to some capital items purchased.
- In FY 2011 the increase is due to an entry made to purchase the Transload Facility from the Electric Fund.
- In FY 2013 the increase is due to the transfer of the Transload Facility out of the Railroad Fund into a separate fund.
- In FY 2016 expenses without capital projects were higher due to an increase in bad debt expense.
- In FY 2017 expenses without capital projects are lower due to decreases in bad debt expenses and G & A fees.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Non-Major Enterprise Funds
<http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Railroad Fund

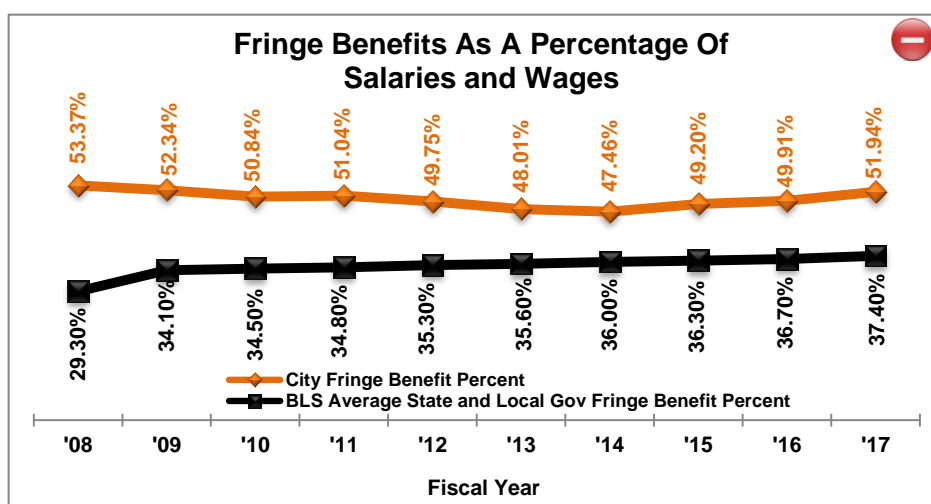
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	BLS Average State and Local Gov Fringe Benefit Percent
2008	\$89,890	\$168,425	53.37%	29.30%
2009	\$90,196	\$172,319	52.34%	34.10%
2010	\$75,800	\$149,088	50.84%	34.50%
2011	\$71,899	\$140,867	51.04%	34.80%
2012	\$72,444	\$145,615	49.75%	35.30%
2013	\$75,417	\$157,098	48.01%	35.60%
2014	\$75,041	\$158,110	47.46%	36.00%
2015	\$79,871	\$162,351	49.20%	36.30%
2016	\$84,690	\$169,670	49.91%	36.70%
2017	\$88,264	\$169,919	51.94%	37.40%
10 Yr % Chg	(1.81%)	0.89%	(2.67%)	27.65%

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City Utility Funds, often exceeding 25% of salaries and wages. Some benefits, such as health insurance, require immediate cash outlays. Some, like pension benefits, can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city -- one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

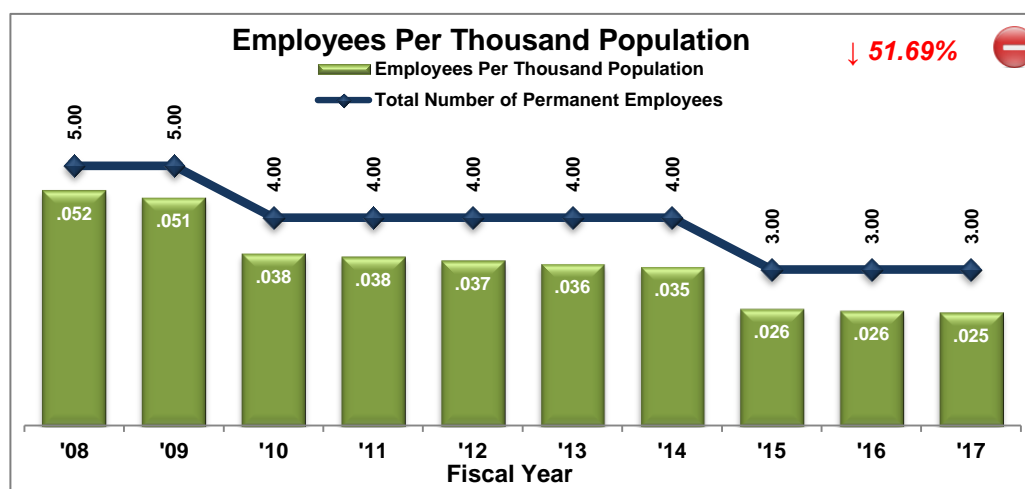
Analysis: The cost of fringe benefits shows an overall decrease from FY 2008 through FY 2017 of 2.67%.

- Railroad employees receive several different fringe benefits than any other employees. Instead of a LAGERS pension, they receive a fringe benefit called in Lieu of LAGERS which has a rate of 9.80%. Instead of Social Security, they receive a fringe benefit called railroad taxes which has a rate of 20.75%.
- Health Insurance is the second largest component of fringe benefits and has been increasing significantly over the past ten years. As a way to lower growth in these costs, the City has modified the plan deductibles, offered a high deductible health savings account (HSA) plan, and increased the City's HSA contribution to provide incentive to switch to HSAs. Management will need to continue monitoring this trend.
- Fringe benefits as a percent of salaries has been above the BLS average fringe benefit for state and local governments for all of the past ten years. This is considered to be a negative trend.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Railroad Fund



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	5.00	95,782	0.052					
2009	5.00	98,831	0.051					
2010	4.00	104,620	0.038	(1.00)		(1.00)		DELETED: (1) Vacant RR Administrator
2011	4.00	106,658	0.038					
2012	4.00	109,008	0.037					
2013	4.00	111,145	0.036					
2014	4.00	113,155	0.035					
2015	3.00	115,391	0.026	(1.00)		(1.00)		DELETED: (1) Vacant Railroad Operations Foreman
2016	3.00	117,165	0.026					
2017	3.00	118,966	0.025					
10 Yr % Chg	(40.00%)	24.21%	(51.69%)	(2.00)		(2.00)		

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: It is important to monitor the number of employees as well as the employees per thousand population. If employees per thousand population is increasing significantly, it may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. If the number of employees per thousand population is declining significantly, it may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the period shown, the total number of positions decreased by 2.00 FTE. Employees per thousand population decreased 51.69% while the population increased 24.21%. Both of the positions were vacant and were deleted due to low railroad traffic.

Sources:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Railroad Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Operating Revenues:					
Switching Fees	\$872,306	\$458,206	\$579,110	\$598,258	\$536,133
Miscellaneous	\$317,720	\$204,543	\$245,362	\$230,335	\$202,052
Total Operating Revenues	\$1,190,026	\$662,749	\$824,472	\$828,593	\$738,185
Operating Expenses:					
Personnel Services	\$263,468	\$236,095	\$193,003	\$195,273	\$215,822
Supplies & Materials	\$122,846	\$101,555	\$85,133	\$106,800	\$103,340
Travel and Training	\$4,041	\$3,986	\$2,051	\$3,580	\$2,630
Intragovernmental Charges	\$85,693	\$72,155	\$77,080	\$73,781	\$77,280
Utilities, Services & Other Misc.	\$176,468	\$174,079	\$151,402	\$134,426	\$147,201
Depreciation	\$294,827	\$318,463	\$332,494	\$526,438	\$539,507
Total Operating Expenses	\$947,343	\$906,333	\$841,163	\$1,040,298	\$1,085,780
Operating Income/(Loss)	\$242,683	(\$243,584)	(\$16,691)	(\$211,705)	(\$347,595)
Non-Operating Revenues:					
Investment Revenue	\$25,793	\$22,017	\$5,756	\$41,940	\$10,573
Revenue from Other Gov. Units	\$0	\$0	\$0	\$0	\$0
Gain on Sale of Fixed Assets	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$26,528	\$4,545	\$9,239	\$119,998	\$120,758
Total Non-Operating Revenues	\$52,321	\$26,562	\$14,995	\$161,938	\$131,331
Non-Operating Expenses:					
Interest Expense	\$32,245	\$35,328	\$34,883	\$45,325	\$32,917
Loss on Disposal of Assets	\$1,172	\$0	\$0	\$0	\$0
Miscellaneous Expense	\$0	\$0	\$2,403	\$0	\$0
Total Non-Operating Expenses	\$33,417	\$35,328	\$37,286	\$45,325	\$32,917
Total Non-Operating Revenues (Expenses)	\$18,904	(\$8,766)	(\$22,291)	\$116,613	\$98,414
Income (Loss) Before Transfers	\$261,587	(\$252,350)	(\$38,982)	(\$95,092)	(\$249,181)
Transfers In - Subsidy	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Transfers In - Other	\$107,399	\$0	\$0	\$2,521,152	\$0
Total Transfers In	\$157,399	\$50,000	\$50,000	\$2,571,152	\$50,000
Transfers Out	(\$11,096)	\$0	\$0	(\$2,521,152)	\$0
Capital Contributions	\$0	\$258,450	\$3,667,275	\$17,299	\$0
Total Transfers and Contributions	\$146,303	\$308,450	\$3,717,275	\$67,299	\$50,000
Changes in Net Position	\$407,890	\$56,100	\$3,678,293	(\$27,793)	(\$199,181)
Net Position - Beginning	\$4,934,601	\$5,342,491	\$5,398,591	\$9,076,884	\$9,049,091
Net Position - Ending	\$5,342,491	\$5,398,591	\$9,076,884	\$9,049,091	\$8,849,910

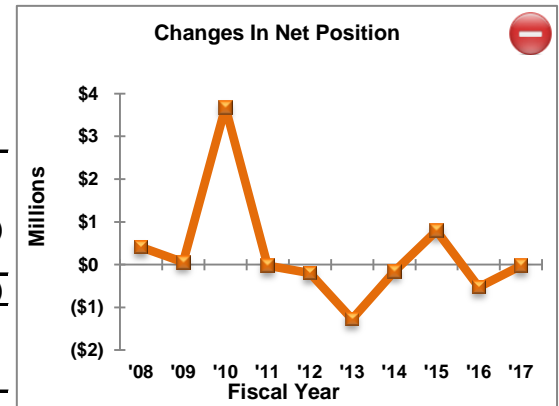
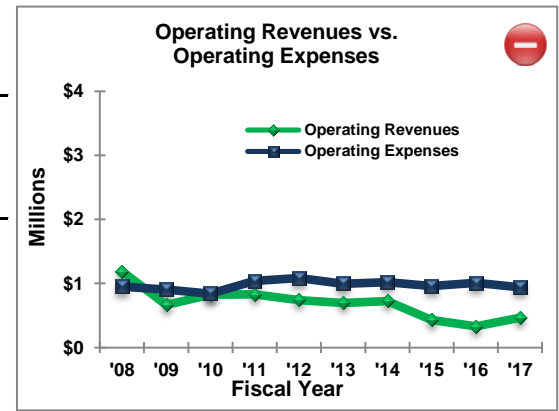
* FY 2014 was restated for contributed capital

Source:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Non-Major Enterprise Funds

Revenues, Expenses and Changes in Net Position

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$610,117	\$584,224	\$345,653	\$276,236	\$308,146
\$86,523	\$142,417	\$86,232	\$55,579	\$156,390
\$696,640	\$726,641	\$431,885	\$331,815	\$464,536
\$234,718	\$227,746	\$239,845	\$256,335	\$258,233
\$91,186	\$88,728	\$51,346	\$48,461	\$45,466
\$1,754	\$2,665	\$70	\$0	\$0
\$82,019	\$86,814	\$90,575	\$85,888	\$59,168
\$121,504	\$143,886	\$108,203	\$157,190	\$123,701
\$461,528	\$468,059	\$470,372	\$459,010	\$451,073
\$992,709	\$1,017,898	\$960,411	\$1,006,884	\$937,641
(\$296,069)	(\$291,257)	(\$528,526)	(\$675,069)	(\$473,105)
(\$5,467)	\$10,295	\$22,239	\$8,173	(\$2,453)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$16,229	\$0	\$975	\$13,284	(\$804)
\$10,762	\$10,295	\$23,214	\$21,457	(\$3,257)
\$28,137	\$25,712	\$23,192	\$20,574	\$17,854
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$28,137	\$25,712	\$23,192	\$20,574	\$17,854
(\$17,375)	(\$15,417)	\$22	\$883	(\$21,111)
(\$313,444)	(\$306,674)	(\$528,504)	(\$674,186)	(\$494,216)
\$50,000	\$150,000	\$150,000	\$150,000	\$347,223
\$2,364,556	\$0	\$0	\$0	\$0
\$2,414,556	\$150,000	\$150,000	\$150,000	\$347,223
(\$3,373,850)	(\$5,913)	\$0	\$0	\$0
(\$2,357)	\$0	\$1,172,151	\$0	\$120,278
(\$961,651)	\$144,087	\$1,322,151	\$150,000	\$467,501
(\$1,275,095)	(\$162,587)	\$793,647	(\$524,186)	(\$26,715)
\$8,849,910	\$7,574,815	\$7,412,228	\$8,205,875	\$7,681,689
\$7,574,815	\$7,412,228	\$8,205,875	\$7,681,689	\$7,654,974



Railroad Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Switching Fees	\$872,306	\$458,206	\$579,110	\$598,258	\$536,133
User Charges	\$317,720	\$204,543	\$245,362	\$230,335	\$202,052
Interest	\$25,793	\$22,017	\$5,756	\$41,940	\$10,573
Less: GASB 31 Interest Adjustment	(\$2,634)	(\$4,628)	\$140	\$228	\$6,613
Other Local Revenues ++	\$26,528	\$4,545	\$9,239	\$119,998	\$120,758
Financial Sources Before Transfers	\$1,239,713	\$684,683	\$839,607	\$990,759	\$876,129
Transfers In	\$157,399	\$50,000	\$50,000	\$2,571,152	\$50,000
Total Financial Sources	\$1,397,112	\$734,683	\$889,607	\$3,561,911	\$926,129
Financial Uses					
Personnel Services	\$263,468	\$236,095	\$193,003	\$195,273	\$215,822
Less: GASB 16 Vacation Liability Adjustment	(\$5,793)	\$2,596	\$9,450	(\$3,799)	(\$2,646)
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	\$122,846	\$101,555	\$85,133	\$106,800	\$103,340
Travel and Training	\$4,041	\$3,986	\$2,051	\$3,580	\$2,630
Intragovernmental Charges	\$85,693	\$72,155	\$77,080	\$73,781	\$77,280
Utilities, Services & Other Misc.	\$176,468	\$174,079	\$151,402	\$134,426	\$147,201
Interest Expense	\$32,245	\$35,328	\$37,286	\$45,325	\$32,917
Transfers Out	\$11,096	\$0	\$0	\$2,521,152	\$0
Principal Payments	\$0	\$0	\$56,500	\$136,767	\$139,404
Capital Additions	\$56,772	\$0	\$0	\$0	\$0
Ent. Revenues used for Capital Projects	\$407,500	\$250,000	\$200,000	\$290,000	\$285,000
Total Financial Uses	\$1,154,336	\$875,794	\$811,905	\$3,503,305	\$1,000,948
Financial Sources Over/(Under)	\$242,776	(\$141,111)	\$77,702	\$58,606	(\$74,819)
Cash and Cash Equivalents	\$489,183	\$311,981	\$328,770	\$639,180	\$527,347
Less: Total GASB 31 Pooled Cash Adjustment	(\$4,330)	(\$8,958)	(\$8,818)	(\$8,590)	(\$1,977)
Less: Cash Restricted for Capital Projects	(\$376,325)	(\$169,442)	(\$49,151)	(\$225,235)	(\$215,804)
Plus: Inventory	\$236,967	\$177,229	\$225,615	\$149,136	\$162,558
Unassigned Cash Reserve	\$345,495	\$310,810	\$496,416	\$554,491	\$472,124
Budgeted Operating Expenses w/o Depr	\$822,316	\$799,477	\$621,384	\$618,456	\$647,191
Add: Budgeted Interest Expense	\$40,000	\$31,000	\$34,000	\$45,540	\$42,687
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Principal Payments	\$0	\$0	\$56,500	\$136,767	\$139,404
Add: Budgeted Capital Additions	\$42,500	\$0	\$0	\$0	\$0
Add: Budgeted Ent Revenue for CIP	\$407,500	\$250,000	\$200,000	\$290,000	\$285,000
Total Budgeted Financial Uses	\$1,312,316	\$1,080,477	\$911,884	\$1,090,763	\$1,114,282
Less: Ent Rev Budgeted for current year CIP	(\$407,500)	(\$250,000)	(\$200,000)	(\$290,000)	(\$285,000)
Operational Expenses	\$904,816	\$830,477	\$711,884	\$800,763	\$829,282
x 20%	x 20%	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$180,963	\$166,095	\$142,377	\$160,153	\$165,856
Add: Ent Rev Budgeted for current year CIP	\$407,500	\$250,000	\$200,000	\$290,000	\$285,000
Budgeted Cash Reserve Target	\$588,463	\$416,095	\$342,377	\$450,153	\$450,856
Cash Above/(Below) Cash Reserve Target	(\$242,968)	(\$105,285)	\$154,039	\$104,338	\$21,268

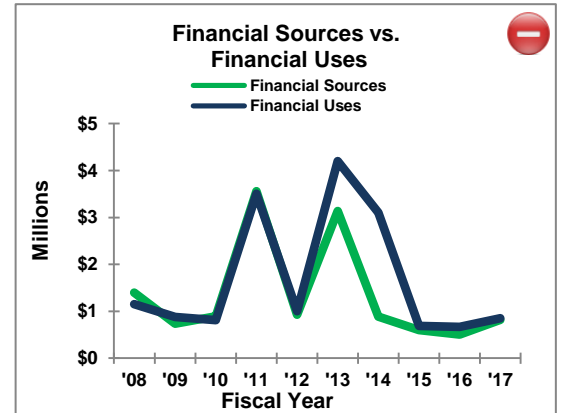
++ Other Local Revenues include miscellaneous revenues

Source:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Non-Major Enterprise Funds and Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>

Financial Sources and Uses

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$610,117	\$584,224	\$345,653	\$276,236	\$308,146
\$86,523	\$142,417	\$86,232	\$55,579	\$156,390
(\$5,467)	\$10,295	\$22,239	\$8,173	(\$2,453)
\$13,673	\$573	(\$8,423)	(\$509)	\$5,282
\$16,229	\$0	\$975	\$13,284	(\$804)
\$721,075	\$737,509	\$446,676	\$352,763	\$466,561
\$2,414,556	\$150,000	\$150,000	\$150,000	\$347,223
\$3,135,631	\$887,509	\$596,676	\$502,763	\$813,784

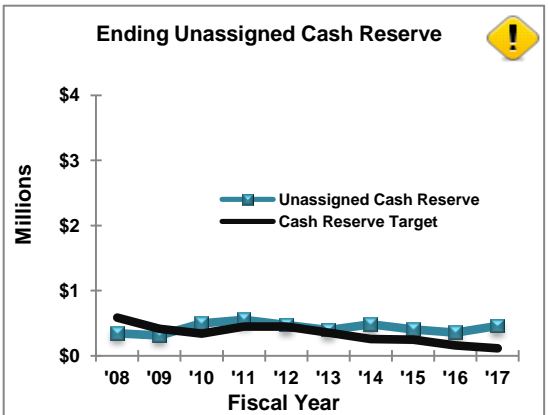


For five out of the last six years, total financial uses have been above financial sources. This indicates that the fund is using down cash. On the operating side, railroad has responded by eliminating a vacant position in FY 2015. On the capital project side, Railroad used to receive a coal surcharge from Electric to help fund the replacement of infrastructure; however in FY 2015 Electric stopped using coal at the power plant and negatively impacted the amount of funding for 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.

\$234,718	\$227,746	\$239,845	\$256,335	\$258,233
(\$3,163)	(\$500)	\$3,420	\$1,748	(\$2,895)
\$0	\$0	\$0	\$0	\$0
\$91,186	\$88,728	\$51,346	\$48,461	\$45,466
\$1,754	\$2,665	\$70	\$0	\$0
\$82,019	\$86,814	\$90,575	\$85,888	\$59,168
\$121,504	\$143,886	\$108,203	\$157,190	\$123,701
\$28,137	\$25,712	\$23,192	\$20,574	\$17,854
\$3,373,850	\$2,364,556	\$0	\$0	\$0
\$63,246	\$65,671	\$68,191	\$70,809	\$73,529
\$7,596	\$0	\$0	\$0	\$0
\$200,000	\$100,000	\$100,000	\$25,000	\$276,644
\$4,200,847	\$3,105,278	\$684,842	\$666,005	\$851,700

(\$1,065,216)	(\$2,217,769)	(\$88,166)	(\$163,242)	(\$37,916)
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\$404,624	\$789,861	\$577,269	\$376,228	\$472,755
\$11,696	\$12,270	\$3,847	\$3,338	\$8,620
(\$244,114)	(\$478,101)	(\$333,971)	(\$169,966)	(\$157,805)
\$224,661	\$158,529	\$158,622	\$147,916	\$136,805
\$396,867	\$482,559	\$405,767	\$357,516	\$460,375









While ending unassigned cash reserve has been above the target since FY 2010, 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. The City established a coal surcharge the Electric utility paid to generate some capital project funding; however the Electric utility moved away from the use of coal in 2015. Railroad will need to identify more customers in order to exist in the future.

\$686,725	\$697,571	\$639,087	\$569,715	\$494,444
\$28,138	\$25,712	\$23,192	\$20,574	\$17,854
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$63,246	\$65,671	\$68,191	\$70,809	\$73,529
\$8,000	\$0	\$0	\$0	\$0
\$200,000	\$100,000	\$100,000	\$25,000	\$0
\$986,109	\$888,954	\$830,470	\$686,098	\$585,827
(\$200,000)	(\$100,000)	(\$100,000)	(\$25,000)	\$0
\$786,109	\$788,954	\$730,470	\$661,098	\$585,827
x 20%	x 20%	x 20%	x 20%	x 20%
\$157,222	\$157,791	\$146,094	\$132,220	\$117,165
\$200,000	\$100,000	\$100,000	\$25,000	\$0
\$357,222	\$257,791	\$246,094	\$157,220	\$117,165
\$39,645	\$224,768	\$159,673	\$200,296	\$343,210

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Transload Facility Fund Trends

Enterprise Fund

Indicator	2016	2017	Comments
Fringe Benefits as a Percentage of Salaries and Benefits			<i>Fringe benefits as a percent of salaries was above the Bureau of Labor Statistics (BLS) average fringe benefit percent for state and local governments for FY 2017 and thus this indicator has changed from a positive trend to a warning trend.</i>
Employees Per Thousand Population			<i>This Fund no longer has any full time employees. All 3.0 FTE employees have been reallocated to the Electric Fund due to low customer activity. These employees will charge time to Transload when there is activity.</i>
Unassigned Cash Reserves			<i>Since Transload became a separate fund in FY 2013, the unassigned cash reserves have been below the cash reserve target for three of the past five years. There has been an increasing subsidy amount from the Electric Fund required to meet the operating expenses. In order for this fund to exist in the future, additional customers will need to be identified.</i>



Positive Trend

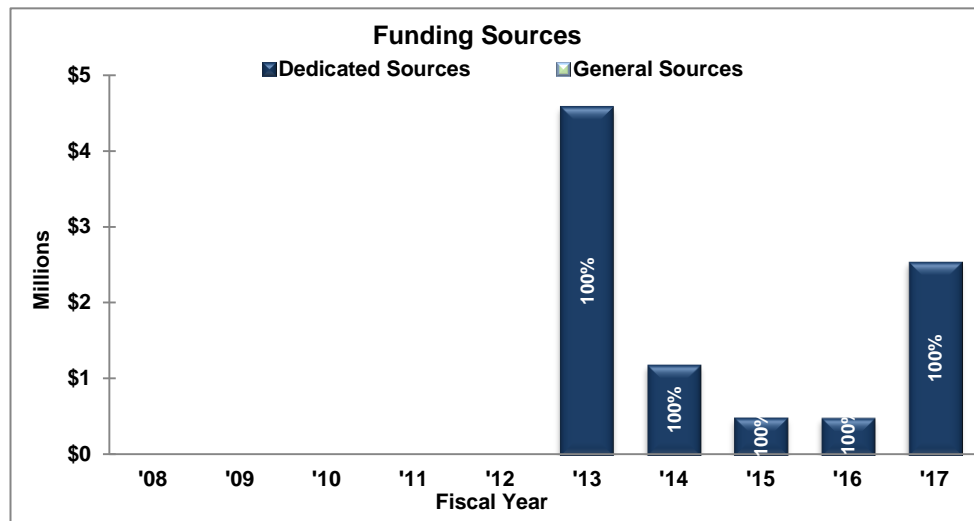


Warning Trend - Monitor Closely



Negative Trend - Action Needed

Transload Facility Fund



Dedicated Sources							
Fiscal Year	Total Operating Revenues	Investment Revenue	Misc Revenue	Operating Transfers	Total Dedicated Sources	Total General Sources	Total Revenues
2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	\$965,853	\$376	\$56,826	\$3,548,850	\$4,571,905	\$0	\$4,571,905
2014	\$984,884	(\$58)	\$9,364	\$175,000	\$1,169,190	\$0	\$1,169,190
2015	\$328,724	\$3,010	\$14,205	\$125,000	\$470,939	\$0	\$470,939
2016	\$256,693	\$1,548	\$0	\$208,650	\$466,891	\$0	\$466,891
2017	\$322,922	(\$2,939)	\$0	\$2,206,390	\$2,526,373	\$0	\$2,526,373

Description: The Transload Facility Fund is an enterprise fund which is responsible for operating and maintaining the Transload facility. The Transload facility provides loading and off-loading services for material being shipped in and out of Columbia by train. In addition, the facility can hold material for just-in-time delivery to businesses throughout the mid-Missouri area. All of the funding for this fund is dedicated and comes from other utility charges such as warehousing, handling in and out rail, handling in and out truck and trucking services.

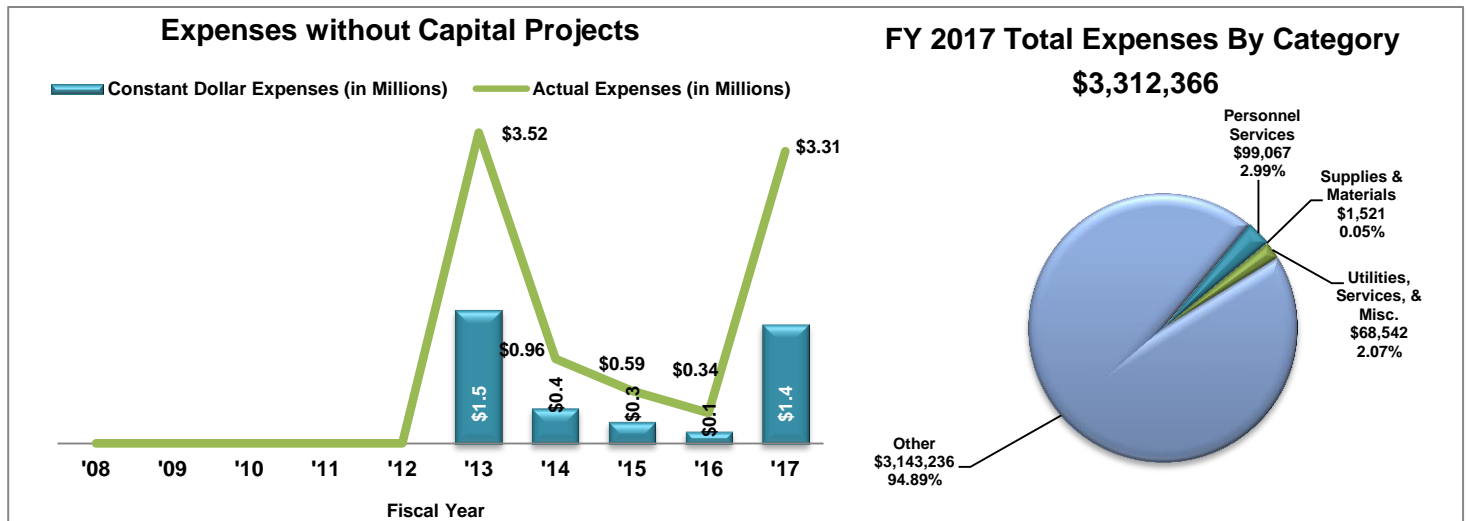
Analysis: The City was contractually obligated to purchase the Transload facility when the company providing the service was unable to meet its financial obligations.

- The Transload Facility Fund reflects a large transfer in FY 2013 when it was transferred from the Railroad Fund to a separate fund.
- In FY 2016 there was a larger transfer from Electric to keep the operation going since lower railroad traffic resulted in lower fees and service charges received.
- In FY 2017 the significant increase in operating Transfers is due to the Transload Facility being transferred to the Electric Utility due to low customer activity. Electric will utilize the facility as a part of its storeroom operations and Transload will rent floor space and personnel time as needed.
- In order to operate in the future, there will either need to be larger transfers from the Electric Fund or additional railroad traffic will need to be identified.

Source:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Non-Major Enterprise Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Transload Facility Fund



Fiscal Year	Total Expenses	Capital Projects	Expenses without Capital Projects	Consumer Price Index	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$0	\$0	\$0	215.30	\$0	95,782	\$0.00	
2009	\$0	\$0	\$0	214.54	\$0	98,831	\$0.00	
2010	\$0	\$0	\$0	218.06	\$0	104,620	\$0.00	
2011	\$0	\$0	\$0	224.94	\$0	106,658	\$0.00	
2012	\$0	\$0	\$0	229.59	\$0	109,008	\$0.00	
2013	\$3,521,354	\$0	\$3,521,354	232.96	\$1,511,570	111,145	\$13.60	
2014	\$957,336	\$0	\$957,336	236.74	\$404,383	113,155	\$3.57	
2015	\$594,257	\$0	\$594,257	237.02	\$250,720	115,391	\$2.17	(39.22%)
2016	\$344,312	\$0	\$344,312	240.01	\$143,457	117,165	\$1.22	(43.78%)
2017	\$3,312,366	\$0	\$3,312,366	245.12	\$1,351,324	118,966	\$11.36	831.15%

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Transload Facility Fund is an enterprise fund which is responsible for operating and maintaining the Transload facility. The Transload facility provides loading and off-loading services for material being shipped in and out of Columbia by train. In addition, the facility can hold material for just-in-time delivery to businesses throughout the mid-Missouri area. All of the funding for this fund is dedicated and comes from other utility charges such as warehousing, handling in and out rail, handling in and out truck and trucking services.

Analysis:

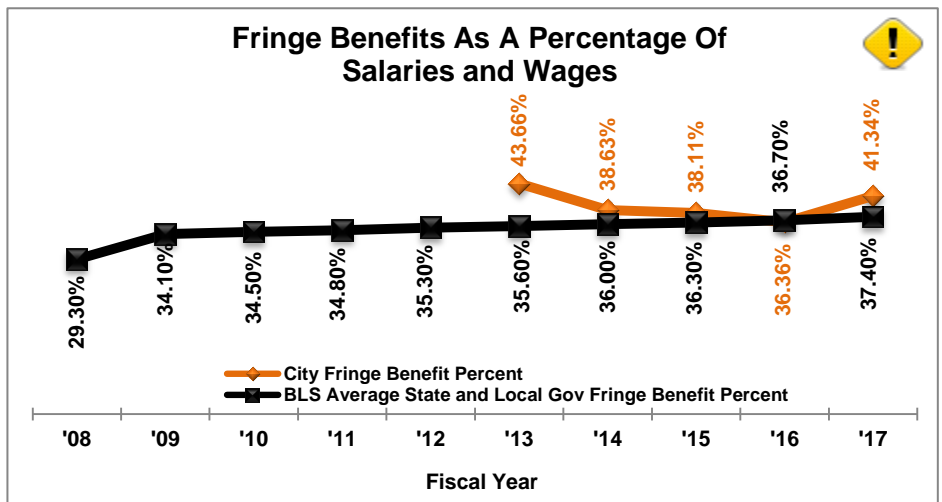
- In FY 2013 expenses were high due to the transfer of the operation from the Railroad Fund to a separate fund.
- In FY 2017 the Transload Facility was transferred to the Electric Fund due to low activity. Electric will utilize the facility as part of its storeroom operations and Transload will rent floor space from Electric and utilize personnel time when needed.
- In response to lower customer demand, the operation has been allocating staff to other functions within Water and Electric to lower their operating expenses.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Non-Major Enterprise Funds
<http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Transload Facility Fund

Trend Key:
City Benefit Percent
Positive Trend: = or < BLS rate for 1-2 yrs
Warning Trend: > BLS rate for 1-3 yrs
Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe Benefit Percent
2008	\$0	\$0			29.30%
2009	\$0	\$0			34.10%
2010	\$0	\$0			34.50%
2011	\$0	\$0			34.80%
2012	\$0	\$0			35.30%
2013	\$56,522	\$129,461	43.66%	17.10%	35.60%
2014	\$51,192	\$132,530	38.63%	17.50%	36.00%
2015	\$49,608	\$130,171	38.11%	16.60%	36.30%
2016	\$21,603	\$59,407	36.36%	15.10%	36.70%
2017	\$12,935	\$31,288	41.34%	13.80%	37.40%

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

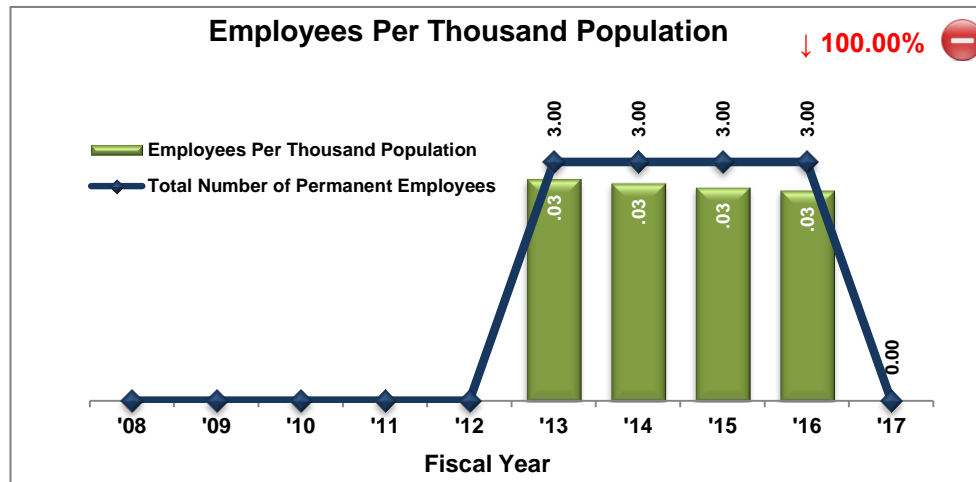
Analysis: For the period shown, fringe benefits as a percent of salaries and wages reflect a decreases from FY 2013 through FY 2016. In FY 2017 the fringe benefit percent increased to 41.34%.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 13.90% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. In FY 2015 through FY 2017 the pension rates decreased with the FY 2017 rate at 13.80%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The fringe benefit percent is above the BLS average fringe benefit percent for FY 2017 which changes this trend from a positive trend to a warning trend.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Transload Facility Fund



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	0.00							
2009	0.00							
2010	0.00							
2011	0.00							
2012	0.00							
2013	3.00	111,145	0.027	3.00			3.00	Positions transferred from the Electric Fund
2014	3.00	113,155	0.027					
2015	3.00	115,391	0.026					
2016	3.00	117,165	0.026					
2017	0.00	118,966	0.000	(3.00)			(3.00)	Positions transferred to the Electric Fund
4 Yr % Chg		5.14%	(100.00%)					

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: It is important to monitor the number of employees as well as the employees per thousand population. If employees per thousand population is increasing significantly, it may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. If the number of employees per thousand population is declining significantly, it may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the period shown, the number of employees has remained at three for FY 2013 to FY 2016. In FY 2017 those employees were reallocated to the Electric Fund due to low customer activity and will charge time to Transload when there is activity.

Sources:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Transload Facility Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Operating Revenues:					
Handling Fees	\$0	\$0	\$0	\$0	\$0
Warehousing	\$0	\$0	\$0	\$0	\$0
Serivces	\$0	\$0	\$0	\$0	\$0
Total Operating Revenues	\$0	\$0	\$0	\$0	\$0
Operating Expenses:					
Personnel Services*	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0
Utilities, Services & Other Misc.	\$0	\$0	\$0	\$0	\$0
Depreciation	\$0	\$0	\$0	\$0	\$0
Total Operating Expenses	\$0	\$0	\$0	\$0	\$0
Operating Income/(Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues:					
Investment Revenue	\$0	\$0	\$0	\$0	\$0
Revenue from Other Gov. Units	\$0	\$0	\$0	\$0	\$0
Gain on Sale of Fixed Assets	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Revenues	\$0	\$0	\$0	\$0	\$0
Non-Operating Expenses:					
Interest Expense	\$0	\$0	\$0	\$0	\$0
Loss on Disposal of Assets	\$0	\$0	\$0	\$0	\$0
Miscellaneous Expense	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses)	\$0	\$0	\$0	\$0	\$0
Income (Loss) Before Transfers	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0
Total Transfers and Contributions	\$0	\$0	\$0	\$0	\$0
Changes In Net Position	\$0	\$0	\$0	\$0	\$0
Net Position - Beginning	\$0	\$0	\$0	\$0	\$0
Net Position - Ending	\$0	\$0	\$0	\$0	\$0

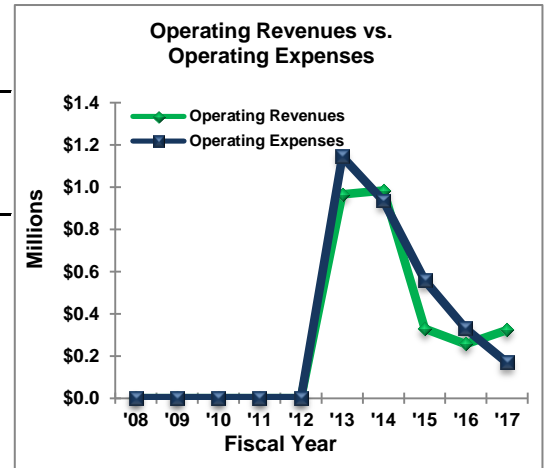
*Beginning in FY 2016, Personnel Services includes the GASB 68 Adjustment for Pensions

Source:

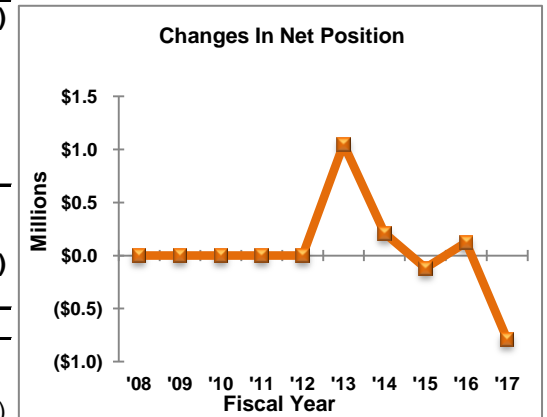
- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Non-Major Enterprise Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Revenues, Expenses and Changes in Net Position

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$202,561	\$231,941	\$94,222	\$156,337	\$130,460
\$109,665	\$101,335	\$70,702	\$85,285	\$190,842
\$653,627	\$651,608	\$163,800	\$15,071	\$1,620
\$965,853	\$984,884	\$328,724	\$256,693	\$322,922
\$185,988	\$184,503	\$179,790	\$98,125	\$99,067
\$8,262	\$17,986	\$10,216	\$4,823	\$1,521
\$48	\$2,232	\$0	\$0	\$0
\$432	\$28,911	\$29,946	\$44,117	\$0
\$880,769	\$628,106	\$268,385	\$112,262	\$68,542
\$69,476	\$72,516	\$69,689	\$69,476	\$0
\$1,144,975	\$934,254	\$558,026	\$328,803	\$169,130
(\$179,122)	\$50,630	(\$229,302)	(\$72,110)	\$153,792
\$376	(\$58)	\$3,010	\$1,548	(\$2,939)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$56,826	\$9,364	\$14,205	\$0	\$0
\$57,202	\$9,306	\$17,215	\$1,548	(\$2,939)
\$11,823	\$11,428	\$11,032	\$11,032	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$3,960	\$13,692	\$0	\$0
\$11,823	\$15,388	\$24,724	\$11,032	\$0
\$45,379	(\$6,082)	(\$7,509)	(\$9,484)	(\$2,939)
(\$133,743)	\$44,548	(\$236,811)	(\$81,594)	\$150,853
\$3,548,850	\$175,000	\$125,000	\$208,650	\$2,206,390
(\$2,364,556)	(\$7,694)	(\$4,507)	(\$4,477)	(\$3,143,236)
\$1,184,294	\$167,306	\$120,493	\$204,173	(\$936,846)
\$1,050,551	\$211,854	(\$116,318)	\$122,579	(\$785,993)
\$0	\$1,050,551	\$1,320,023	\$1,203,705	\$1,326,284
\$1,050,551	\$1,262,405	\$1,203,705	\$1,326,284	\$540,291



The Transload operation became a separate fund in FY 2013. Since that time operating expenses have been higher than operating revenue for three of the past five years. There is not enough customer demand to cover the operating costs. The Electric utility has had to increase transfers to this fund to keep it operating. In FY 2016 personnel began being allocated to other Water and Electric functions when there was not a need for their services at the Transload Facility.



While operating expenses have exceeded operating revenues for three of the past five years, with operating transfers from the Electric Fund, the operation has reported a positive change in position in FY 2013, FY 2014, and FY 2016. In FY 2017 there was a negative net change in position due to the transfer of the Transload building to the Electric Utility. This was necessary due to low customer activity and the inability of the operation to cover its operating cost.

Transload Facility Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Fees and Service Charges	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Less: GASB 31 Interest Adjustment	\$0	\$0	\$0	\$0	\$0
Other Local Revenues ++	\$0	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$0	\$0	\$0	\$0	\$0
Transfers In^ *	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$0	\$0	\$0	\$0	\$0
Financial Uses					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Less: GASB 16 Vacation Liability Adjustment	\$0	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$0	\$0	\$0	\$0	\$0
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0	\$0
Transfers Out*	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$0	\$0	\$0	\$0	\$0
Financial Sources Over/(Under) Uses	\$0	\$0	\$0	\$0	\$0
Cash and Cash Equivalents	\$0	\$0	\$0	\$0	\$0
Less: GASB 31 Pooled Cash Adj	\$0	\$0	\$0	\$0	\$0
Projected Unassigned Cash Reserve	\$0	\$0	\$0	\$0	\$0
Budgeted Operating Expenses w/o Depr	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Principal Payments	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Ent Revenue for CIP	\$0	\$0	\$0	\$0	\$0
Total Budgeted Financial Uses	\$0	\$0	\$0	\$0	\$0
Less: Ent Rev Budgeted for current year CIP	\$0	\$0	\$0	\$0	\$0
Operational Expenses	\$0	\$0	\$0	\$0	\$0
	x 20%	x 20%	x 20%	x 20%	x 20%
20% Guideline for Operational Expenses	\$0	\$0	\$0	\$0	\$0
Add: Ent Rev Budgeted for current year CIP	\$0	\$0	\$0	\$0	\$0
Budgeted Cash Reserve Target	\$0	\$0	\$0	\$0	\$0
Above/(Below) Budgeted Cash Reserve Target	\$0	\$0	\$0	\$0	\$0

++ Other Local Revenues include miscellaneous revenues.

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

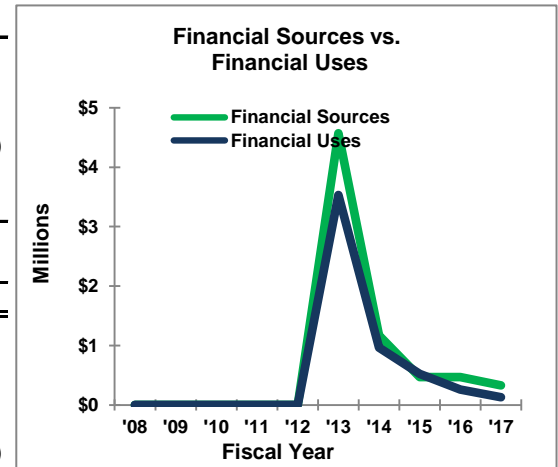
* Transfers Out do not include transfers that impact fund equity and not cash.

Source:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position – Non-Major Enterprise Funds and Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>

Financial Sources and Uses

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$965,853	\$984,884	\$328,724	\$256,693	\$322,922
\$376	(\$58)	\$3,010	\$1,548	(\$2,939)
(\$464)	\$1,321	(\$1,067)	\$265	\$5,845
\$56,826	\$9,364	\$14,205	\$0	\$0
\$1,022,591	\$995,511	\$344,872	\$258,506	\$325,828
\$3,548,850	\$175,000	\$125,000	\$208,650	\$0
\$4,571,441	\$1,170,511	\$469,872	\$467,156	\$325,828



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.

\$185,988	\$184,503	\$179,790	\$98,125	\$99,067
(\$13)	(\$2,430)	(\$313)	(\$242)	\$0
\$0	\$0	(\$819)	(\$16,873)	(\$38,418)
\$8,262	\$17,986	\$10,216	\$4,823	\$1,521
\$48	\$2,232	\$0	\$0	\$0
\$432	\$28,911	\$29,946	\$44,117	\$0
\$880,769	\$628,106	\$268,385	\$112,262	\$68,542
\$11,823	\$15,388	\$24,724	\$11,032	\$0
\$0	\$0	\$0	\$0	\$0
\$2,364,556	\$7,694	\$4,507	\$4,477	\$0
\$78,886	\$79,820	\$0	\$0	\$0
\$0	\$0	\$7,000	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$3,530,751	\$962,210	\$523,436	\$257,721	\$130,712

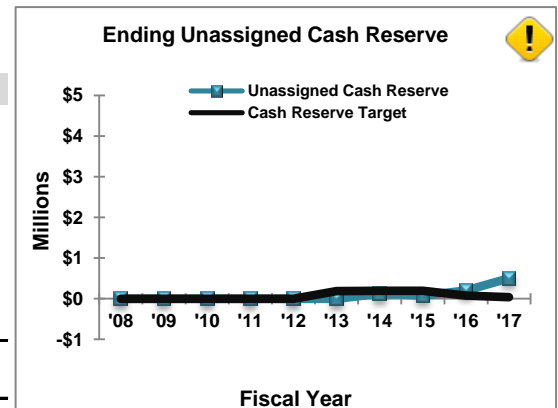
\$1,040,690	\$208,301	(\$53,564)	\$209,435	\$195,116
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\$0	\$120,460	\$79,366	\$206,439	\$497,898
(\$464)	\$857	(\$210)	\$55	\$5,900
(\$464)	\$121,317	\$79,156	\$206,494	\$503,798

\$837,045	\$868,631	\$888,957	\$378,210	\$170,000
\$11,823	\$11,428	\$11,032	\$11,032	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$3,358	\$4,477	\$4,477	\$0
\$78,886	\$79,280	\$79,676	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$927,754	\$962,697	\$984,142	\$393,719	\$170,000
\$0	\$0	\$0	\$0	\$0

\$927,754	\$962,697	\$984,142	\$393,719	\$170,000
x 20%	x 20%	x 20%	x 20%	x 20%
\$185,551	\$192,539	\$196,828	\$78,744	\$34,000
\$0	\$0	\$0	\$0	\$0
\$185,551	\$192,539	\$196,828	\$78,744	\$34,000

(\$186,015)	(\$71,222)	(\$117,672)	\$127,750	\$469,798
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Ending unassigned cash reserve has been below the target for three of the last five years. In FY 2017 unassigned cash reserves are above the target by \$469,798. While this is an increase over previous years, this operation is still not generating enough cash to cover all of its expenses and that is why the building and personnel costs have been budgeted in Electric and will rent building space and charge personnel costs to this budget when customer activity occurs. Additional customer traffic needs to be identified for the operation to exist in the future.

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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 and cannot be used to fund General Fund operations.

The customer service function of these utility departments is performed by the Utility Customer Services Fund, which is classified as an Internal Service Fund. Internal Service funds provide goods and services to other departments on a cost reimbursement basis. These services include the setting up of utility accounts, transfer, closing accounts, payment agreements, coordination of disconnection for non-payment, and generation and mailing of monthly bills. For these services, each of the utility departments pay a portion of the cost of the Utility Customer Services budget.

Each of these utility departments pay an intragovernmental charge to the General Fund, which is called General and Administrative Charges. This fee is used to recover the cost of functions which have been centralized with the City such as Finance, City Council, City Manager, City Clerk, Human Resources, Law and Public Works Administration for (Sewer, Storm Water, and Solid Waste). The Treasury Management division of the Finance Department is responsible for collecting the money from the utility customers.

The Water and Electric utilities also pay an amount to the General Fund as a Payment in Lieu of Taxes. This payment, with a legal authorization of City Charter Chapter 99, Article XII Section 102 states that the Water and Electric utilities will pay an amount substantially equivalent to the sum which would be paid in taxes if the utilities were owned privately. The tax is equal to 7% of gross receipts and the property tax equivalent is equal to 33.33% of net fixed assets multiplied by the City rate.

Water and Electric Utility Fund

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

Sanitary Sewer Utility Fund

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

Solid Waste Utility Fund

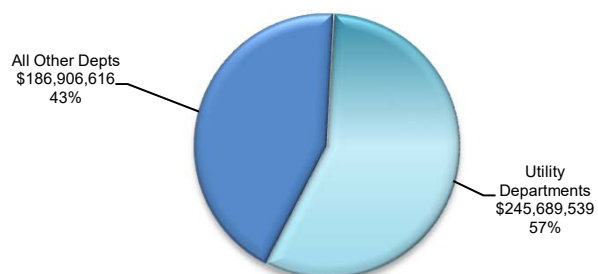
Solid Waste Utility Fund accounts for the revenues and expenditures of solid waste collection and operations at the landfill and the material recovery facility.

Storm Water Utility Fund

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

Mid Missouri Solid Waste Management District

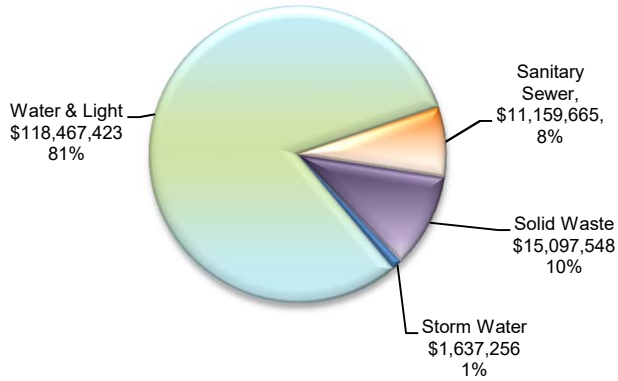
The Mid-Missouri Solid Waste Management District (MMSWMD) provides planning, technical, and financial support in the area of solid waste management for an eight-county region that includes Audrain, Boone, Callaway, Cole, Cooper, Howard, Moniteau, and Osage.



Utility Departments - Summary

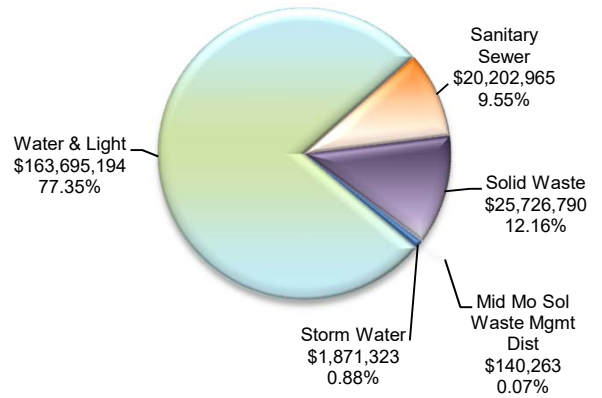
FY 2008 Operation Expenses

\$146,361,892



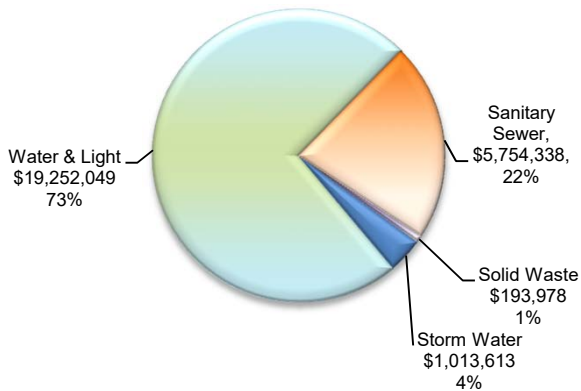
FY 2017 Operation Expenses

\$211,636,535



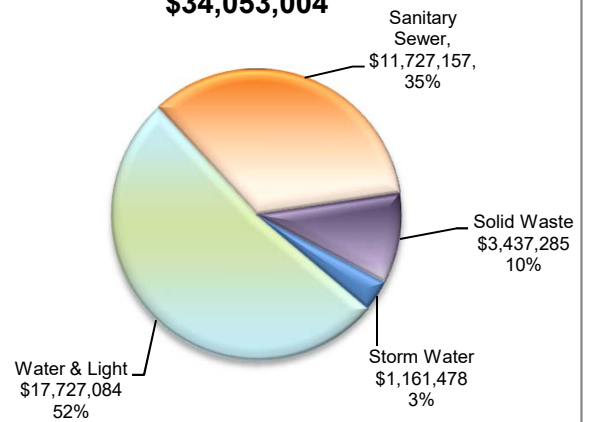
FY 2008 Capital Project Expenses

\$26,213,978

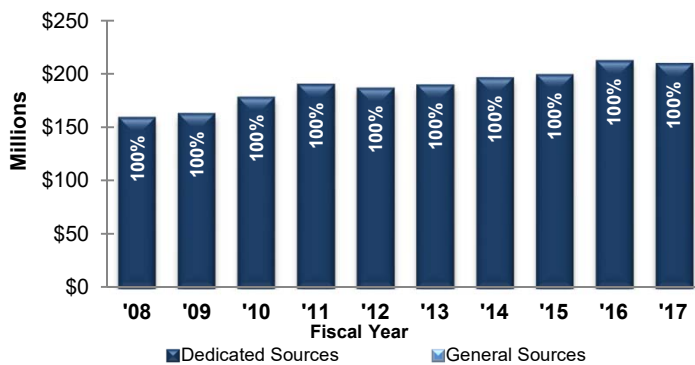


FY 2017 Capital Project Expenses

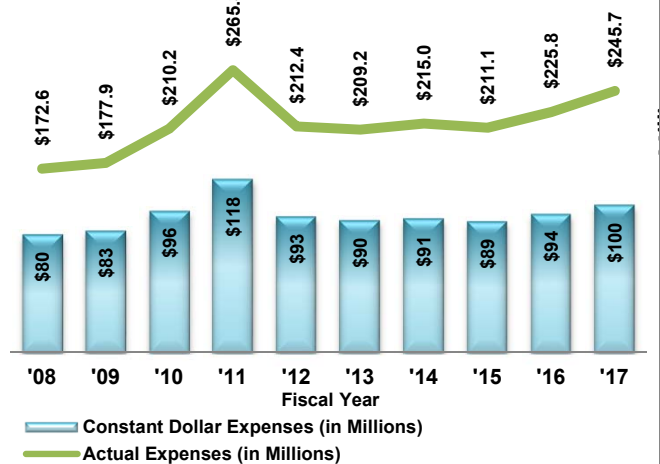
\$34,053,004



Funding Sources































Expenses



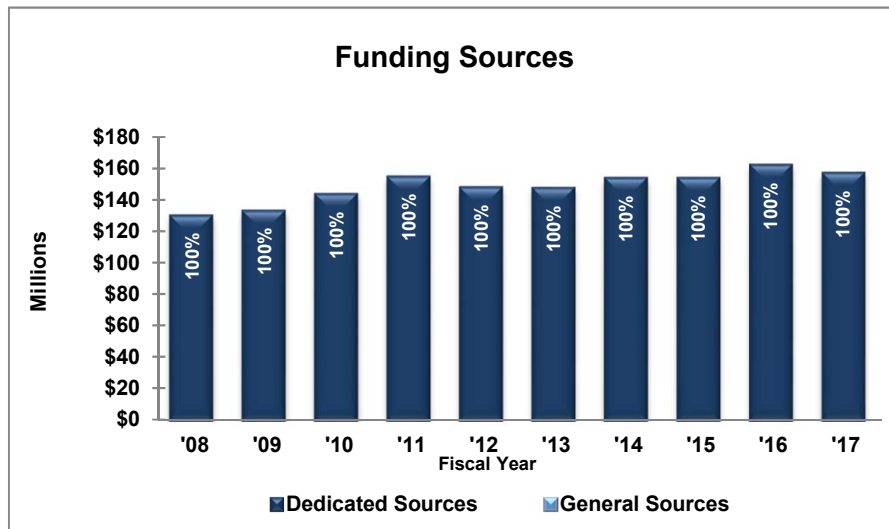
Water and Electric Fund Trends

Enterprise Fund

Indicator	2016	2017	Comments
Expenses Per Customer in Constant Dollars			Over the past ten years, expenses per customer in constant dollars increased 8.81%. This has been due primarily to increased purchased power costs.
Fringe Benefits as a Percentage of Salaries and Benefits			Due to rising health insurance and pension costs, the fringe benefit rate was above of Bureau of Labor Standards (BLS) average fringe benefit rate for local and state governments for FY 2008 - FY 2015. The city's pension plan was changed in FY 2013 for new hires and this resulted in the fringe benefit percent decreasing since then. In FY 2016 and FY 2017 the fringe benefit percent fell below the BLS average fringe benefit rate, with FY 2017 fringe benefit at 33.67%.
Employees Per Thousand Customers			Over the past ten years, the total number of employees increased by 44.00 FTE. Employees per thousand customers increased 6.12% while the number of customer increased 11.54%. While positions have been added each year, the number of growth did not keep up with the growth in the number of customers.
Citizen Survey: Satisfaction with City Water Service			Citizen satisfaction with water services has varied from 84% to 91% over the past ten years. For FY 2017, satisfaction decreased to 84% from 86% in FY 2016. The department is preparing a more detailed customer survey to determine the reason for the decline.
Citizen Survey: Satisfaction with City Electric Service			Citizen satisfaction with electric services has varied from 85% to 93% over the past ten years. For FY 2017, satisfaction decreased to 85% from 87% in FY 2016. The department is preparing a more detailed customer survey to determine the reason for the decline.
Liquidity Ratio			The liquidity ratio (which measures the fund's short-run financial condition) has been well above the credit industry benchmark of 1.00 for the past ten years. The FY 2017 liquidity ratio is 2.79.
Maintenance Effort Per Water Main Miles - Water Utility			The maintenance effort per miles of water mains for the Water Utility increased 38.51% over the past ten years which represents a positive trend and indicates the department is continuing to fund repairs instead of deferring them.
Maintenance Effort Per Customer - Water Utility			The maintenance effort per customer for the Water Utility increased 30.72% over the past ten years which indicates a positive trend. The number of water customers increased by 4,939 or 10.37% over the past ten years.
Maintenance Effort Per Circuit Mile - Electric Utility			The maintenance effort per circuit mile for the Electric Utility increased 49.05% over the past ten years which indicates a positive trend. The circuit miles increased by 107 miles or 12.64% over the past ten years.
Maintenance Effort Per Customer - Electric Utility			The maintenance effort per customer for the Electric Utility increased 51.88% over the past ten years which indicates a positive trend. The number of electric customers increased 5,339 or 10.54% over the past ten years.
Total Debt Service as a percent of Net Operating Revenues			Total debt service as a percent of net operating revenues for the Water and Electric Utility has been significantly below the credit industry benchmark of 20% for all of the past ten years. The FY 2017 debt service percent is 9.53%.
Total Bond Debt Coverage Ratio			The total bond debt coverage ratio for the Water and Electric Utility has been significantly above the 1.10 credit rating benchmark for all of the past ten years. The FY 2017 total bond debt coverage ratio is 2.38 and includes both revenue and special obligation bonds.
Unassigned Cash Reserves			Unassigned cash reserves have been below the budgeted cash reserve target for four out of the past five years. FY 2017 unassigned cash reserves are \$3.8 million below the cash reserve target primarily due to enterprise revenues needed for capital projects.

 Positive Trend  Warning Trend - Monitor Closely  Negative Trend - Action Needed

Water and Electric Fund



Dedicated Sources								
Fiscal Year	Fees and Service Charges	Grant Revenue	Interest Revenue	Other Local Revenue	Transfers In	Capital Contributions	Total Dedicated Sources	Total Revenues
2008	\$121,609,839	\$17,645	\$3,734,576	\$3,524,266	\$3,375	\$719,869	\$129,609,570	\$129,609,570
2009	\$126,435,095	\$9,043	\$4,280,043	\$1,700,815	\$0	\$268,382	\$132,693,378	\$132,693,378
2010	\$137,633,839	\$8,312	\$3,742,207	\$1,453,678	\$0	\$327,405	\$143,165,441	\$143,165,441
2011	\$147,684,732	\$1,166	\$2,392,204	\$1,449,881	\$2,521,152	\$174,619	\$154,223,754	\$154,223,754
2012	\$143,300,497	\$219,339	\$1,809,660	\$1,965,260	\$0	\$141,672	\$147,436,428	\$147,436,428
2013	\$145,158,216	\$89,395	(\$891,394)	\$1,921,585	\$0	\$877,298	\$147,155,100	\$147,155,100
2014	\$148,900,970	\$13,600	\$1,793,720	\$1,779,130	\$0	\$937,939	\$153,425,359	\$153,425,359
2015	\$148,017,154	\$11,991	\$2,757,064	\$1,726,411	\$503,552	\$409,131	\$153,425,303	\$153,425,303
2016	\$155,212,893	\$0	\$2,328,545	\$1,837,203	\$0	\$2,300,466	\$161,679,107	\$161,679,107
2017	\$151,130,589	\$0	(\$278,807)	\$2,465,336	\$3,143,236	\$175,966	\$156,636,320	\$156,636,320
10 Yr % Chg	24.27%	(100.00%)	(107.47%)	(30.05%)	93032.92%	(75.56%)	20.85%	20.85%

Description: The Water and Electric Fund is an enterprise revenue fund department which renders services to the general public on a user-charged basis. All of the revenues received are dedicated to the department. The dedicated revenues include fees and service charges for water and electric, grant revenue, interest revenue, miscellaneous revenue (auction revenue from fleet items being replaced, fiber optics, and other non-utility income), transfers, and capital contributions. Capital project funding is approved by voters through ballot issues.

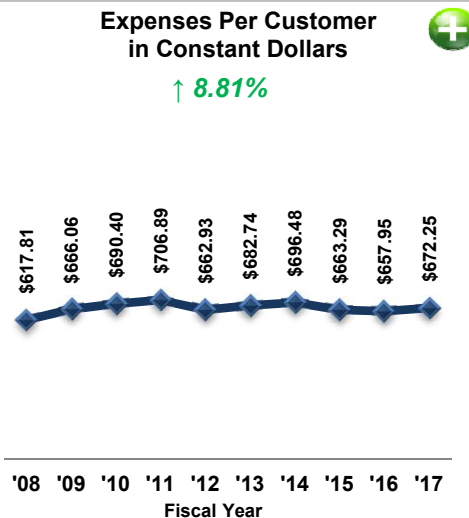
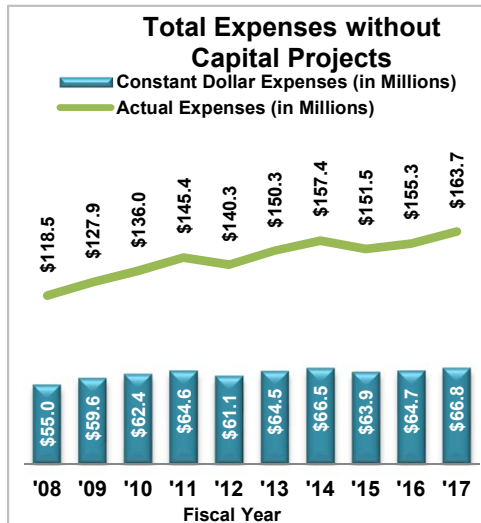
Analysis: For the ten year period, there has been an increase of \$27 million or 20.85%.

- Annually there may be utility rate increases due to voter approved ballots to fund infrastructure projects and/or operational increases. For FY 2017 there was a 2% operational increase for water or electric.
- Other local revenue decreased by \$1 million over the past ten years primarily due to regulatory changes that eliminated sale of SO2 allowances.
- Capital contributions are infrastructure improvements donated by private developers. The FY 2016 amount increased due to completion of several major development projects.
- In FY 2017 the Trans load building was transferred to Electric, which resulted in a large one time transfer in from Transload. Fees and service charges decreased \$4.1 million due to changes in transmission revenues. There are multiple components to the transmission revenue account and it fluctuates based on market conditions and trends including transmission congestion strategies, auction revenue from capacity sales and purchases, participation in operating reserves and miscellaneous pass-through credits. It also includes revenue amounts Columbia Water and Light Department receives for operating as the balancing authority for the City of Fulton, MO and the University of Missouri within the MISO market.

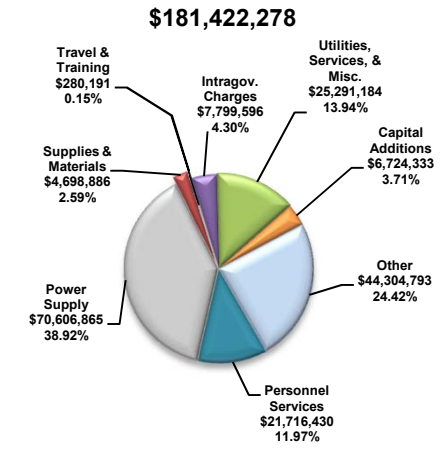
Source:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds (Major Enterprise Funds)
<http://www.como.gov/finance/accounting/financial-reports/>

Water and Electric Fund



FY 2017 Total Expenses By Category



Trend Key: 10 Yr % Chg in Exp Per Customer: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Capital Projects	Expenses without Capital Projects	Consumer Price Index	Constant Dollar Expenses	Number of Customers	Per Customer Expenses in Constant Dollars	Per Customer Percent Change Over Previous Year
2008	\$137,719,472	\$19,252,049	\$118,467,423	215.30	\$55,023,582	89,063	\$617.81	8.48%
2009	\$138,568,359	\$10,667,261	\$127,901,098	214.54	\$59,617,268	89,508	\$666.06	7.81%
2010	\$168,522,711	\$32,540,945	\$135,981,766	218.06	\$62,360,938	90,326	\$690.40	3.65%
2011	\$202,422,564	\$57,011,395	\$145,411,169	224.94	\$64,644,712	91,449	\$706.89	2.39%
2012	\$151,718,938	\$11,448,277	\$140,270,661	229.59	\$61,096,154	92,161	\$662.93	(6.22%)
2013	\$165,302,553	\$15,049,358	\$150,253,195	232.96	\$64,497,422	94,469	\$682.74	2.99%
2014	\$172,186,500	\$14,819,589	\$157,366,911	236.74	\$66,472,464	95,440	\$696.48	2.01%
2015	\$169,910,889	\$18,421,450	\$151,489,439	237.02	\$63,914,201	96,360	\$663.29	(4.77%)
2016	\$172,093,386	\$16,749,631	\$155,343,755	240.01	\$64,723,868	98,372	\$657.95	(0.81%)
2017	\$181,422,278	\$17,727,084	\$163,695,194	245.12	\$66,781,656	99,341	\$672.25	2.17%
10 Yr % Chg	31.73%	(7.92%)	38.18%	13.85%	21.37%	11.54%	8.81%	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimate, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Water and Electric Fund is an enterprise revenue fund department which renders services to the general public on a user-charged basis. The 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 electric utility provides citizens with a safe, reliable, and cost effective electric supply. The department operates and maintains the electric generating and distribution system to serve over 48,300 customers.

Analysis: For the ten year period, total expenses without including capital projects increased \$45.2 million or 38.18%, constant dollar expenses increased 21.37% and per customer expenses in constant dollars increased 8.81%.

- In FY 2009 there was a \$6.2 million increase in the cost of purchased power and other increases occurred in PILOT, bad debt expense, and contractual services.
- In FY 2010, there was a \$5.9 million increase in the cost of purchased power as well as increases in PILOT and contractual services.
- In FY 2011, purchased power costs decreased \$1.8 million because of the ending of a short-term purchase power contract and the purchase of the Columbia Energy Center. The impact was only for four months.
- In FY 2012 there was a significant decrease in purchased power costs of \$10.6 million. The decrease from ending short-term contract and the purchase of the Columbia Energy Center in FY 2011 impacted the full year of FY 2012.
- In FY 2013 there was a significant increase in purchased power costs of \$10.7 million. This was because of the start of new long-term base load contracts.
- In FY 2014 there was a \$4.3 million increase in purchased power costs and a \$1.3 million increase in fleet replacement costs.
- In FY 2015, there was a \$5.6 million decrease in purchased power costs.
- In FY 2016, there was a \$1.1 million increase in purchased power costs.
- In FY 2017, there was a \$1.4 million increase in purchased power costs, \$1.4 increase in intragovernmental charges, and \$4 million increase in contracts with \$2.7 of that total related to the Columbia Energy Center rebuild, which will not be recurring.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds (Major Enterprise Funds) <http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Water and Electric Fund

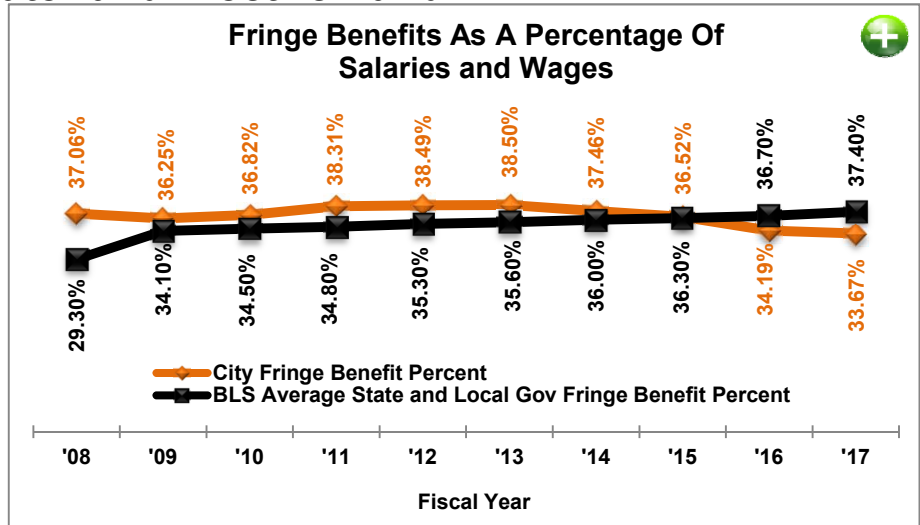
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - Utility Pension Rate	BLS Average State and Local Gov Fringe Benefit Percent
2008	\$4,275,334	\$11,537,238	37.06%	16.80%	29.30%
2009	\$4,446,255	\$12,266,303	36.25%	16.50%	34.10%
2010	\$4,535,747	\$12,317,874	36.82%	16.70%	34.50%
2011	\$4,807,584	\$12,549,302	38.31%	17.70%	34.80%
2012	\$4,991,110	\$12,967,157	38.49%	18.70%	35.30%
2013	\$5,217,004	\$13,550,469	38.50%	19.70%	35.60%
2014	\$5,224,337	\$13,944,879	37.46%	19.40%	36.00%
2015	\$5,370,192	\$14,705,183	36.52%	18.70%	36.30%
2016	\$5,194,687	\$15,192,369	34.19%	17.00%	36.70%
2017	\$5,096,556	\$15,134,978	33.67%	15.50%	37.40%
10 Yr % Chg	19.21%	31.18%	(9.13%)	(7.74%)	27.65%

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

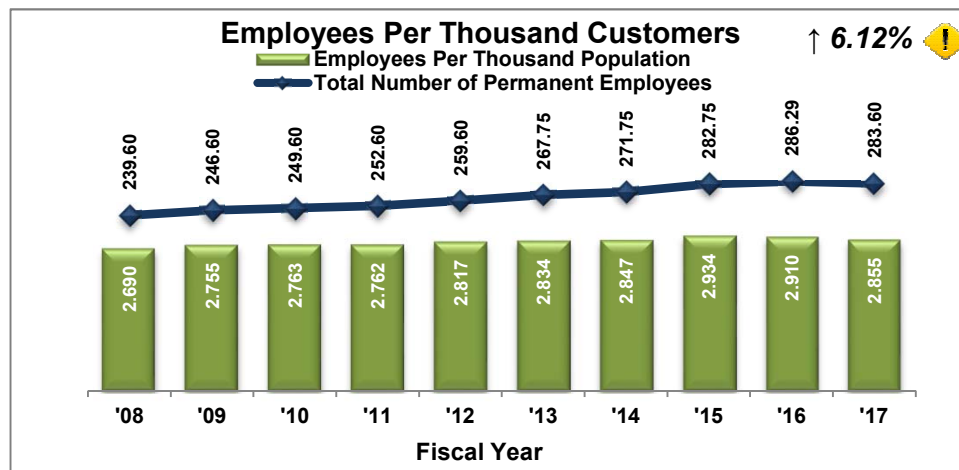
Analysis: For the period shown, fringe benefits as a percent of salaries and wages increased from 37.06% in FY 2008 to 38.50% in FY 2013 before they began to decline. The fringe benefit percent for FY 2017 is 33.67%.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS utility pension rate increased from 16.80% to 18.70%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. In FY 2015 to FY 2017 the pension rates decreased with the FY 2017 rate at 15.50%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The fringe benefit rate has been below the BLS Average for state and local governments for FY 2016 and FY 2017. This is considered to be a positive trend.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Water and Electric Fund



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Customers)

Warning Trend: (0% up to % Chg in Customers)

Negative Trend ($<0\%$)

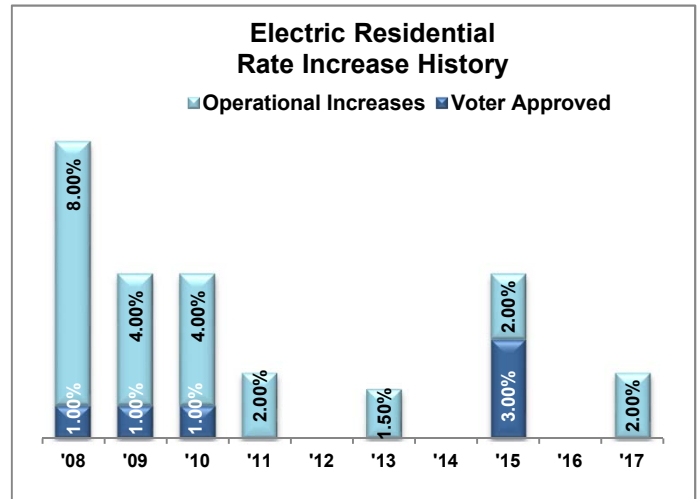
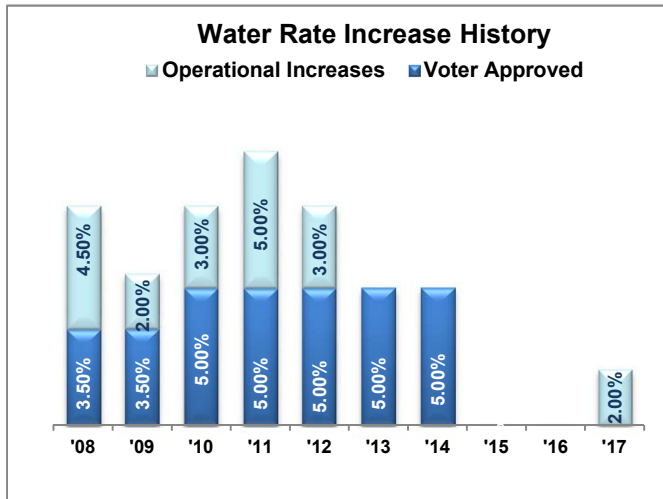
Fiscal Year	Total Number of Employees	Number of Customers	Employees Per Thousand Customers	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	239.60	89,063	2.690					
2009	246.60	89,508	2.755	7.00	7.00			ADDED: (1) Water Distrib Supv II; (1) Recip Engine O&M Tech; (1) Comm. Tech Supervisor; (1) Comm. Tech: (1) Rate Analyst; (1) Energy Services Supt; (1) Energy Services Supv
2010	249.60	90,326	2.763	3.00	3.00			ADDED: (1) Energy Services Supt, (1) Asst W&L Director, (1) Environmental Supv
2011	252.60	91,449	2.762	3.00	3.00			ADDED: (1) WT Plant Oper II/III; (1) Equip Operator III; (1) Transload Operations Supervisor
2012	259.60	92,161	2.817	7.00	7.00			ADDED: (1) Water Distrib Supv,(1) Water Distrib Tech, (3) Lineworkers, (1) Lineworker Supv, (1) position to Fiber Optics
2013	267.75	94,469	2.834	8.15	8.15			ADDED: (1) Water Eng Aide II, (1) Water Maint Asst I, (3) Water Equip Oper III, (1) Equip Oper II, (1) Energy Mgt Spec II, (.15) Engineer II, (1) Assist Power Prod Supt
2014	271.75	95,440	2.847	4.00	6.00		(2.00)	ADDED: (1) GIS Manager,(1) GIS Analyst, (1) Engineer, (2) Eng Tech, (1) App BAO/Nerc position; MOVED: (2) positions to Fleet
2015	282.75	96,360	2.934	11.00	11.00			ADDED: (1) Sr Consulting Util Forester, (1) Consulting Util Forester, (1) Energy Mgmt Spec, (1) Lead Utility Service Worker, (1) Water Distrib Foreman, (1) Water Distrib Lead Operator, (1) Equip Oper II, (1) Water Distrib Tech, (1) Sr ASA, (1) Stores Supv, (1) NERC Compliance Officer
2016	286.29	98,372	2.910	3.54	4.29	(1.00)	0.25	ADDED: (.29) Deputy City Manager, (1) Water Treatment Plant Operator, (1) Lead Utility Service Worker, (1) Construction Project Supervisor; (1) Engineering Technician. DELETED: (1) Plan Reviewer
2017	283.60	99,341	2.855	(2.69)	3.00	(1.00)	(4.69)	ADDED: (1) Water Distribution Operator, (1) Water Distribution Foreman, (1) Utility Locator Supv; DELETED: (1) Energy Services Supt
10 Yr Chg	18.36%	11.54%	6.12%	44.00	52.44	(2.00)	(6.44)	

Analysis:

For the ten year period, there has been a total increase of 44.00 FTE. Employees per thousand customers increased 6.12% while the number of customer increased 11.54%.

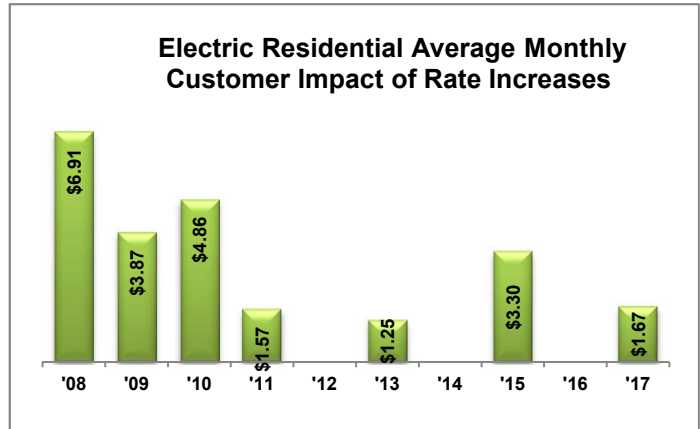
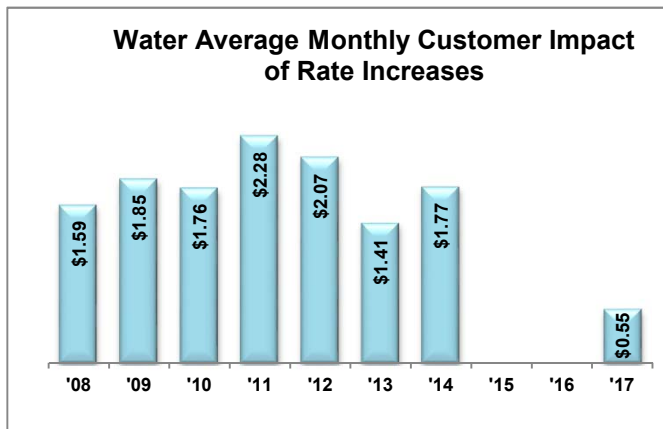
- In FY 2014 there was a reorganization that moved two positions to Fleet operations to centralize the fleet maintenance function.
- In FY 2016 there was a reorganization that moved Sewer, Storm Water, and Solid Waste from Public Works to the Utilities Department. Staff were reallocated between the various utilities to reflect this reorganization.

Water and Electric Fund



Fiscal Year	Operational Rate Increase	Voter Approved Rate Increase	Average Monthly Customer Impact
2008	4.50%	3.50%	\$1.59
2009	2.00%	3.50%	\$1.85
2010	3.00%	5.00%	\$1.76
2011	5.00%	5.00%	\$2.28
2012	3.00%	5.00%	\$2.07
2013	0.00%	5.00%	\$1.41
2014	0.00%	5.00%	\$1.77
2015	0.00%	0.00%	\$0.00
2016	0.00%	0.00%	\$0.00
2017	2.00%	0.00%	\$0.55

Fiscal Year	Operational Rate Increase	Voter Approved Rate Increase	Average Monthly Customer Impact
2008	8.00%	1.00%	\$6.91
2009	4.00%	1.00%	\$3.87
2010	4.00%	1.00%	\$4.86
2011	2.00%	0.00%	\$1.57
2012	0.00%	0.00%	\$0.00
2013	1.50%	0.00%	\$1.25
2014	0.00%	0.00%	\$0.00
2015	2.00%	3.00%	\$3.30
2016	0.00%	0.00%	\$0.00
2017	2.00%	0.00%	\$1.67



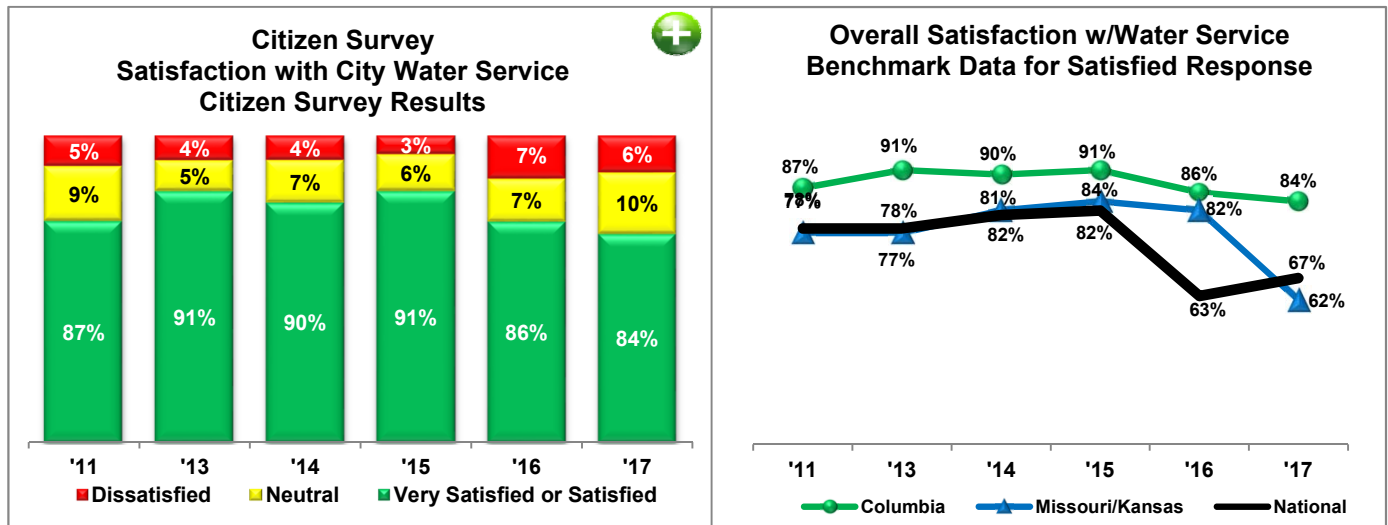
The top two graphs show rate increases for the Water and Electric utilities over the past ten years. The City of Columbia strives to provide reliable and quality Water and Electric to our customers. Rates are regularly reviewed and adjusted as needed to cover operating costs. In order to fund capital projects, Water and Light regularly takes a ballot to the citizens to request the ability to issue bonds to fund their significant capital project needs and the ballots identify the future rate increases that will be required to pay back the bonds.

The bottom two graphs show the average monthly customer impact of the rate increases. The average monthly water customer impact is based on a use of 7ccf and the electric average monthly customer impact is based on 822 kWh.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>

Water and Electric Fund



Key: Percent of Customers Very Satisfied or Satisfied in most recent citizen survey:

Positive (75% - 100% Satisfaction) Warning: (50% - 74% Satisfaction) Negative (<50% Satisfaction)

Fiscal Year	Very Satisfied or Satisfied	Neutral	Dissatisfied
2011	87%	9%	5%
2013	91%	5%	4%
2014	90%	7%	4%
2015	91%	6%	3%
2016	86%	7%	7%
2017	84%	10%	6%

Benchmark Data for Satisfied Responses

	Missouri/Kansas		
	Columbia	Kansas	National
	87%	77%	78%
	91%	77%	78%
	90%	82%	81%
	91%	84%	82%
	86%	82%	63%
	84%	62%	67%

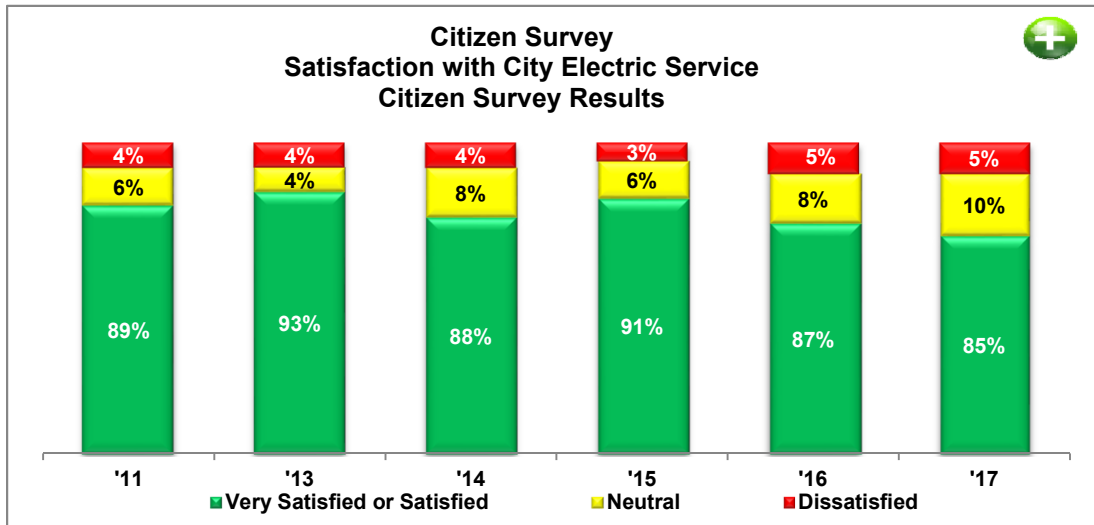
Description: The City began conducting a citizen survey in FY 2003 to help the City identify concerns from residents, respond to these concerns, and assess the overall satisfaction of citizens. Beginning in FY 2013, the City began conducting the surveys every year.

Analysis: For the period shown, citizen satisfaction with city water services has been declining from a high of 91% in FY 2013 to 84% in FY 2017. The percent of citizens dissatisfied with water service increased from 5% in FY 2013 to 10% in FY 2017. The department is working on a more detailed customer satisfaction survey to determine reasons for the decline so a plan can be put into place to resolve and issues. Since the satisfaction percent is still above 75%, this indicator is still considered to be a positive trend. In looking at benchmark data available, the satisfaction with Columbia's water service has been above both the state and national data for all years shown.

Source:

- DirectionFinder Survey by ETC Institute
<http://www.como.gov/survey-results/>

Water and Electric Fund



Key: Percent of Customers Very Satisfied or Satisfied in most recent citizen survey:
 Positive (75% - 100% Satisfaction) Warning: (50% - 74% Satisfaction) Negative (<50% Satisfaction)

Fiscal Year	Very Satisfied		
	or Satisfied	Neutral	Dissatisfied
2011	89%	6%	4%
2013	93%	4%	4%
2014	88%	8%	4%
2015	91%	6%	3%
2016	87%	8%	5%
2017	85%	10%	5%

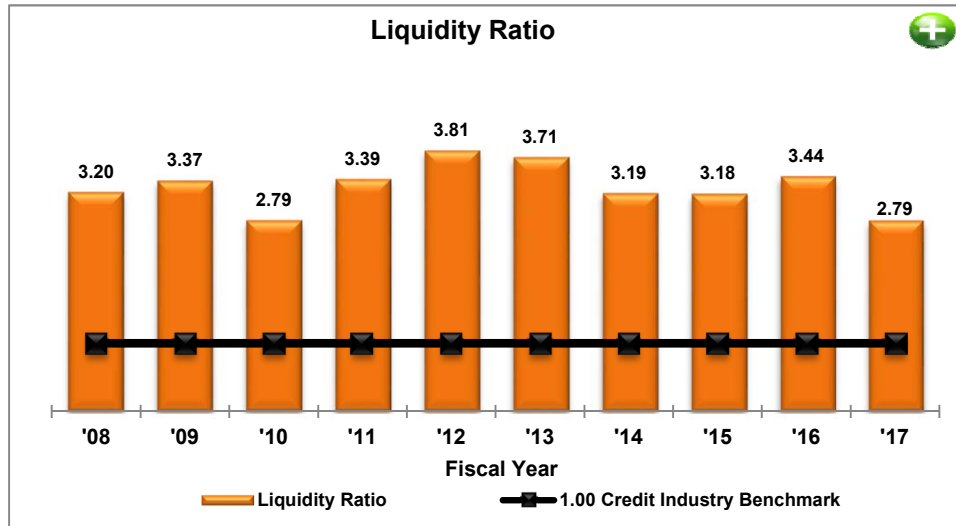
Description: The City began conducting a citizen survey in FY 2003 to help the City identify concerns from residents, respond to these concerns, and assess the overall satisfaction of citizens. Beginning in FY 2013, the City began conducting the surveys every year.

Analysis: For the period shown, citizen satisfaction with city electric services decreased from a high of 93% in FY 2013 to a low of 85% in FY 2017. Dissatisfaction has increased from a low of 3% in FY 2015 to a high of 5% for FY 2016 and FY 2017. Since the satisfaction continues to be above 75%, this is still considered to be a positive trend. The department is currently working on a more detailed customer satisfaction survey to determine the causes for the decline and develop a plan to improve satisfaction in the future. Since there are very few cities that own and operate their own electric utility, there is no benchmark data available.

Source:

- DirectionFinder Survey by ETC Institute
<http://www.como.gov/survey-results/>

Water and Electric Fund



A Warning Trend Is Observed When:

Liquidity Coverage Ratio is Below 1.00

Formulation:

Cash, Marketable Securities
and Accounts Receivable
Current Liabilities

Fiscal Year	Current Assets*	Current Liabilities**	Liquidity Coverage Ratio
2008	\$59,713,545	\$18,633,913	3.20
2009	\$67,150,727	\$19,925,786	3.37
2010	\$56,519,593	\$20,245,470	2.79
2011	\$64,296,818	\$18,942,666	3.39
2012	\$76,301,910	\$20,029,084	3.81
2013	\$68,230,573	\$18,375,893	3.71
2014	\$63,961,936	\$20,061,974	3.19
2015	\$64,701,077	\$20,366,970	3.18
2016	\$73,923,809	\$21,504,202	3.44
2017	\$73,318,483	\$26,320,962	2.79
10 Yr % Chg	23.80%	15.40%	7.27%

* Less inventory and prepaid items

**Less customer security and escrow deposits

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

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

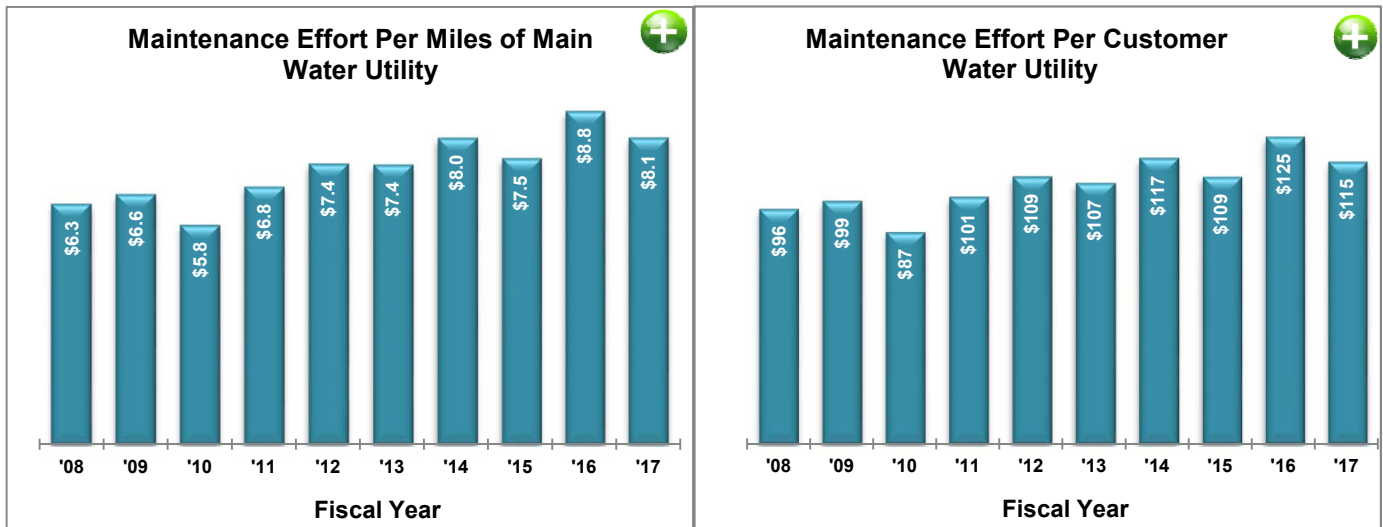
Credit Industry Benchmarks: If the ratio is less than one, it is considered to be a negative factor, but would be mitigated if a prior trend of three years or more indicates that the ratio will exceed one in the following year. A three-year trend of less than one would be considered a negative factor.

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

Source:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Net Position - Proprietary Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Water Fund



A Warning Trend Is Observed When:	O & M					
	Fiscal Year	Expenditures Water*	Miles of Main	Number of Customers	O & M Per Mile of Main	O & M Per Customer
Maintenance expenses as a cost per circuit mile or cost per customer decreases	2008	\$4,247,377	672	44,265	\$6,321	\$96
	2009	\$4,421,648	673	44,567	\$6,570	\$99
	2010	\$3,895,161	676	45,007	\$5,762	\$87
	2011	\$4,592,239	679	45,505	\$6,763	\$101
	2012	\$5,019,928	681	45,973	\$7,371	\$109
	2013	\$5,013,343	682	47,033	\$7,351	\$107
	2014	\$5,546,143	689	47,496	\$8,050	\$117
	2015	\$5,221,095	695	47,920	\$7,512	\$109
	2016	\$6,127,982	700	48,854	\$8,754	\$125
	2017	\$5,664,611	703	49,204	\$8,058	\$115
10 Yr % Chg		44.28%	4.17%	10.37%	38.51%	30.72%
Formulation: <div> <div>Expenses for Operations and Maintenance</div> <div>Water Main Miles or Number of Customers</div> </div>						

*O & M - Operations and Maintenance for Transmission and Distribution

Description: The condition of the City's water utility assets is significant because of the tremendous cost associated with system repair and replacement. Deferral of essential repairs and maintenance to these assets and their subsequent deterioration can create a significant unfunded liability for the utilities.

Over the long run, maintenance expenses will likely remain constant, but vary up and down from year to year. If the ratio between maintenance expenses and number of customers or miles is declining in the long run, it may be a sign that the utility's assets are beginning to deteriorate and the utility is not keeping pace with the maintenance needed.

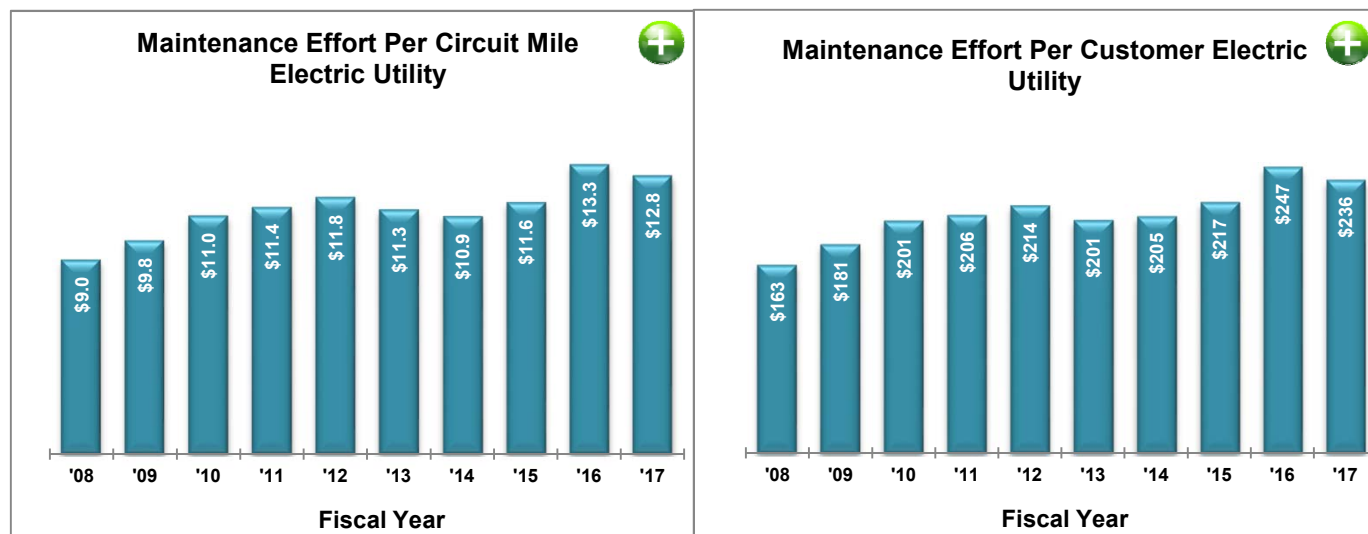
If maintenance expenses are being deferred to a future time, then maintenance costs will increase because of inflationary pressures and more advanced asset deterioration which requires more extensive repairs.

Analysis: There has been an overall increase in the maintenance effort per circuit mile and the maintenance effort per customer for the ten year period shown. There are no warning trends observed with this indicator.

Sources:

- Circuit miles and number of customers provided by the Water and Electric Department
- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds (Major Enterprise Funds)
<http://www.como.gov/finance/accounting/financial-reports/>

Electric Fund



A Warning Trend Is Observed When:	O & M					
	Fiscal Year	Expenditures Electric*	Circuit Miles	Number of Customers	O & M Per Circuit Mile	O & M Per Customer
Maintenance expenses as a cost per circuit mile or cost per customer decreases	2008	\$7,296,607	815	44,798	\$8,953	\$163
	2009	\$8,121,285	825	44,941	\$9,844	\$181
	2010	\$9,094,557	828	45,319	\$10,984	\$201
	2011	\$9,460,882	831	45,944	\$11,385	\$206
	2012	\$9,892,966	836	46,188	\$11,834	\$214
	2013	\$9,551,506	848	47,436	\$11,264	\$201
	2014	\$9,818,782	897	47,944	\$10,946	\$205
	2015	\$10,512,342	906	48,440	\$11,603	\$217
	2016	\$12,249,665	918	49,518	\$13,344	\$247
	2017	\$11,830,285	922	50,137	\$12,828	\$236
Formulation:	10 Yr % Chg	67.88%	12.64%	10.54%	49.05%	51.88%
Expenses for Operations and Maintenance						
Electric Circuit Miles or Number of Customers						

*O & M - Operations and Maintenance for Transmission and Distribution

Description: The condition of the City's electric utility assets is significant because of the tremendous cost associated with system repair and replacement. Deferral of essential repairs and maintenance to these assets and their subsequent deterioration can create a significant unfunded liability for the utilities.

Over the long run, maintenance expenses will likely remain constant, but vary up and down from year to year. If the ratio between maintenance expenses and number of customers or miles is declining in the long run, it may be a sign that the utility's assets are beginning to deteriorate and the utility is not keeping pace with the maintenance needed.

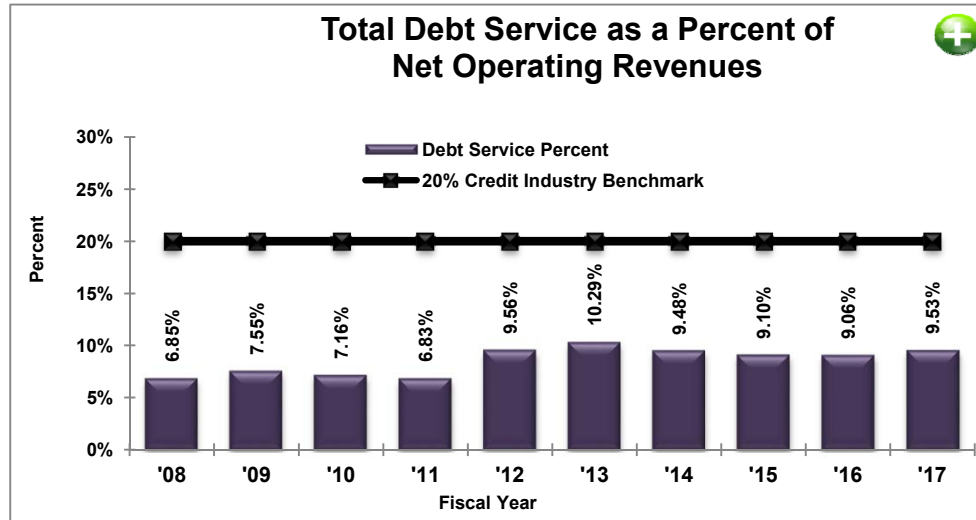
If maintenance expenses are being deferred to a future time, then maintenance costs will increase because of inflationary pressures and more advanced asset deterioration which requires more extensive repairs.

Analysis: There have been overall increases in both the maintenance effort per circuit mile and the maintenance effort per customer for the ten year period shown. The City has a high reliability rate with its electric service to customers. There are no warning trends observed with this indicator.

Sources:

- Circuit miles and number of customers provided by the Water and Electric Department
- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds (Major Enterprise Funds)
<http://www.como.gov/finance/accounting/financial-reports/>

Water and Electric Fund



Trend Key: Debt Service as a Percent of Net Operating Revenues

Positive Trend (<20% for last 3 years)

Warning Trend: (>20% for 1-2 of past 3 years)

Negative Trend (>20% for past 3 years)

A Warning Trend Is Observed When:	Debt Service as a percentage of Net Operating Revenues			
	Fiscal Year	Debt Service*	Net Operating Revenues **	Debt Service as a percentage of Net Operating Revenues
Debt service as a percentage of net operating revenues is above 20%	2008	\$8,834,238	\$128,889,701	6.85%
	2009	\$10,000,758	\$132,424,996	7.55%
	2010	\$10,226,577	\$142,838,036	7.16%
	2011	\$10,529,157	\$154,049,135	6.83%
	2012	\$14,074,110	\$147,294,756	9.56%
	2013	\$15,046,203	\$146,277,802	10.29%
	2014	\$14,463,291	\$152,487,420	9.48%
	2015	\$13,919,035	\$153,016,172	9.10%
	2016	\$14,445,763	\$159,378,641	9.06%
	2017	\$14,908,750	\$156,460,354	9.53%
10 Yr % Chg		63.52%	23.66%	32.24%

* Debt Services - principal and interest payment.

** Net Operating revenues include operating, investment and miscellaneous revenue.

Description: Debt service is the amount of principal and interest that a local government must pay each year on long term debt plus any interest on short-term debt. Debt service can be a major part of a government's fixed costs and an increase may indicate excessive debt and create financial strain.

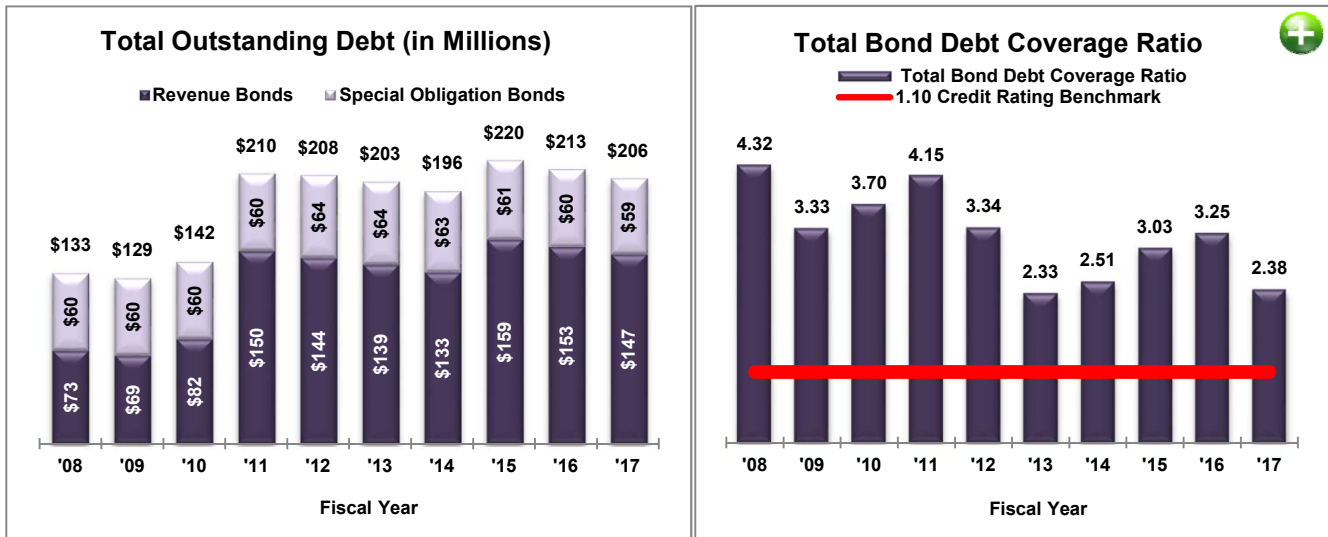
Credit Industry Benchmarks: Debt service exceeding 20% of operating revenues is considered a potential problem. Ten percent is considered acceptable.

Analysis: Over the ten year period shown, the Water and Electric fund's debt service percentage has consistently been well below the credit industry benchmark of 20%.

Source:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds (Major Enterprise Funds)
<http://www.como.gov/finance/accounting/financial-reports/>

Water and Electric Fund



Trend Key: Bond Debt Coverage Ratio

Positive Trend (>1.10 for last 3 years)

Warning Trend: (<1.10 for 1-2 of past 3 years)

Negative Trend (<1.10 for past 3 years)

A Warning Trend Is Observed When:	Fiscal Year	Outstanding Revenue Bonds Balance	Outstanding Special Obligation Bonds Balance	Total Outstanding Debt	Net Revenue *	Total Bond Debt Payment **	Bond Debt Coverage Ratio
Bond Debt Coverage Ratio falls below 1.10	2008	\$72,675,000	\$60,000,000	\$132,675,000	\$38,145,086	\$8,834,238	4.32
	2009	\$68,800,000	\$60,000,000	\$128,800,000	\$33,321,927	\$10,000,758	3.33
	2010	\$81,505,000	\$60,000,000	\$141,505,000	\$37,869,372	\$10,226,577	3.70
	2011	\$149,830,000	\$60,000,000	\$209,830,000	\$43,712,819	\$10,529,157	4.15
Formulation:	2012	\$144,470,000	\$63,935,000	\$208,405,000	\$47,036,985	\$14,074,110	3.34
	2013	\$139,325,000	\$63,955,000	\$203,280,000	\$35,001,089	\$15,046,203	2.33
	2014	\$133,385,000	\$62,655,000	\$196,040,000	\$36,237,895	\$14,463,291	2.51
	2015	\$158,615,000	\$61,340,000	\$219,955,000	\$42,164,780	\$13,919,035	3.03
Total Bond Debt Payment	2016	\$152,920,000	\$60,005,000	\$212,925,000	\$47,012,840	\$14,445,763	3.25
	2017	\$147,230,000	\$58,635,000	\$205,865,000	\$35,556,747	\$14,908,750	2.38

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

** Bond Debt Payment includes both Special Obligation and Revenue Bond Debt Payments

Description: The debt coverage ratio is a measure of an entity's ability to meet its annual interest and principal payments. It is calculated by taking the net operating income (operating revenues less operating expenses) and dividing it by the total debt service (annual interest plus annual principal payments on long-term debt). 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 fund's financial health and ability to obtain bonds in the future.

Analysis: Revenue bonds and their related interest are payable solely from the revenues derived from the operation of the enterprise owned by the City. The taxing power of the City is not pledged to secure payment of the bonds and interest.

- 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, so there are no warning trends for this indicator.

Source:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds (Major Enterprise Funds)
<http://www.como.gov/finance/accounting/financial-reports/>

Water and Electric Fund

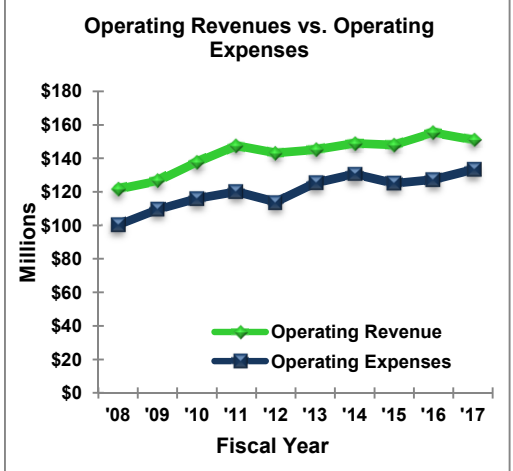
	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Operating Revenues					
Charges for services	\$121,609,839	\$126,435,095	\$137,633,839	\$147,684,732	\$143,300,497
Total Operating Revenues	\$121,609,839	\$126,435,095	\$137,633,839	\$147,684,732	\$143,300,497
Operating Expenses:					
Personnel Services**	\$14,586,460	\$15,470,692	\$15,786,287	\$16,287,042	\$16,900,564
Power Supply	\$62,680,572	\$67,413,243	\$73,683,788	\$72,897,808	\$60,996,422
Materials and Supplies	\$3,468,296	\$3,799,915	\$3,751,927	\$3,991,128	\$4,337,961
Travel and Training	\$163,010	\$157,122	\$145,826	\$142,566	\$192,922
Intragovernmental	\$3,202,345	\$3,442,442	\$3,680,680	\$4,010,294	\$4,188,348
Utilities, Services and Miscellaneous	\$6,622,912	\$8,810,612	\$7,911,844	\$10,485,160	\$13,422,215
Depreciation	\$9,606,527	\$10,350,644	\$10,997,082	\$12,367,555	\$13,942,019
Total Operating Expenses	\$100,330,122	\$109,444,670	\$115,957,434	\$120,181,553	\$113,980,451
Operating Income (Loss)	\$21,279,717	\$16,990,425	\$21,676,405	\$27,503,179	\$29,320,046
Non-Operating Revenues:					
Revenue From Other Gov. Units	\$17,645	\$9,043	\$8,312	\$1,166	\$219,339
Investment Revenue	\$3,734,576	\$4,280,043	\$3,742,207	\$2,392,204	\$1,809,660
Miscellaneous Revenue	\$3,524,266	\$1,700,815	\$1,453,678	\$1,449,881	\$1,965,260
Total Non-Operating Revenues	\$7,276,487	\$5,989,901	\$5,204,197	\$3,843,251	\$3,994,259
Non-Operating Expenses:					
Interest Expense	\$5,621,734	\$5,940,890	\$6,384,864	\$7,307,055	\$8,776,992
Bank & Paying Agent Fees (Misc. Expense)	\$2,934	\$9,808	\$10,954	\$2,906	\$3,217
Loss on Sale/Disposal of Fixed Assets	\$48,339	\$67,698	\$57,779	\$16,276	\$26,649
Amortization	\$94,838	\$91,714	\$101,596	\$139,914	\$206,801
Miscellaneous Expense	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$5,767,845	\$6,110,110	\$6,555,193	\$7,466,151	\$9,013,659
Total Non-Operating Revenues (Expenses)	\$1,508,642	(\$120,209)	(\$1,350,996)	(\$3,622,900)	(\$5,019,400)
Income (Loss) Before Contributions and Transfer	\$22,788,359	\$16,870,216	\$20,325,409	\$23,880,279	\$24,300,646
Transfers Out	(\$50,000)	(\$50,000)	(\$50,000)	(\$3,033,475)	(\$2,262,324)
P.I.L.O.T.	(\$11,215,634)	(\$11,481,441)	(\$12,680,470)	(\$14,091,375)	(\$14,170,229)
Total Transfers Out	(\$11,265,634)	(\$11,531,441)	(\$12,730,470)	(\$17,124,850)	(\$16,432,553)
Capital Contributions*	\$719,869	\$268,382	\$327,405	\$174,619	\$141,672
Transfers In	\$3,375	\$0	\$0	\$2,521,152	\$0
Total Transfers and Contributions	(\$10,542,390)	(\$11,263,059)	(\$12,403,065)	(\$14,429,079)	(\$16,290,881)
Changes in Net Position	\$12,245,969	\$5,607,157	\$7,922,344	\$9,451,200	\$8,009,765
Net Position - Beginning	\$154,707,230	\$166,953,199	\$172,560,356	\$180,482,700	\$189,933,900
Net Position - Ending	\$166,953,199	\$172,560,356	\$180,482,700	\$189,933,900	\$197,943,665

* FY 2014 and FY 2015 was restated for contributed capital and GASB 68 Accounting and Financial Reporting for Pensions

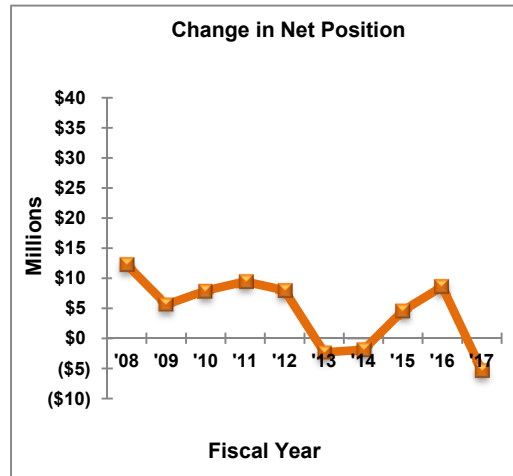
**Beginning in FY 2015, Personnel Services includes the GASB 68 Adj. for Pensions and GASB 16 Adj. for Vacation Liability

Statement of Revenues, Expenses, and Changes in Fund Net Position

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$145,158,216	\$148,900,970	\$148,017,154	\$155,212,893	\$151,130,589
\$145,158,216	\$148,900,970	\$148,017,154	\$155,212,893	\$151,130,589
\$17,683,212	\$17,997,352	\$18,837,101	\$20,893,364	\$20,613,804
\$71,243,814	\$75,835,651	\$70,248,877	\$69,188,822	\$70,606,865
\$6,094,755	\$5,082,026	\$4,127,264	\$4,751,157	\$4,268,530
\$205,917	\$251,736	\$290,399	\$345,893	\$280,191
\$4,584,566	\$5,361,852	\$5,481,712	\$6,363,710	\$7,799,596
\$11,375,054	\$11,707,308	\$11,350,496	\$10,822,855	\$14,191,385
\$14,074,857	\$14,406,827	\$14,822,021	\$15,069,433	\$15,608,709
\$125,262,175	\$130,642,752	\$125,157,870	\$127,435,234	\$133,369,080
\$19,896,041	\$18,258,218	\$22,859,284	\$27,777,659	\$17,761,509
\$89,395	\$13,600	\$11,991	\$0	\$0
(\$891,394)	\$1,793,720	\$2,757,064	\$2,328,545	(\$278,807)
\$1,921,585	\$1,779,130	\$1,726,411	\$1,837,203	\$2,465,336
\$1,119,586	\$3,586,450	\$4,495,466	\$4,165,748	\$2,186,529
\$8,338,802	\$7,543,885	\$6,951,636	\$8,145,631	\$7,798,825
\$319,518	\$9,376	\$623,127	\$4,649	\$8,320
\$79,613	\$199,817	\$59,045	\$761,565	\$1,785,623
\$177,887	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$8,915,820	\$7,753,078	\$7,633,808	\$8,911,845	\$9,592,768
(\$7,796,234)	(\$4,166,628)	(\$3,138,342)	(\$4,746,097)	(\$7,406,239)
\$12,099,807	\$14,091,590	\$19,720,942	\$23,031,562	\$10,355,270
(\$821,774)	(\$1,919,444)	(\$799,112)	(\$987,642)	(\$3,161,191)
(\$14,497,510)	(\$15,002,555)	(\$15,223,336)	(\$15,746,363)	(\$15,859,318)
(\$15,319,284)	(\$16,921,999)	(\$16,022,448)	(\$16,734,005)	(\$19,020,509)
\$877,298	\$937,939	\$409,131	\$2,300,466	\$175,966
\$0	\$0	\$503,552	\$0	\$3,143,236
(\$14,441,986)	(\$15,984,060)	(\$15,109,765)	(\$14,433,539)	(\$15,701,307)
(\$2,342,179)	(\$1,892,470)	\$4,611,177	\$8,598,023	(\$5,346,037)
\$197,943,665	\$192,233,522	\$194,830,032	\$199,441,209	\$208,039,232
\$195,601,486	\$190,341,052	\$199,441,209	\$208,039,232	\$202,693,195



Operating revenues have been 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 principal and interest expenses on outstanding debt and other non-operating expenses as well as some capital project costs. The City utilizes the approach of implementing smaller utility rate increases over time in order to accumulate funds to pay for significant capital project costs instead of implementing large rate increases when those capital projects are needed.



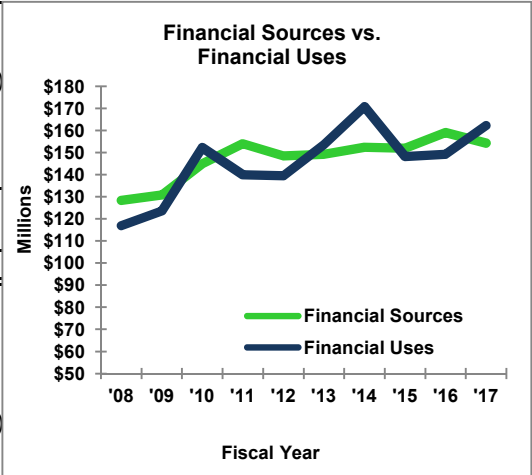
There has been a positive net position seven of the past ten years. In FY 2013 and FY 2014, the net loss was due to increases in purchased power costs related to new contracts for the Sikeston power plant, full integration of new Prairie State units 1 and 2 and a new wind energy contract. In FY 2014, 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.

Water and Electric Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources for Operations					
Fees and Service Charges	\$121,609,839	\$126,435,095	\$137,633,839	\$147,684,732	\$143,300,497
Interest Revenue	\$3,734,576	\$4,280,043	\$3,742,207	\$2,392,204	\$1,809,660
Less: GASB 31 Interest Adjustment	(\$459,450)	(\$1,512,304)	\$2,135,410	\$43,588	\$1,283,013
Miscellaneous Revenue	\$3,524,266	\$1,700,815	\$1,453,678	\$1,449,881	\$1,965,260
Grants	\$17,645	\$9,043	\$8,312	\$1,166	\$219,339
Total Financial Sources Before Transfers	\$128,426,876	\$130,912,692	\$144,973,446	\$151,571,571	\$148,577,769
Transfers In	\$3,375	\$0	\$0	\$2,521,152	\$0
Total Financial Sources	\$128,430,251	\$130,912,692	\$144,973,446	\$154,092,723	\$148,577,769
Financial Uses for Operations					
Personnel Services	\$14,586,460	\$15,470,692	\$15,786,287	\$16,287,042	\$16,900,564
Less: GASB 16 Vacation Liability Adjustment	(\$68,088)	(\$28,777)	(\$42,719)	(\$35,909)	(\$20,530)
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0	\$0
Power Supply	\$62,680,572	\$67,413,243	\$73,683,788	\$72,897,808	\$60,996,422
Materials and Supplies	\$3,468,296	\$3,799,915	\$3,751,927	\$3,991,128	\$4,337,961
Travel and Training	\$163,010	\$157,122	\$145,826	\$142,566	\$192,922
Intragovernmental	\$3,202,345	\$3,442,442	\$3,680,680	\$4,010,294	\$4,188,348
Utilities, Services and Miscellaneous	\$6,622,912	\$8,810,612	\$7,911,844	\$10,485,160	\$13,422,215
Interest Expense	\$5,621,734	\$5,940,890	\$6,384,864	\$7,307,055	\$8,776,992
Bank & Paying Agent Fees (Misc. Expense)	\$2,934	\$9,808	\$10,954	\$2,906	\$3,217
Transfers Out	\$11,265,634	\$11,531,441	\$12,730,470	\$17,124,850	\$16,432,553
Principal Payments	\$3,755,000	\$3,875,000	\$4,020,000	\$4,175,000	\$5,360,000
Capital Additions	\$1,103,822	\$814,877	\$738,669	\$638,615	\$843,998
Enterprise Revenues used for Capital Projects	\$4,560,000	\$2,318,500	\$23,455,876	\$3,000,000	\$8,135,000
Total Financial Uses	\$116,964,631	\$123,555,765	\$152,258,466	\$140,026,515	\$139,569,662
Financial Sources Over/(Under) Uses	\$11,465,620	\$7,356,927	(\$7,285,020)	\$14,066,208	\$9,008,107
Unassigned Cash Reserves for Operations					
Cash and cash equivalents	\$43,781,540	\$50,184,248	\$36,005,576	\$42,029,813	\$52,160,649
Less: Cash Restricted for Capital Projects *	(\$7,823,252)	(\$6,467,746)	(\$8,027,043)	(\$9,279,972)	(\$13,536,167)
Less: GASB 31 Pooled Cash Adjustment	(\$3,681,788)	(\$5,194,092)	(\$3,058,683)	(\$3,015,095)	(\$1,732,082)
Plus: Inventory	\$7,380,281	\$7,286,572	\$7,314,220	\$6,968,737	\$6,947,949
Unassigned Cash Reserve	\$39,656,781	\$45,808,982	\$32,234,070	\$36,703,483	\$43,840,349
Budgeted Operating Expenses w/o Depr	99,966,441	111,422,919	115,673,516	117,604,703	113,665,502
Add: Budgeted Interest Expense	5,010,188	5,960,575	6,833,720	6,354,150	9,238,400
Add: Budgeted Bank and Paying Agent Fees	6,400	3,400	9,700	10,700	10,700
Add: Budgeted Operating Transfers Out	50,000	50,000	50,000	512,324	2,262,324
Add: Budgeted Principal Payments	3,755,000	3,875,000	4,020,000	4,175,000	4,330,001
Add: Budgeted Capital Additions	1,350,164	651,000	1,021,700	760,500	1,212,180
Add: Budgeted Ent Revenue for CIP	3,360,000	2,718,500	5,233,200	5,000,000	8,135,000
Total Budgeted Financial Uses	\$113,498,193	\$124,681,394	\$132,841,836	\$134,417,377	\$138,854,107
Less: Ent Rev Budgeted for current year CIP	(\$3,360,000)	(\$2,718,500)	(\$5,233,200)	(\$5,000,000)	(\$8,135,000)
Operational Expenses	\$110,138,193	\$121,962,894	\$127,608,636	\$129,417,377	\$130,719,107
x 20%	x 20%	x 20%	x 20%	x 20%	x 20%
	\$22,027,639	\$24,392,579	\$25,521,727	\$25,883,475	\$26,143,821
Add: Ent Rev Budgeted for current year CIP	\$3,360,000	\$2,718,500	\$5,233,200	\$5,000,000	\$8,135,000
Budgeted Cash Reserve Target	\$25,387,639	\$27,111,079	\$30,754,927	\$30,883,475	\$34,278,821
Cash Above/(Below) Budgeted Cash Reserve T	\$14,269,142	\$18,697,903	\$1,479,143	\$5,820,008	\$9,561,528

Financial Sources and Uses

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$145,158,216	\$148,900,970	\$148,017,154	\$155,212,893	\$151,130,589
(\$891,394)	\$1,793,720	\$2,757,064	\$2,328,545	(\$278,807)
\$3,002,694	(\$1,732)	(\$1,031,822)	(\$202,843)	\$1,040,967
\$1,921,585	\$1,779,130	\$1,726,411	\$1,837,203	\$2,465,336
\$89,395	\$13,600	\$11,991	\$0	\$0
\$149,280,496	\$152,485,688	\$151,480,798	\$159,175,798	\$154,358,085
\$0	\$0	\$503,552	\$0	\$0
\$149,280,496	\$152,485,688	\$151,984,350	\$159,175,798	\$154,358,085

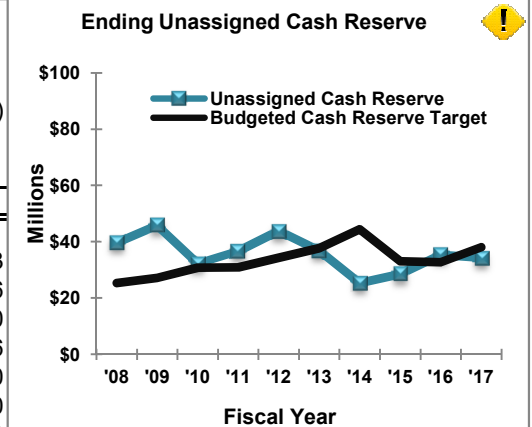


In general, total financial sources are above total financial uses. In the years where uses are above sources, there were significant capital project expenses. The City must appropriate all of the cost of a capital project before a construction contract can be awarded, even though construction can take 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.

\$17,683,212	\$17,997,352	\$18,837,101	\$20,893,364	\$20,613,804
(\$33,345)	(\$106,440)	(\$47,516)	(\$229,621)	\$169,859
\$0	\$0	(\$192,394)	(\$1,699,454)	(\$1,255,558)
\$71,243,814	\$75,835,651	\$70,248,877	\$69,188,822	\$70,606,865
\$6,094,755	\$5,082,026	\$4,127,264	\$4,751,157	\$4,268,530
\$205,917	\$251,736	\$290,399	\$345,893	\$280,191
\$4,584,566	\$5,361,852	\$5,481,712	\$6,363,710	\$7,799,596
\$11,375,054	\$11,707,308	\$11,350,496	\$10,822,855	\$14,191,385
\$8,338,802	\$7,543,885	\$6,951,636	\$8,145,631	\$7,798,825
\$319,518	\$9,376	\$623,127	\$4,649	\$8,320
\$15,319,284	\$16,921,999	\$16,022,448	\$16,734,005	\$19,020,509
\$6,545,000	\$6,665,000	\$6,745,000	\$7,030,000	\$7,060,000
\$755,916	\$2,049,082	\$2,675,313	\$2,262,671	\$1,712,837
\$11,184,400	\$21,540,751	\$5,200,000	\$4,600,000	\$10,050,000
\$153,616,893	\$170,859,578	\$148,313,463	\$149,213,682	\$162,325,163

(\$4,336,397)	(\$18,373,890)	\$3,670,887	\$9,962,116	(\$7,967,078)
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\$44,331,095	\$42,231,740	\$42,194,758	\$49,256,229	\$51,039,063
(\$16,154,196)	(\$25,884,347)	(\$21,187,988)	(\$20,237,803)	(\$23,444,894)
\$1,270,612	\$1,268,880	\$237,059	\$34,215	\$1,075,182
\$7,414,147	\$7,695,025	\$7,271,457	\$6,312,335	\$5,628,569
\$36,861,658	\$25,311,298	\$28,515,286	\$35,364,976	\$34,297,920



Because the Water and Electric fund has such a significant infrastructure to support, a significant cash reserve target is required. The calculation of this target was adopted by the City Council in a policy in December 2013. This higher target level utilizes a utility basis approach and is widely used in the electric industry and is part of course work provided by the American Public Power Association.

115,727,654	119,697,163	121,195,341	123,237,166	121,309,713
8,387,829	7,798,291	7,174,035	8,178,130	7,849,206
10,700	10,700	10,700	10,700	2,500
741,198	841,198	799,112	987,642	16,661,396
6,045,000	6,665,000	7,405,964	7,534,423	7,060,000
1,561,000	2,539,500	2,573,075	2,117,457	2,250,000
11,184,400	16,946,000	5,200,000	4,300,000	7,050,000
\$143,657,781	\$154,497,852	\$144,358,227	\$146,365,518	\$162,182,815
(\$11,184,400)	(\$16,946,000)	(\$5,200,000)	(\$4,300,000)	(\$7,050,000)
\$132,473,381	\$137,551,852	\$139,158,227	\$142,065,518	\$155,132,815
x 20%	x 20%	x 20%	x 20%	x 20%
\$26,494,676	\$27,510,370	\$27,831,645	\$28,413,104	\$31,026,563
\$11,184,400	\$16,946,000	\$5,200,000	\$4,300,000	\$7,050,000
\$37,679,076	\$44,456,370	\$33,031,645	\$32,713,104	\$38,076,563

















(\$817,418)	(\$19,145,072)	(\$4,516,359)	\$2,651,872	(\$3,778,643)
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For four out of the past five years, unassigned cash reserve has been below its budgeted cash reserve target. In FY 2016 the unassigned cash reserves were above the target due to higher fees and service charges received and lower enterprise funding used for capital projects. In FY 2017 unassigned cash reserves dropped below the budgeted cash reserve target due to higher enterprise funding needed for capital project funding.

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Sanitary Sewer Fund Trends

Enterprise Fund

Indicator	2016	2017	Comments
Expenses Per Capita in Constant Dollars			Expenses per capita in constant dollars increased 28.04%. The waste water treatment plant was expanded during this timeframe which resulted in higher debt and operating expenses.
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percent of salaries was below the Bureau of Labor Statistics (BLS) average fringe benefit percent for state and local governments for FY 2016 and FY 2017. The pension plan was changed in FY 2013 for new hires and the fringe benefit percent has been decreasing since then. The FY 2017 fringe benefit percent is 34.23%.
Employees Per Thousand Population			Over the past ten years, the total number of employees increased by 22.15 FTE. Employees per thousand population increased 9.34% while the population increased 24.21%. Positions that have been added are due to the water treatment plant expansion and for system growth.
Citizen Survey: Satisfaction with City Sewer Service			The City began asking about satisfaction with city sewer services in FY 2014. The satisfaction has increased from 88% in FY 2014 to 90% in FY 2015 and then decreased to 84% in FY 2017. There is no state and national benchmark data available.
Liquidity Ratio			The liquidity ratio is above credit rating benchmark of 1.00. The liquidity ratio has been above the credit rating bench-mark since FY 2012. The FY 2017 liquidity ratio is 1.89.
Total Debt Service as a percent of Net Operating Revenues			The total debt service as a percent of net operating revenues for the Sewer Utility has been significantly above the credit industry benchmark of 20% for all of the past ten years. The FY 2017 debt service percent is 33.33%.
Total Bond Debt Coverage Ratio			The total bond debt coverage ratio for the Sewer Utility has been above the 1.10 credit rating benchmark for all of the past ten years. The FY 2017 total bond debt coverage ratio is 1.62.
Unassigned Cash Reserves			In FY 2017, unassigned cash reserves were \$3.1 million above the budgeted cash reserve target due to increased sewer connection fees and a reduction in cash reserved for bond payments. These reserves are being built up to help fund the integrated management plan (IMP) which is expected to be adopted by Council in late FY 2018 or FY 2019.



Positive Trend

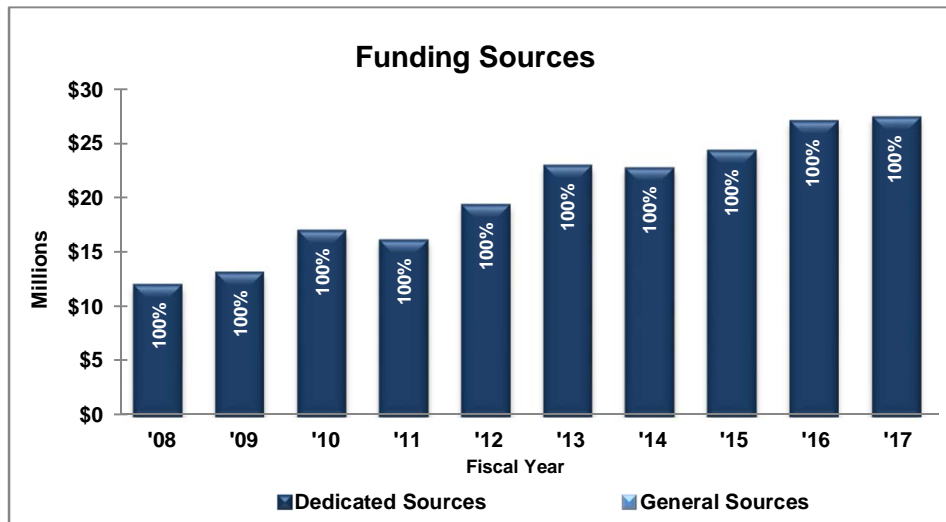


Warning Trend - Monitor Closely



Negative Trend - Action Needed

Sanitary Sewer Fund



Dedicated Sources

Fiscal Year	Fees and Service Charges	Investment Revenues	Misc. Revenues	Grant Revenue	Transfers In	Capital Contributions	Total Dedicated Sources	Total Revenues
2008	\$9,251,635	\$1,081,944	\$15,914	\$0	\$0	\$1,529,073	\$11,878,566	\$11,878,566
2009	\$10,601,805	\$1,044,175	\$205,356	\$0	\$0	\$1,161,889	\$13,013,225	\$13,013,225
2010	\$12,228,688	\$1,308,221	\$172,125	\$0	\$0	\$3,161,872	\$16,870,906	\$16,870,906
2011	\$14,470,315	\$959,841	\$141,961	\$0	\$42	\$377,075	\$15,949,234	\$15,949,234
2012	\$17,173,614	\$800,366	\$435,804	\$0	\$100,000	\$717,299	\$19,227,083	\$19,227,083
2013	\$19,465,358	\$207,098	\$26,148	\$0	\$0	\$3,124,466	\$22,823,070	\$22,823,070
2014	\$19,394,518	\$925,701	\$831,553	\$0	\$0	\$1,415,970	\$22,567,742	\$22,567,742
2015	\$20,597,586	\$1,300,201	\$35,578	\$0	\$0	\$2,266,627	\$24,199,992	\$24,199,992
2016	\$22,627,392	\$1,247,128	\$319,263	\$0	\$117,923	\$2,584,145	\$26,895,851	\$26,895,851
2017	\$24,446,433	\$193,326	\$171,766	\$0	\$0	\$2,422,450	\$27,233,975	\$27,233,975
10 Yr % Chg	164.24%	(82.13%)	979.34%			58.43%	129.27%	129.27%

Description: The Sanitary Sewer Fund is an enterprise fund which renders services to the general public on a user-charged basis. All of the revenues received are dedicated to the department. The areas of operation include administration, engineering, waste water treatment plant, field operations and maintenance, and line maintenance. The primary funding source is sewer charges which are part of the monthly City utility bills. Other dedicated sources include investment revenue, miscellaneous revenue (auction revenue from fleet items being replaced, special assessment tax bills), transfers, and capital contributions. Capital projects are funded through voter approved ballot issues. A combination of revenue and special obligation bonds are used to finance the capital projects approved by the voters.

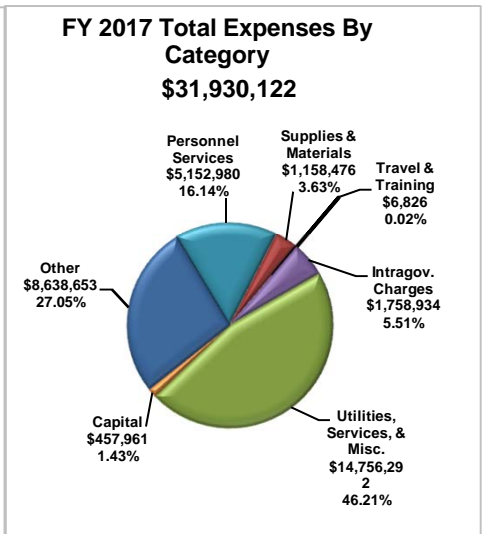
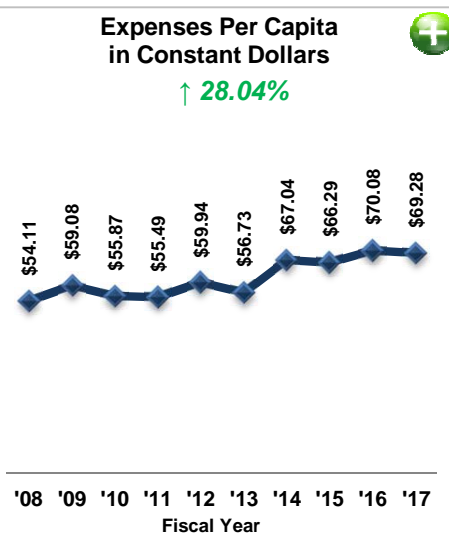
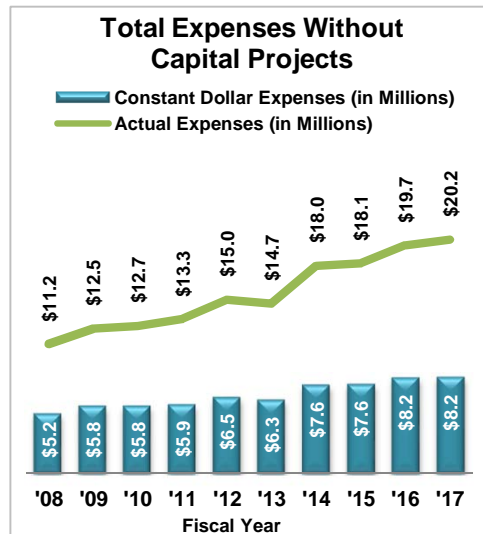
Analysis: For the period shown, total revenues increased 129.27%.

- The Sanitary Sewer Fund is primarily funded by operating revenues such as fees and service charges. Operating revenues have increased by 164.24% for the period shown, reflecting a combination of voter approved and operational fee increases. In FY 2017, residential rates experienced a 4% voter approved rate increase and a 1% operational rate increase for a total rate increase of 5%.
- Miscellaneous revenues can vary greatly due to the specific sources of these revenues. In FY 2014, the large increase to miscellaneous revenues was due to reimbursements from the Boone County Regional Sewer District for the North Grindstone Phase 2 capital project.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position - Nonmajor Enterprise Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Sanitary Sewer Fund



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Capital Projects	Expenses without Capital Projects	Consumer Price Index	Constant Dollar Expenses	Estimated Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous year
2008	\$16,914,003	\$5,754,338	\$11,159,665	215.30	\$5,183,237	95,782	\$54.11	(1.63%)
2009	\$20,524,715	\$7,998,405	\$12,526,310	214.54	\$5,838,764	98,831	\$59.08	9.18%
2010	\$23,475,309	\$10,730,644	\$12,744,665	218.06	\$5,844,675	104,620	\$55.87	(5.43%)
2011	\$42,568,135	\$29,255,837	\$13,312,298	224.94	\$5,918,181	106,658	\$55.49	(0.68%)
2012	\$42,896,045	\$27,893,639	\$15,002,406	229.59	\$6,534,434	109,008	\$59.94	8.02%
2013	\$25,580,948	\$10,893,025	\$14,687,923	232.96	\$6,304,912	111,145	\$56.73	(5.36%)
2014	\$22,929,254	\$4,971,425	\$17,957,829	236.74	\$7,585,465	113,155	\$67.04	18.17%
2015	\$21,484,157	\$3,354,265	\$18,129,892	237.02	\$7,649,098	115,391	\$66.29	(1.12%)
2016	\$26,252,090	\$6,545,397	\$19,706,693	240.01	\$8,210,780	117,165	\$70.08	5.72%
2017	\$31,930,122	\$11,727,157	\$20,202,965	245.12	\$8,242,071	118,966	\$69.28	(1.14%)
10 Yr % Chg	88.78%	103.80%	81.04%	13.85%	59.01%	24.21%	28.04%	

** Estimated Population: 2008 reflect ACS (American Community Survey) one year population estimates, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

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 with a regional area including Columbia. The areas of operation include administration, engineering, waste water treatment plant, field operations and maintenance, and line maintenance.

Analysis: For the period shown, total expenses without capital projects increased 81.04%, constant dollar expenses increased 59.01% and per capita expenses in constant dollars increased 28.04%.

- Significant capital project funding was used in FY 2009 to FY 2013. The largest amounts occurred in FY 2011 and FY 2012 with the construction of the wastewater treatment plant expansion. In FY 2017, major maintenance and the construction of the Flatbranch Sewer System contributed to additional capital project expenses. Sewer rates have been adjusted, as necessary, to pay for the debt costs associated with voter approved ballot issues as well as increases in operating costs.
- Increases beginning in FY 2014 reflect the additional operating costs of the waste water treatment plant expansion and the major maintenance plan.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position - Nonmajor Enterprise Funds
<http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Sanitary Sewer Fund

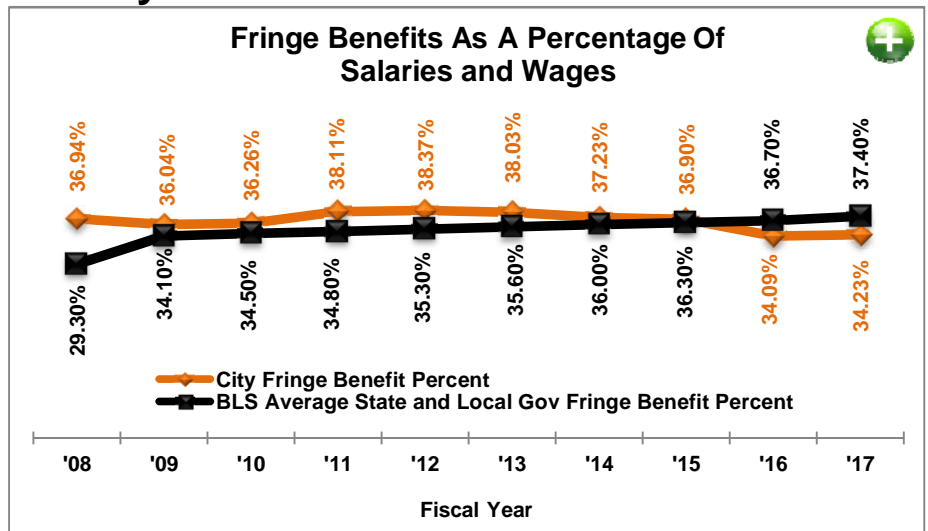
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Total Expenses	Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe Benefit Percent
\$54	2008	\$914,095	\$2,474,249	36.94%	N/A	29.30%
\$59	2009	\$993,443	\$2,756,783	36.04%	N/A	34.10%
\$56	2010	\$1,102,954	\$3,041,489	36.26%	#N/A	34.50%
\$55	2011	\$1,184,099	\$3,107,272	38.11%	#N/A	34.80%
\$60	2012	\$1,236,677	\$3,222,799	38.37%	54.26%	35.30%
\$57	2013	\$1,253,656	\$3,296,379	38.03%	58.68%	35.60%
\$67	2014	\$1,257,973	\$3,379,241	37.23%	60.71%	36.00%
\$66	2015	\$1,287,238	\$3,488,484	36.90%	58.82%	36.30%
\$70	2016	\$1,154,822	\$3,388,041	34.09%	58.91%	36.70%
\$69	2017	\$1,216,817	\$3,554,794	34.23%	56.46%	37.40%
	10 Yr % Chg	33.12%	43.67%	(7.35%)	#VALUE!	27.65%

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

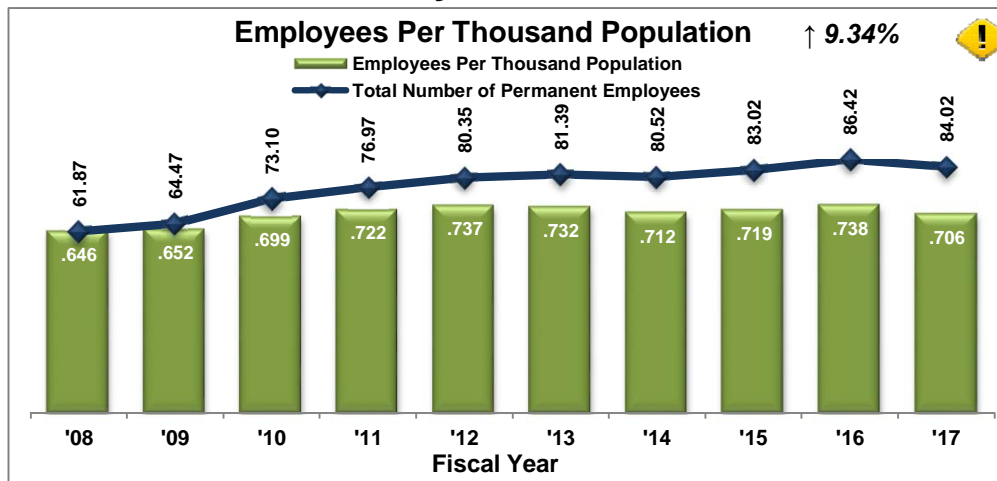
Analysis: For the period shown, fringe benefits as a percent of salaries and wages increased from 36.94% in FY 2008 to 38.37% in FY 2012 before decreasing. The FY 2017 fringe benefit percent is 34.23%.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. From FY 2015 through FY 2017, the pension rates decreased with the FY 2017 rate at 13.8%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The fringe benefit percentage has been below the BLS average fringe benefit percent for state and local government for FY 2016 - FY 2017. This is considered to be a positive trend.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Sanitary Sewer Fund



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population) Warning Trend: (0% up to % Chg in Population) Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	61.87	95,782	0.646					
2009	64.47	98,831	0.652	2.60	2.25		0.35	ADDED: (1) WWTP Operator I, (1) PW Supv, (.25) Rate Analyst
2010	73.10	104,620	0.699	8.63	5.50		3.13	ADDED: (3) Operations positions and (2) supervisory positions, (.50) Engineer II REALLOCATED engineering positions from Storm Water
2011	76.97	106,658	0.722	3.87	3.00		0.87	ADDED: (1) Util Maint Mechanic II, (1) WWTP Operator I, (1) Sewer Maint Supervisor
2012	80.35	109,008	0.737	3.38	4.35		(0.97)	ADDED: (3) Equipment Operators, (1) Lab Tech, (.25) Engineer II, (.10) Risk Management Specialist
2013	81.39	111,145	0.732	1.04	1.00		0.04	ADDED: (1) Maint Asst I added
2014	80.52	113,155	0.712	(0.87)	0.25		(1.12)	ADDED: (.25) Engineer
2015	83.02	115,391	0.719	2.50	3.00		(0.50)	ADDED: (1) Custodian and (2) Equipment Operator II
2016	86.42	117,165	0.738	3.40	3.12	(1.00)	1.28	ADDED: (2) Equipment Operators II, (1) Engineering Technician, (.12) Deputy City Manager, DELETED: (1) Engineer, REALLOCATED: (.70) Assistant Utility Director
2017	84.02	118,966	0.706	(2.40)	0.90		(3.30)	ADDED: (0.9) Sr ASA. REALLOCATED: (0.2) Engineering Supervisor, (0.5) City Land Surveyor, (0.5) Asst City Land Surveyor, (0.5) Property Acquisition Coordinator, (0.5) Eng Tech, (1) Associate Eng Tech, (0.1) Sewer Maintenance Supt
10 Yr Chg	35.80%	24.21%	9.34%	22.15	23.37	(1.00)	(0.22)	

** Estimated Population: 2008 reflect ACS (American Community Survey) one year population estimates, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

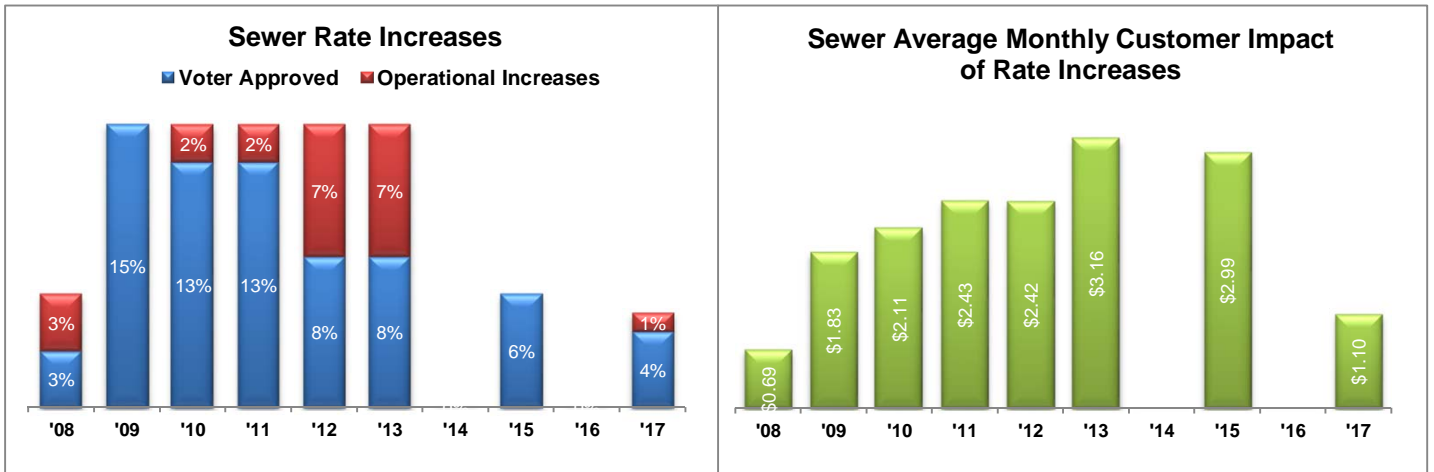
Description: It is important to monitor the number of employees as well as the employees per thousand population. If employees per thousand population is increasing significantly, it may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. If the number of employees per thousand population is declining significantly, it may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the period shown, the total number of positions increased by 22.15 FTE. Employees per thousand population increased 9.34% while the population increased 24.21%. Approximately half of the new positions were added as a result of the waste water treatment plant expansion with the remaining positions added to address system growth.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Sanitary Sewer Fund

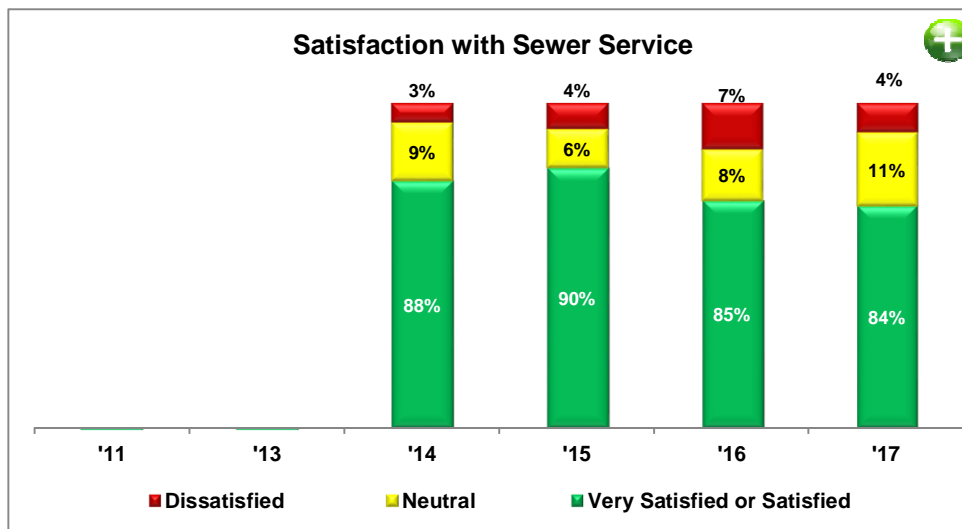


Fiscal Year	Voter Approved	Operational Increase	Average Monthly Customer Impact
2008	3.00%	3.00%	\$0.69
2009	15.00%		\$1.83
2010	13.00%	2.00%	\$2.11
2011	13.00%	2.00%	\$2.43
2012	8.00%	7.00%	\$2.42
2013	8.00%	7.00%	\$3.16
2014			
2015	6.00%		\$2.99
2016			
2017	4.00%	1.00%	\$1.10

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>

Sanitary Sewer Fund



Key: Percent of Customers Very Satisfied or Satisfied in most recent citizen survey:
 Positive (75% - 100% Satisfaction) Warning: (50% - 74% Satisfaction) Negative (<50% Satisfaction)

Very Satisfied or			
Fiscal Year	Satisfied	Neutral	Dissatisfied
2011	N/A	N/A	N/A
2013	N/A	N/A	N/A
2014	88%	9%	3%
2015	90%	6%	4%
2016	85%	8%	7%
2017	84%	11%	4%

Description: The City began conducting a citizen survey in FY 2003 to help the City identify concerns from residents, respond to these concerns, and assess the overall satisfaction of its citizens. Beginning in FY 2013 the City began conducting the surveys annually.

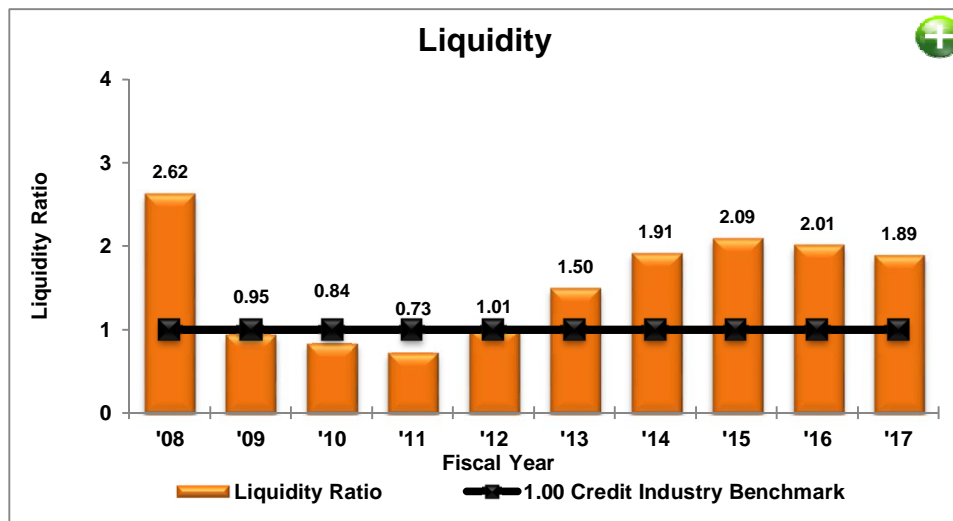
Analysis: The City began asking about satisfaction with sewer service with the FY 2014 citizen survey, so there are only four years of data available for this indicator. For the four years shown, the percent of citizens satisfied with sewer service has ranged from 84% to 90%, with FY 2017 satisfaction at 84%. Since satisfaction is above 75%, this indicator shows a positive trend.

Source:

- DirectionFinder Survey by ETC Institute
<http://www.como.gov/survey-results/>

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Sanitary Sewer Fund



A Warning Trend Is Observed When:

Liquidity ratio falls below 1.00

Formulation:

Cash, Marketable Securities
and Accounts Receivable
Current Liabilities

Ratio Becomes a Negative Factor at: 1.00

Fiscal Year	Cash Marketable Securities, and Applicable Receivables* less Inventory	Current Liabilities	Liquidity Coverage Ratio
2008	\$9,128,919	\$3,482,290	2.62
2009	\$4,470,961	\$4,724,091	0.95
2010	\$4,972,951	\$5,935,562	0.84
2011	\$8,515,570	\$11,665,408	0.73
2012	\$11,710,340	\$11,633,971	1.01
2013	\$15,914,229	\$10,624,668	1.50
2014	\$15,621,339	\$8,176,186	1.91
2015	\$18,372,184	\$8,791,527	2.09
2016	\$16,793,023	\$8,354,679	2.01
2017	\$21,096,226	\$11,167,662	1.89
10 Yr % Chg		83.95%	139.92%
			(23.33%)

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

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

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

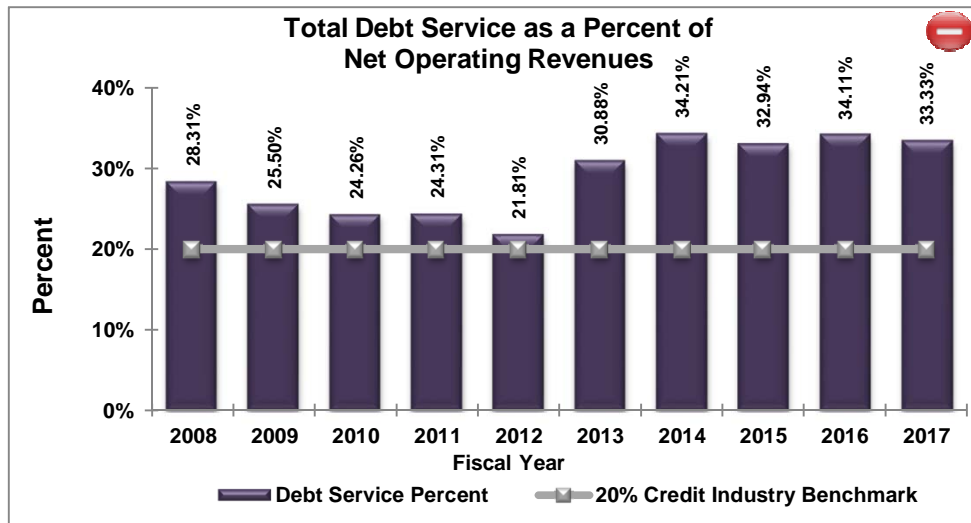
Credit Industry Benchmarks: If the ratio is less than one, it is considered to be a negative factor, but would be mitigated if a prior trend of three years or more indicates that the ratio will exceed one in the following year. A three-year trend of less than one would be considered a negative factor.

Analysis: While this measure experienced a negative trend from FY 2009 through FY 2011, the liquidity ratio has been above the credit industry benchmark since FY 2012. There is no currently no negative trend for this measure.

Source:

- City of Columbia Financial Management Information Supplement Exhibit F-1
<http://www.como.gov/finance/accounting/financial-reports>

Sanitary Sewer Fund



Trend Key: Debt Service as a Percent of Net Operating Revenues

Positive Trend (<20% for last 3 years)

Warning Trend: (>20% for 1-2 of past 3 years)

Negative Trend (>20% for past 3 years)

	Fiscal Year	Debt Service*	Net Operating Revenues **	Debt Service as a percentage of Net Operating Revenues
A Warning Trend Is Observed When: Debt service as a percentage of net operating revenues is above 20%	2008	\$2,930,111	\$10,349,493	28.31%
	2009	\$3,021,537	\$11,851,336	25.50%
	2010	\$3,325,655	\$13,709,034	24.26%
	2011	\$3,786,364	\$15,572,159	24.31%
Formulation: Debt Service Net Operating Revenues	2012	\$4,036,660	\$18,509,784	21.81%
	2013	\$6,083,775	\$19,698,604	30.88%
	2014	\$7,235,708	\$21,151,772	34.21%
	2015	\$7,225,182	\$21,933,365	32.94%
	2016	\$8,293,351	\$24,311,706	34.11%
	2017	\$8,270,817	\$24,811,525	33.33%
	10 Yr % Chg	183.04%	134.91%	20.49%

* Debt Services - principal and interest payment.

** Net Operating revenues include operating, investment and miscellaneous revenue

Description: Debt service is the amount of principal and interest that a local government must pay each year on long term debt plus any interest on short-term debt. Debt service can be a major part of a government's fixed costs and an increase may indicate excessive debt and create financial strain.

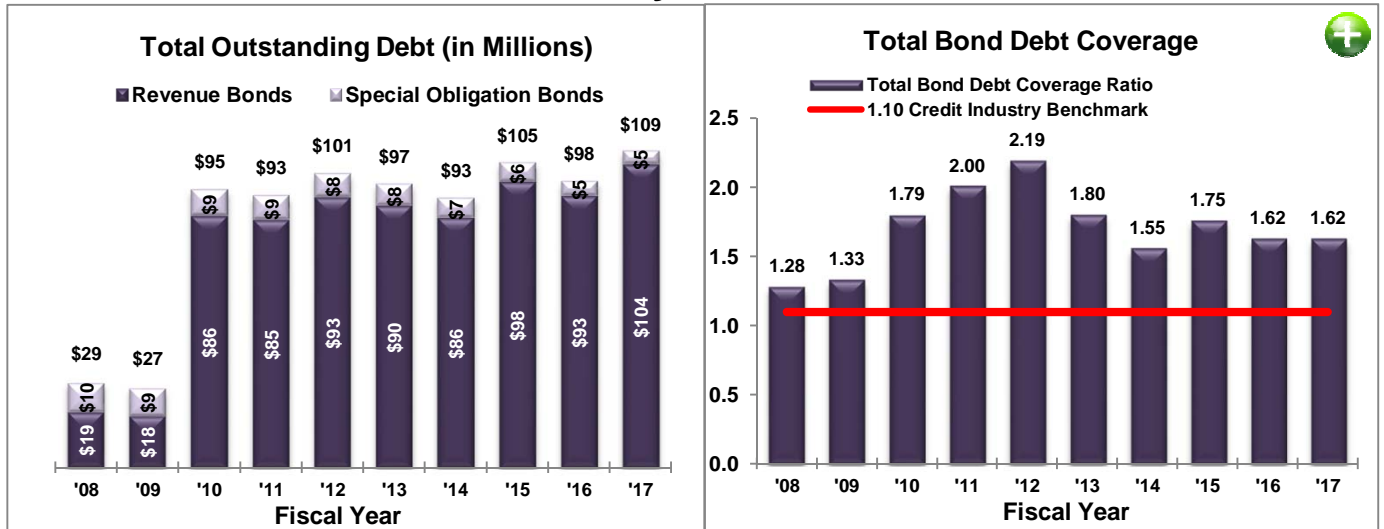
Credit Industry Benchmarks: Debt service exceeding 20% of operating revenues is considered a potential problem. Ten percent is considered acceptable.

Analysis: Over the ten year period shown, the total debt service as a percent of net operating revenues has been over the industry standard of 20%; however, the debt coverage ratio has been consistently above the 1.10 level for all years indicating the City increased rates over time to meet the bond debt coverage requirements. The debt structure for Sewer includes higher payments for FY 2013 and FY 2014. The debt coverage ratio will improve in FY 2019, FY 2021, and FY 2022 due to maturing bond issues. Management will continue to closely monitor this indicator to ensure future rate increases are implemented to cover operating increases as well as debt.

Source:

- City of Columbia Financial Management Information Supplement Table 20 and Exhibit F-2
<http://www.como.gov/finance/accounting/financial-reports>

Sanitary Sewer Fund



Fiscal Year	Outstanding Revenue Bonds Balance	Outstanding Special Obligation Bonds Balance	Total Outstanding Debt	Net Revenue*	Total Revenue Bond Debt Payment	Revenue Bond Coverage
2008	\$19,295,000	\$9,865,000	\$29,160,000	\$3,736,747	\$2,930,111	1.28
2009	\$17,945,000	\$9,450,000	\$27,395,000	\$4,008,801	\$3,021,537	1.33
2010	\$86,310,000	\$9,020,000	\$95,330,000	\$5,960,206	\$3,325,655	1.79
2011	\$84,890,000	\$8,565,000	\$93,455,000	\$7,579,829	\$3,786,364	2.00
2012	\$92,810,000	\$8,035,000	\$100,845,000	\$8,828,025	\$4,036,660	2.19
2013	\$89,863,500	\$7,530,000	\$97,393,500	\$10,921,515	\$6,083,775	1.80
2014	\$85,542,900	\$7,010,000	\$92,552,900	\$11,250,793	\$7,235,708	1.55
2015	\$98,073,000	\$6,475,000	\$104,548,000	\$12,676,145	\$7,225,182	1.75
2016	\$93,127,700	\$5,155,000	\$98,282,700	\$13,467,314	\$8,293,351	1.62
2017	\$103,870,700	\$4,645,000	\$108,515,700	\$13,429,969	\$8,270,817	1.62

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

Description: The debt coverage ratio is a measure of an entity's ability to meet its annual interest and principal payments. It is calculated by taking the net operating income (operating revenues less operating expenses) and dividing it by the total debt service (annual interest plus annual principal payments on long-term debt). 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 fund's financial health and ability to obtain bonds in the future.

Analysis: Revenue bonds and their related interest are payable solely from the revenues derived from the operation of the enterprise owned by the City. The taxing power of the City is not pledged to secure payment of the bonds and interest.

- While the 1.10 credit rating benchmark generally only applies to revenue bonds, Sewer has 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, so there are no warning trends for this indicator.
- The total outstanding debt increased in FY 2010 due to the debt issued for the improvements at the wastewater treatment plant.

Source:

- City of Columbia Financial Management Information Supplement Table 20 and Exhibit F-2
<http://www.como.gov/finance/accounting/financial-reports>

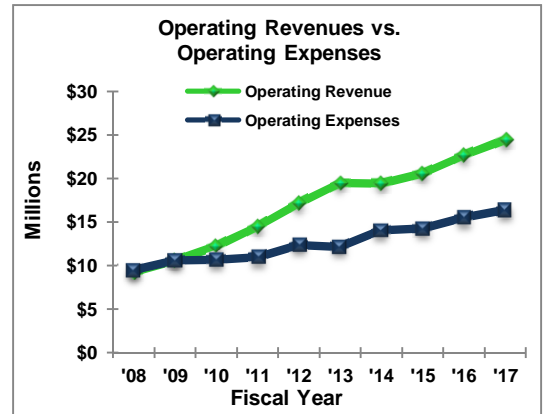
Sanitary Sewer Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Operating Revenues:					
Sewer Charges	\$7,862,551	\$8,985,051	\$10,334,824	\$12,231,613	\$14,546,688
M.U. Sewer Charges	\$638,831	\$743,167	\$853,886	\$879,131	\$1,236,140
Sharecropping	\$3,460	\$2,519	\$6,577	\$4,482	\$6,936
BCRSD Wholesale Revenue	\$252,494	\$356,845	\$444,828	\$521,449	\$612,667
Sewer Connection Fees	\$336,556	\$341,017	\$417,561	\$658,613	\$584,505
Other Misc. Operating Revenues	\$157,743	\$173,206	\$171,012	\$175,027	\$186,678
Total Operating Revenues	\$9,251,635	\$10,601,805	\$12,228,688	\$14,470,315	\$17,173,614
Operating Expenses:					
Personnel Services*	\$3,371,752	\$3,610,527	\$3,971,309	\$4,047,769	\$4,269,354
Materials and Supplies	\$564,284	\$616,056	\$616,791	\$630,081	\$718,133
Travel and Training	\$5,588	\$5,673	\$13,321	\$5,505	\$15,694
Intragovernmental	\$1,002,222	\$1,126,719	\$1,207,322	\$1,268,244	\$1,456,517
Utilities, Services and Miscellaneous	\$1,652,986	\$2,278,204	\$1,767,960	\$1,898,728	\$2,686,257
Depreciation	\$2,901,725	\$2,992,160	\$3,073,225	\$3,101,607	\$3,233,811
Total Operating Expenses	\$9,498,557	\$10,629,339	\$10,649,928	\$10,951,934	\$12,379,766
Operating Income (Loss)	(\$246,922)	(\$27,534)	\$1,578,760	\$3,518,381	\$4,793,848
Non-Operating Revenues:					
Investment Revenue	\$1,081,944	\$1,044,175	\$1,308,221	\$959,841	\$800,366
Miscellaneous Revenue	\$15,914	\$205,356	\$172,125	\$141,961	\$435,804
Revenue from other govt. units	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Revenues	\$1,097,858	\$1,249,531	\$1,480,346	\$1,101,802	\$1,236,170
Non-Operating Expenses:					
Interest Expense	\$1,286,978	\$1,247,763	\$1,759,110	\$1,594,062	\$1,723,130
Bank & Paying Agent Fees	\$61,314	\$65,465	\$66,155	\$65,769	\$69,777
Loss on Disposal Assets	\$12,801	\$8,546	\$2,625	\$22,234	\$232,392
Amortization	\$36,179	\$36,477	\$56,347	\$55,967	\$65,396
Total Non-Operating Expenses	\$1,397,272	\$1,358,251	\$1,884,237	\$1,738,032	\$2,090,695
Total Non-operating Revenues (Expenses)	(\$299,414)	(\$108,720)	(\$403,891)	(\$636,230)	(\$854,525)
Income (Loss) Before Contributions and Transfers	(\$546,336)	(\$136,254)	\$1,174,869	\$2,882,151	\$3,939,323
Capital Contribution	\$1,529,073	\$1,161,889	\$3,161,872	\$377,075	\$717,299
Transfers In	\$0	\$0	\$0	\$42	\$100,000
Transfers Out	(\$5,419)	(\$5,611)	(\$122,365)	(\$241,094)	(\$116,555)
Total Transfers and Contributions	\$1,523,654	\$1,156,278	\$3,039,507	\$136,023	\$700,744
Changes in Net Position	\$977,318	\$1,020,024	\$4,214,376	\$3,018,174	\$4,640,067
Net Position - Beginning	\$125,538,218	\$126,515,536	\$127,535,560	\$131,749,936	\$134,768,110
Net Position - Ending	\$126,515,536	\$127,535,560	\$131,749,936	\$134,768,110	\$139,408,177

*Beginning in FY 2016, Personnel Services includes the GASB 68 Adjustment for Pensions

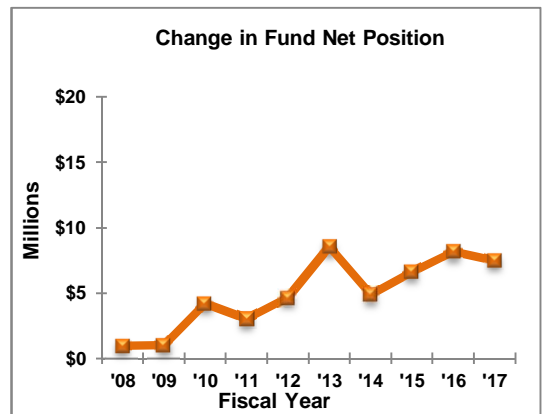
Statement of Revenues, Expenses, and Changes in Fund Net Position

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$15,882,910	\$15,966,163	\$17,296,306	\$17,812,957	\$19,304,787
\$1,387,655	\$1,414,095	\$1,332,486	\$1,287,953	\$1,419,354
\$6,859	\$4,372	\$10,190	\$5,083	\$16,536
\$711,732	\$800,746	\$788,024	\$892,921	\$935,508
\$1,299,248	\$1,070,284	\$1,060,495	\$2,415,708	\$2,543,706
\$176,954	\$138,858	\$110,085	\$212,770	\$226,542
\$19,465,358	\$19,394,518	\$20,597,586	\$22,627,392	\$24,446,433
\$4,297,452	\$4,435,161	\$4,661,774	\$4,822,491	\$4,991,566
\$712,241	\$1,073,279	\$1,068,802	\$1,003,936	\$1,153,289
\$9,824	\$5,111	\$7,820	\$6,589	\$6,826
\$1,429,382	\$1,506,702	\$1,614,286	\$1,702,198	\$1,758,934
\$2,302,042	\$2,049,173	\$1,868,960	\$2,871,992	\$3,299,175
\$3,394,659	\$4,989,043	\$5,048,510	\$5,129,778	\$5,226,145
\$12,145,600	\$14,058,469	\$14,270,152	\$15,536,984	\$16,435,935
\$7,319,758	\$5,336,049	\$6,327,434	\$7,090,408	\$8,010,498
\$207,098	\$925,701	\$1,300,201	\$1,247,128	\$193,326
\$26,148	\$831,553	\$35,578	\$319,263	\$171,766
\$0	\$0	\$0	\$0	\$0
\$233,246	\$1,757,254	\$1,335,779	\$1,566,391	\$365,092
\$1,697,631	\$2,317,366	\$2,561,784	\$2,568,836	\$2,710,589
\$245,328	\$336,496	\$608,507	\$398,693	\$498,173
\$7,090	\$385,420	\$13,938	\$24,946	\$50,383
\$61,673	\$0	\$0	\$0	\$0
\$2,011,722	\$3,039,282	\$3,184,229	\$2,992,475	\$3,259,145
(\$1,778,476)	(\$1,282,028)	(\$1,848,450)	(\$1,426,084)	(\$2,894,053)
\$5,541,282	\$4,054,021	\$4,478,984	\$5,664,324	\$5,116,445
\$3,124,466	\$1,415,970	\$2,266,627	\$2,584,145	\$2,422,450
\$0	\$0	\$0	\$117,923	\$0
(\$116,693)	(\$580,268)	(\$116,937)	(\$185,136)	(\$49,924)
\$3,007,773	\$835,702	\$2,149,690	\$2,516,932	\$2,372,526
\$8,549,055	\$4,889,723	\$6,628,674	\$8,181,256	\$7,488,971
\$139,408,177	\$147,006,100	\$153,489,050	\$160,117,724	\$168,298,980
\$147,957,232	\$151,895,823	\$160,117,724	\$168,298,980	\$175,787,951



Operating Revenues have been higher than operating expenses from FY 2010 to FY 2017. Operating revenues are also used to cover non-operating expenditures such as debt service payments, principal payments, and capital project costs. There were both voter approved and operational rate increases in eight of the past ten years.

For a more complete look at total revenues and expenses, please refer to the financial sources and uses statement.



There has been a positive change in net position for all ten years shown. There is an upward trend during this period as the fund has needed to accumulate cash to pay for substantial capital project costs (which are not reflected on statement of revenues, expenses, and changes in fund net position). Please refer to the financial sources and uses statement for a more complete view of total revenues and expenses.

Sanitary Sewer Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Sewer Charges	\$7,862,551	\$8,985,051	\$10,334,824	\$12,231,613	\$14,546,688
M.U. Sewer Charges	\$638,831	\$743,167	\$853,886	\$879,131	\$1,236,140
Sharecropping	\$3,460	\$2,519	\$6,577	\$4,482	\$6,936
BCRSD Wholesale Revenue	\$252,494	\$356,845	\$444,828	\$521,449	\$612,667
Sewer Connection Fees	\$336,556	\$341,017	\$417,561	\$658,613	\$584,505
Other Misc. Operating Revenues	\$157,743	\$173,206	\$171,012	\$175,027	\$186,678
Interest	\$1,081,944	\$1,044,175	\$1,308,221	\$959,841	\$800,366
Less: GASB 31 Interest Adjustment	(\$56,683)	(\$251,951)	\$393,618	\$6,535	\$233,571
Miscellaneous Revenue	\$15,914	\$205,356	\$172,125	\$141,961	\$435,804
Revenue from other govt. units	\$0	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	10,292,810	11,599,385	14,102,652	15,578,652	18,643,355
Transfers In	\$0	\$0	\$0	\$42	\$100,000
Total Financial Sources	\$10,292,810	\$11,599,385	\$14,102,652	\$15,578,694	\$18,743,355
Financial Uses					
Personnel Services	3,371,752	3,610,527	3,971,309	4,047,769	4,269,354
Less: GASB 16 Vacation Liability Adjustment	(\$6,168)	(\$11,485)	(\$26,669)	(\$9,525)	(\$19,325)
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$564,284	\$616,056	\$616,791	\$630,081	\$718,133
Travel and Training	\$5,588	\$5,673	\$13,321	\$5,505	\$15,694
Intragovernmental	\$1,002,222	\$1,126,719	\$1,207,322	\$1,268,244	\$1,456,517
Utilities, Services and Miscellaneous	\$1,652,986	\$2,278,204	\$1,767,960	\$1,898,728	\$2,686,257
Interest Expense	\$1,286,978	\$1,247,763	\$1,759,110	\$1,594,062	\$1,723,130
Bank & Paying Agent Fees	\$61,314	\$65,465	\$66,155	\$65,769	\$69,777
Transfers Out	\$5,419	\$5,611	\$122,365	\$241,094	\$116,555
Principal Payments	\$1,640,000	\$1,765,000	\$1,805,000	\$1,875,000	\$1,915,000
Capital Additions	\$258,417	\$533,109	\$88,135	\$381,238	\$415,390
Enterprise Revenues used for Capital Projects	\$3,706,253	\$1,290,000	\$1,321,500	\$1,581,500	\$5,780,000
Total Financial Uses	\$13,549,045	\$12,532,642	\$12,712,299	\$13,579,465	\$19,146,482
Financial Sources Over/					
(Under) Financial Uses	(\$3,256,235)	(\$933,257)	\$1,390,353	\$1,999,229	(\$403,127)
Unassigned Cash Reserves					
Cash and cash equivalents	\$9,128,919	\$3,319,151	\$4,972,951	\$6,852,125	\$9,835,444
Less: Cash Restricted for Capital Projects *	(\$7,085,455)	(\$1,828,377)	(\$2,785,209)	(\$2,889,114)	(\$4,046,607)
Less: GASB 31 Pooled Cash Adjustment	(\$42,682)	(\$294,633)	\$98,985	\$105,520	\$339,091
Add: Inventory	\$0	\$0	\$0	\$0	\$0
Ending Unassigned Cash Reserve	\$2,000,782	\$1,196,141	\$2,286,727	\$4,068,531	\$6,127,928
Budgeted Operating Expenses w/o Depr	\$7,158,685	\$8,241,314	\$8,571,299	\$9,339,850	\$10,492,698
Add: Budgeted Interest Expense	\$1,202,016	\$1,256,850	\$1,653,265	\$2,602,402	\$2,524,077
Add: Budgeted Bank and Paying Agent Fees	\$70,000	\$72,000	\$80,000	\$100,000	\$100,000
Add: Budgeted Operating Transfers Out	\$5,419	\$5,611	\$122,365	\$116,555	\$116,555
Add: Budgeted Principal Payments	\$1,640,000	\$1,765,000	\$1,805,000	\$1,875,000	\$1,915,000
Add: Budgeted Capital Additions	\$475,500	\$481,878	\$413,500	\$395,000	\$404,000
Add: Budgeted Ent Revenue for CIP	\$3,625,000	\$1,290,000	\$1,000,000	\$1,063,350	\$1,977,000
Total Budgeted Financial Uses	\$14,176,620	\$13,112,653	\$13,645,429	\$15,492,157	\$17,529,330
Less: Ent Rev Budgeted for current year CIP	(\$3,625,000)	(\$1,290,000)	(\$1,000,000)	(\$1,063,350)	(\$1,977,000)
Operational Expenses	\$10,551,620	\$11,822,653	\$12,645,429	\$14,428,807	\$15,552,330
x 20%	x 20%	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$2,110,324	\$2,364,531	\$2,529,086	\$2,885,761	\$3,110,466
Add: Ent Rev Budgeted for current year CIP	\$3,625,000	\$1,290,000	\$1,000,000	\$1,063,350	\$1,977,000
Budgeted Cash Reserve Target	\$5,735,324	\$3,654,531	\$3,529,086	\$3,949,111	\$5,087,466

Cash Above/(Below) Cash Reserve Target **(\$3,734,542)** **(\$2,458,390)** **(\$1,242,359)** **\$119,420** **\$1,040,462**

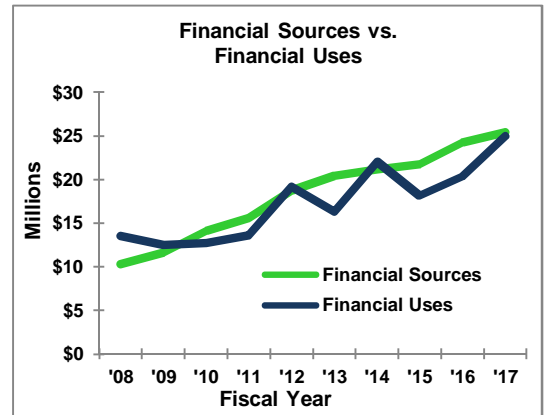
* Cash restricted for capital projects is not shown in the CAFR as a separate line and is included in Current Assets. This amount must be subtracted in order to calculate the current assets related to operations only.

Financial Sources and Uses

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$15,882,910	\$15,966,163	\$17,296,306	\$17,812,957	\$19,304,787
\$1,387,655	\$1,414,095	\$1,332,486	\$1,287,953	\$1,419,354
\$6,859	\$4,372	\$10,190	\$5,083	\$16,536
\$711,732	\$800,746	\$788,024	\$892,921	\$935,508
\$1,299,248	\$1,070,284	\$1,060,495	\$2,415,708	\$2,543,706
\$176,954	\$138,858	\$110,085	\$212,770	\$226,542
\$207,098	\$925,701	\$1,300,201	\$1,247,128	\$193,326
\$753,426	(\$22,879)	(\$222,840)	(\$71,482)	\$588,316
\$26,148	\$831,553	\$35,578	\$319,263	\$171,766
\$0	\$0	\$0	\$0	\$0
20,452,030	21,128,893	21,710,525	24,122,301	25,399,841
\$0	\$0	\$0	\$117,923	\$0
\$20,452,030	\$21,128,893	\$21,710,525	\$24,240,224	\$25,399,841

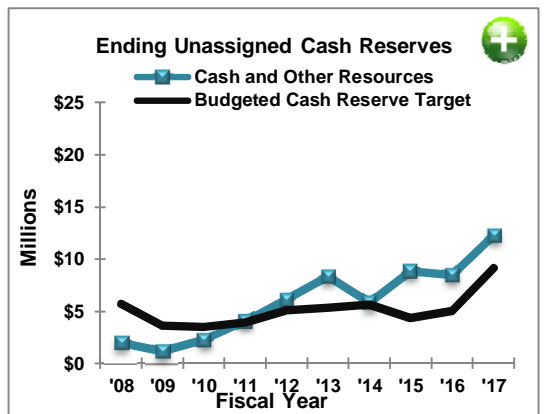
4,297,452	4,435,161	4,661,774	4,822,491	4,991,566
(\$16,251)	(\$23,782)	(\$6,241)	\$6,523	\$12,445
\$0	\$0	(\$22,643)	(\$423,394)	(\$346,811)
\$712,241	\$1,073,279	\$1,068,802	\$1,003,936	\$1,153,289
\$9,824	\$5,111	\$7,820	\$6,589	\$6,826
\$1,429,382	\$1,506,702	\$1,614,286	\$1,702,198	\$1,758,934
\$2,302,042	\$2,049,173	\$1,868,960	\$2,871,992	\$3,299,175
\$1,697,631	\$2,317,366	\$2,561,784	\$2,568,836	\$2,710,589
\$245,328	\$336,496	\$608,507	\$398,693	\$498,173
\$116,693	\$580,268	\$116,937	\$185,136	\$49,924
\$3,521,500	\$4,840,600	\$4,900,545	\$5,495,300	\$5,557,000
\$413,908	\$279,810	\$558,574	\$992,098	\$457,961
\$1,603,000	\$4,601,138	\$194,794	\$689,970	\$4,811,043
\$16,332,750	\$22,001,322	\$18,133,899	\$20,320,368	\$24,960,114

\$4,119,280	(\$872,429)	\$3,576,626	\$3,919,856	\$439,727
\$13,951,114	\$13,641,440	\$16,458,698	\$14,932,483	\$18,600,017
(\$6,671,944)	(\$8,870,869)	(\$8,474,144)	(\$7,220,543)	(\$7,722,395)
\$1,092,516	\$1,069,637	\$846,797	\$775,315	\$1,363,631
\$0	\$0	\$3,717	\$7,577	\$6,617
\$8,371,686	\$5,840,208	\$8,835,068	\$8,494,832	\$12,247,870
\$11,898,285	\$11,672,336	\$11,571,583	\$11,817,191	\$12,041,346
\$2,666,151	\$2,458,604	\$2,956,470	\$2,920,344	\$2,713,817
\$100,000	\$355,764	\$355,764	\$340,000	\$340,000
\$116,693	\$116,555	\$116,937	\$142,921	\$49,924
\$3,521,500	\$4,840,600	\$5,291,700	\$5,505,300	\$5,557,000
\$514,000	\$434,700	\$538,200	\$972,125	\$847,500
\$1,603,000	\$1,690,000	\$194,794	\$689,970	\$4,811,043
\$20,419,629	\$21,568,559	\$21,025,448	\$22,387,851	\$26,360,630
(\$1,603,000)	(\$1,690,000)	(\$194,794)	(\$689,970)	(\$4,811,043)
\$18,816,629	\$19,878,559	\$20,830,654	\$21,697,881	\$21,549,587
x 20%	x 20%	x 20%	x 20%	x 20%
\$3,763,326	\$3,975,712	\$4,166,131	\$4,339,576	\$4,309,917
\$1,603,000	\$1,690,000	\$194,794	\$689,970	\$4,811,043
\$5,366,326	\$5,665,712	\$4,360,925	\$5,029,546	\$9,120,960
\$3,005,360	\$174,496	\$4,474,143	\$3,465,286	\$3,126,910



Financial sources are primarily from user charges and are largely affected by voter approved and operational rate increases. Future fee increases are determined by utilizing a cost of service study conducted for the fund. Financial uses can vary from year to year based on enterprise revenue needed for capital projects. Spikes in financial uses in FY 2012 and FY 2014 correlate with increased enterprise revenue used for capital projects in those years.

With an enterprise fund such as Sewer, it is a common practice to use smaller rate increases over time to allow funds to be accumulated and then use down those funds for a significant capital project. This minimizes the annual impact to our customers.




















The budgeted cash reserve target for this fund includes both the 20% guideline for operational expenses as well as enterprise revenue needed for capital projects.

Ending unassigned cash reserves increased significantly in FY 2017 primarily due to \$3.3 million of previously restricted cash was unrestricted in FY 2017 due to maintenance on outstanding bonds. Reserves are being built up in anticipation of the integrated management plan being adopted in late FY 2018. Additional future rate increases will be necessary to fully fund the capital projects identified in this plan.

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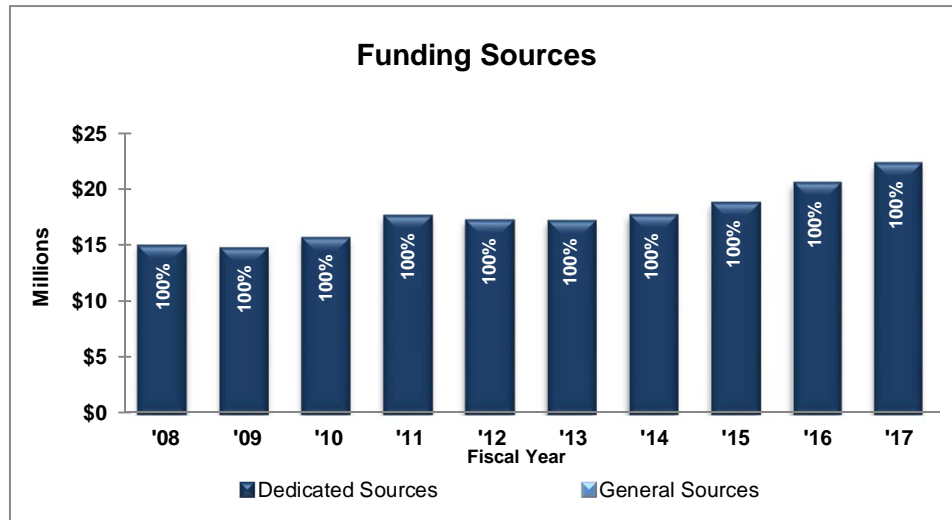
Solid Waste Fund Trends

Enterprise Fund

Indicator	2016	2017	Comments
Expense Per Capita in Constant Dollars			Expenses per capita in constant dollars increased 20.5% over the past ten years due to the construction of two landfill cells and the construction of a collection and administration building at the landfill.
Fringe Benefits as a Percentage of Salaries and Benefits			Due to rising health insurance and pension costs, fringe benefits as a percentage of salaries and wages has been above the Bureau of Labor Statistics (BLS) average fringe benefit percent of state and local governments for all years except FY 2016 and FY 2017. The pension plan was changed in FY 2013 for new hires and the fringe benefit percent has been decreasing since then. The FY 2017 fringe benefit percent is 36.53%.
Employees Per Thousand Population			Over the past ten years, the total number of employees increased by 28.59 FTE. Employees per thousand population increased 7.69% while the population increased 24.21%. While there have been a number of temporary positions converted into permanent positions in the last couple of years, there remains an issue with hiring and keeping a sufficient number of CDL drivers.
Citizen Survey: Satisfaction with City Residential Trash Collection Service			Citizen satisfaction with residential trash collection services has varied from 87% to 95% over the past ten years. For FY 2017, satisfaction fell to 88% from 93% in FY 2015. When compared to state and national benchmark data, the City's satisfaction rating is significantly higher.
Citizen Survey: Satisfaction with City Curbside Recycling			Citizen satisfaction with curbside recycling has varied from 87% to 92% over the past ten years. For FY 2017, satisfaction dropped to 89% from 92% in FY 2015. When compared to state and national benchmark data, the City's satisfaction rating is significantly higher.
Citizen Survey: Satisfaction with City Drop-off Recycling			Citizen satisfaction with drop-off recycling has varied from 81% to 88% over the past ten years. For FY 2017, satisfaction increased to 88% from 81% in FY 2016. There are no state or national benchmark data available.
Liquidity Ratio			The liquidity ratio (which measures the fund's short-run financial condition) has been well above the credit industry benchmark of 1.00 for the past ten years. The FY 2017 liquidity ratio is 4.06.
Total Debt Service as a percent of Net Operating Revenues			The total debt service as a percent of net operating revenues for the Solid Waste Utility has been significantly below the credit industry benchmark of 20% for all of the past ten years. The FY 2017 debt service percent is 2.11%.
Total Bond Debt Coverage Ratio			The total bond debt coverage ratio for the Solid Waste Utility has been above the 1.10 credit rating benchmark for all of the past ten years. The FY 2017 total bond debt coverage ratio is 4.62.
Unassigned Cash Reserves			Unassigned cash reserves are below the cash reserve target by \$78,864. There is concern that there will not be sufficient cash in the future for several large capital projects scheduled in the next five years.

 Positive Trend
  Warning Trend - Monitor Closely
  Negative Trend - Action Needed

Solid Waste Fund



Dedicated Sources

Fiscal Year	Operating Revenues	Investment Revenues	Grant Revenues	Misc. Revenues	Transfers In	Capital Contribution	Total Dedicated Sources	Total Revenues
2008	\$14,070,131	\$440,788	\$180,989	\$149,549	\$27,461	\$0	\$14,868,918	\$14,868,918
2009	\$14,022,873	\$421,142	\$143,772	\$71,615	\$0	\$0	\$14,659,402	\$14,659,402
2010	\$14,999,390	\$379,732	\$139,682	\$63,994	\$0	\$0	\$15,582,798	\$15,582,798
2011	\$16,582,235	\$256,151	\$179,684	\$146,209	\$0	\$371,275	\$17,535,554	\$17,535,554
2012	\$16,788,811	\$126,452	\$139,645	\$53,905	\$0	\$0	\$17,108,813	\$17,108,813
2013	\$16,913,062	(\$167,562)	\$105,366	\$197,970	\$0	\$0	\$17,048,836	\$17,048,836
2014	\$17,172,008	\$203,499	\$122,406	\$70,094	\$0	\$0	\$17,568,007	\$17,568,007
2015	\$18,022,245	\$355,053	\$87,752	\$216,045	\$0	\$0	\$18,681,095	\$18,681,095
2016	\$19,889,348	\$284,960	\$62,689	\$188,404	\$0	\$0	\$20,425,401	\$20,425,401
2017	\$21,751,762	(\$85,853)	\$115,958	\$354,400	\$0	\$0	\$22,136,267	\$22,136,267
10 Yr % Chg	54.60%	(119.48%)	(35.93%)	136.98%	(100.00%)		48.88%	48.88%

Description: The Solid Waste Fund is an enterprise fund which renders services to the general public on a user-charged basis. All of the revenues received are dedicated to the department and cannot be used to fund other departments. The primary funding source is fees and service charges for residential and commercial trash and recycling. Other revenues include investment revenue, grant revenue, and miscellaneous revenues (auction revenues from sale of fleet items being replaced). Capital projects are funded primarily through revenues generated by user charges. In FY 2016, Mid Missouri Solid Waste Management District (MMSWMD) was removed from this fund and established in a separate special revenue fund.

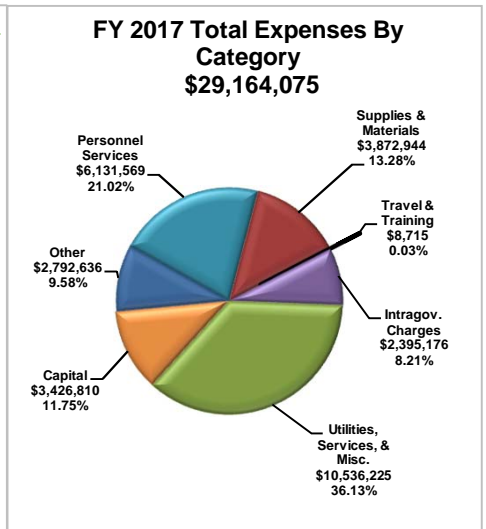
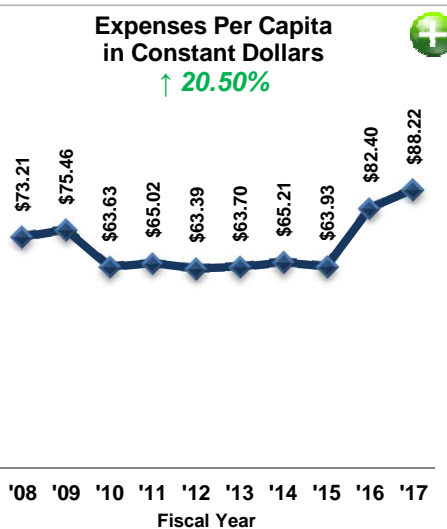
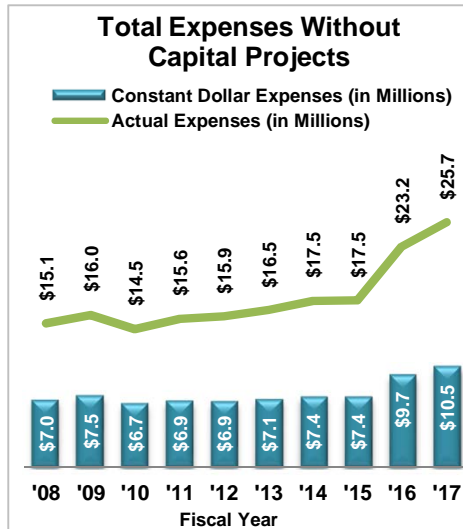
Analysis: For the period shown, total revenues increased 48.88%

- Operating revenues increased significantly in 2011 due to operational rate increases to address rising operational costs, capital, and fleet replacement needs.
- In FY 2016 and FY 2017, operating revenues increased due to commercial fee increases in the landfill and rolloff areas.
- In FY 2016 grant revenues for the Mid Missouri Solid Waste Management District (MMSWMD) were moved from this budget to a separate fund.
- In FY 2017 miscellaneous revenues increased due to insurance revenues of \$219,908 and auction revenues of \$63,097.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position - Nonmajor Enterprise Funds
<http://www.como.gov/finance/accounting/financial-reports/>

Solid Waste Fund



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Less: Capital Projects	Expenses without Capital Projects	Consumer Price Index	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$15,291,526	\$193,978	\$15,097,548	215.30	\$7,012,233	95,782	\$73.21	5.18%
2009	\$16,450,738	\$450,728	\$16,000,010	214.54	\$7,457,926	98,831	\$75.46	3.07%
2010	\$16,376,716	\$1,859,833	\$14,516,883	218.06	\$6,657,410	104,620	\$63.63	(15.68%)
2011	\$18,818,809	\$3,220,477	\$15,598,332	224.94	\$6,934,472	106,658	\$65.02	2.18%
2012	\$16,386,064	\$520,496	\$15,865,568	229.59	\$6,910,392	109,008	\$63.39	(2.51%)
2013	\$16,708,119	\$215,816	\$16,492,303	232.96	\$7,079,457	111,145	\$63.70	0.49%
2014	\$18,184,144	\$715,635	\$17,468,509	236.74	\$7,378,774	113,155	\$65.21	2.37%
2015	\$17,974,512	\$490,112	\$17,484,400	237.02	\$7,376,761	115,391	\$63.93	(1.96%)
2016	\$25,271,112	\$2,100,398	\$23,170,714	240.01	\$9,654,062	117,165	\$82.40	28.89%
2017	\$29,164,075	\$3,437,285	\$25,726,790	245.12	\$10,495,590	118,966	\$88.22	7.06%
10 Yr % Chg	90.72%	1672.00%	70.40%	13.85%	49.68%	24.21%	20.50%	

** Estimated Population: 2008 reflect ACS (American Community Survey) one year population estimates, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Solid Waste Fund is dedicated to the management of resources for the protection of public health. The areas of operation include administration, commercial, residential, landfill, university and recycling. In FY 2016, Mid Missouri Solid Waste Management District (MMSWMD) was removed from this fund and established in a separate special revenue fund.

Analysis: For the ten year period, expenses without capital projects have increased 70.40%, constant dollar expenses increased 49.68%, and per capita expenses in constant dollars increased 20.50%.

- Capital project funding has varied from year to year depending on the number and total cost of projects. In FY 2011 costs were for the construction of landfill cell 5. In FY 2016 and FY 2017, costs include the construction of the new collection and administration building at the landfill allows all staff to be located at the landfill and landfill cell 6. The utility must balance the use of revenues between meeting operating, capital project, and fleet replacement needs.
- To comply with GASB 18 standards, an accounting adjustment was required in FY 2016 and FY 2017 to account for landfill closure and postclosure care costs. This resulted in a substantial increase in utilities, services, and miscellaneous expenses for these years. An adjustment will be made each year moving forward; however, the annual adjustments needed will be substantially lower than the initial amounts.

Sources:

- City of Columbia Comprehensive Annual Financial Report Combining Statement of Revenues, Expenses, and Changes in Net Position - Nonmajor Enterprise Funds
<http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Solid Waste Fund

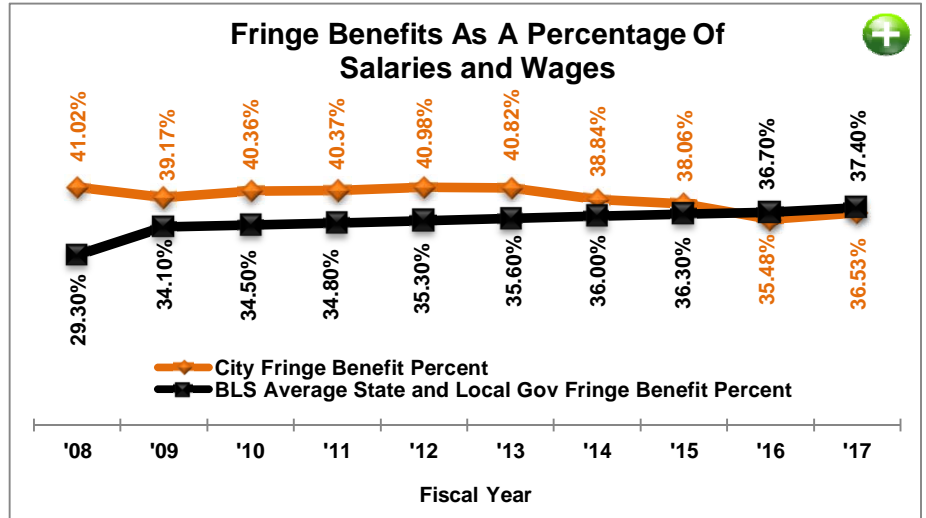
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Total Expenses	Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe Benefit Percent
\$73	2008	\$1,215,750	\$2,963,684	41.02%	14.10%	29.30%
\$75	2009	\$1,213,235	\$3,097,439	39.17%	13.90%	34.10%
\$63	2010	\$1,271,303	\$3,149,581	40.36%	14.90%	34.50%
\$65	2011	\$1,292,266	\$3,200,962	40.37%	15.10%	34.80%
\$63	2012	\$1,352,934	\$3,301,569	40.98%	16.10%	35.30%
\$64	2013	\$1,400,912	\$3,431,537	40.82%	17.10%	35.60%
\$65	2014	\$1,372,737	\$3,534,395	38.84%	17.50%	36.00%
\$64	2015	\$1,455,182	\$3,823,574	38.06%	16.60%	36.30%
\$83	2016	\$1,390,650	\$3,919,929	35.48%	15.10%	36.70%
\$88	2017	\$1,469,499	\$4,022,551	36.53%	13.80%	37.40%
	10 Yr % Chg	20.87%	35.73%	(10.95%)	(2.13%)	27.65%

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

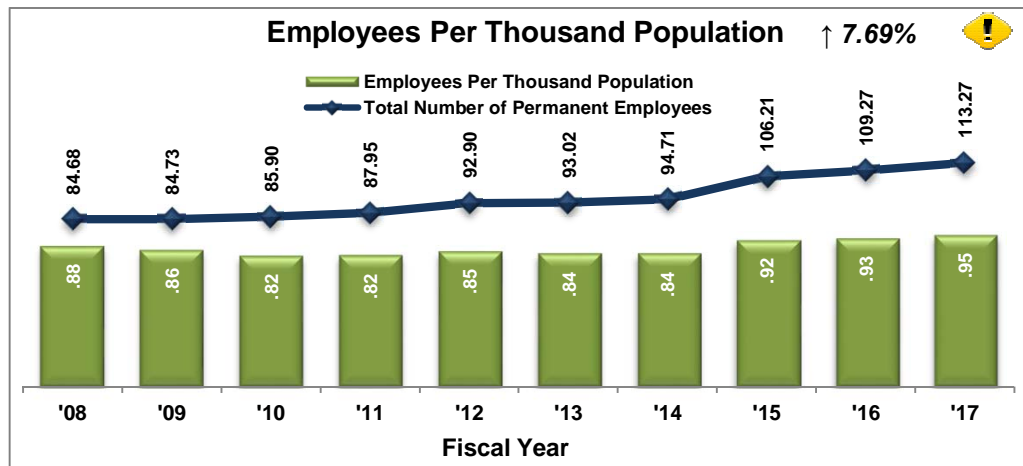
Analysis: For the period shown, fringe benefits as a percent of salaries and wages have been decreasing. The FY 2017 fringe benefit percent is 36.53%.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. In FY 2015 to FY 2017 the pension rates decreased with the FY 2017 rate at 13.80%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The fringe benefit percent has been below the BLS average state and local government fringe benefit percent since FY 2016. This is considered to be a positive trend.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Solid Waste Fund



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	84.68	95,782	0.884					
2009	84.73	98,831	0.857	0.05	0.25		(0.20)	ADDED: (.25) Rate Analyst
2010	85.90	104,620	0.821	1.17	1.00		0.17	ADDED: (1) Bioreactor Specialist
2011	87.95	106,658	0.825	2.05	2.00		0.05	ADDED: (1) Refuse Collector, (1) Equipment Operator
2012	92.90	109,008	0.852	4.95	5.00		(0.05)	ADDED: (4) Refuse Collectors, (.50) Risk Management Specialist, (.50) PW Supervisor
2013	93.02	111,145	0.837	0.12			0.12	ADDED: (2) Material Handlers, (1) PW Supervisor III
2014	94.71	113,155	0.837	1.69	3.00		(1.31)	
2015	106.21	115,391	0.920	11.50	11.50			ADDED: (11.5) Permanent positions from temporary positions
2016	109.27	117,165	0.933	3.06	5.32	(0.75)	(1.51)	ADDED: (.12) Deputy City Manager, (.20) Asst Director, (4) Material Handlers, (1) Traffic Control Operator, DELETED: (.50) PW Supervisor I, (.25) Assistant PW Director
2017	113.27	118,966	0.952	4.00	3.00		1.00	ADDED: (2) Material Handlers and (1) Sr. ASA
10 Yr Chg	33.76%	24.21%	7.69%	28.59	31.07	(0.75)	(1.73)	

** Estimated Population: 2008 reflects ACS (American Community Survey) one year population estimates, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

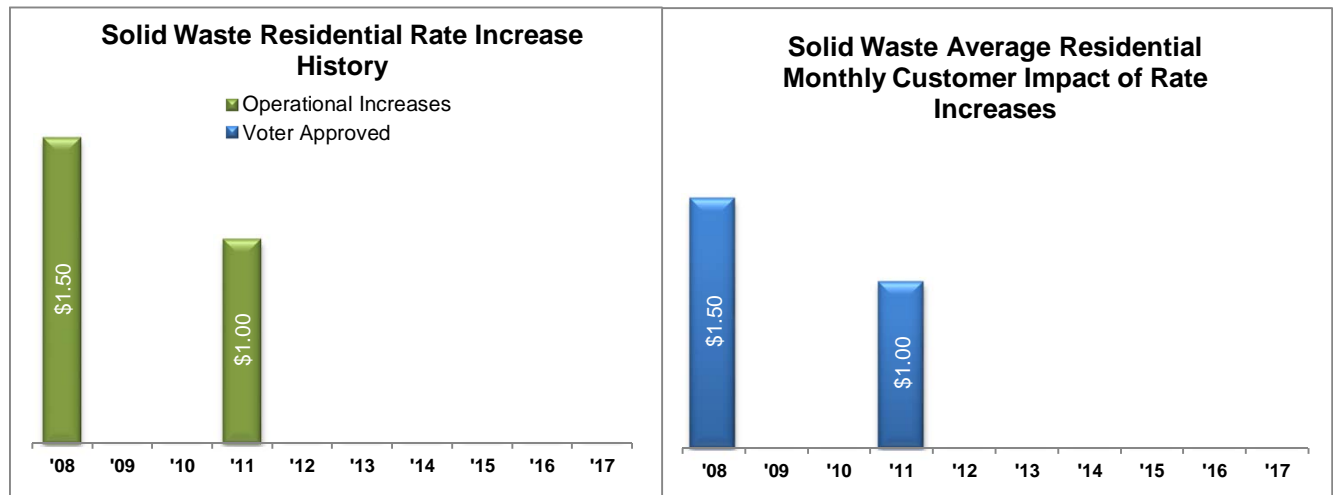
Description: It is important to monitor the number of employees as well as the employees per thousand population. If employees per thousand population is increasing significantly, it may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. If the number of employees per thousand population is declining significantly, it may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the period shown, the total number of positions increased by 28.59 FTE. Employees per thousand population increased 7.69% while the population increased 24.21%. While the City has converted a number of positions from temporary to permanent, there are still on-going issues with turnover and having a sufficient pool of CDL drivers to hire. The number of positions added has not kept up with the growth of the population. In FY 2016 there was a reorganization which moved Solid Waste from the Public Works Dept. to the Utilities Department and Mid Missouri Solid Waste District to a separate fund.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Solid Waste Fund

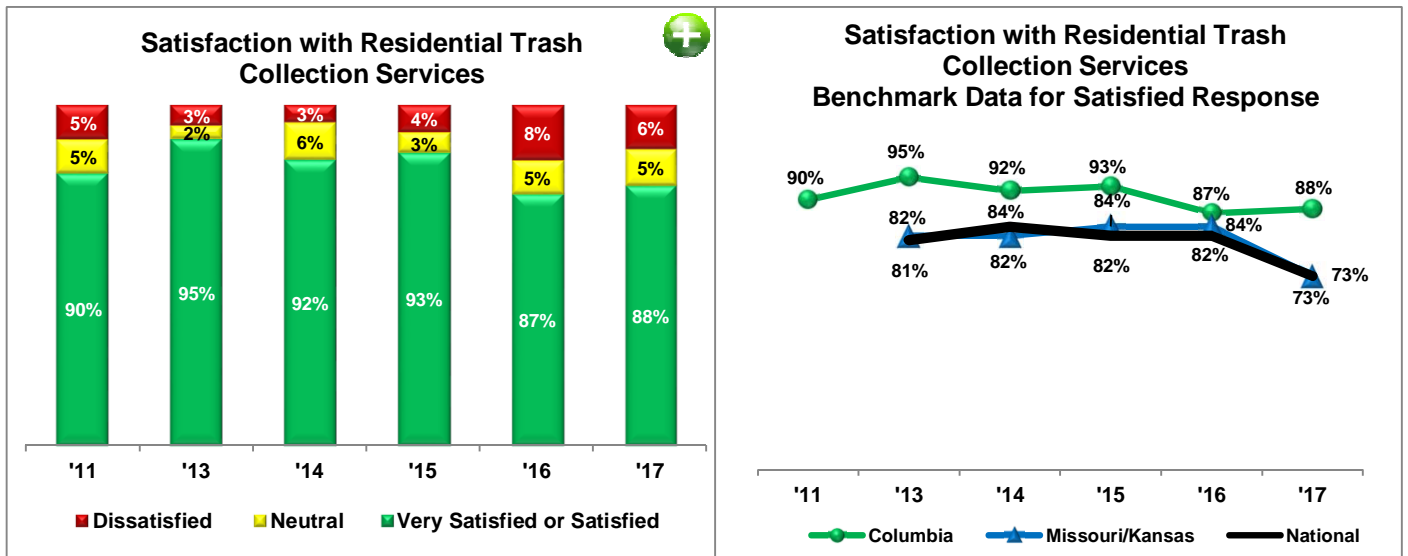


Fiscal Year	Voter Approved	Operational Monthly Increase	Average Monthly Customer Impact
2008	0.00%	\$1.50	\$1.50
2009	0.00%	\$0.00	\$0.00
2010	0.00%	\$0.00	\$0.00
2011	0.00%	\$1.00	\$1.00
2012	0.00%	\$0.00	\$0.00
2013	0.00%	\$0.00	\$0.00
2014	0.00%	\$0.00	\$0.00
2015	0.00%	\$0.00	\$0.00
2016	0.00%	\$0.00	\$0.00
2017	0.00%	\$0.00	\$0.00

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>

Solid Waste Fund



Key: Percent of Customers Very Satisfied or Satisfied in most recent citizen survey:
 Positive (75% - 100% Satisfaction) Warning: (50% - 74% Satisfaction) Negative (<50% Satisfaction)

Fiscal Year	Very Satisfied or Satisfied	Neutral	Dissatisfied
2011	90%	5%	5%
2013	95%	2%	3%
2014	92%	6%	3%
2015	93%	3%	4%
2016	87%	5%	8%
2017	88%	5%	6%

Benchmark Data for Satisfied Responses		
Columbia	Missouri/Kansas	National
90%		
95%	82%	81%
92%	82%	84%
93%	84%	82%
87%	84%	82%
88%	73%	73%

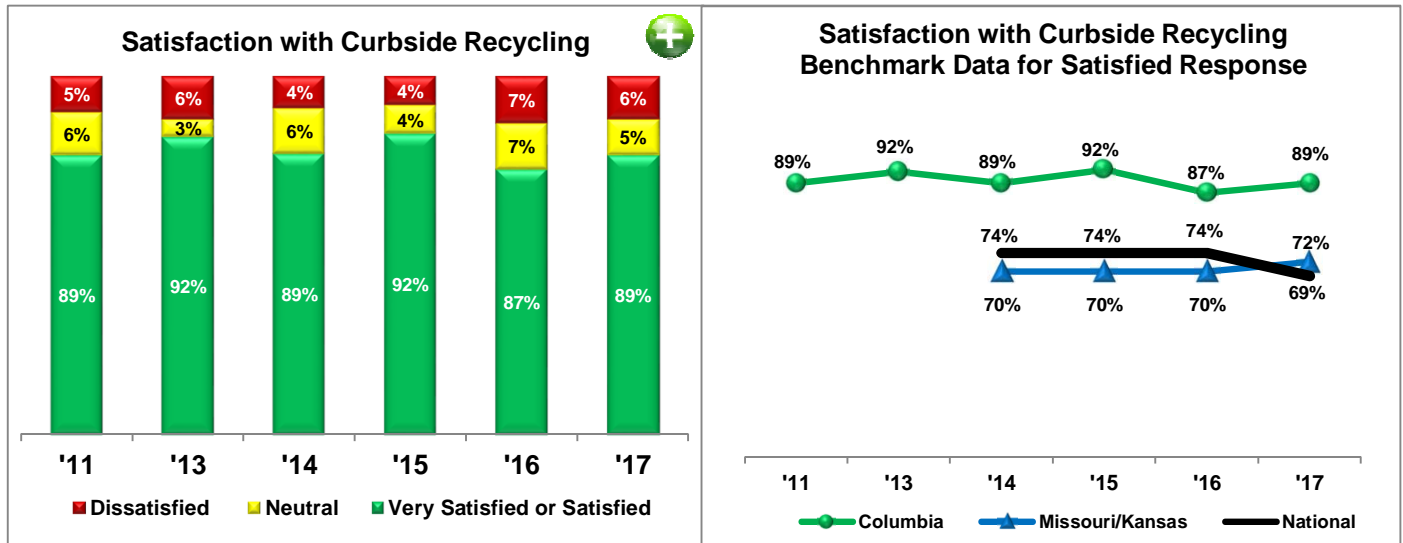
Description: The City began conducting a citizen survey in FY 2003 to help the City identify concerns from residents, respond to these concerns, and assess the overall satisfaction of its citizens. Beginning in FY 2013 the City began conducting the surveys annually.

Analysis: For all years shown, the satisfaction with residential trash collection services has been at 87% or above. For FY 2017 the satisfaction rating is at 88% which is an increase from 87% in FY 2016. When compared to benchmark data from state and national sources, Columbia's satisfaction rating has been above both the state and national sources for all years shown.

Source:

- DirectionFinder Survey by ETC Institute
<http://www.como.gov/survey-results/>

Solid Waste Fund



Key: Percent of Customers Very Satisfied or Satisfied in most recent citizen survey.

Positive (75% - 100% Satisfaction)

Warning: (50% - 74% Satisfaction)

Negative (<50% Satisfaction)

Fiscal Year	Very Satisfied or Satisfied	Neutral	Dissatisfied
2011	89%	6%	5%
2013	92%	3%	6%
2014	89%	6%	4%
2015	92%	4%	4%
2016	87%	7%	7%
2017	89%	5%	6%

Benchmark Data for Satisfied Responses

Columbia	Missouri/Kansas	National
89%		
92%		
89%	70%	74%
92%	70%	74%
87%	70%	74%
89%	72%	69%

Benchmark data was not collected for FY 2007 - FY 2011

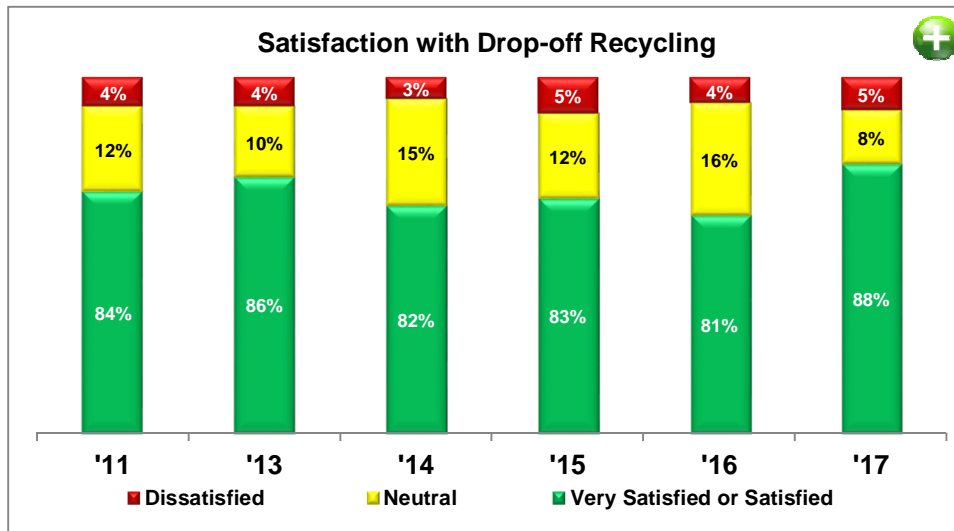
Description: The City began conducting a citizen survey in FY 2003 to help the City identify concerns from residents, respond to these concerns, and assess the overall satisfaction of its citizens. Beginning in FY 2013 the City began conducting the surveys annually.

Analysis: For all years shown, the satisfaction with curbside recycling has been at or above 87% with the FY 2017 satisfaction rating at 89% which is an increase from 87% in FY 2016. When compared to benchmark data from station and national sources, Columbia's satisfaction rating has been significantly above both the state and national sources for all years shown.

Source:

- DirectionFinder Survey by ETC Institute
<http://www.como.gov/survey-results/>

Solid Waste Fund



Key: Percent of Customers Very Satisfied or Satisfied in most recent citizen survey:

Positive (75% - 100% Satisfaction)

Warning: (50% - 74% Satisfaction)

Negative (<50% Satisfaction)

Fiscal Year	Very Satisfied or Satisfied	Neutral	Dissatisfied
2011	84%	12%	4%
2013	86%	10%	4%
2014	82%	15%	3%
2015	83%	12%	5%
2016	81%	16%	4%
2017	88%	8%	5%

Description: The City began conducting a citizen survey in FY 2003 to help the City identify concerns from residents, respond to these concerns, and assess the overall satisfaction of its citizens. Beginning in FY 2013 the City began conducting the surveys annually.

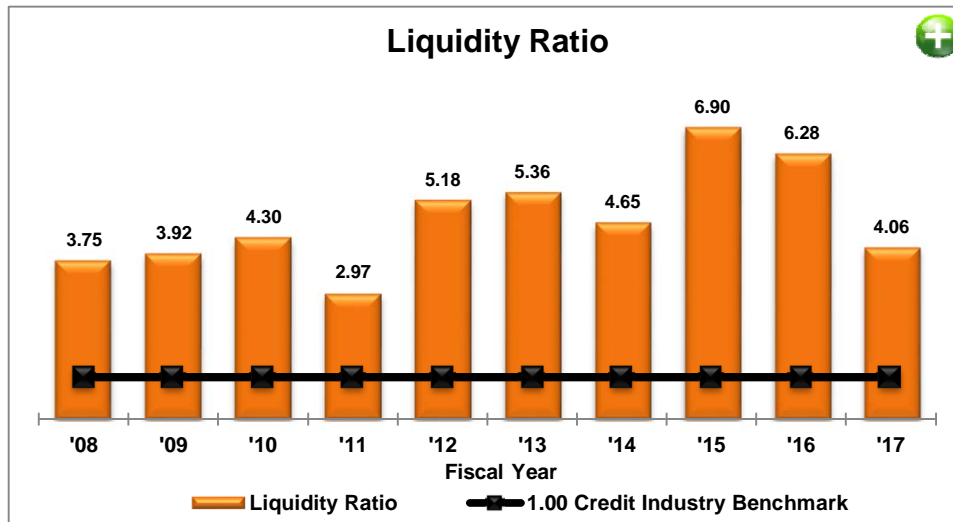
Analysis: For all years shown, the satisfaction with drop-off recycling has been at or above 81% with the FY 2017 satisfaction rating at 88%. This is an increase from 81% in FY 2016.

Source:

- DirectionFinder Survey by ETC Institute
<http://www.como.gov/survey-results/>

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Solid Waste Fund



A Warning Trend Is Observed When:	Cash Marketable Securities, and Applicable Receivables* less Inventory				Liquidity Coverage Ratio
	Fiscal Year		Current Liabilities		
Liquidity Coverage Ratio is Below 1.00	2008	\$7,219,826	\$1,925,526		3.75
	2009	\$6,229,980	\$1,590,242		3.92
	2010	\$8,198,585	\$1,907,705		4.30
	2011	\$8,515,578	\$2,865,659		2.97
	2012	\$9,428,071	\$1,818,825		5.18
	2013	\$10,841,846	\$2,022,128		5.36
	2014	\$11,519,812	\$2,476,744		4.65
	2015	\$15,875,505	\$2,300,039		6.90
	2016	\$13,760,200	\$2,192,641		6.28
	2017	\$10,371,175	\$2,557,550		4.06
10 Yr % Chg		43.65%	32.82%		8.15%

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

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

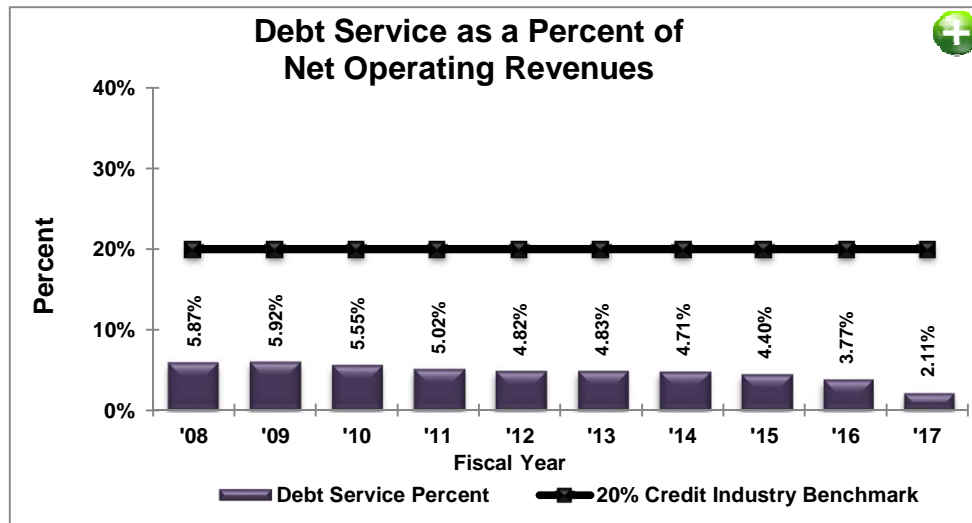
Credit Industry Benchmarks: If the ratio is less than one, it is considered to be a negative factor, but would be mitigated if a prior trend of three years or more indicates that the ratio will exceed one in the following year. A three-year trend of less than one would be considered a negative factor.

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

Source:

- City of Columbia Financial Management Information Supplement Exhibit F-1
<http://www.como.gov/finance/accounting/financial-reports>

Solid Waste Fund



Trend Key: Debt Service as a Percent of Net Operating Revenues

Positive Trend (<20% for last 3 years)

Warning Trend: (>20% for 1-2 of past 3 years)

Negative Trend (>20% for past 3 years)

A Warning Trend Is Observed When:

Debt service as a percentage of net operating revenues is above 20%

Formulation:

Debt Service
Net Operating Revenues

Fiscal Year	Debt Service*	Net Operating Revenues **	Debt Service as a percentage of Net Operating Revenues
2008	\$872,996	\$14,868,918	5.87%
2009	\$867,209	\$14,659,402	5.92%
2010	\$865,255	\$15,582,798	5.55%
2011	\$862,408	\$17,164,279	5.02%
2012	\$823,972	\$17,108,813	4.82%
2013	\$823,956	\$17,048,836	4.83%
2014	\$827,200	\$17,568,007	4.71%
2015	\$822,544	\$18,681,095	4.40%
2016	\$770,087	\$20,425,401	3.77%
2017	\$467,362	\$22,136,267	2.11%
10 Yr % Chg	(11.79%)	37.37%	(35.79%)

* Debt Services - principal and interest payment.

** Net Operating revenues include operating, investment and miscellaneous revenue

Description: Debt service is the amount of principal and interest that a local government must pay each year on long term debt plus any interest on short-term debt. Debt service can be a major part of a government's fixed costs and an increase may indicate excessive debt and create financial strain.

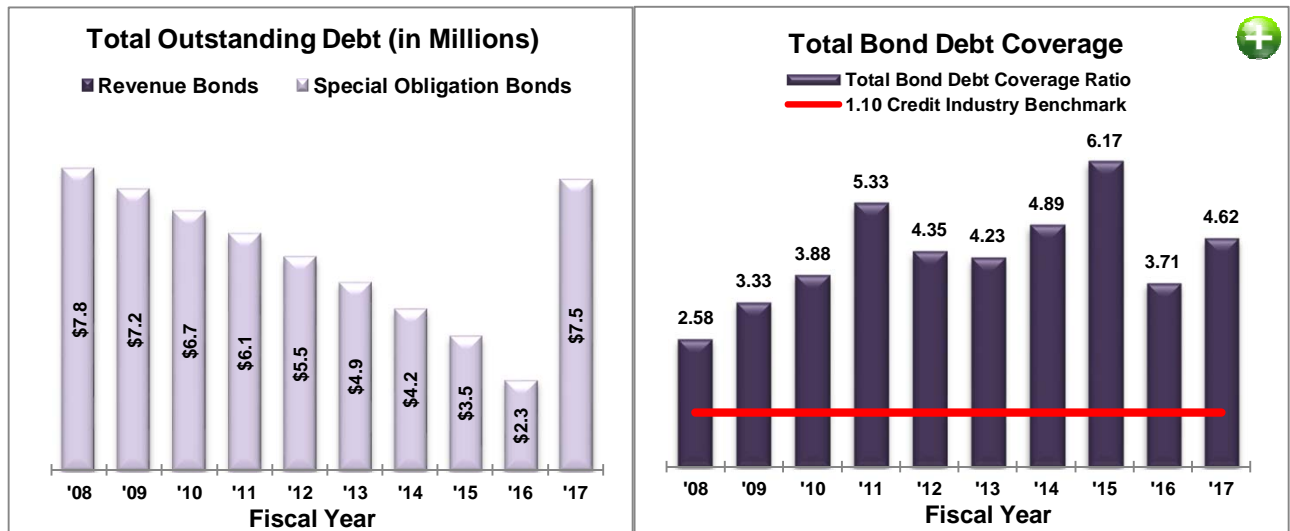
Credit Industry Benchmarks: Debt service exceeding 20% of operating revenues is considered a potential problem. Ten percent is considered acceptable.

Analysis: Over the ten year period listed the Solid Waste fund's debt service percentage has been under the industry benchmark of 20%. There is no warning trend associated with this indicator.

Source:

- City of Columbia Financial Management Information Supplement Table 20 and Exhibit F-2
<http://www.como.gov/finance/accounting/financial-reports>

Solid Waste Fund



Trend Key: Bond Debt Coverage Ratio

Positive Trend (>1.10 for last 3 years) Warning Trend: (<1.10 for 1-2 of past 3 years) Negative Trend (<1.10 for past 3 years)

A Warning Trend Is Observed When:

Bond Debt Coverage ratio falls below 1.10

Formulation:

Net Revenue
Total Bond Debt Payment

Fiscal Year	Outstanding Revenue Bonds Balance	Outstanding Special Obligation Bonds Balance	Total Outstanding Debt	Net Revenue *	Total Bond Debt Payment	Revenue Bond Coverage
2008	\$0	\$7,785,000	\$7,785,000	\$2,254,782	\$872,996	2.58
2009	\$0	\$7,245,000	\$7,245,000	\$2,884,720	\$867,209	3.33
2010	\$0	\$6,685,000	\$6,685,000	\$3,355,992	\$865,255	3.88
2011	\$0	\$6,105,000	\$6,105,000	\$4,596,202	\$862,408	5.33
2012	\$0	\$5,510,000	\$5,510,000	\$3,587,137	\$823,972	4.35
2013	\$0	\$4,855,000	\$4,855,000	\$3,487,152	\$823,956	4.23
2014	\$0	\$4,175,000	\$4,175,000	\$4,045,179	\$827,200	4.89
2015	\$0	\$3,475,000	\$3,475,000	\$5,074,963	\$822,544	6.17
2016	\$0	\$2,345,000	\$2,345,000	\$2,857,127	\$770,087	3.71
2017	\$0	\$7,500,000	\$7,500,000	\$2,158,565	\$467,362	4.62

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

Description: The debt coverage ratio is a measure of an entity's ability to meet its annual interest and principal payments. It is calculated by taking the net operating income (operating revenues less operating expenses) and dividing it by the total debt service (annual interest plus annual principal payments on revenue bonds). 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 fund's financial health and ability to obtain bonds in the future.

Analysis: The City is only required to have a bond debt coverage ratio of 1.10 or higher on revenue bonds; however, special obligation bonds for the Solid Waste fund are treated as revenue bonds and therefore the total bond debt coverage ratio is shown.

- For the period shown, the debt coverage ratio has been consistently above the 1.10 level, so there are no warning trends for this indicator.
- In FY 2017, new special obligation bonds were issued for the construction of Landfill cell 6, increasing the total outstanding bond balance. These bonds do not have payments due until FY 2018.

Source:

- City of Columbia Financial Management Information Supplement Table 20 and Exhibit F-2
<http://www.como.gov/finance/accounting/financial-reports>

Solid Waste Fund

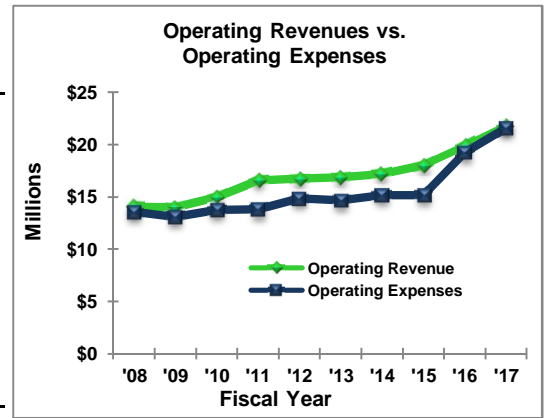
	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Operating Revenues:					
Commercial Charges	\$1,964,440	\$2,591,909	\$2,818,165	\$2,852,573	\$2,830,371
Residential Charges	\$7,231,408	\$7,479,681	\$7,510,391	\$8,192,574	\$8,234,003
Roll-Off Service Charges	\$1,341,094	\$1,279,006	\$1,323,361	\$1,421,878	\$1,615,960
Landfill Fees	\$2,264,198	\$1,854,569	\$2,004,019	\$2,112,347	\$2,401,091
Larvaciding Fees	\$0	\$0	\$0	\$0	\$0
University Fees	\$371,434	\$408,615	\$454,795	\$467,455	\$459,789
Recycling	\$780,139	\$385,700	\$788,294	\$1,393,217	\$1,109,800
Other Misc. Operating Revenues	\$117,418	\$23,393	\$100,365	\$142,191	\$137,797
Total Operating Revenues	\$14,070,131	\$14,022,873	\$14,999,390	\$16,582,235	\$16,788,811
Operating Expenses:					
Personnel Services*	\$4,898,953	\$5,055,126	\$5,118,640	\$5,189,434	\$5,279,743
Materials and Supplies	\$3,853,432	\$3,260,574	\$3,636,511	\$3,664,555	\$3,972,604
Travel and Training	\$11,255	\$14,740	\$18,165	\$7,508	\$10,694
Intragovernmental	\$1,315,003	\$1,510,940	\$1,563,944	\$1,707,480	\$1,964,554
Utilities, Services and Miscellaneous	\$2,177,494	\$1,717,915	\$1,685,870	\$1,673,207	\$2,100,531
Depreciation	\$1,337,885	\$1,554,389	\$1,732,158	\$1,594,182	\$1,564,768
Total Operating Expenses	\$13,594,022	\$13,113,684	\$13,755,288	\$13,836,366	\$14,892,894
Operating Income (Loss)	\$476,109	\$909,189	\$1,244,102	\$2,745,869	\$1,895,917
Non-Operating Revenues:					
Investment Revenue	\$440,788	\$421,142	\$379,732	\$256,151	\$126,452
Revenue from Other Gov. Units	\$180,989	\$143,772	\$139,682	\$179,684	\$139,645
Miscellaneous Revenue	\$149,549	\$71,615	\$63,994	\$146,209	\$53,905
Total Non-Operating Revenues	\$771,326	\$636,529	\$583,408	\$582,044	\$320,002
Non-Operating Expenses:					
Interest Expense	\$320,203	\$320,839	\$297,794	\$307,298	\$255,572
Bank & Paying Agent Fees	\$261	\$261	\$394	\$310	\$407
Loss on Disposal of Fixed Assets	\$47,690	\$260,557	\$112,506	\$78,089	\$19,935
Amortization	\$9,284	\$9,284	\$9,284	\$9,300	\$8,924
Total Non-Operating Expenses	\$377,438	\$590,941	\$419,978	\$394,997	\$284,838
Total Non-Operating Revenues (Expenses)	\$393,888	\$45,588	\$163,430	\$187,047	\$35,164
Income (Loss) Before Contributions and Transfers	\$869,997	\$954,777	\$1,407,532	\$2,932,916	\$1,931,081
Capital Contribution	\$0	\$0	\$0	\$371,275	\$0
Transfers In	\$27,461	\$0	\$0	\$0	\$0
Transfers Out	(\$21,673)	(\$22,444)	(\$34,343)	(\$11,101)	(\$11,101)
Total Transfers and Contributions	\$5,788	(\$22,444)	(\$34,343)	\$360,174	(\$11,101)
Changes in Net Position	\$875,785	\$932,333	\$1,373,189	\$3,293,090	\$1,919,980
Net Position - Beginning	\$9,721,310	\$10,597,095	\$11,529,428	\$12,902,617	\$16,195,707
Net Position - Ending	\$10,597,095	\$11,529,428	\$12,902,617	\$16,195,707	\$18,115,687

*Beginning in FY 2016, Personnel Services includes the GASB 68 Adjustment for Pensions

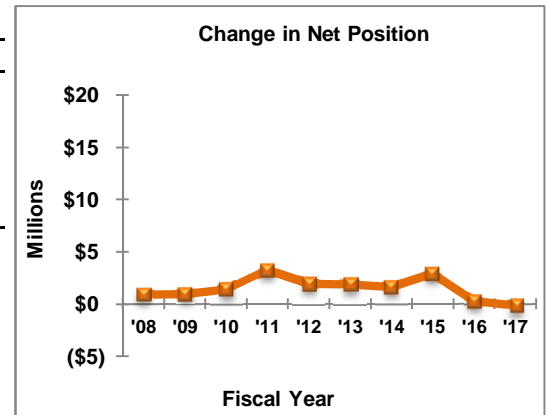
** FY 2014 was restated for contributed capital and GASB 68 Accounting and Financial Reporting for Pensions

Statement of Revenues, Expenses, and Changes in Fund Net Position

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$2,855,816	\$3,040,896	\$3,066,490	\$4,024,994	\$4,404,819
\$8,412,648	\$8,533,326	\$8,585,952	\$8,562,233	\$8,750,168
\$1,497,833	\$1,358,314	\$1,452,543	\$1,568,155	\$1,852,333
\$2,627,122	\$2,791,298	\$3,036,079	\$3,525,364	\$3,963,920
\$0	\$0	\$0	\$0	\$0
\$466,975	\$467,650	\$504,636	\$702,366	\$912,066
\$982,099	\$920,897	\$1,277,927	\$1,035,321	\$1,604,238
\$70,569	\$59,627	\$98,618	\$470,915	\$264,218
\$16,913,062	\$17,172,008	\$18,022,245	\$19,889,348	\$21,751,762
\$5,447,918	\$5,392,825	\$5,633,749	\$6,148,634	\$6,098,852
\$4,017,754	\$4,182,887	\$3,795,734	\$3,536,284	\$3,716,481
\$5,904	\$6,193	\$5,966	\$8,016	\$8,715
\$1,908,105	\$2,032,656	\$2,072,096	\$2,344,825	\$2,395,176
\$1,878,667	\$1,715,767	\$1,794,790	\$5,279,422	\$7,288,120
\$1,450,307	\$1,823,319	\$1,858,164	\$1,945,074	\$2,116,825
\$14,708,655	\$15,153,647	\$15,160,499	\$19,262,255	\$21,624,169
\$2,204,407	\$2,018,361	\$2,861,746	\$627,093	\$127,593
(\$167,562)	\$203,499	\$355,053	\$284,960	(\$85,853)
\$105,366	\$122,406	\$87,752	\$62,689	\$115,958
\$197,970	\$70,094	\$216,045	\$188,404	\$354,400
\$135,774	\$395,999	\$658,850	\$536,053	\$384,505
\$186,490	\$161,240	\$132,654	\$122,505	\$181,897
\$270	\$286	\$266	\$22,581	\$101,469
\$234,608	\$14,925	\$337,208	\$534,418	\$85,002
\$8,677	\$0	\$0	\$0	\$0
\$430,045	\$176,451	\$470,128	\$679,504	\$368,368
(\$294,271)	\$219,548	\$188,722	(\$143,451)	\$16,137
\$1,910,136	\$2,237,909	\$3,050,468	\$483,642	\$143,730
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$15,415)	(\$587,908)	(\$122,346)	(\$188,081)	(\$307,443)
(\$15,415)	(\$587,908)	(\$122,346)	(\$188,081)	(\$307,443)
\$1,894,721	\$1,650,001	\$2,928,122	\$295,561	(\$163,713)
\$18,115,687	\$19,955,792	\$23,639,883	\$26,568,005	\$26,863,566
\$20,010,408	\$21,605,793	\$26,568,005	\$26,863,566	\$26,699,853



Because operating revenue is used for both operating expenses, capital projects, other non-operating expenses, and principal payments, operating revenues consistently are more than operating expenses. The large increase in operating expenses in FY 2016 and FY 2017 is due to the GASB 18 accounting adjustment for landfill closure and post-closure fees. Future year GASB 18 adjustments are expected to be much lower.



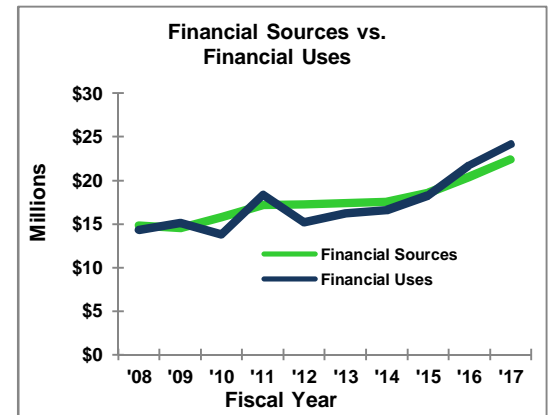
The fund has shown a positive change in net position for every year in the period shown except FY 2017. The decrease the change in net position for FY 2016 and FY 2017 is due to the GASB 18 accounting adjustment for landfill closure and post-closure fees.

Solid Waste Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Commercial Charges	\$1,964,440	\$2,591,909	\$2,818,165	\$2,852,573	\$2,830,371
Residential Charges	\$7,231,408	\$7,479,681	\$7,510,391	\$8,192,574	\$8,234,003
Roll-Off Service Charges	\$1,341,094	\$1,279,006	\$1,323,361	\$1,421,878	\$1,615,960
Landfill Fees	\$2,264,198	\$1,854,569	\$2,004,019	\$2,112,347	\$2,401,091
Larvaciding Fees	\$0	\$0	\$0	\$0	\$0
University Fees	\$371,434	\$408,615	\$454,795	\$467,455	\$459,789
Recycling	\$780,139	\$385,700	\$788,294	\$1,393,217	\$1,109,800
Other Misc. Operating Revenues	\$117,418	\$23,393	\$100,365	\$142,191	\$137,797
Interest	\$440,788	\$421,142	\$379,732	\$256,151	\$126,452
Less: GASB 31 Interest Adjustment	(\$52,259)	(\$128,291)	\$170,670	\$4,081	\$123,805
Grants	\$180,989	\$143,772	\$139,682	\$179,684	\$139,645
Miscellaneous Non-Operating Revenues	\$149,549	\$71,615	\$63,994	\$146,209	\$53,905
Total Financial Sources Before Transfers	\$14,789,198	\$14,531,111	\$15,753,468	\$17,168,360	\$17,232,618
Transfers In	\$27,461	\$0	\$0	\$0	\$0
Total Financial Sources	\$14,816,659	\$14,531,111	\$15,753,468	\$17,168,360	\$17,232,618
Financial Uses					
Personnel Services	\$4,898,953	\$5,055,126	\$5,118,640	\$5,189,434	\$5,279,743
Less: GASB 16 Vacation Liability Adjustment	(\$1,057)	(\$32,966)	(\$38,229)	(\$546)	(\$13,320)
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$3,853,432	\$3,260,574	\$3,636,511	\$3,664,555	\$3,972,604
Travel and Training	\$11,255	\$14,740	\$18,165	\$7,508	\$10,694
Intragovernmental	\$1,315,003	\$1,510,940	\$1,563,944	\$1,707,480	\$1,964,554
Utilities, Services and Miscellaneous	\$2,177,494	\$1,717,915	\$1,685,870	\$1,673,207	\$2,100,531
Interest Expense	\$320,203	\$320,839	\$297,794	\$307,298	\$255,572
Bank & Paying Agent Fees	\$261	\$261	\$394	\$310	\$407
Transfers Out	\$21,673	\$22,444	\$34,343	\$11,101	\$11,101
Principal Payments	\$529,098	\$540,000	\$560,000	\$580,000	\$615,000
Capital Additions	\$1,104,415	\$2,272,941	\$307,274	\$1,355,868	\$676,735
Enterprise Revenues used for Cap Projects	\$120,000	\$405,000	\$589,000	\$3,830,000	\$350,000
Total Financial Uses	\$14,350,730	\$15,087,814	\$13,773,706	\$18,326,215	\$15,223,621
Financial Sources Over/					
(Under) Financial Uses	\$465,929	(\$556,703)	\$1,979,762	(\$1,157,855)	\$2,008,997
Unassigned Cash Reserves					
Cash and cash equivalents	\$5,484,492	\$4,600,738	\$6,591,305	\$6,580,288	\$7,479,808
Less: Cash Restricted for Capital Projects	(\$915,522)	(\$796,653)	(\$579,367)	(\$2,276,043)	(\$1,815,204)
Less: GASB 31 Pooled Cash Adjustment	(\$38,367)	(\$166,659)	\$4,012	\$8,093	\$131,898
Plus: Inventory	\$100,472	\$246,545	\$76,822	\$135,515	\$96,997
Ending Unassigned Cash Reserves	\$4,631,075	\$3,883,971	\$6,092,772	\$4,447,853	\$5,893,499
Budgeted Operating Expenses w/o Depr	\$12,463,815	\$13,309,957	\$12,855,356	\$13,077,774	\$14,242,957
Add: Budgeted Interest Expense	\$350,008	\$328,451	\$305,700	\$315,208	\$288,506
Add: Budgeted Bank and Paying Agent Fees	\$350	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$21,674	\$22,444	\$34,343	\$11,101	\$11,101
Add: Budgeted Principal Payments	\$525,000	\$540,000	\$560,000	\$580,000	\$705,823
Add: Budgeted Capital Additions	\$1,464,000	\$955,000	\$1,382,000	\$0	\$1,174,000
Add: Budgeted Ent Revenue for CIP	\$120,000	\$405,000	\$350,000	\$3,830,000	\$350,000
Total Budgeted Financial Uses	\$14,944,847	\$15,560,852	\$15,487,399	\$17,814,083	\$16,772,387
Less: Ent Rev Budgeted for current year CIP	(\$120,000)	(\$405,000)	(\$350,000)	(\$3,830,000)	(\$350,000)
Operational Expenses	\$14,824,847	\$15,155,852	\$15,137,399	\$13,984,083	\$16,422,387
	x 20%	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$2,964,969	\$3,031,170	\$3,027,480	\$2,796,817	\$3,284,477
Add: Ent Rev Budgeted for current year CIP	\$120,000	\$405,000	\$350,000	\$3,830,000	\$350,000
Budgeted Cash Reserve Target	\$3,084,969	\$3,436,170	\$3,377,480	\$6,626,817	\$3,634,477
Cash Above/(Below) Cash Reserve Target	\$1,546,106	\$447,801	\$2,715,292	(\$2,178,964)	\$2,259,022

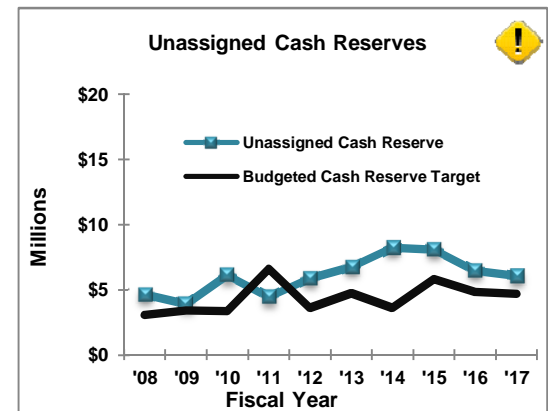
Financial Sources and Uses

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$2,855,816	\$3,040,896	\$3,066,490	\$4,024,994	\$4,404,819
\$8,412,648	\$8,533,326	\$8,585,952	\$8,562,233	\$8,750,168
\$1,497,833	\$1,358,314	\$1,452,543	\$1,568,155	\$1,852,333
\$2,627,122	\$2,791,298	\$3,036,079	\$3,525,364	\$3,963,920
\$0	\$0	\$0	\$0	\$0
\$466,975	\$467,650	\$504,636	\$702,366	\$912,066
\$982,099	\$920,897	\$1,277,927	\$1,035,321	\$1,604,238
\$70,569	\$59,627	\$98,618	\$470,915	\$264,218
(\$167,562)	\$203,499	\$355,053	\$284,960	(\$85,853)
\$374,559	\$5,811	(\$132,025)	(\$15,530)	\$235,835
\$105,366	\$122,406	\$87,752	\$62,689	\$115,958
\$197,970	\$70,094	\$216,045	\$188,404	\$354,400
\$17,423,395	\$17,573,818	\$18,549,070	\$20,409,871	\$22,372,102
\$0	\$0	\$0	\$0	\$0
\$17,423,395	\$17,573,818	\$18,549,070	\$20,409,871	\$22,372,102



Financial Sources are highly dependent on fees and service charges received, and future fees are determined by the cost of service study conducted for the fund. Financial uses can vary greatly based on enterprise revenue used for capital projects in a given year. In FY 2016 and FY 2017, financial uses exceeded financial sources largely due to the GASB 18 adjustment which resulted in cash being restricted for future landfill fees. This adjustment should be much lower in future years.

\$5,447,918	\$5,392,825	\$5,633,749	\$6,148,634	\$6,098,852
(\$37,464)	(\$10,277)	(\$10,880)	\$10,812	\$17,879
\$0	\$0	(\$28,982)	(\$558,163)	(\$374,890)
\$4,017,754	\$4,182,887	\$3,795,734	\$3,536,284	\$3,716,481
\$5,904	\$6,193	\$5,966	\$8,016	\$8,715
\$1,908,105	\$2,032,656	\$2,072,096	\$2,344,825	\$2,395,176
\$1,878,667	\$1,715,767	\$1,794,790	\$5,279,422	\$7,288,120
\$186,490	\$161,240	\$132,654	\$122,505	\$181,897
\$270	\$286	\$266	\$22,581	\$101,469
\$15,415	\$587,908	\$122,346	\$188,081	\$307,443
\$655,000	\$680,000	\$800,352	\$715,000	\$365,000
\$1,338,188	\$1,550,503	\$1,731,427	\$3,040,874	\$3,426,810
\$833,123	\$300,000	\$2,258,584	\$880,000	\$645,000
\$16,249,370	\$16,599,988	\$18,308,102	\$21,738,871	\$24,177,952



The unassigned cash reserve has been above the Budgeted Cash Reserve Target since FY 2012. The fund was building up reserves to fund several large capital projects. The unassigned cash reserves have been decreasing since FY 2015 due to capital projects costs and the GASB 18 adjustment for landfill closure and post-closure fees.

\$1,174,025	\$973,830	\$240,968	(\$1,329,000)	(\$1,805,850)
\$8,493,305	\$9,324,088	\$13,660,468	\$11,378,346	\$7,643,488
(\$2,347,372)	(\$1,795,776)	(\$6,096,618)	(\$5,619,447)	(\$2,467,927)
\$506,458	\$512,269	\$380,243	\$364,713	\$600,548
\$120,032	\$198,045	\$149,559	\$349,800	\$289,495
\$6,772,423	\$8,238,626	\$8,093,652	\$6,473,412	\$6,065,604
\$17,264,058	\$14,575,787	\$15,221,162	\$15,327,349	\$15,788,293
\$239,777	\$170,784	\$142,845	\$155,927	\$227,774
\$0	\$0	\$0	\$0	\$0
\$15,415	\$115,558	\$122,346	\$197,331	\$307,443
\$991,627	\$777,069	\$1,031,290	\$1,064,683	\$1,032,201
\$1,045,000	\$1,206,453	\$1,311,000	\$3,028,050	\$2,788,300
\$820,000	\$250,000	\$2,258,584	\$880,000	\$645,000
\$20,375,877	\$17,095,651	\$20,087,227	\$20,653,340	\$20,789,011
(\$820,000)	(\$250,000)	(\$2,258,584)	(\$880,000)	(\$645,000)
\$19,555,877	\$16,845,651	\$17,828,643	\$19,773,340	\$20,144,011
x 20%	x 20%	x 20%	x 20%	x 20%
\$3,911,175	\$3,369,130	\$3,565,729	\$3,954,668	\$4,028,802
\$820,000	\$250,000	\$2,258,584	\$880,000	\$645,000
\$4,731,175	\$3,619,130	\$5,824,313	\$4,834,668	\$4,673,802
\$2,041,248	\$4,619,496	\$2,269,339	\$1,638,744	\$1,391,802

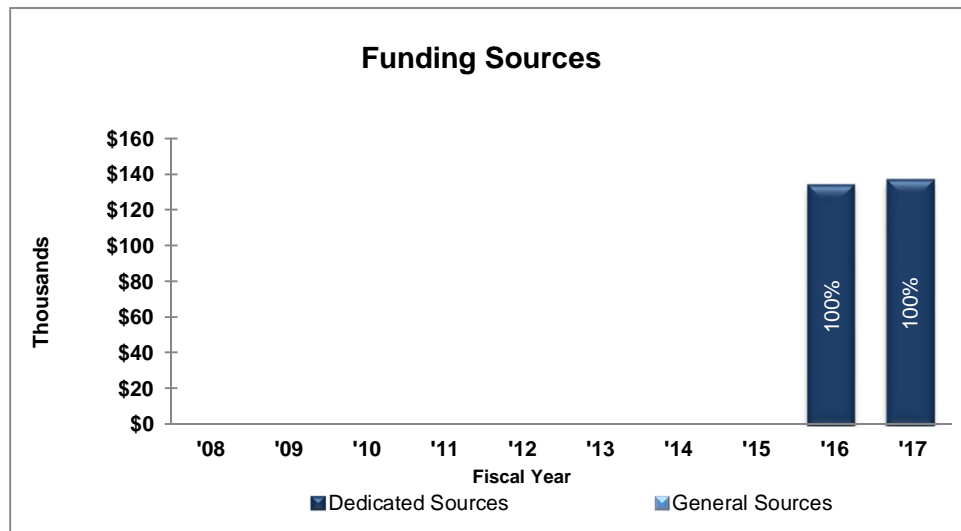
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Mid Missouri Solid Waste Management District

Special Revenue Fund

The Mid Missouri Solid Waste Management District budget was included in the Solid Waste budget until FY 2015.

Mid Missouri Solid Waste Management District



Dedicated Sources

Fiscal Year	Grant Revenue	Investment Revenue	Transfers In	Total		Total Revenues
				Dedicated Sources	General Sources	
2008	\$0	\$0	\$0	\$0	\$0	\$0
2009	\$0	\$0	\$0	\$0	\$0	\$0
2010	\$0	\$0	\$0	\$0	\$0	\$0
2011	\$0	\$0	\$0	\$0	\$0	\$0
2012	\$0	\$0	\$0	\$0	\$0	\$0
2013	\$0	\$0	\$0	\$0	\$0	\$0
2014	\$0	\$0	\$0	\$0	\$0	\$0
2015	\$0	\$0	\$0	\$0	\$0	\$0
2016	\$84,023	\$223	\$48,271	\$132,517	\$0	\$132,517
2017	\$88,419	\$349	\$46,697	\$135,465	\$0	\$135,465

10 Yr % Chg

Description: The Mid-Missouri Solid Waste Management District (MMSWMD) provides planning, technical, and financial support in the area of solid waste management for an eight-county region that includes Audrain, Boone, Callaway, Cole, Cooper, Howard, Moniteau, and Osage. This activity was previously contained in the Solid Waste Fund, but was separated in FY 2016. All revenues for this fund are considered dedicated sources. The primary funding source is a state grant with the City's match coming from a transfer from the Solid Waste Fund.

Analysis:

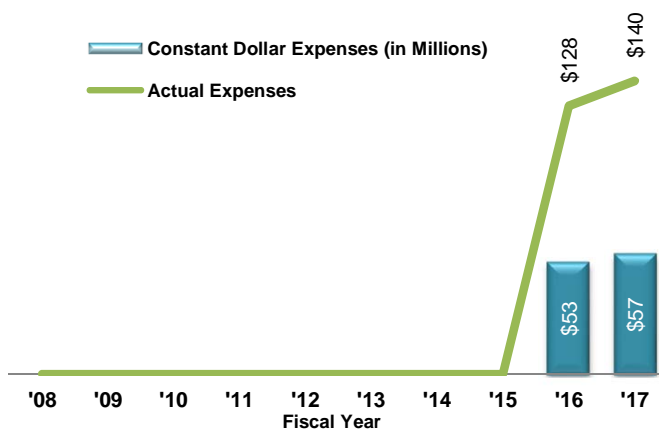
- This is the fund's second year of operations since being moved out of the Solid Waste Fund. Total revenues were \$135,465 in FY 2017.
- The primary funding source for MMSWMD is grant revenue. Due to the timing of grant requests and disbursements, this amount can vary each year, and may not always align with the associated expenses.

Sources:

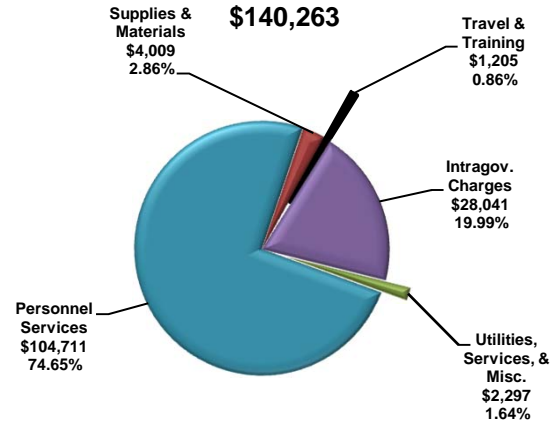
- City of Columbia Financial Management Information Supplement Exhibit C-2
<http://www.como.gov/finance/accounting/financial-reports/>

Mid Missouri Solid Waste Management District

Expenses without Capital Projects



FY 2017 Total Expenses By Category



Fiscal Year	Expenses without Capital Projects	Capital Projects	Total Expenses	Consumer Price Index	Constant Dollar Expenses	Population**	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$0	\$0	\$0	215.30	\$0	95,782	\$0.00	
2009	\$0	\$0	\$0	214.54	\$0	98,831	\$0.00	
2010	\$0	\$0	\$0	218.06	\$0	104,620	\$0.00	
2011	\$0	\$0	\$0	224.94	\$0	106,658	\$0.00	
2012	\$0	\$0	\$0	229.59	\$0	109,008	\$0.00	
2013	\$0	\$0	\$0	232.96	\$0	111,145	\$0.00	
2014	\$0	\$0	\$0	236.74	\$0	113,155	\$0.00	
2015	\$0	\$0	\$0	237.02	\$0	115,391	\$0.00	
2016	\$128,233	\$0	\$128,233	240.01	\$53,428	117,165	\$0.46	
2017	\$140,263	\$0	\$140,263	245.12	\$57,222	118,966	\$0.48	
10 Yr % Chg				13.85%		24.21%		

** Estimated Population: 2008 reflect ACS (American Community Survey) one year population estimates, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Mid-Missouri Solid Waste Management District (MMSWMD) provides planning, technical, and financial support in the area of solid waste management for an eight-county region that includes Audrain, Boone, Callaway, Cole, Cooper, Howard, Moniteau, and Osage. This activity was previously contained in the Solid Waste Fund, but was separated in FY 2016.

Analysis:

- This is the fund's second year of operations. Total expenses were \$140,263 in FY 2017.
- The primary expense category for this fund is personnel services which accounted for 74.65% of the fund's expenses.

Sources:

- City of Columbia Financial Management Information Supplement Exhibit C-2
<http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Mid Missouri Solid Waste Management District

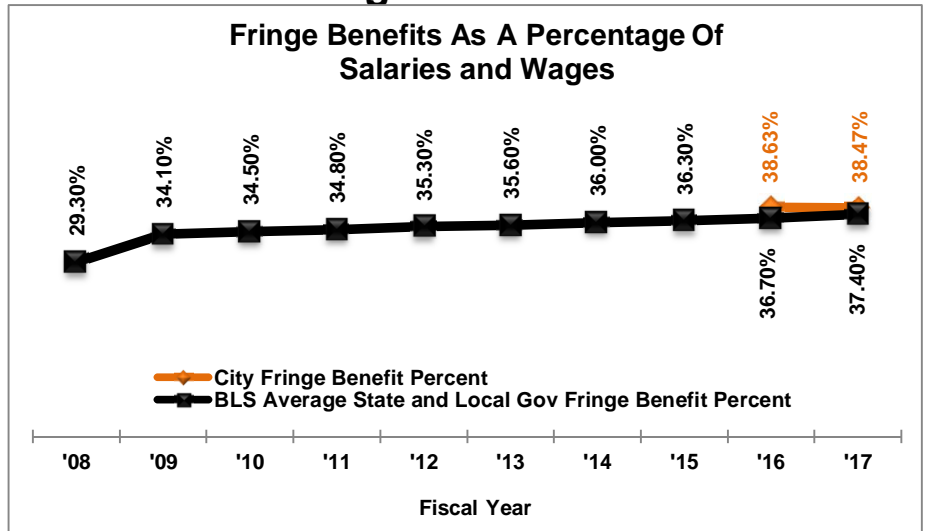
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe Benefit Percent
2008	\$0	\$0		N/A	29.30%
2009	\$0	\$0		N/A	34.10%
2010	\$0	\$0		#N/A	34.50%
2011	\$0	\$0		#N/A	34.80%
2012	\$0	\$0		54.26%	35.30%
2013	\$0	\$0		58.68%	35.60%
2014	\$0	\$0		60.71%	36.00%
2015	\$0	\$0		58.82%	36.30%
2016	\$30,302	\$78,444	38.63%	58.91%	36.70%
2017	\$29,091	\$75,620	38.47%	56.46%	37.40%
10 Yr % Chg				#VALUE!	27.65%

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

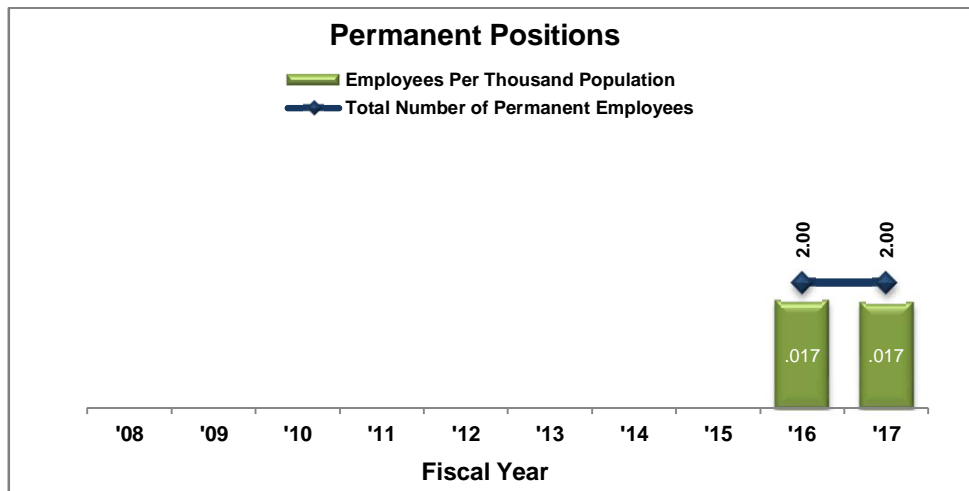
Analysis: This is a new fund in FY 2016. Therefore, there are only two years of history to review. The fringe benefit percent for FY 2017 is 38.47% which is above the BLS average fringe benefit percent for state and local governments.

- Pension costs are the largest fringe benefit cost. From FY 2007 to FY 2012, the LAGERS general pension rate increased from 13.90% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. FY 2015 to FY 2017 pension rates decreased with the FY 2017 rate at 13.80%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Mid Missouri Solid Waste Management District



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008		95,782						
2009		98,831						
2010		104,620						
2011		106,658						
2012		109,008						
2013		111,145						
2014		113,155						
2015		115,391						
2016	2.00	117,165	0.017	2.00			2.00	Positions previously in Solid Waste Fund. (1) Solid Waste District Admin, (1) Admin Technician
2017	2.00	118,966	0.017	0.00				

10 Yr % Chg

24.21%

** Estimated Population: 2008 reflect ACS (American Community Survey) one year population estimates, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: It is important to monitor the number of employees as well as the employees per thousand population. If employees per thousand population is increasing significantly, it may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. If the number of employees per thousand population is declining significantly, it may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: Prior to FY 2016, this fund's activity and personnel were all contained within the Solid Waste Fund. When this fund was created in FY 2016, 2.00 positions were moved to this new fund. The number of staff assigned has remained at 2.00 FTE for this entire time period.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Mid Missouri Solid Waste Management District

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Revenues:					
Revenue From Other Governmental Units	\$0	\$0	\$0	\$0	\$0
Investment Revenue	\$0	\$0	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures:					
Personnel Services*	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$0	\$0	\$0	\$0	\$0
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0
Excess (Deficiency) of Revenues Over Expenditures	\$0	\$0	\$0	\$0	\$0
Other Financing Sources (Uses):					
Transfers In	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0
Net Change in Fund Balance	\$0	\$0	\$0	\$0	\$0
Fund Balance - Beginning	\$0	\$0	\$0	\$0	\$0
Fund Balance - Ending	\$0	\$0	\$0	\$0	\$0

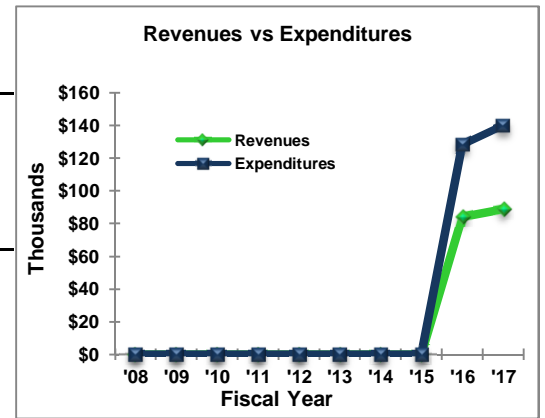
*Beginning in FY 2016, Personnel Services includes the GASB 68 Adjustment for Pensions

Source:

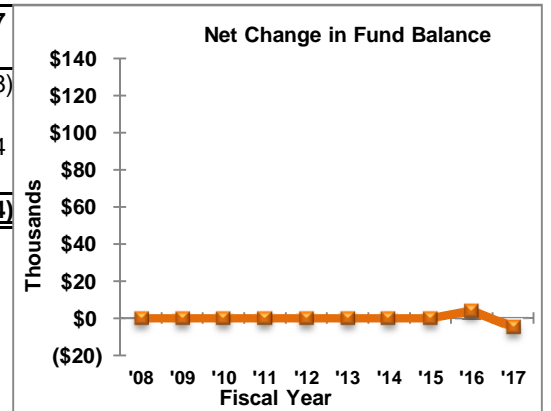
- City of Columbia Financial Management Information Supplement Exhibit C-2
<http://www.como.gov/finance/accounting/financial-reports/>

Revenues, Expenditures, and Changes in Fund Balance

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$0	\$0	\$0	\$84,023	\$88,419
\$0	\$0	\$0	\$223	\$349
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$84,246	\$88,768
\$0	\$0	\$0	\$108,746	\$104,711
\$0	\$0	\$0	\$2,795	\$4,009
\$0	\$0	\$0	\$335	\$1,205
\$0	\$0	\$0	\$14,868	\$28,041
\$0	\$0	\$0	\$1,489	\$2,297
\$0	\$0	\$0	\$128,233	\$140,263
\$0	\$0	\$0	(\$43,987)	(\$51,495)
\$0	\$0	\$0	\$48,271	\$46,697
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$48,271	\$46,697
\$0	\$0	\$0	\$4,284	(\$4,798)
\$0	\$0	\$0	\$0	\$4,284
\$0	\$0	\$0	\$4,284	(\$514)



For FY 2017, operating expenses were more than operating revenues. This is because the City is required to provide match funding for the grant and this match funding comes from the Solid Waste Fund and is reflected in the Other Financing Sources and Uses section rather than in the revenue section. Refer to the Financial Sources and Uses graph for a more complete look at total sources and uses.



Due to the timing of grant reimbursement requests, there can be years where there is a negative change in fund balance.

Mid Missouri Solid Waste Management District

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Grants	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Less: GASB 31 Interest Adjustment	\$0	\$0	\$0	\$0	\$0
Other Local Revenues ++	\$0	\$0	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Financial Sources	\$0	\$0	\$0	\$0	\$0
Financial Uses					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Less: GASB 16 Vacation Liability Adjustment	\$0	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental	\$0	\$0	\$0	\$0	\$0
Utilities, Services and Miscellaneous	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0	\$0
Enterprise Revs used for Capital Projects	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$0	\$0	\$0	\$0	\$0
Financial Sources Over/ (Under) Financial Uses	\$0	\$0	\$0	\$0	\$0
Unassigned Cash Reserve					
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$0
Less: GASB 31 Pooled Cash Adjustment	\$0	\$0	\$0	\$0	\$0
Ending Unassigned Cash Reserves	\$0	\$0	\$0	\$0	\$0

Source:

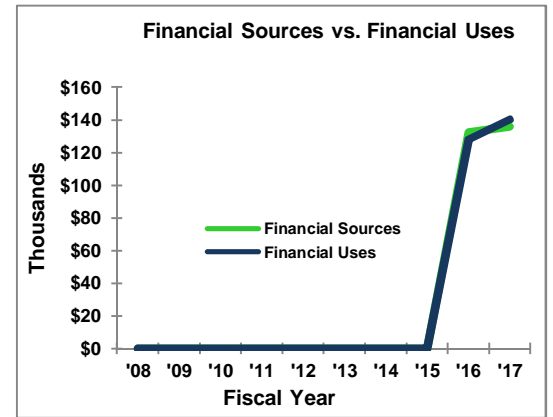
- City of Columbia CAFR (Comprehensive Annual Financial Report
<http://www.como.gov/finance/accounting/financial-reports/>)
- City of Columbia Accounting System

Financial Sources and Uses

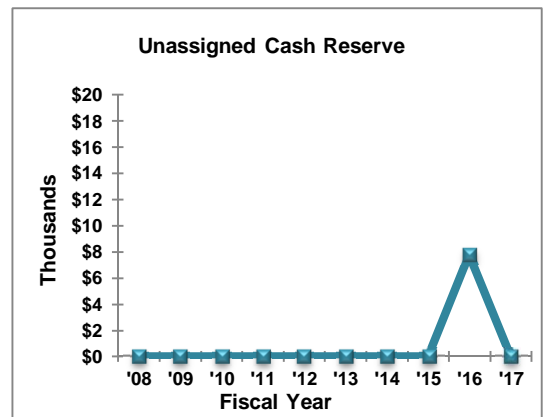
Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$0	\$0	\$0	\$84,023	\$88,419
\$0	\$0	\$0	\$223	\$349
\$0	\$0	\$0	\$11	\$248
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$84,257	\$89,016
\$0	\$0	\$0	\$48,271	\$46,697
\$0	\$0	\$0	\$132,528	\$135,713

\$0	\$0	\$0	\$108,746	\$104,711
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$2,795	\$4,009
\$0	\$0	\$0	\$335	\$1,205
\$0	\$0	\$0	\$14,868	\$28,041
\$0	\$0	\$0	\$1,489	\$2,297
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$128,233	\$140,263

\$0	\$0	\$0	\$4,295	(\$4,550)
\$0	\$0	\$0	\$7,824	\$0
\$0	\$0	\$0	\$11	\$0
\$0	\$0	\$0	\$7,813	\$0



Financial sources and uses are very close as would be expected with this type of fund.













Because this is a Special Revenue Fund, there is no cash reserve target. This fund is not expected to accumulate cash reserves over time.

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Storm Water Fund Trends

Enterprise Fund

Indicator	2016	2017	Comments
Expenses Per Capita in Constant Dollars			Expenses per capita in constant dollars decreased 19.14% while inflation increased 13.85% and the population increased 24.21%.
Fringe Benefits as a Percentage of Salaries and Benefits			Fringe benefits as a percentage of salaries and wages have been below the Bureau of Labor Statistics (BLS) average fringe benefit percent since FY 2016. The pension plan was changed in FY 2013 for new hires and the fringe benefit percent has been decreasing since then. The FY 2017 fringe benefit percent is 34.72%.
Employees Per Thousand Population			Over the past ten years, the total number of employees decreased by 4.65 FTE. Employees per thousand population decreased 49.53% while the population increased 24.21%. Due to the low amount of storm water funding available, a number of positions were transferred to other departments.
Liquidity Ratio			The liquidity ratio (which measures the fund's short-run financial condition) has been well above the credit industry benchmark of 1.00 for the past ten years. The FY 2017 liquidity ratio is 22.05.
Unassigned Cash Reserves			Unassigned cash reserves have been above the budgeted cash reserve target since FY 2009; however, there is still concern because even with the voter approved increases in storm water fees until FY 2020, there is still a backlog of storm water capital projects that need to be funded.



Positive Trend

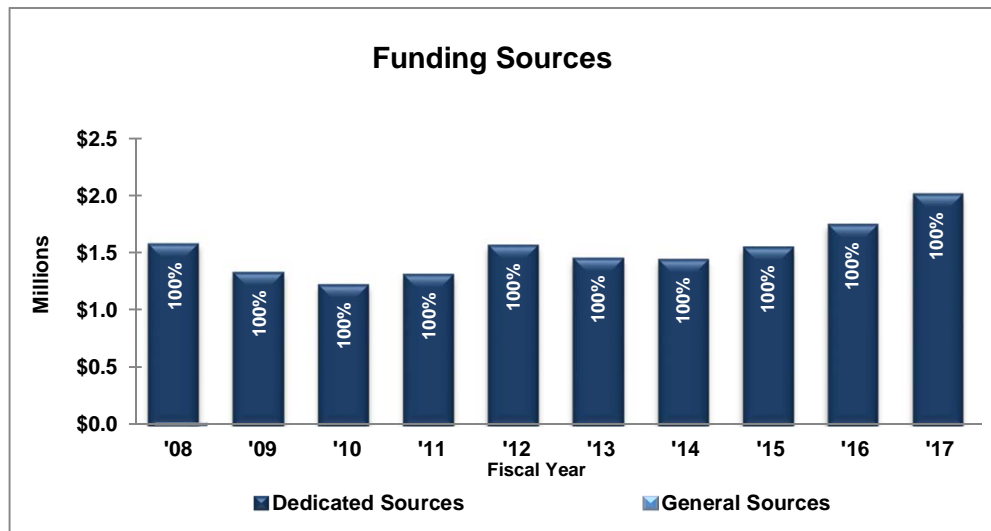


Warning Trend - Monitor Closely



Negative Trend - Action Needed

Storm Water Fund



Dedicated Sources

Fiscal Year	Utility Charges	Grant Revenue	Investment Revenue	Misc. Revenue	Capital Contributions	Transfers In	Total Dedicated Sources	Total Revenues
2008	\$1,385,779	\$35,859	\$110,695	\$11,299	\$20,520	\$0	\$1,564,152	\$1,564,152
2009	\$1,223,104	\$0	\$71,223	\$3,668	\$23,163	\$0	\$1,321,158	\$1,321,158
2010	\$1,133,294	\$0	\$57,936	\$4,994	\$16,311	\$0	\$1,212,535	\$1,212,535
2011	\$1,227,591	\$0	\$36,605	\$17,225	\$0	\$18,620	\$1,300,041	\$1,300,041
2012	\$1,310,722	\$61,082	\$24,420	\$6,247	\$0	\$150,000	\$1,552,471	\$1,552,471
2013	\$1,349,435	\$129,011	(\$35,215)	\$989	\$0	\$0	\$1,444,220	\$1,444,220
2014	\$1,380,594	\$3,381	\$46,502	\$1,111	\$0	\$0	\$1,431,588	\$1,431,588
2015	\$1,273,489	\$43,271	\$79,525	\$23,319	\$76,520	\$39,000	\$1,535,124	\$1,535,124
2016	\$1,613,480	\$0	\$62,993	\$12,150	\$0	\$47,000	\$1,735,623	\$1,735,623
2017	\$1,966,084	\$0	(\$12,958)	\$42,664	\$0	\$3,100	\$1,998,890	\$1,998,890
10 Yr % Chg	41.88%	(100.00%)	(111.71%)	277.59%	(100.00%)		27.79%	27.79%

Description: The Storm Water Fund is an enterprise fund department which renders services to the general public on a user-charged basis. The revenues received are dedicated to the department. Primary operating revenue comes from utility charges collected as part of the monthly City utility bill. The Storm Water Utility operates through funding originally approved by voters in April of 1993 with an increase approved by voters in April, 2015. Funding sources include development charges on new construction and Storm Water Utility charges on existing improved properties.

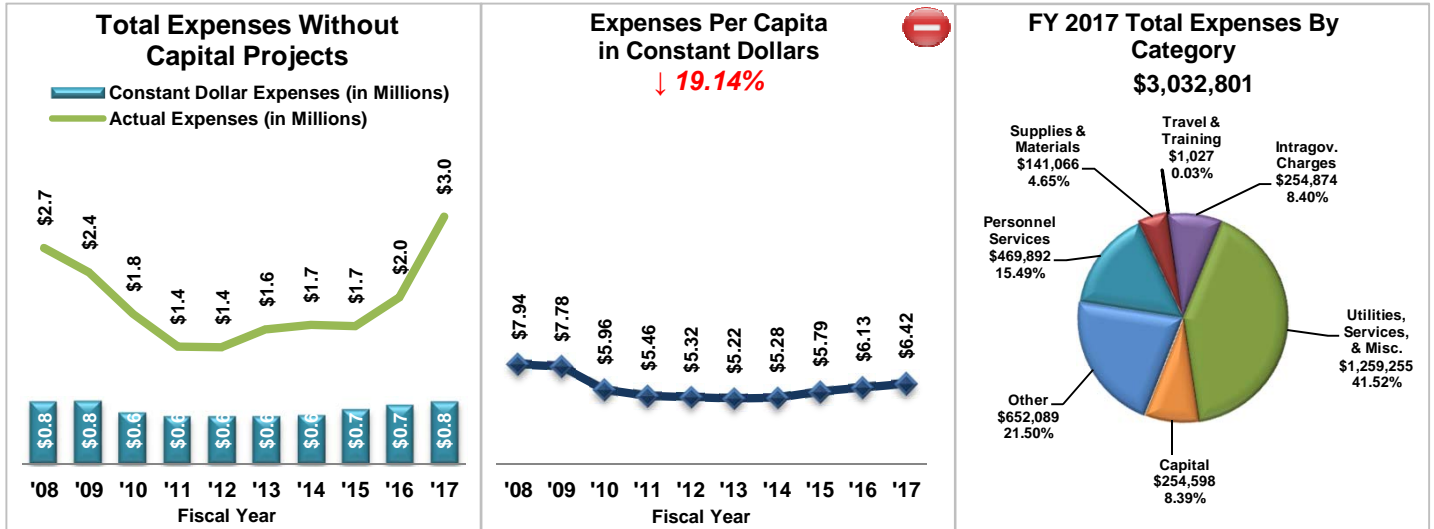
Analysis: For the period shown, total revenues increased by 27.79%.

- In April 2015, voters approved a ballot measure to increase storm water fees resulting in increased utility charges. These additional revenues will help fund future capital projects necessary to maintain and manage storm water for the city. Prior to the April 2015 ballot, there was no funding mechanism available for many capital projects, creating a substantial backlog of projects that will now begin to be funded. It will still take many years to generate the revenue needed to fund all identified capital projects.
- Grant revenues from FY 2012 to FY 2015 were County reimbursements related to Grissum Building Water Quality Improvements.
- Investment revenue has declined substantially from the FY 2008 level. The national recession and stagnant interest rates after FY 2009 have kept investment revenues lower than previous years.
- Utility charges increased by \$352,604 from FY 2016 to FY 2017 due to a series of voter approved rate increases. There will be annual rate increases until FY 2020.

Sources:

- City of Columbia Financial Management Information Supplement Exhibit F-2
<http://www.como.gov/finance/accounting/financial-reports/>

Storm Water Fund



Trend Key: 10 Yr % Chg in Exp Per Capita: Positive Trend (>0% change) Warning Trend (0% to -5% change) Negative Trend (>-5% change)

Fiscal Year	Total Expenses	Less: Capital Projects	Expenses without Capital Projects	Consumer Price Index	Constant Dollar Expenses	Population	Per Capita Expenses in Constant Dollars	Per Capita Percent Change Over Previous Year
2008	\$2,650,869	\$1,013,613	\$1,637,256	215.30	\$760,443	95,782	\$7.94	4.56%
2009	\$2,353,308	\$703,997	\$1,649,311	214.54	\$768,777	98,831	\$7.78	(2.02%)
2010	\$1,843,187	\$482,731	\$1,360,456	218.06	\$623,902	104,620	\$5.96	(23.39%)
2011	\$1,442,851	\$133,163	\$1,309,688	224.94	\$582,241	106,658	\$5.46	(8.39%)
2012	\$1,435,098	\$103,165	\$1,331,933	229.59	\$580,135	109,008	\$5.32	(2.56%)
2013	\$1,648,795	\$298,363	\$1,350,432	232.96	\$579,684	111,145	\$5.22	(1.88%)
2014	\$1,703,364	\$288,871	\$1,414,493	236.74	\$597,488	113,155	\$5.28	1.15%
2015	\$1,694,807	\$110,729	\$1,584,078	237.02	\$668,331	115,391	\$5.79	9.66%
2016	\$2,046,106	\$322,346	\$1,723,760	240.01	\$718,203	117,165	\$6.13	5.87%
2017	\$3,032,801	\$1,161,478	\$1,871,323	245.12	\$763,431	118,966	\$6.42	4.73%
10 Yr % Chg	14.41%	14.59%	14.30%	13.85%	0.39%	24.21%	(19.14%)	

** Estimated Population: 2008 reflect ACS (American Community Survey) one year population estimates, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: The Storm Water Fund has the objectives to assure the movement of emergency vehicles during storm runoff events, to protect the public from rapidly flowing storm water runoff or flash floods, to minimize losses and property damage resulting from uncontrolled storm water runoff, and to establish requirements for construction of storm water quality and quantity management facilities in newly developed areas. Storm Water has the following areas of operation: administration, engineering, education and field operations.

Analysis: For the ten year period, total expenses without capital projects increased 14.30%, constant dollar expenses increased 0.39%, and per capita expenses in constant dollars decreased 19.14%.

- Due to lack of funding during the period shown, many identified capital projects were unable to be funded. As operational expenses have increased over time, capital project spending was forced to be reduced because of budgeting constraints, as observed by the decrease in capital projects from FY 2008 to FY 2015.
- In April 2015, a ballot measure was approved that increased fees to allow for the backlog of maintenance and capital projects to be constructed. It will take many years to generate the amount of revenue needed to fund all identified capital projects.

Sources:

- City of Columbia Financial Management Information Supplement Exhibit F-2
<http://www.como.gov/finance/accounting/financial-reports/>
- Consumer Price Index: <http://www.stats.bls.gov>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

Storm Water Fund

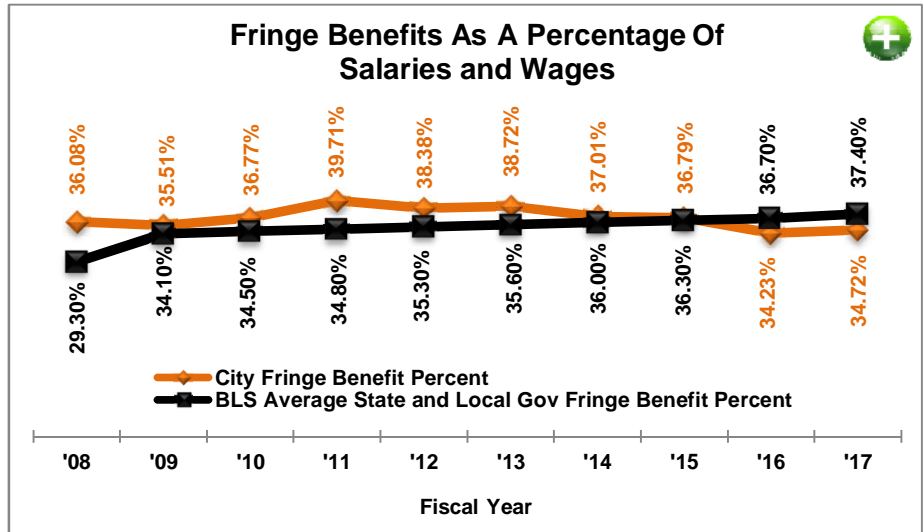
Trend Key:

City Benefit Percent

Positive Trend: = or < BLS rate for 1-2 yrs

Warning Trend: > BLS rate for 1-3 yrs

Negative Trend: > BLS rate for 3+ years



Fiscal Year	Cost of Fringe Benefits	Salaries and Wages	Benefits as a Percent of Salaries and Wages	LAGERS - General Contribution Rate	BLS Average State and Local Gov Fringe Benefit Percent
2008	\$182,688	\$506,363	36.08%	14.10%	29.30%
2009	\$185,808	\$523,236	35.51%	13.90%	34.10%
2010	\$96,776	\$263,187	36.77%	14.90%	34.50%
2011	\$98,314	\$247,577	39.71%	15.10%	34.80%
2012	\$95,900	\$249,837	38.38%	16.10%	35.30%
2013	\$97,031	\$250,593	38.72%	17.10%	35.60%
2014	\$93,074	\$251,509	37.01%	17.50%	36.00%
2015	\$117,421	\$319,195	36.79%	16.60%	36.30%
2016	\$114,725	\$335,191	34.23%	15.10%	36.70%
2017	\$113,555	\$327,034	34.72%	13.80%	37.40%
10 Yr % Chg	(37.84%)	(35.42%)	(3.76%)	(2.13%)	27.65%

Description: The most common forms of fringe benefits are pension plans and health insurance. Together, they can represent a significant cost to the City, often exceeding 25% of salaries and wages. Some benefits, such as health insurance require immediate cash outlays and others, like pension benefits can be deferred. Because of the complex nature of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city – one that is not readily identifiable. Annually, the Bureau of Labor Statistics (BLS) provides an average of fringe benefits for all state and local governments which provides a benchmark to compare our fringe benefit percent.

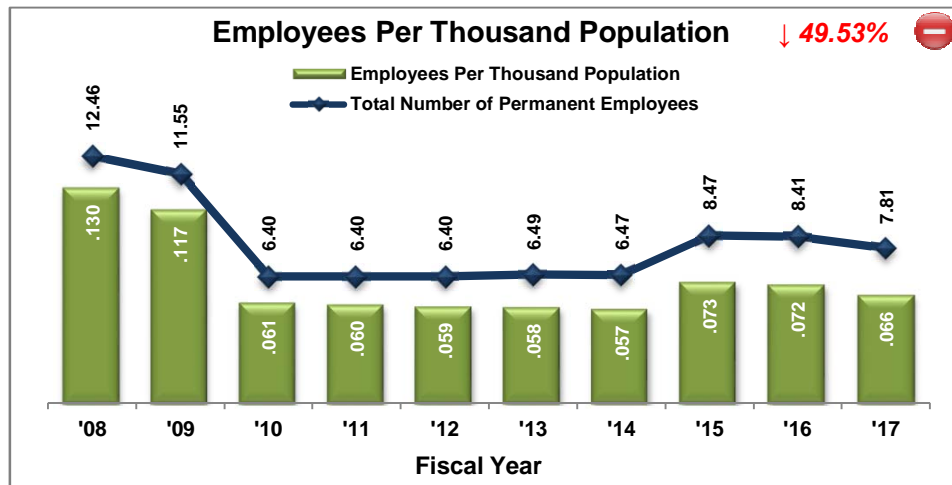
Analysis: For the period shown, fringe benefits as a percent of salaries and wages increased from 36.08% in FY 2008 to 39.71% in FY 2011 before beginning to decline. The FY 2017 fringe benefit percent is 34.72%.

- Pension costs are the largest fringe benefit cost. From FY 2008 to FY 2012, the LAGERS general pension rate increased from 14.10% to 16.10%. In an effort to deal with these significant increases, a decision was made to place all personnel hired on or after October 1, 2012 into a pension plan that would require increased years of service in order to collect full retirement benefits. This decision will help lower future pension rate increases. From FY 2015 to FY 2017 the pension rates decreased with the FY 2017 rate at 13.80%.
- Health insurance is the second largest fringe benefit cost. During this period there have been significant increases. The City has modified the plan deductibles, offered a high deductible Health Savings Account (HSA) plan, and increased the City's HSA contribution to provide an incentive to employees to switch to the HSA.
- The fringe benefit percent has been below the BLS average state and local government fringe benefit percent since FY 2016. This is a positive trend.

Sources:

- Finance Department HTE/Munis accounting system: Actual costs for salaries and wages and fringe benefits by year
- LAGERS, Fire and Police Pension Actuarial Reports
- Bureau of Labor Statistics - Table 3. State and local government workers, by major occupational and industry group
<https://www.bls.gov/news.release>

Storm Water Fund



Trend Key: 10 Year Percent Change in EEs Per Thousand Population

Positive Trend (\geq % Chg in Population)

Warning Trend: (0% up to % Chg in Population)

Negative Trend ($<0\%$)

Fiscal Year	Total Number of Employees	Population**	Employees Per Thousand Population	Change in Number of Positions	Positions Added	Positions Deleted	Positions Reassigned Between Depts	Explanation
2008	12.46	95,782	0.130					
2009	11.55	98,831	0.117	(0.91)	0.10		(1.01)	ADDED: (.10) Rate Analyst
2010	6.40	104,620	0.061	(5.15)			(5.15)	REALLOCATED: Engineering positions moved to Sewer and General Fund due to decrease in available funding and projects
2011	6.40	106,658	0.060					
2012	6.40	109,008	0.059					
2013	6.49	111,145	0.058	0.09			0.09	
2014	6.47	113,155	0.057	(0.02)			(0.02)	
2015	8.47	115,391	0.073	2.00	2.00			ADDED: (1) Equip Operator III and (1) Jet Lead from temporary
2016	8.41	117,165	0.072	(0.06)	0.16		(0.22)	ADDED: (.10) Asst Director of City Utilities, (.06) Deputy City Manager
2017	7.81	118,966	0.066	(0.60)	0.10		(0.70)	ADDED: (.1) Sr. ASA REALLOCATED: Positions restructured between Storm Water, Sewer, and Office of Sustainability

10 Yr Chg (37.32%) 24.21% (49.53%) (4.65) 2.36 (7.01)

** Estimated Population: 2008 reflect ACS (American Community Survey) one year population estimates, 2009 through 2016 reflect ACS five year estimates, and 2017 is an estimate based on the growth between 2015 and 2016.

Description: It is important to monitor the number of employees as well as the employees per thousand population. If employees per thousand population is increasing significantly, it may indicate the operation is becoming more labor intensive, demands for services are rapidly increasing or productivity is declining. If the number of employees per thousand population is declining significantly, it may indicate the City has not been adding staff to handle the increased demand for services and the level of service may decline as a result.

Analysis: For the period shown, the total number of positions decreased by 4.65 FTE. Employees per thousand population decreased 49.53% while the population increased 24.21%. For much of this time period, there was very little funding available to do capital projects, so engineering positions were reallocated to other budgets where there was a workload and funding available. While voters passed a storm water fee increase in FY 2015, it will take several years of building up cash before additional engineering positions can be funded.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>
- Population Estimates: U.S. Census Bureau - American Community Survey (ACS) population estimates
https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml

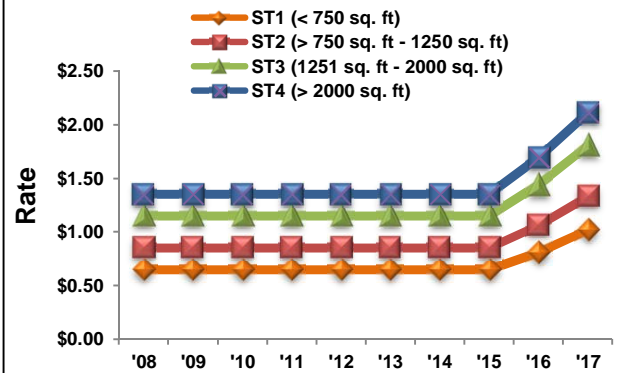
Storm Water Fund

Storm Water Residential Rate Increase History

Current rates are as follows: (FY 2017)

ST1	\$1.02/month/unit	residential < 750 sq. feet
ST2	\$1.33/month/unit	residential 751 - 1250 sq. feet
ST3	\$1.80/month/unit	residential 1251 - 2000 sq. feet
ST4	\$2.11/month/unit	residential over 2000 sq. feet

Storm Water Residential Average Monthly Customer Impact



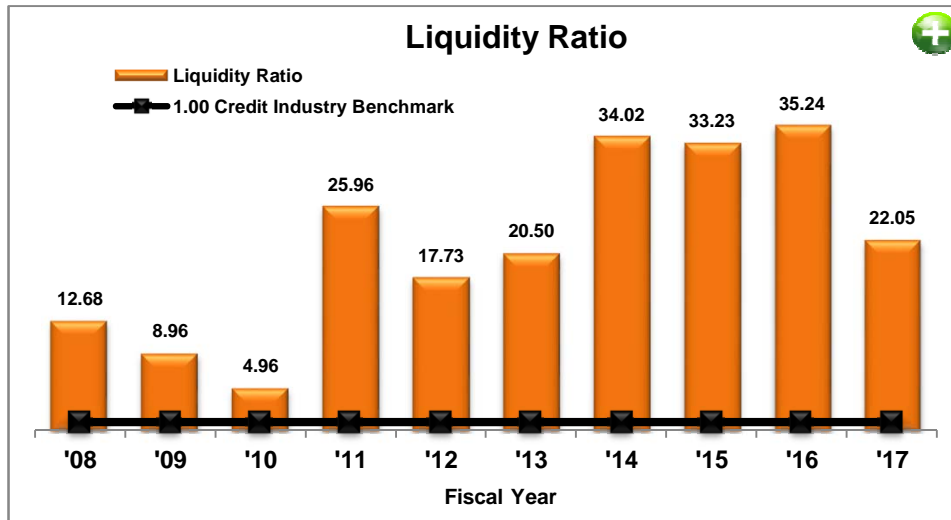
Fiscal Year	Storm Water ST1 (< 750 sq. ft.)	Storm Water ST2 (> 750 sq ft and < 1250 sq. ft)	Storm Water ST3 (1251 - 2000)	Storm Water ST4 (> 2000)
2008	\$0.65	\$0.85	\$1.15	\$1.35
2009	\$0.65	\$0.85	\$1.15	\$1.35
2010	\$0.65	\$0.85	\$1.15	\$1.35
2011	\$0.65	\$0.85	\$1.15	\$1.35
2012	\$0.65	\$0.85	\$1.15	\$1.35
2013	\$0.65	\$0.85	\$1.15	\$1.35
2014	\$0.65	\$0.85	\$1.15	\$1.35
2015	\$0.65	\$0.85	\$1.15	\$1.35
2016	\$0.81	\$1.06	\$1.44	\$1.69
2017	\$1.02	\$1.33	\$1.80	\$2.11

The Storm Water Utility operates through funding approved by voters in April 1993 and was increased by voters in 2015. The 2015 ballot includes five years of increases beginning in FY 2016.

Source:

- City of Columbia Annual Budget Document
<http://www.como.gov/finance/accounting/financial-reports/>

Storm Water Fund



A Warning Trend Is Observed When:	Fiscal Year	Cash Marketable Securities, and	Current Liabilities	Liquidity Coverage Ratio
		Applicable Receivables* less Inventory		
Liquidity Coverage Ratio is Below 1.00	2008	\$2,050,962	\$161,744	12.68
	2009	\$1,443,570	\$161,046	8.96
	2010	\$1,421,094	\$286,479	4.96
	2011	\$1,549,243	\$59,689	25.96
	2012	\$2,245,730	\$126,634	17.73
	2013	\$2,539,092	\$123,869	20.50
	2014	\$2,725,838	\$80,132	34.02
	2015	\$2,900,462	\$87,286	33.23
	2016	\$3,279,668	\$93,072	35.24
	2017	\$2,836,795	\$128,674	22.05
10 Yr % Chg		38.32%	(20.45%)	73.86%

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

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

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

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

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

Source:

- City of Columbia Financial Management Information Supplement Exhibit F-1
<http://www.como.gov/finance/accounting/financial-reports>

Storm Water Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Operating Revenues:					
Utility Charges	\$1,385,779	\$1,223,104	\$1,133,294	\$1,227,591	\$1,310,722
Total Operating Revenues	\$1,385,779	\$1,223,104	\$1,133,294	\$1,227,591	\$1,310,722
Operating Expenses:					
Personnel Services*	\$722,666	\$708,906	\$353,877	\$356,534	\$342,571
Materials and Supplies	\$90,760	\$104,689	\$134,785	\$104,670	\$180,283
Travel and Training	\$162	\$1,340	\$179	\$1,193	\$4,799
Intragovernmental	\$208,416	\$245,945	\$206,437	\$164,306	\$155,412
Utilities, Services and Miscellaneous	\$96,847	\$162,255	\$109,126	\$124,863	\$58,993
Depreciation	\$417,367	\$426,176	\$482,032	\$497,069	\$507,878
Total Operating Expenses	\$1,536,218	\$1,649,311	\$1,286,436	\$1,248,635	\$1,249,936
Operating Income (Loss)	(\$150,439)	(\$426,207)	(\$153,142)	(\$21,044)	\$60,786
Non-Operating Revenues:					
Revenue from Other Gov. Units	\$35,859	\$0	\$0	\$0	\$61,082
Investment Revenue	\$110,695	\$71,223	\$57,936	\$36,605	\$24,420
Miscellaneous Revenue	\$11,299	\$3,668	\$4,994	\$17,225	\$6,247
Total Non-Operating Revenues	\$157,853	\$74,891	\$62,930	\$53,830	\$91,749
Non-Operating Expenses:					
Interest Expense	\$0	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0	\$0
Loss on Disposal of Fixed Assets	\$3,280	\$0	\$0	\$0	\$2,800
Amortization	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$3,280	\$0	\$0	\$0	\$2,800
Total Non-Operating Revenues (Expenses)	\$154,573	\$74,891	\$62,930	\$53,830	\$88,949
Income (Loss) Before Contributions and Transfers	\$4,134	(\$351,316)	(\$90,212)	\$32,786	\$149,735
Capital Contribution	\$20,520	\$23,163	\$16,311	\$0	\$0
Transfers In	\$0	\$0	\$0	\$18,620	\$150,000
Transfers Out	\$0	\$0	(\$61,053)	(\$61,053)	(\$61,053)
Total Transfers and Contributions	\$20,520	\$23,163	(\$44,742)	(\$42,433)	\$88,947
Changes in Net Position	\$24,654	(\$328,153)	(\$134,954)	(\$9,647)	\$238,682
Net Position - Beginning	\$10,315,736	\$10,340,390	\$10,012,237	\$9,877,283	\$9,867,636
Net Position - Ending	\$10,340,390	\$10,012,237	\$9,877,283	\$9,867,636	\$10,106,318

In FY 2015, the beginning net position was restated

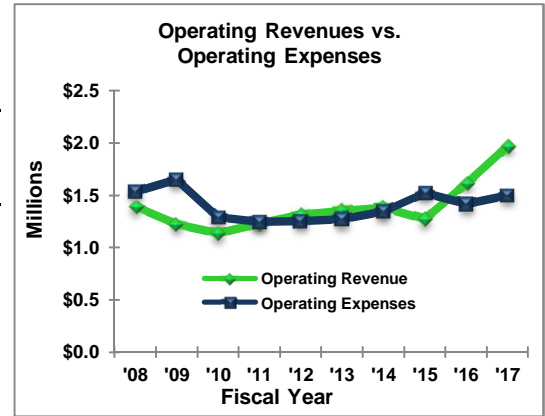
*Beginning in FY 2016, Personnel Services includes the GASB 68 Adjustment for Pensions

Source:

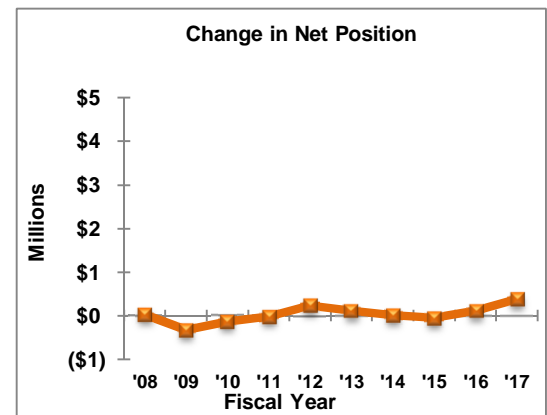
- City of Columbia CAFR (Comprehensive Annual Financial Report) Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
<http://www.como.gov/finance/accounting/financial-reports>

Revenues, Expenses, and Changes in Fund Net Position

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$1,349,435	\$1,380,594	\$1,273,489	\$1,613,480	\$1,966,084
\$1,349,435	\$1,380,594	\$1,273,489	\$1,613,480	\$1,966,084
\$353,153	\$344,250	\$461,159	\$481,402	\$452,058
\$140,585	\$129,321	\$167,723	\$136,037	\$136,560
\$2,118	\$4,395	\$1,671	\$2,899	\$1,027
\$173,753	\$204,049	\$195,904	\$220,600	\$254,874
\$100,531	\$160,911	\$184,668	\$71,477	\$120,117
\$501,547	\$501,248	\$511,900	\$506,186	\$533,408
\$1,271,687	\$1,344,174	\$1,523,025	\$1,418,601	\$1,498,044
\$77,748	\$36,420	(\$249,536)	\$194,879	\$468,040
\$129,011	\$3,381	\$43,271	\$0	\$0
(\$35,215)	\$46,502	\$79,525	\$62,993	(\$12,958)
\$989	\$1,111	\$23,319	\$12,150	\$42,664
\$94,785	\$50,994	\$146,115	\$75,143	\$29,706
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$692	\$0	\$0	\$15,977	\$14,893
\$0	\$0	\$0	\$0	\$0
\$692	\$0	\$0	\$15,977	\$14,893
\$94,093	\$50,994	\$146,115	\$59,166	\$14,813
\$171,841	\$87,414	(\$103,421)	\$254,045	\$482,853
\$0	\$0	\$76,520	\$0	\$0
\$0	\$0	\$39,000	\$47,000	\$3,100
(\$61,053)	(\$70,319)	(\$61,053)	(\$182,448)	(\$103,788)
(\$61,053)	(\$70,319)	\$54,467	(\$135,448)	(\$100,688)
\$110,788	\$17,095	(\$48,954)	\$118,597	\$382,165
\$10,106,318	\$10,217,106	\$10,395,870	\$10,346,916	\$10,465,513
\$10,217,106	\$10,234,201	\$10,346,916	\$10,465,513	\$10,847,678



In FY 2010, engineering positions were moved out of Storm Water and into Sanitary Sewer and General Fund departments, as there was not enough available funding to support the personnel costs. This decision, along with other cuts, reduced the operating expenses in that year dramatically. For FY 2016 and FY 2017, the increase in operating revenues is due to an April 2015 ballot measure which includes five years of fee increases.



The change in net position has been low for most of this timeframe with several years reflecting a net loss. The department has allocated several positions out to other budgets in an effort to reduce the operating costs.

Storm Water Fund

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012
Financial Sources					
Utility Charges	\$1,385,779	\$1,223,104	\$1,133,294	\$1,227,591	\$1,310,722
Grants	\$35,859	\$0	\$0	\$0	\$61,082
Interest	\$110,695	\$71,223	\$57,936	\$36,605	\$24,420
Less: GASB 31 Interest Adjustment	(\$10,674)	(\$20,707)	\$32,467	\$631	\$24,941
Miscellaneous Revenue	\$11,299	\$3,668	\$4,994	\$17,225	\$6,247
Total Financial Sources Before Transfers	\$1,532,958	\$1,277,288	\$1,228,691	\$1,282,052	\$1,427,412
Transfers In	\$0	\$0	\$0	\$18,620	\$150,000
Total Financial Sources	\$1,532,958	\$1,277,288	\$1,228,691	\$1,300,672	\$1,577,412
Financial Uses					
Personnel Services	\$722,666	\$708,906	\$353,877	\$356,534	\$342,571
Less: GASB 16 Vacation Liability Adjustment	(\$1,248)	\$657	\$6,619	(\$1,318)	\$6,295
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$90,760	\$104,689	\$134,785	\$104,670	\$180,283
Travel and Training	\$162	\$1,340	\$179	\$1,193	\$4,799
Intragovernmental	\$208,416	\$245,945	\$206,437	\$164,306	\$155,412
Utilities, Services and Miscellaneous	\$96,847	\$162,255	\$109,126	\$124,863	\$58,993
Interest Expense	\$0	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$61,053	\$61,053	\$61,053
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$97,758	\$0	\$12,967	\$0	\$18,144
Enterprise Revs used for Capital Projects	\$673,000	\$65,000	\$0	\$0	\$820,000
Total Financial Uses	\$1,888,361	\$1,288,792	\$885,043	\$811,301	\$1,647,550
Financial Sources Over/ (Under) Uses	(\$355,403)	(\$11,504)	\$343,648	\$489,371	(\$70,138)
Unassigned Cash Reserve					
Cash and cash equivalents	\$1,948,358	\$1,343,541	\$1,323,825	\$1,440,489	\$2,093,986
Less: Cash Restricted for Capital Projects *	(\$1,598,345)	(\$815,661)	(\$488,143)	(\$115,824)	(\$1,027,102)
Less: GASB 31 Pooled Cash Adjustment	(\$7,911)	(\$28,618)	\$3,849	\$4,480	\$29,421
Plus: Inventory	\$0	\$0	\$0	\$0	\$0
Ending Unassigned Cash Reserves	\$342,102	\$499,262	\$839,531	\$1,329,145	\$1,096,305
Budgeted Operating Expenses w/o Depr	\$1,339,510	\$1,465,446	\$986,753	\$921,180	\$907,053
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$0	\$0	\$61,053	\$61,053	\$61,053
Add: Budgeted Principal Payments	\$0	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$190,000	\$13,846	\$0	\$0	\$35,000
Add: Budgeted Ent Revenue for CIP	\$673,000	\$0	\$0	\$0	\$0
Total Budgeted Financial Uses	\$2,202,510	\$1,479,292	\$1,047,806	\$982,233	\$1,003,106
Less: Ent Rev Budgeted for current year CIP	(\$673,000)	\$0	\$0	\$0	\$0
Operational Expenses	\$1,529,510	\$1,479,292	\$1,047,806	\$982,233	\$1,003,106
	x 20%	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$305,902	\$295,858	\$209,561	\$196,447	\$200,621
Add: Ent Rev Budget for Current year CIP	\$673,000	\$0	\$0	\$0	\$0
Budgeted Cash Reserve Target	\$978,902	\$295,858	\$209,561	\$196,447	\$200,621
Cash Reserves Above (Below) Target	(\$636,800)	\$203,404	\$629,970	\$1,132,698	\$895,684

* Cash restricted for capital projects is not shown in the CAFR as a separate line and is included in Current Assets.

Source:

- City of Columbia CAFR (Comprehensive Annual Financial Report)
<http://www.como.gov/finance/accounting/financial-reports>

Financial Sources and Uses

Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
\$1,349,435	\$1,380,594	\$1,273,489	\$1,613,480	\$1,966,084
\$129,011	\$3,381	\$43,271	\$0	\$0
(\$35,215)	\$46,502	\$79,525	\$62,993	(\$12,958)
\$79,896	(\$286)	(\$27,911)	(\$7,038)	\$31,952
\$989	\$1,111	\$23,319	\$12,150	\$42,664
\$1,524,116	\$1,431,302	\$1,391,693	\$1,681,585	\$2,027,742
\$0	\$0	\$39,000	\$47,000	\$3,100
\$1,524,116	\$1,431,302	\$1,430,693	\$1,728,585	\$2,030,842

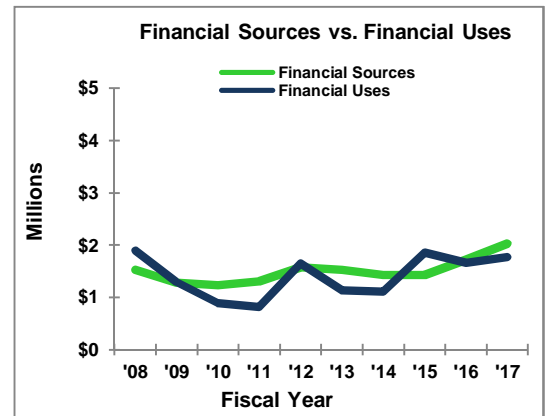
\$353,153	\$344,250	\$461,159	\$481,402	\$452,058
(\$4,950)	\$2,847	(\$7,833)	\$4,522	\$8,066
\$0	\$0	(\$2,311)	(\$48,406)	(\$37,064)
\$140,585	\$129,321	\$167,723	\$136,037	\$136,560
\$2,118	\$4,395	\$1,671	\$2,899	\$1,027
\$173,753	\$204,049	\$195,904	\$220,600	\$254,874
\$100,531	\$160,911	\$184,668	\$71,477	\$120,117
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$61,053	\$70,319	\$61,053	\$182,448	\$103,788
\$0	\$0	\$0	\$0	\$0
\$17,000	\$0	\$0	\$106,734	\$254,598
\$297,018	\$192,000	\$800,000	\$503,321	\$480,221
\$1,140,261	\$1,108,092	\$1,862,034	\$1,661,034	\$1,774,245

\$383,855	\$323,210	(\$431,341)	\$67,551	\$256,597
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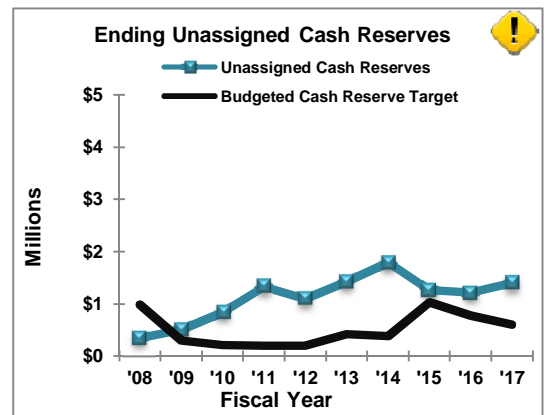
\$2,348,967	\$2,613,112	\$2,900,462	\$3,142,877	\$2,647,805
(\$1,034,396)	(\$932,152)	(\$1,717,243)	(\$2,002,461)	(\$1,352,587)
\$109,317	\$109,031	\$81,120	\$74,082	\$106,034
\$0	\$0	\$0	\$0	\$0
\$1,423,888	\$1,789,991	\$1,264,339	\$1,214,498	\$1,401,252

\$990,536	\$1,002,984	\$992,220	\$1,057,484	\$1,109,374
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$61,053	\$61,053	\$61,053	\$64,525	\$103,788
\$0	\$0	\$0	\$0	\$0
\$23,500	\$0	\$77,100	\$214,000	\$158,000
\$203,685	\$170,000	\$800,000	\$503,321	\$334,021
\$1,278,774	\$1,234,037	\$1,930,373	\$1,839,330	\$1,705,183
(\$203,685)	(\$170,000)	(\$800,000)	(\$503,321)	(\$334,021)
\$1,075,089	\$1,064,037	\$1,130,373	\$1,336,009	\$1,371,162
x 20%	x 20%	x 20%	x 20%	x 20%
\$215,018	\$212,807	\$226,075	\$267,202	\$274,232
\$203,685	\$170,000	\$800,000	\$503,321	\$334,021
\$418,703	\$382,807	\$1,026,075	\$770,523	\$608,253

\$1,005,185	\$1,407,184	\$238,264	\$443,975	\$792,999
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In years where funding uses are above funding sources there was a higher amount of capital project funding needed. All of the cost of the capital project must be appropriated before a construction contract can be awarded, even though the construction may take more than one year to complete.



While the unassigned cash reserves have been above the cash reserve target line for most of the ten year period, there is still a warning trend observed for this fund. The budgeted cash reserve target takes into account current expenses and enterprise revenue needed for the current year, but it does not reflect the amount of funds that are actually needed to adequately fund the backlog of storm water capital projects. While the voters passed a ballot in 2015 to increase storm water fees, it will take time to build up balances to fund these projects and these fee increases will still not generate enough cash to fund all of the projects identified in the capital improvement plan. The cash reserve target is increasing as additional capital projects are being planned with new revenues.

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